COSD CLERK OF THE BOARD
2026 FEB 23 PM2:02

JORDAN Z. MARKS

ASSESSOR/RECORDER/COUNTY CLERK
COUNTY OF SAN DIEGO
www.sdarcc.gov

ASSESSOR'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 103
SAN DIEGO, CA 92101-2422
(619) 236-3771 • FAX (619) 557-4056

RECORDER/COUNTY CLERK'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 260
SAN DIEGO, CA 92101-2400
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

Records Transfer Form

Records transferred to the County Archives are in the Archives' care and stewardship. They remain in the formal custody of the office of origin.

Office Information

Name of Office: County of San Diego - Clerk of the Board of Supervisors

Address/Site: 1600 Pacific Highway, Rm. 335, San Diego, CA 92101

Contact Person Name/Phone/Email: Andrew Potter - Andrew.Potter@sdcounty.ca.gov - 619-531-5431

Records Information

Description of Materials: 2 volumes of Delinquent Tax Notices,

Date Range: 1947-1948 and 1950-1960

Known Restrictions: N/A

Transfer Information

Number of boxes/items: 2

Amount of digital: N/A

Date of transfer: 4/17/2024

Preparer: April Feldman

Transfer of Material: ☐ Pick up ☐ Drop off ☑ Delivery ☐ Digital delivery

Office Signature and Date Andrew Potter

Digitally signed by Andrew.Potter@sdcounty.ca.gov
Date: 2026.02.11 09:33:57 -08'00'

Archives Use Only

Received By: April Feldman

Date Form Completed: 2/23/2026

Accession #: 2026.010

Collection Number: OFR09

Accession Date: 2/10/2026

Extent: 2 volumes

Comments/Notes:

5/31/2023 3/24/26 CRJ

JORDAN Z. MARKS

ASSESSOR/RECORDER/COUNTY CLERK
COUNTY OF SAN DIEGO
www.sdarcc.gov

ASSESSOR'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 103
SAN DIEGO, CA 92101-2422
(619) 236-3771 • FAX (619) 557-4056

RECORDER/COUNTY CLERK'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 260
SAN DIEGO, CA 92101-2400
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
(619) 237-0502 • FAX (619) 557-4155

☐ **See attached box list(s)**

Box	Record Type	Description	Inclusive Dates	Comments
1	OFR09-Delinquent Tax List	2 volumes	1947-1948 and 1950-1960	Transferred by Samantha Lanham to Clare Michal, April 2024
2	OFR09-Delinquent Tax List			
3	OFR09-Delinquent Tax List			
4	OFR09-Delinquent Tax List			
5	OFR09-Delinquent Tax List			
6	OFR09-Delinquent Tax List			
7	OFR09-Delinquent Tax List			
8	OFR09-Delinquent Tax List			
9	OFR09-Delinquent Tax List			
10	OFR09-Delinquent Tax List			

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

February 19, 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:

Periodic Financial Report for January 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.

If you have any questions, please contact Devyn Castillo, Manager, Auditor and Controller, at (619) 539-5954.

TRACY DRAGER
Auditor and Controller

FAR:DC:am

Attachments

c: Devyn Castillo, Manager, Auditor and Controller

COUNTY OF SAN DIEGO

PERIODIC FINANCIAL REPORT
JANUARY, 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

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
10100 GENERAL FUND	2,257,116,570.65	1,328,131,188.80	928,985,381.85	925,107,474.08
11100 ROAD FUND	259,206,679.89	7,080,060.99	252,126,618.90	253,794,572.34
12020 CSHAF GILLESPIE HOUSING	4,509,764.81	1,067,284.71	3,442,480.10	548,169.57
12022 CSHAF USDRIP HOUSING	1,558,164.34	356,668.05	1,201,496.29	51,719.54
12150 S D COUNTY LIGHT MAINT DIST 1	5,928,683.29		5,928,683.29	5,875,588.46
12200 COUNTY LIBRARY	8,215,952.14	155,311.83	8,060,640.31	8,056,066.71
12250 SHERF ASSET FORFEIT PRGM	4,059,102.49		4,059,102.49	4,022,925.67
12251 SHERF ASSET FORFEIT US TREASURY	4,611,870.87		4,611,870.87	4,577,064.09
12252 SHERF ASSET FORFEIT STATE	4,635,068.68		4,635,068.68	4,598,337.18
12300 DA ASSET FORFEIT FEDERAL	3,883,283.46	46,997.62	3,836,285.84	3,852,167.18
12325 DA ASSET FORFEIT US TREASURY	286,996.68		286,996.68	284,671.60
12350 DA ASSET FORFEIT STATE	1,164,671.69		1,164,671.69	1,154,422.55
12450 PROB ASSET FORFEIT PROG	566,783.37	15,471.14	551,312.23	207,739.21
12451 PROB ASSET FORFEIT US TREASURY	544.03		544.03	539.62
12452 PROB ASSET FORFEIT STATE	15,154.92		15,154.92	15,032.19
12500 SHERIFFS INCARC PPLS WELFARE	12,058,103.29	32,575.89	12,025,527.40	11,657,897.16
12550 WARD WELFARE FUND	923,677.27		923,677.27	906,156.86
12555 PUB SAFETY PROP 172 SP REV	26,516,277.18		26,516,277.18	26,516,277.18
12580 TOBACCO SECURITIZATION SR	255,168,580.33		255,168,580.33	8,374,763.23
12600 SW ENVIRONMENTAL TRUST	35,523,413.65		35,523,413.65	35,166,858.51
12650 INACTIVE WASTE SITE MGMT	7,125,777.12	1,553.55	7,124,223.57	7,125,648.68
12675 WASTE PLANNING AND RECYCLING	11,610,727.10	63,679.69	11,547,047.41	11,448,285.52
12700 HILLSBOROUGH LNDFL MAINT	58.93		58.93	58.45
12750 DUCK POND LANDFILL CLEANUP	341,398.12		341,398.12	338,632.83
12760 IHS PUBLIC AUTHORITY SPRE	6,972,141.79	1,530.00	6,970,611.79	6,910,968.50
12810 CATV PEG FUND	9,880,738.37		9,880,738.37	9,880,738.37
13004 PLD AREA 4 LINCOLN ACRES	15,844.67		15,844.67	15,716.33
13015 PLD AREA 15 SWEETWATER	307.89		307.89	305.40
13016 PLD AREA 16 OTAY	450.51		450.51	446.86
13019 PLD AREA 19 JAMUL	4,877.65		4,877.65	4,838.14
13020 PLD AREA 20 SPRING VALLEY	11,816.78		11,816.78	11,721.07
13025 PLD AREA 25 LAKESIDE	2,543,136.49		2,543,136.49	2,522,537.38
13026 PLD AREA 26 CREST	184,709.48		184,709.48	183,213.36
13027 PLD AREA 27 ALPINE	431,587.72		431,587.72	428,091.91
13028 PLD AREA 28 RAMONA	515,325.77		515,325.77	510,379.68
13029 PLD AREA 29 ESCONDIDO	960,993.46		960,993.46	953,209.52
13030 PLD AREA 30 SAN MARCOS	1,050,845.99		1,050,845.99	1,042,334.26
13031 PLD AREA 31 SAN DIEGUITO	5,574,956.32		5,574,956.32	5,529,789.82
13032 PLD AREA 32 CARLSBAD	49,064.81		49,064.81	48,667.39
13035 PLD AREA 35 FALLBROOK	56,519.88		56,519.88	56,062.07
13036 PLD AREA 36 BONSALL	152,028.56		152,028.56	150,797.05
13037 PLD AREA 37 VISTA	989,357.16		989,357.16	981,343.48
13038 PLD AREA 38 VALLEY CENTER	80,844.52		80,844.52	80,184.16
13039 PLD AREA 39 PAUMA VALLEY	611,430.09		611,430.09	606,477.58
13040 PLD AREA 40 PALOMAR JULIAN	312,187.92		312,187.92	309,662.41
13041 PLD AREA 41 MTN EMPIRE	182,580.96		182,580.96	181,102.08
13042 PLD AREA 42 ANZA BORREGO	113,951.44		113,951.44	113,028.44
13043 PLD AREA 43 CENTRAL MTN	27,163.65		27,163.65	26,943.63
13044 PLD AREA 44 OCEANSIDE	4,744.50		4,744.50	4,706.07
13045 PLD AREA 45 VALLE DE ORO	19,922.31		19,922.31	19,760.95
13049 PLD ADMINISTRATIVE FEE	357,005.46		357,005.46	353,302.92

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
13050 PLD ALPINE IMPRV IMPACT FEE	1,209,630.28		1,209,630.28	1,200,401.95
13052 PLD BONSALL IMPRV IMPACT FEE	689,770.11		689,770.11	684,392.82
13053 PLD CENTRL MTN IMPRV IMPCT FEE	289,666.77		289,666.77	287,436.66
13054 PLD COUNTY ISL IMPRV IMPCT FEE	503,473.17		503,473.17	499,395.09
13055 PLD CRESTDEHESA IMPV IMPCT FEE	536,865.67		536,865.67	532,587.84
13056 PLD DESERT IMPRV IMPACT FEE	113,434.27		113,434.27	112,567.44
13057 PLD FALLBROOK IMPRV IMPACT FEE	901,224.75		901,224.75	885,935.37
13058 PLD JAMUL IMPRV IMPACT FEE	740,583.98		740,583.98	734,647.91
13059 PLD JULIAN IMPRV IMPACT FEE	248,030.25		248,030.25	246,124.55
13060 PLD LAKESIDE IMPRV IMPACT FEE	1,613,847.45		1,613,847.45	1,601,082.95
13061 PLD MTN EMPIRE IMPRV IMPCT FEE	353,491.91		353,491.91	350,697.10
13062 PLD NC METRO IMPRV IMPACT FEE	3,373,372.92		3,373,372.92	3,346,436.94
13063 PLD N MTN IMPRV IMPACT FEE	94,522.72		94,522.72	93,809.11
13065 PLD PALA PMA IMPRV IMPACT FEE	149,856.44		149,856.44	148,759.41
13066 PLD PENDLETON IMPRV IMPACT FEE	127,992.88		127,992.88	126,956.15
13067 PLD RAINBOW IMPRV IMPACT FEE	68,434.30		68,434.30	67,885.45
13068 PLD RAMONA IMPRV IMPACT FEE	1,789,264.61		1,789,264.61	1,776,310.63
13069 PLD SAN DGTO IMPRV IMPACT FEE	930,018.64		930,018.64	914,561.48
13070 PLD SPRING VY IMPRV IMPACT FEE	462,744.00		462,744.00	459,731.23
13071 PLD SWEETWATR IMPRV IMPACT FEE	221,612.73		221,612.73	219,817.70
13072 PLD VALLE DE ORO IMPV IMPT FEE	915,650.36		915,650.36	891,316.88
13073 PLD VALLEY CTR IMPRV IMPCT FEE	2,429,783.77		2,429,783.77	2,410,282.94
13080 PLD ALPINE LAND ACQ IMPACT FEE	106,015.77		106,015.77	105,203.45
13082 PLD BONSALL LAND ACQ IMPCT FEE	156,325.43		156,325.43	155,093.30
13083 PLD CENTRL MTN LND ACQ IMP FEE	47,297.38		47,297.38	46,931.59
13084 PLD COUNTY ISL LND ACQ IMP FEE	101,993.79		101,993.79	101,187.85
13085 PLD CRESTDEHESA LD ACQ IMP FEE	72,457.58		72,457.58	71,879.40
13086 PLD DESERT LAND ACQ IMPACT FEE	1,633.44		1,633.44	1,620.92
13087 PLD FALLBROOK LND ACQ IMPT FEE	223,988.31		223,988.31	221,336.68
13088 PLD JAMUL LAND ACQ IMPACT FEE	83,130.67		83,130.67	82,463.67
13089 PLD JULIAN LAND ACQ IMPACT FEE	9,653.01		9,653.01	9,578.61
13090 PLD LAKESIDE LND ACQ IMPCT FEE	177,251.64		177,251.64	175,842.16
13091 PLD MTN EMPIRE LND ACQ IMP FEE	4,946.80		4,946.80	4,907.62
13092 PLD NC METRO LND ACQ IMPCT FEE	396,952.11		396,952.11	393,778.73
13093 PLD N MTN LAND ACQ IMPACT FEE	3,651.61		3,651.61	3,623.94
13095 PLD PALA PMA LND ACQ IMPCT FEE	9,544.43		9,544.43	9,474.14
13096 PLD PENDLETON LND ACQ IMPT FEE	3,679.21		3,679.21	3,649.41
13097 PLD RAINBOW LAND ACQ IMPCT FEE	1,768.80		1,768.80	1,754.80
13098 PLD RAMONA LAND ACQ IMPACT FEE	163,722.65		163,722.65	162,451.90
13099 PLD SAN DGTO LND ACQ IMPCT FEE	922,183.53		922,183.53	911,032.42
13100 PLD SPRING VY LND ACQ IMPT FEE	497,613.59		497,613.59	493,735.69
13101 PLD SWEETWATR LND ACQ IMPT FEE	119,542.52		119,542.52	118,574.24
13102 PLD VALLE DE ORO LD ACQ IM FEE	178,742.99		178,742.99	174,680.87
13103 PLD VALLEY CTR LND ACQ IMP FEE	80,683.84		80,683.84	80,045.73
13112 PLD BONSALL IN LIEU FEE	147,153.82		147,153.82	145,961.89
13117 PLD FALLBROOK IN LIEU FEE	2,326.74		2,326.74	2,307.89
13118 PLD JAMUL IN LIEU FEE	(0.02)		(0.02)	
13120 PLD LAKESIDE IN LIEU FEE	51,386.08		51,386.08	50,969.20
13122 PLD NC METRO IN LIEU FEE	58,551.33		58,551.33	58,082.71
13128 PLD RAMONA IN LIEU FEE	37,864.05		37,864.05	37,617.27
13129 PLD SAN DGTO IN LIEU FEE	118,967.64		118,967.64	118,004.02

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
13130 PLD SPRING VY IN LIEU FEE	51,684.65		51,684.65	51,266.01
13131 PLD SWEETWATR IN LIEU FEE	1,022.15		1,022.15	1,013.87
13132 PLD VALLE DE ORO IN LIEU FEE	47,420.68		47,420.68	47,036.58
13133 PLD VALLEY CTR IN LIEU FEE	125,099.09		125,099.09	124,085.80
13695 SANCAL 2023 CPH LAB COC RELOC	1,229,891.87		1,229,891.87	
14005 PRD 6 PAUMA VALLEY	215,996.06		215,996.06	214,399.39
14010 PRD 8 MAGEE ROAD PALA	119,693.16		119,693.16	118,868.75
14015 PRD 9 SANTA FE ZONE B	238,543.39		238,543.39	236,622.40
14020 PRD 10 DAVIS DRIVE	51,492.63		51,492.63	51,079.36
14025 PRD 11 BERNARDO ROAD ZN A	118,048.20		118,048.20	117,138.97
14030 PRD 11 BERNARDO ROAD ZN C	10,460.92		10,460.92	10,375.49
14035 PRD 11 BERNARDO ROAD ZN D	6,554.47		6,554.47	6,391.64
14040 PRD 12 LOMAIR	168,545.75		168,545.75	167,255.55
14045 PRD 13 PALA MESA ZONE A	186,365.82		186,365.82	185,218.95
14050 PRD 13 STEWART CANYON ZN B	96,847.91		96,847.91	96,142.56
14060 PRD 16 WYNOLA	177,884.68		177,884.68	176,518.94
14065 CSA 17 SAN DIEGUITO AMBUL	3,776.07	3,776.07		3,776.07
14070 PRD 18 HARRISON PARK	111,055.46		111,055.46	110,278.70
14080 PRD 20 DAILY ROAD	294,126.66		294,126.66	292,085.27
14085 PRD 21 PAUMA HEIGHTS	271,293.10		271,293.10	266,991.66
14090 PRD 22 WEST DOUGHERTY ST	4,146.12		4,146.12	4,110.07
14095 PRD 23 ROCK TERRACE ROAD	24,431.93		24,431.93	24,241.44
14100 PRD 24 MT WHITNEY ROAD	110,294.36		110,294.36	109,422.50
14105 CSA 26 RANCHO SAN DIEGO	228,553.67		228,553.67	221,320.42
14110 CSA 26 COTTONWD VILLG ZN A	380,466.06		380,466.06	378,235.28
14115 CSA 26 MONTE VISTA ZN B	154,337.39		154,337.39	153,335.22
14118 CSA 26 SD LANDSCAPE MAINT ZN 1	152,243.62		152,243.62	151,417.87
14119 LMD ZONE 2 JULIAN	49,198.35		49,198.35	48,740.63
14120 PRD 30 ROYAL OAKS CARROLL	52,916.91		52,916.91	52,501.54
14125 PRD 38 GAY RIO TERRACE	88,872.51		88,872.51	88,175.07
14135 PRD 45 RINCON SPRINGS RD	41,772.12		41,772.12	41,433.86
14140 PRD 46 ROCOSO ROAD	279,642.06		279,642.06	277,581.32
14145 PRD 49 SUNSET KNOLLS ROAD	72,299.94		72,299.94	71,721.39
14150 PRD 50 KNOLL PARK LANE	73,561.45		73,561.45	72,989.76
14155 PRD 53 KNOLL PARK	233,711.75		233,711.75	231,881.01
14160 PRD 54 MT HELIX	150,417.15		150,417.15	149,235.73
14165 PRD 55 RAINBOW CREST RD	421,835.01		421,835.01	418,569.57
14170 PRD 60 RIVER DRIVE	141,727.73		141,727.73	140,648.16
14175 PRD 61 GREEN MEADOW WAY	146,496.60		146,496.60	145,355.56
14180 PRD 63 HILLVIEW ROAD	307,456.07		307,456.07	305,135.27
14190 CSA 69 HEARTLAND PARAMEDIC	2,864.33	2,864.33		2,864.33
14195 PRD 70 EL CAMINO CORTO	35,279.61		35,279.61	34,982.89
14200 PRD 75 GAY RIO DR ZONE A	137,410.31		137,410.31	136,374.07
14205 PRD 75 GAY RIO DR ZONE B	84,640.96		84,640.96	84,056.03
14220 PRD 76 KINGSFORD COURT	62,394.30		62,394.30	61,919.02
14225 PRD 77 MONTIEL TRUCK TRAIL	253,262.92		253,262.92	251,281.25
14230 PRD 78 GARDENA WAY	86,121.57		86,121.57	85,465.40
14235 PRD 80 HARRIS TRUCK TRAIL	121,148.64	3,387.06	117,761.58	120,169.14
14240 CSA 81 FALLBROOK LOCAL PK	777,065.29		777,065.29	781,224.84
14245 CSA 83 SAN DIEGUITO LOC PK	3,612,263.13		3,612,263.13	3,564,310.81
14246 CSA 83A ZONE A4S RANCH PRK 95155	498,182.44	60.00	498,122.44	473,041.56

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
14255 PRD 88 EAST FIFTH ST	54,059.77		54,059.77	53,627.33
14265 PRD 90 SOUTH CORDOBA	73,972.56		73,972.56	73,401.30
14270 PRD 94 ROBLE GRANDE ROAD	332,024.18		332,024.18	329,488.23
14275 PRD 95 VALLE DEL SOL	477,834.75		477,834.75	474,088.20
14280 PRD 99 ALLONDRA DEL CORVO	136,792.07		136,792.07	135,748.18
14285 PRD 100 VIEJAS LANE VIEW	3,259.14		3,259.14	3,259.14
14290 PRD 101 JOHNSON LAKE RD	147,051.13		147,051.13	145,927.17
14295 PRD 101 HI RIDGE RD ZONE A	259,547.29	60,000.00	199,547.29	198,023.63
14300 PRD 102 MT MEADOW	149,857.89		149,857.89	148,750.78
14315 PRD 103 ALTO DRIVE	197,066.78		197,066.78	195,499.53
14320 PRD 104 ARTESIAN RD	240,797.61		240,797.61	239,407.28
14330 PRD 105 ALTA LOMA DR	215,981.48	46,400.00	169,581.48	168,249.60
14335 PRD 105 ALTA LOMA DR ZN A	179,036.23	26,000.00	153,036.23	151,829.47
14340 PRD 106 GARRISON WAY ET AL	116,817.86		116,817.86	116,028.36
14410 PRD 117 LEGEND ROCK	264,244.43		264,244.43	262,752.80
14440 CSA 122 OTAY MESA EAST	8,164.89		8,164.89	8,098.75
14445 PRD 123 MIZPAH LANE	73,056.95		73,056.95	72,477.21
14455 PRD 125 WRIGHTWOOD ROAD	41,366.66		41,366.66	41,022.46
14460 PRD 126 SANDHURST WAY	16,861.11		16,861.11	16,720.04
14465 PRD 127 SINGING TRAILS DR	59,549.38	25,200.00	34,349.38	34,114.44
14470 CSA 128 SAN MIGUEL PARK	1,131,339.69		1,131,339.69	1,102,428.74
14480 PRD 130 WILKES ROAD	108,978.51		108,978.51	108,175.74
14500 PRD 133 RANCH CREEK ROAD	271,210.47		271,210.47	269,197.80
14505 PRD 134 KENORA LANE	46,060.88		46,060.88	45,715.63
14610 SDCFPD FIRE MITIGATION	9,863,168.47		9,863,168.47	9,788,012.72
14611 SD COUNTY FIRE PROTECTION DIST	12,397,136.22	12,492.03	12,384,644.19	11,232,770.51
14612 SDCFPD MT LAGUNA	47,418.84		47,418.84	47,100.91
14613 SDCFPD PALOMAR	62,305.92		62,305.92	62,106.42
14614 SDCFPD DESCANSO	167,047.03		167,047.03	165,914.01
14615 SDCFPD DULZURA	7,254.18		7,254.18	7,244.20
14616 SDCFPD TECATE	6,084.07		6,084.07	6,072.70
14617 SDCFPD POTRERO	9,315.51		9,315.51	9,297.53
14618 SDCFPD JACUMBA	14,084.75		14,084.75	14,032.35
14619 SDCFPD RURAL WEST	308,142.83		308,142.83	307,066.63
14620 SDCFPD YUIMA	278,401.80		278,401.80	277,193.97
14621 SDCFPD JULIAN	98,160.98		98,160.98	97,773.79
14622 SDCFPD RAMONA	1,338,034.91		1,338,034.91	1,336,858.55
14624 SDCFPD BORREGO	638,616.15		638,616.15	634,260.59
14625 SDCFPD RAMONA EDU DELINQUENT	1,368,045.45		1,368,045.45	1,356,964.49
14810 CSA 135 DEL MAR 800MHZ ZONE B	49,895.09		49,895.09	49,581.50
14830 CSA 135 POWAY 800 MHZ ZONE F	92,140.03		92,140.03	91,930.51
14840 CSA 135 SOLANA BCH 800MHZ ZN H	26,511.02		26,511.02	26,420.30
14850 CSA 135 BORR SPRNG FPD 800 ZN K	22,606.99		22,606.99	22,410.47
14900 CSA 136 SUNDANCE DET BASIN	227,393.09		227,393.09	225,613.86
14907 CSA 138 VALLEY CENTER PARK	285,045.44		285,045.44	283,339.52
14995 COUNTY SERVICE AREA 17	8,451,853.25	66,271.00	8,385,582.25	8,390,358.71
14996 COUNTY SERVICE AREA 69	697,537.24	16,576.67	680,960.57	314,877.06
14997 SDCFPD AMBULANCE SERVICE AREA	1,523,025.12	(2,535.59)	1,525,560.71	761,607.47
15000 SD CO FLOOD CONTROL DIST	22,681,781.03	159,061.48	22,522,719.55	22,463,407.48
15226 BLACKWOLF MAINT ZN349781	134,068.61		134,068.61	132,981.65
15227 LAKE RANCHO VIEJO MAINT ZN 4-4249-	247,852.37		247,852.37	245,997.21

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
15228 PONDEROSA ESTATES MAINT ZN 3-5142-	129,977.94		129,977.94	128,957.42
15250 HCV ADMIN FEE RESERVE	7,036,454.33	910,265.19	6,126,189.14	33,019.45
15255 SDCHA RES REHAB	2,173,767.55	(70,862.45)	2,244,630.00	
15260 PUBLIC HOUSING CIAP	1.80		1.80	154.93
15265 PH MELROSE HUD	103,590.85	5,800.00	97,790.85	
15280 PH TOWNCENTER HUD	106,817.11	83,231.56	23,585.55	
15295 MODERATE REHAB PROJ 3 HAP	213,996.65		213,996.65	
15305 HA VOUCHER PROG PROJECTS	7,560,342.11	536,397.26	7,023,944.85	
15308 HCV FAMILY SELF SUFFICIENCY	845,045.27	840,873.57	4,171.70	
15315 PH L ST HUD	87,196.46	54,800.00	32,396.46	
15320 HOUS ASST MOD REHAB PRJ 4	978,968.58	132,814.01	846,154.57	
15325 PH DOROTHY HUD	209,970.79	8,220.00	201,750.79	
15330 HA BUSINESS ACTIVITIES	2,253,028.50	(65,623.87)	2,318,652.37	
15335 PH FIREBIRD FMHA	855,016.73	426,691.05	428,325.68	
15345 HOUS AUTH FACILITY FUND	90,804.30		90,804.30	
15352 REDEV RENTAL SUBSIDY PROGRAM	3,392.87	2,634.81	758.06	
15354 HA SANTEE SUCCESS HOUSING AGCY	21,861,401.25	21,734,737.99	126,663.26	0.06
15355 HA REAL ESTATE RESERVE	2,047,831.64		2,047,831.64	0.02
15370 MAINSTREAM VOUCHER	825,250.52	1,363.00	823,887.52	0.11
15451 OTHER SERVICES - HARMONY GROVE FUN	1,687,709.09		1,687,709.09	1,674,379.50
15452 FLOOD CONTROL - HARMONY GROVE FUND	630,816.59		630,816.59	626,027.81
15453 FIRE PROTECTION - HARMONY GROVE FU	268,028.43		268,028.43	267,818.37
15454 IMPROVEMENT - HARMONY GROVE FUND	5,243.43		5,243.43	0.09
15464 HORSE CRK RDG CFD 13-01 INTERIM MA	653,031.06	571,556.40	81,474.66	647,728.75
15465 HORSE CRK RDG CFD 13-01 A-SPECIAL	2,052,525.24		2,052,525.24	2,037,714.36
15466 HORSE CRK RDG FCD CFD 13-01 B-SPEC	1,563,993.55		1,563,993.55	1,552,222.62
15467 HORSE CRK RDG FIRE CFD 13-01 C-SPE	345,733.26		345,733.26	343,608.47
15468 MEADOWOOD PRK CFD 19-01 A-SPECIAL	936,072.32		936,072.32	930,152.71
15469 MEADOWOOD FCD CFD 19-01 B-SPECIAL	768,397.85		768,397.85	763,348.06
15470 MEADOWOOD FIRE CFD 19-01 C-SPECIAL	395,718.95		395,718.95	393,393.39
15472 SWEETWTR PL MAINT CFD 19-02 SPECIA	452,128.23		452,128.23	448,890.34
15473 PARK CIR MAINT CFD 19-03 SPECIAL T	1,055,293.19		1,055,293.19	1,047,893.09
15474 SDCFPD CFD 04-01 SPECIAL TAX A	80,493.53		80,493.53	79,931.86
15475 SDCFPD CFD 04-01 SPECIAL TAX B	4,257.54		4,257.54	4,223.20
15476 SDCFPD EOM CFD 9-1 SPCL TX A	605,957.23		605,957.23	601,049.05
15477 SDCFPD EOM CFD 9-1 SPCL TX B	873,044.68		873,044.68	870,663.99
15478 PIPER OTAY CFD 22-01 TAX A	69,212.31		69,212.31	68,700.03
15479 PIPER OTAY CFD 22-01 TAX B	42,686.44		42,686.44	42,390.84
15480 SDCFPD BORREGO CFD 14-1 SPCL TX	291,455.88		291,455.88	289,169.84
15720 PRD 1003 ALAMO WAY	799.02		799.02	792.54
15740 PRD 1005 EDEN VALLEY LANE	123,893.75		123,893.75	122,900.07
15765 PRD 1008 CANTER 97038	19,387.14		19,387.14	19,229.21
15774 PRD 1000 ZN1010 ALPINE HIGHLANDS 9	163,364.07		163,364.07	162,193.26
15775 PRD 1000 ZN1011 LA CUESTA 97040	120,589.55		120,589.55	119,623.51
15776 PRD 1000 ZN1012 MILLAR 97041	89,124.96		89,124.96	88,401.95
15777 PRD 1013 SINGING TRAILS	83,844.97		83,844.97	83,165.28
15778 PRD 1014 LAVENDER PT LANE	44,077.82		44,077.82	43,724.99
15779 PRD 1015 LANDAVO DRIVE ET AL	102,440.96		102,440.96	101,637.57
15780 PRD 1016 EL SERENO WAY	(12,338.49)		(12,338.49)	(12,116.78)
15781 PRD 1017 KALBAUGH-HALEY-TOUB ST	52,771.71		52,771.71	52,358.56
15850 SURVEY MONUMENT PRESRVATM	1,175,340.44		1,175,340.44	1,175,340.44

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
15890 SPECIAL AVIATION	274.17		274.17	161.97
15910 COSD FISH AND GAME PROPAGATION	76,998.33		76,998.33	76,998.33
17050 CSAF REDEV OBLIG RET	421,295.07		421,295.07	413,673.78
21000 PENSION OBLIGATION BONDS	72,317,781.81	103,844,507.67	(31,526,725.86)	845,412.11
21626 SANCAL2019 ADMIN JUST FAC REF	3.98		3.98	
21628 SANCAL2019 INV ERNG JST FC REF	58.50		58.50	
21629 SANCAL2019 EXC ERNG JST FC REF	19.51		19.51	
21633 SANCAL2020 ADMIN WATERFRONT REF	10,127.42		10,127.42	
21634 SANCAL2020 DS WATERFRONT REF	23,224,574.99	23,224,574.99		
21635 SANCAL2020 INV ERNG WATERFRONT REF	25,183.41		25,183.41	6.56
21637 SANCAL2020 REV WATERFRONT REF	312,731.25		312,731.25	
21638 SANCAL2020 ADMN CEDAR KTTNR REF	12,889.36		12,889.36	
21639 SANCAL2020 DS CEDAR KTTNR REF	23,415,615.03	23,415,615.03		
21640 SANCAL2020 INV ERNG CEDAR KTTNR RE	82,988.76		82,988.76	13,276.77
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	8,168.82		8,168.82	
21655 SANCAL2021 YTC COPS INV EARN	65,850.92		65,850.92	1,763.35
21656 SANCAL2021 YTC COPS EXC EARN	3,776.65		3,776.65	
21658 SANCAL 2023 CPH LAB PROJECT	6,394,594.63		6,394,594.63	
21659 SANCAL 2023 CPH LAB BASE RENT	845.45		845.45	
21660 SANCAL 2023 CPH LAB DS FUND	305,291,750.00	305,291,750.00		
21661 SANCAL 2023 CPH LAB ADMIN FUND	14,516.88		14,516.88	
21662 SANCAL 2023 CPH LAB CAP INT	8,195,367.39		8,195,367.39	
21663 SANCAL 2023 CPH LAB INV EARN	28.68		28.68	
21666 SANCAL 2024 EDGEMOOR REF BASE RENT	666,956.41		666,956.41	
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	77,691.07		77,691.07	
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	287,055.39		287,055.39	9,910.20
22350 TOBACCO SECRTZN CORP S R	254,703,078.01	358,398,681.81	(103,695,603.80)	
22351 TOBACCO COLLECTION AT S R	344,965,027.18	(109,892,466.98)	454,857,494.16	
22370 06 TOBACCO SR DEBT SERV	211,929.08	1,831,802.35	(1,619,873.27)	
22382 2019 TOB CLASS 1 SR LIQ RESERVE	20,365,804.55	3,253,888.12	17,111,916.43	
22383 2019 TOB CLASS 2 SR LIQ RESERVE	5,875,721.31	938,775.39	4,936,945.92	
22384 2019 TOB TURBO REDEMPTION	28,392.83	124,970.63	(96,577.80)	
22390 2019 TOB COI FUND		716.80	(716.80)	
22391 2019 TOB OPERATING	21,261.85	36,805.88	(15,544.03)	
22392 2019 TOB OPERATING CONTINGENCY	20,747.86	9,904.01	10,843.85	
23210 CSAF GF DEBT SERVICE	2,137.89		(2,606,802.30)	
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	964,022.86		964,022.86	
23214 CSAF GF TURBO REDEMPTION FUND	4.75		4.75	
26000 CAPITAL OUTLAY FUND	13,574,454.98	15,963,046.87	(2,388,591.89)	10,144,039.62
26005 MAJOR MAINT CAPITAL OUTLAY FD	4,544,371.06	5,281,490.89	(737,119.83)	4,544,371.06
26015 CAPITAL MSCP ACQUISITION FUND	986,862.15	1,000,000.00	(13,137.85)	986,862.15

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
26025 COUNTY HEALTH COMPLEX	8,618,510.87	16,078,694.64	(7,460,183.77)	6,528,084.26
26050 JUSTICE FACILITY CONST	4,480,266.27	4,500,021.18	(19,754.91)	4,480,266.27
26075 LIBRARY PROJ CAPITAL OUTLAY FD	1,333,577.82	1,338,284.65	(4,706.83)	1,005,930.00
26125 EDGEMOOR DEVELOPMENT	12,525,448.31		12,525,448.31	7,902,260.15
28075 CSAF USDRIP	594,417.88	588,780.00	5,637.88	5,594.36
28076 CSAF GF IMPROVEMENT	384.99		384.99	381.87
28078 CSAF GF SRF	10,138.71		10,138.71	8,094.32
28079 CSAF GF ADMIN	761,550.81	760,738.88	811.93	805.35
28080 CSAF GILLESPIE HOUSING	354.40		354.40	351.53
28081 CSAF USDRIP HOUSING	395.36		395.36	392.18
30050 AIRPORT ENTERPRISE	145,416,973.35	110,591,854.54	34,825,118.81	33,673,660.60
30100 LIQUID WASTE ENTERPRISE	1,343,700.41	466,037.18	877,663.23	1,189,315.33
30425 CMWSMD-ZONE B (CAMPO HILLS WATER)	826,125.43	150,872.06	675,253.37	674,395.08
30427 CMWSMD-ZONE A (RANCHO DEL CAMPO WT	2,760,750.94	142,295.38	2,618,455.56	2,579,568.80
30429 LIVE OAK SPRNGS WTR SYS CSA137	6,130,841.38	2,896,754.02	3,234,087.36	3,210,101.70
31500 SAN DIEGO COUNTY SANITATION DISTRI	173,643,855.58	80,553,830.30	93,090,025.28	92,824,638.59
31550 SHF JAIL STORES COMMISSARY ENTERPR	1,269,746.85	134,480.29	1,135,266.56	978,498.01
35500 INFORMATION TECHNOLOGY ISF	22,248,547.74	14,937,966.77	7,310,580.97	22,248,398.32
35525 DPW EQUIP INTERNAL SERV	6,670,235.77		6,670,235.77	6,617,390.14
35550 DPW ISF EQUIP ACQ ROAD FD	33,857,109.80	19,880,287.97	13,976,821.83	14,047,416.09
35575 DPW ISF EQUIP ACQ INACTIVE WST GF	978,263.52	87,700.32	890,563.20	833,704.08
35625 DPW ISF EQUIP ACQ AIRPORT	2,040,142.04	615,718.75	1,424,423.29	1,419,821.59
35650 DPW ISF EQUIP ACQ GEN FND	360,239.10	10,902.89	349,336.21	350,174.88
35675 DPW ISF EQUIP ACQ LIQ WST	7,097,086.73	2,058,810.79	5,038,275.94	4,677,163.56
35800 PURCHASING ISF	4,403,114.09	2,016,132.43	2,386,981.66	3,653,748.85
35925 PERMANENT RD DIV PRD ISF	500,000.00		500,000.00	342,400.00
36000 EMPLOYEE BENEFITS	243,905,216.27	226,935,196.56	16,970,019.71	241,960,035.74
36025 INSURANCE ISF	8,504,995.96		8,504,995.96	8,456,733.88
36050 PUBLIC LIABILTY INSURANCE	108,150,894.12	105,733,757.13	2,417,136.99	107,311,916.03
37000 FLEET SERVICES ISF OPER AND MAINT	4,771,218.20	423,823.96	4,347,394.24	4,702,282.97
37025 FLEET ISF EQUIP ACQ GENL	118,382,862.63	77,380,889.66	41,001,972.97	40,615,060.10
37050 FLEET ISF MAT SUPP INV	8,582,680.20	2,913,383.47	5,669,296.73	4,432,055.54
37075 FLEET ISF ACCIDENT REPAIR	2,597,793.22		2,597,793.22	2,576,779.76
37600 FACILITIES MGMT INT SVC FD	15,560,113.10	8,343,589.75	7,216,523.35	12,191,680.00
37650 MAJOR MAINTENANCE INT SVC FD	63,740.78	455,455.99	(391,715.21)	2,429.12
41000 EQUITIZED CASH	8,691,264.85	406,317,272.25	(397,626,007.40)	8,646,791.48
41600 RET SAL BENEFITS AP CNTY	489,332.10		489,332.10	489,332.10
43500 NO CO CEMETERY ENDOWMENT CARE	4,225,953.19		4,225,953.19	4,192,226.31
43525 VALLEY CTR CEM PERP CARE	326,121.60		326,121.60	323,480.05
43575 RAMONA CEMTRY PERPET CARE	669,301.29		669,301.29	664,053.53
43585 VALLECITOS WATER DIST INVESTMENT	1,051,445.51		1,051,445.51	1,042,928.92
43590 RINCON DEL DIABLO MUNI WATER DIST	2,154,876.10		2,154,876.10	2,142,625.39
44000 NO COUNTY CEMETERY DIST	988,044.76		988,044.76	981,661.68
44001 NO CO CEMETERY ENDOWMENT INCOME	310,456.16		310,456.16	307,941.50
44005 NO CO CEMETERY CAP OUTLAY	1,804,670.16	5,218.61	1,799,451.55	1,788,541.33
44010 POMERADO CEMETERY DIST	2,379,630.54		2,379,630.54	2,363,022.79
44020 PMRDO CMTRY CAPTL OUTLAY	381,912.74		381,912.74	378,644.06
44025 RAMONA CEMETERY DIST	1,205,076.80	92.35	1,204,984.45	1,196,713.44
44030 VALLEY CNTR CEMETERY DIST	253,686.04		253,686.04	251,822.55
44035 VLY CNTR CEM CAPTL OUTLAY	4,296.09		4,296.09	4,261.29
44038 CITY OF OCEANSIDE INVESTMENT	143.86		143.86	142.69

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
44039 CITY OF VISTA SDCO INVESTMENT FD	94,962.20		94,962.20	94,193.02
44041 CITY CHULA VISTA 2014 REF COP RESE	1,937,627.70		1,937,627.70	1,921,933.51
44042 CITY CHULA VISTA 2015 REF COP RESE	2,293,715.60		2,293,715.60	2,275,142.31
44043 CITY CHULA VISTA 2016 REF COP RESE	1,038,889.54		1,038,889.54	1,030,477.17
44046 CITY OF CHULA VISTA 2017A LEASE RE	792,252.33		792,252.33	785,835.18
44047 CITY OF CHULA VISTA 2017B LEASE RE	13,589.29		13,589.29	13,479.22
44048 MTS GENERAL INVESTMENT	122,721,608.92		122,721,608.92	121,404,047.22
44049 MTS SB 1 STA SGR	7,418,542.13		7,418,542.13	7,362,577.31
44050 SOLANA BEACH DEBT SERVICE	190.73		190.73	189.19
44051 NCTD INVESTMENT FUND	40,578,704.72		40,578,704.72	40,248,844.88
44052 CITY OF CORONADO INVESTMENT	8,208,212.00		8,208,212.00	8,141,726.44
44054 SANDAG I-15 RESERVE	1,688,882.62		1,688,882.62	1,675,202.87
44058 TRANSNET EXTENSION INVESTMENT	117,692.58		117,692.58	116,734.85
44059 ARJIS INVESTMENT	6,477.80		6,477.80	6,425.33
44060 CITY ENCINITAS INVESTMENT	1,388,390.55		1,388,390.55	1,377,144.75
44063 SANTA FE IRRIGATION DIST INVESTMEN	111,221.53		111,221.53	110,320.65
44064 CANEBRAKE CO WATER DIST INVESTMENT	494.37		494.37	490.37
44067 VALLEY CENTER WATER DIST INVESTMEN	2,801,905.67		2,801,905.67	2,779,210.56
44068 SDHC INVESTMENT POOL FUND	8,896,338.57		8,896,338.57	8,824,279.26
44076 CITY OF DELMAR INVESTMENT	117,263.02		117,263.02	116,423.51
44077 NATIONAL CITY INVESTMENT FUND	41,416,817.96		41,416,817.96	41,081,348.54
44084 MTS LCTOP 14-15	28,440,662.29		28,440,662.29	28,269,485.93
44085 CITY CHULA VISTA INVESTMT	27,238.95		27,238.95	27,018.33
44090 009_01_CFD CHULA VISTA ELM CF DIST	4,009,694.26		4,009,694.26	3,986,786.85
44095 009_02_CFD CHULA VISTA ELM CF DIST	70.20		70.20	69.47
44100 009_03_CFD CHULA VISTA ELM CF DIST	1,670,710.27		1,670,710.27	1,657,377.12
44105 009_04_CFD CHULA VISTA ELM CF DIST	2,923,854.67		2,923,854.67	2,903,887.08
44110 009_05_CFD CHULA VISTA ELM CF DIST	993,929.79		993,929.79	985,878.49
44115 009_06_CFD CHULA VISTA ELM CF DIST	1,512,514.91		1,512,514.91	1,506,885.94
44119 009_21 CFD CHULA VISTA CFD 21	6,215,898.94		6,215,898.94	6,170,368.15
44120 009_10_CFD CHULA VISTA ELEM CFD 10	5,035,419.09		5,035,419.09	5,000,878.86
44121 009_17_CFD CHULA VISTA ELEM CFD 17	3,513,237.28		3,513,237.28	3,494,466.71
44122 009_18_CFD CHULA VISTA ELEM CFD 18	8,916,015.09		8,916,015.09	8,846,422.39
44123 009_19_CFD CHULA VISTA ELEM CFD 19	5,522,987.25		5,522,987.25	5,486,346.52
44124 009_20_CFD CHULA VISTA ELEM CFD 20	1,936,691.66		1,936,691.66	1,929,157.06
44125 009_11_CFD CHULA VISTA ELEM CFD 11	1,967,141.59		1,967,141.59	1,958,958.98
44126 009_12_CFD CHULA VISTA ELEM CFD 12	2,225,127.28		2,225,127.28	2,210,376.95
44127 009_13_CFD CHULA VISTA ELEM CFD 13	3,899,392.28		3,899,392.28	3,872,031.43
44128 009_14_CFD CHULA VISTA ELEM CFD 14	3,525,583.37		3,525,583.37	3,504,780.15
44129 009_15_CFD CHULA VISTA ELEM CFD 15	1,708,859.96		1,708,859.96	1,699,550.93
44130 046_01_CFD SWEETWATER HS CF DIST 1	35,734,143.85		35,734,143.85	35,568,111.75
44135 046_02_CFD SWEETWATER HS CF DIST 2	1,952,824.44		1,952,824.44	1,936,434.22
44140 046_03_CFD SWEETWATER HS CF DIST 3	12,495,637.05		12,495,637.05	12,388,122.36
44145 046_04_CFD SWEETWATER HS CF DIST 4	14,235,071.87		14,235,071.87	14,115,345.40
44149 046_14_CFD SWEETWATER HS CF DIST 1	13,960,756.20		13,960,756.20	13,845,973.36
44150 046_05_CFD SWEETWATER HS CF DIST 5	3,926,984.78		3,926,984.78	3,893,267.56
44151 046_15_CFD SWEETWATER HS CF DIST 1	7,328,352.23		7,328,352.23	7,267,578.02
44152 046_16_CFD SWEETWATER HS CF DIST 1	7,577,618.14		7,577,618.14	7,516,132.73
44153 046_17_CFD SWEETWATER HS CF DIST 1	17,040,910.96		17,040,910.96	16,899,344.88
44154 046_18_CFD SWEETWATER HS CF DIST 1	17,423,901.92		17,423,901.92	17,283,160.01
44155 046_19_CFD SWEETWATER HS CF DIST 1	1,494,244.70		1,494,244.70	1,482,575.21

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
44156 046_19_CFD SWEETWATER HS CF DIST 1	6,172,735.54		6,172,735.54	6,122,674.40
44157 046_20_CFD SWEETWATER HS CF DIST 2	8,615,135.31		8,615,135.31	8,546,007.13
44450 NO CO CEMETERY PRENEED FUND	4,526,134.04		4,526,134.04	4,489,969.53
44510 MTS - SB 125 FUNDS	184,277,136.45		184,277,136.45	182,784,540.58
44565 SAFE FREEWAY CALL BOX	258,105.73		258,105.73	256,015.11
44568 SANDAG - SAFE PROGRAM	9,099,151.35		9,099,151.35	9,025,449.28
44581 FUTURE IMPROVEMENTS	3,868,589.17	3,868,589.17		3,837,254.05
44583 TRANSPORTATION IMPACT FEE LUEG	22,888,104.76	22,888,104.76		22,704,097.50
44584 DRAINAGE FEE ORD 5586 NS LUEG	14,814,904.14	14,814,904.14		14,695,944.17
44586 DPW SUSPENSE FUND	165,098.84		165,098.84	165,098.84
44587 RTCIP-RGLTRAN CNGSTN IMP PROG	24,686,387.28	24,686,407.28	(20.00)	24,489,876.55
44592 SDCSD MISCELLANEOUS TRUST FUND	2,000.00	2,000.00		2,000.00
44595 LOCAL AGENCY FORMATION AG	2,239,945.29	107,284.48	2,132,660.81	2,239,945.29
44600 COMMUNITY SERV AGCY TRUST	23,136,036.80	23,136,036.80		23,136,036.80
44601 VICTIMS EMERGENCY RELIEF FUND	33,420.90		33,420.90	
44603 SDCRTC 2021 BONDS	0.01		0.01	0.01
44605 LAW LIBRARY	9,504,916.09	143,191.07	9,361,725.02	9,400,393.39
44625 SAN DIEGUITO RIVER VALLEY	2,113,242.12	1,126,111.06	987,131.06	1,029,757.08
44634 SDRVJPA COAST FUND	155,593.23		155,593.23	155,593.23
44655 SAN DIEGUITO CAP PROJ	49,677,829.48	49,437,783.04	240,046.44	237,165.79
44656 SAN DIEGUITO RESERVE FUND	92,093.07		92,093.07	91,348.90
44660 SO CA INTRGOV TRN AND DEV	1,761,551.17	25,687.52	1,735,863.65	1,624,058.11
44670 SD GEOGRAPHIC INFO SANGIS	1,025,289.88	25,396.53	999,893.35	1,015,715.59
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	284,668.05
44731 JAMUL INDIAN VILLAGE AGREEMENT	1,791,419.10		1,791,419.10	1,791,419.10
45606 SB1407 SCFCF-ICNA ASSESSMENTS	355,962.88		355,962.88	355,962.88
45607 SB857 PARKING PENALTY SURCHARGE	237,309.00		237,309.00	237,309.00
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	438,334.96
45680 PUB ADMIN GUARDIAN ESTATE	30,759,863.43		30,759,863.43	27,918,493.67
45690 COSD TRANS REPAYMENT ACCT WITH TRU	120,030,669.50	120,000,000.00	30,669.50	
45695 ST TRAN ASST SANDAG	203,435.85		203,435.85	193,738.65
45700 ST TRAN ASST MTDB	485,150.18		485,150.18	458,797.60
45740 LOCAL TRANSPORTATION	39,237,749.51		39,237,749.51	38,988,430.94
46800 090_00 SUPERINTENDENT OF SCHOOLS	315,121.23		315,121.23	34,781.37
46815 DA FRAUD HOLDING FUND	1,784,285.29	2,014.77	1,782,270.52	1,770,081.05
46816 DA PROP64 CONSUMER FRAUD	9,524.36		9,524.36	9,447.21
46818 PROP64 CONSUMER FRAUD-COUNTY	227,656,913.64		227,656,913.64	225,821,802.61
46625 VECTOR CONTROL DISTRICT	15,326,552.78		15,326,552.78	15,256,525.98
46630 PLU FIRE MITIGATION FEES	273,659.11		273,659.11	265,829.52
46631 PDS PACE MITIGATION CREDIT FEES	2,418,248.67		2,418,248.67	2,400,999.90
46632 ABANDONED VEHICLE ABATEMENT	1,869,976.16		1,869,976.16	1,854,668.65
46635 DAS IMPOUND ALTER DEPOSIT	23,063.00	120.00	22,943.00	23,063.00
46640 SPAY DEP FORFEITURE ACCT	1,700.00	120.00	1,580.00	1,700.00
46649 COM CORR PERF INCNTV FD-SD	6,393,380.96		6,393,380.96	6,347,430.34
46650 PROBATION	10,205.55		10,205.55	9,155.55
46652 PRO SOCIAL SECURITY TRUST	59,986.11	311.55	59,674.56	59,506.52
46655 RECORDER	589,007.93	9,271.30	579,736.63	589,007.93

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
46656 PRO SUSPENSE FUND	1,716,568.18		1,716,568.18	1,716,568.18
46660 RECORDER SB21	120,781.00		120,781.00	120,781.00
46665 SHERIFF DETENTION CASH	474,500.27		474,500.27	179.70
46670 TAX COLL TAX UNDERPYMT FD	2,813.26		2,813.26	2,813.26
46675 TREASURER	2,033,377.30		2,033,377.30	2,033,377.30
46685 SECURED TAX	8,186,650.89	4,686.38	8,181,964.51	8,186,650.89
46690 UNSECURED TAX MANUAL PAYT	524,934.95	(58.78)	524,993.73	524,934.95
46695 PRIOR SECURED TAX TAX COL	915,685.63		915,685.63	915,685.63
46700 HHS ADULT REPRESENTATIVE PAYEE	2,287,480.70		2,287,480.70	833,998.63
46705 REPRESENTATIVE PAYEE SSA SSI	349,296.85		349,296.85	346,379.96
46710 SOC SERV OVERPAYMENT COLL	6,553,696.57	84,620.61	6,469,075.96	6,553,696.57
46711 SOC SERV CHILD SUPPORT COLL	52,737.19		52,737.19	52,737.19
46720 SHERIFFS CIVIL TRUST	2,316,563.16	(2.00)	2,316,565.16	2,314,263.16
46725 LAFCO	12,228.29		12,228.29	12,129.24
46726 LAFCO SPECIAL PROJECTS	18,846.13		18,846.13	18,693.48
46727 LAFCO JURISDICTIONAL PROJECTS	24,700.75		24,700.75	24,500.68
47025 CHILD DEVELOPMENT TRUST	116,639.34	41,774.07	74,865.27	115,463.10
47150 CONSTRUCTION & DEMO DEBRIS MGT	5,444,073.85	4,832,488.84	611,585.01	5,400,779.00
47280 PENALTY ASSESSMENT	1,423,961.73		1,423,961.73	1,356,646.62
47285 CRIMINAL JUSTICE FAC CONSTRUCT	5,651,547.95		5,651,547.95	5,651,547.95
47290 COURTHOUSE CONSTRUCTION	172,176.64		172,176.64	172,176.64
47350 TRIAL COURT OPERATIONS FD	133,445.82		133,445.82	133,445.82
47500 ALPINE FPD	1,217,573.93		1,217,573.93	1,213,050.76
47505 ALPINE FIRE MITIGATON FEE	117,669.85		117,669.85	117,113.95
47510 BONITA SUNNYSIDE FPD	3,273,459.11		3,273,459.11	3,254,059.21
47512 BONITA SUNNYSIDE OPEB LIABILITY FD	362.53		362.53	359.60
47515 BONITA FPD CAPITAL OUTLAY	132.95		132.95	131.88
47520 BONITA FIRE MITIGATON FEE	33,381.50		33,381.50	33,114.93
47540 DEER SPRINGS FPD	7,470,002.08		7,470,002.08	7,426,355.04
47545 DEER SPRINGS FPD CAP OTLY	6,891,426.88		6,891,426.88	6,824,263.16
47550 DEER SPR FIRE MITGATN FEE	113,937.60		113,937.60	112,802.56
47570 NORTH COUNTY FPD	4,159,418.11		4,159,418.11	4,142,313.27
47572 NRTH CNTY FPD CAP RESERVE	1,321.98		1,321.98	1,266.22
47580 NORTH COUNTY FIRE MIT FEE	1,438,225.32		1,438,225.32	1,427,347.81
47610 LFPD-UNASSIGNED GENERAL FUND	3,386,150.21		3,386,150.21	3,363,982.00
47611 LFPD-ACCRUED LEAVE FUND	13,459.60		13,459.60	13,350.58
47615 LFPD CAPITAL RESERVE FUND	5,464.12		5,464.12	5,419.86
47618 LFPD SLEMSA AMBULANCE TRANSPORT	412,442.39		412,442.39	409,930.42
47617 LFPD SLEMSA	897,798.35		897,798.35	892,575.14
47630 LFPD-OPEB RESERVE FUND	448.39		448.39	444.76
47632 LFPD SDG&E MIT FUND	2,505.60		2,505.60	2,485.30
47635 LFPD-MITIGATION FEE FUND	513,649.25		513,649.25	512,503.04
47640 LOWER SWEETWATER FPD	789,973.86		789,973.86	785,278.91
47650 RANCHO SANTA FE FPD	10,264,714.20		10,264,714.20	10,220,885.08
47660 RSFFPD CONTRACT ALS	230,842.96		230,842.96	228,973.16
47665 RHO SF FIRE MITIGATON FEE	2,873,278.25		2,873,278.25	2,851,399.02
47675 SN MARCOS FIRE MITGAT FEE	983.79		983.79	975.82
47690 SAN MIGUEL FPD	13,493,437.91		13,493,437.91	13,465,293.39
47692 SAN MIGUEL FPD CFD 2022-1	22,658.53		22,658.53	22,513.40
47700 SAN MIGUEL FPD BUDGET STABILIZATIO	99,398.63		99,398.63	98,649.16
47705 SAN MIGUEL CAPITAL RESERV	9,176.80		9,176.80	9,109.27

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
47710 SN MGL UNCOMPENSATD LEAVE	11,936.15		11,936.15	11,839.47
47715 SAN MIGUEL CAPITAL EQUIP	1,171,976.31		1,171,976.31	1,162,483.44
47720 SAN MIGUEL CAP FAC REPLCE	62,255.49		62,255.49	61,797.35
47725 SAN MIGUEL VEHICLE DEPREC	43,253.20		43,253.20	42,934.92
47730 SN MGL FPD CONTRACT SVC R	570,654.42		570,654.42	566,032.19
47735 SN MIGUEL FIRE MITGATN FE	326,838.76		326,838.76	325,329.51
47740 VISTA FPD	1,050,243.68		1,050,243.68	1,045,321.56
47745 VISTA FIRE MITIGATION FEE	84,130.43		84,130.43	83,563.32
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	3,459.08
47760 BORREGO FIRE MITIGATN FEE	354.16		354.16	354.16
47850 VALLEY CENTER FPD	2,326,764.01		2,326,764.01	2,321,386.50
47853 VALLEY CNTR FPD CFD 08-01	480,551.49		480,551.49	478,320.33
47855 VLY CTR FIRE MITIGATN FEE	330,509.74		330,509.74	327,564.84
47860 NO COUNTY DISPATCH JPA	8,921,749.16		8,921,749.16	8,841,909.59
48001 PALOMAR POMERADO HEALTH ELEC 2004	2,029.09		2,029.09	297.97
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	(98,616,576.26)		(98,616,576.26)	22,242,571.29
48302 HEALTH SAVINGS ACCOUNT PROGRAM	54,372.53		54,372.53	54,372.53
48303 CO EMP HEALTH INSURANCE	9,887,661.44		9,887,661.44	9,887,661.44
48304 SELF FUNDED DENTAL PLAN	12,781,095.00		12,781,095.00	12,781,095.00
48305 BENEFIT INSURANCE CONTRACTS	7,566,099.32		7,566,099.32	7,566,099.32
48307 SELF FUNDED VISION PLAN	4,900,990.41		4,900,990.41	4,900,990.41
48324 PAYROLL EE WH TX FED CY 3 31	8,113,023.11		8,113,023.11	8,113,023.11
48336 PAYROLL EE WH TX ST CY 3 31	3,437,685.09		3,437,685.09	3,437,685.09
48348 PAYROLL EE ER OASDI CY END 3 31	7,969,912.18		7,969,912.18	7,969,912.18
48360 PAYROLL EE SDI CY END 3 31	565,678.07		565,678.07	565,678.07
48372 PAYROLL EE ER MEDI CY END 3 31	2,460,215.58		2,460,215.58	2,460,215.58
48381 PAYROLL EE ER MEDI CY END 12 31	82,708.28		82,708.28	82,708.28
48384 060_SDCC HLTH WRKRS COMPNSATN	5,894,234.95		5,894,234.95	5,859,517.63
48385 EXCESS RET BENEFIT IRS415M	4,485.12		4,485.12	4,485.12
48391 2025 HEALTHCRE REIMBRSMNT ACCT	4,681,108.20		4,681,108.20	4,681,108.20
48392 2025 FLEXIBLE SPENDING ACCOUNT	2,123,242.66		2,123,242.66	2,123,242.66
48393 2026 FLEXIBLE SPENDING ACCOUNT	571,959.10		571,959.10	571,959.10
48394 2026 HEALTHCRE REIMBRSMNT ACCT	97,504.31		97,504.31	97,504.31
48500 TREASURER EST DECSD PERSN	1,884,994.14		1,884,994.14	1,884,994.14
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	3,062.48
48610 LK CYMCA R AND P LSE AGMT RED	9,630.76		9,630.76	9,552.75
48620 LK CYMCA R AND P CAP IMPROVMT	358.21		358.21	355.31
48630 LK CUYAMACA REC PK GRANTS	332.12		332.12	329.43
48640 LK CUYAMACA LAKEVIEW	1,007.07		1,007.07	998.91
48650 LK CUYAMACA REC PK RESERVE FD	8,197.68		8,197.68	8,131.28
48800 MISSION RES CONSR	31,744.51		31,744.51	31,656.20
48803 MISSION RCD VISTA UNIF SCH DIST EN	26,959.10		26,959.10	26,740.74
48804 MISSION RCD LOWER WARM SPGS CRK RE	245.57		245.57	243.58
48805 MISSION RCD STA MARGARITA ILF PROG	7,984.37		7,984.37	7,919.70
48841 OTAY WATER DISTRICT INVESTMENT	12,817,595.68		12,817,595.68	12,815,224.14
48910 PALOMAR RES SDC ASSOC	6.81		6.81	6.76

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
48920 UPR SN LU RE RSOR CNSER	34,335.67		34,335.67	34,057.55
48921 USLR RANCHO CORRIDO ARROYO TOAD CO	5,029.49		5,029.49	4,988.75
49000 PCD AQIP TRUST AB423	7,613,253.29		7,613,253.29	7,587,068.95
49010 AIR QUALITY MOYER FUND AB423	37,123,273.45	33,317,746.98	3,805,526.47	36,916,347.88
49015 AIR QL CLEAN CAR 4 ALL AB423	4,417,612.60	3,806,082.96	611,529.64	4,373,432.42
49020 VESSELS AT BERTH REMEDIATION AB423	1,480,931.05		1,480,931.05	1,469,949.79
49025 SEP OVERSIGHT AB423	18,686.63	16,791.88	1,894.75	17,760.63
49030 AIR QUALITY AB 617 AB423	34,183,987.08	32,514,440.17	1,669,546.91	33,854,205.09
49035 AB617 IMPLEMENTATION AB423	2,440,453.15	1,934,227.05	506,226.10	2,412,272.73
49040 AIR QUALITY GMERP FUND AB423	2,404,853.99	985,208.97	1,419,645.02	2,383,384.09
49050 PCD OPERATION FUND AB423	12,601,339.99	86,235.72	12,515,104.27	12,031,981.99
49060 AIR POLLUTION CONTROL AB423	263,099.95		263,099.95	260,988.48
49070 AIR QL T&M APP FEES AB423	2,235,312.51	1,907,916.28	327,396.23	2,216,488.79
49080 PCD SUSPENSE FUND AB423	128,423.97	(2,053.00)	130,476.97	127,339.40
49090 AIR QUALITY FARMER FUND AB423	183,597.30	75,206.16	108,391.14	181,341.25
49193 SD REG BLDG AUTH MTS SPRV	61,726.28		61,726.28	60,811.82
49200 SDC REGIONAL AIRPORT AUTH	50,264,468.49		50,264,468.49	49,857,332.12
49205 TRANSNET IMPROVEMENT FUND	1,556,879.34	7,335,121.90	(5,778,242.56)	1,531,478.09
49211 HAZMAT RESPONSE PROGRAM	2,119,957.10	6,166.86	2,113,790.24	2,092,742.82
49214 ESO OPERATING	199,699.73		199,699.73	198,082.42
49217 FIRST 5 COMM OPERATING FUND	16,992,165.23	326,928.10	16,665,237.13	16,835,985.91
49221 SDCRAA 2014B CONSTRUCTION	0.25		0.25	0.25
49222 SDCRAA 2014A DEBT SERVICE	183,803.20		183,803.20	179,508.16
49223 SDCRAA 2014B DEBT SERVICE	6,149,551.71		6,149,551.71	6,093,116.65
49224 SDCRAA 2014 ROLLING COVERAGE FUND	8,157,447.14		8,157,447.14	8,091,372.76
49240 SDCRAA 2021A BONDS PROJECT	111,610.87		111,610.87	110,338.01
52905 099_00 CO SCH BLDG AD ALPINE	3,176.36		3,176.36	3,176.36
52915 099_00 CO SCH BLDG AD CAJON VALY	948.21		948.21	948.21
52925 099_00 CO SCH BLDG AD DEHESA	1,171.42		1,171.42	1,171.42
52940 099_00 CO SCH BLDG AD CORONADO	571.27		571.27	571.27
52950 099_00 CO SCH BLDG AD LAKESIDE	40,098.70		40,098.70	40,098.70
52960 099_00 CO SCH BLDG AD LA MESA SV	20,909.52		20,909.52	20,909.52
52970 099_00 CO SCH BLDG AD LEMON GROV	14,544.17		14,544.17	14,544.17
52980 099_00 CO SCH BLDG AD JAML L FLR	5,474.96		5,474.96	5,474.96
52990 099_00 CO SCH BLDG AD MT EMPIRE	4,415.76		4,415.76	4,415.76
53000 099_00 CO SCH BLDG AD SANTEE	17,071.70		17,071.70	17,071.70
53010 099_00 CO SCH BLDG AD RAMONA	5,044.21		5,044.21	5,044.21
53301 063_DS CARLSBAD USD 2017 REF A	1,594,820.72		1,594,820.72	1,587,807.28
53302 063_DS CARLSBAD USD 2017 REF B	2,772,913.89		2,772,913.89	2,677,492.66
53303 063_DS CARLSBAD USD SUBSIDY DEP 20	12,667,235.82		12,667,235.82	12,564,610.45
53304 063_DS CARLSBAD USD 2016 REF	4,367,961.42		4,367,961.42	3,941,268.36
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	232.52
53308 063_DS CARLSBAD UNIF 2014 REF	1,650,545.35		1,650,545.35	1,588,350.84
53309 063_DS CARLSBAD UNIF2006 ELEC 2011	1,602,635.65		1,602,635.65	1,269,567.45
53310 063_DS CARLSBAD UNIFIED 1997A	49,235,586.90	49,235,000.00	586.90	438.94
53311 063_DS CARLSBAD UNIFIED 2006A	2.78		2.78	2.75
53312 063_DS CARLSBAD UNIF 2006 ELEC 200	2,536.24		2,536.24	1,899.09
53313 063_DS CARLSBAD UNIF 2006 ELEC 201	1,126,753.23		1,126,753.23	438,374.40
53314 064_DS OCEANSIDE ELEC 2008B	2,539.86		2,539.86	2,528.56

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
53315 048_DS MT EMPIRE 1998A	4,509,470.10	4,507,108.75	2,361.35	1,768.51
53316 064_DS OCEANSIDE 2000 ELEC 2010 RE	14.77		14.77	11.03
53318 064_DS OCEANSIDE USD 2008 SERIES A	3,722,204.22		3,722,204.22	3,709,520.71
53319 064_DS OCEANSIDE UNIFIED 2000F	185.65		185.65	139.08
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	1,636.69
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	10,265,910.62		10,265,910.62	10,232,684.90
53331 050_DS SAN DIEGO UNIFIED 2012 REF	2,019.37		2,019.37	1,997.96
53332 050_DS SAN DIEGO UNIFIED PROP S 20	7,034,146.85		7,034,146.85	7,014,141.40
53333 050_DS SAN DIEGO UNIFIED PROP S 20	16,911.03		16,911.03	16,769.00
53334 050_DS SAN DIEGO UNIFIED 2008B	51,833.84		51,833.84	51,487.27
53335 050_DS SD UNIF 1999A	282,213,492.29	282,210,000.00	3,492.29	3,469.34
53336 050_DS SN DIEGO UNIFIED DS 2000B	272,327,760.58	272,327,760.58		
53337 050_DS SD UNIFIED DS 2001C	341,149,091.12	322,823,938.26	18,325,152.86	18,259,423.86
53338 050_DS SD UNIFIED DS 2002D	471,637,482.60	460,507,861.39	11,129,621.21	11,061,434.18
53339 050_DS SD UNIFIED DS 2003E	671,345,680.84	643,640,604.30	27,705,076.54	27,594,721.79
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	694,541.86		694,541.86	687,216.42
53347 050_DS SAN DIEGO UNIF 2006 G1 REF	660,401.27		660,401.27	651,489.10
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	57,136.97		57,136.97	56,669.16
53361 065_DS SAN MARCOS UNIF IMPR 1 2004	33,000,413.47	33,000,409.45	4.02	3.00
53362 065_DS SAN MARCO UNIFIED 2010A	4,159,005.62		4,159,005.62	4,144,393.20
53363 065_DS SAN MARCOS UNIFIED 2010B	1,095,645.04		1,095,645.04	1,091,888.28
53364 050_DS SAN DIEGO UNIFIED 2012 REF	19,472.90		19,472.90	19,310.12
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	19,921,668.18
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	5,773.16
53371 051_DS VISTA UNIF DS 2002A	175,603,797.19	166,353,715.74	9,250,081.45	9,235,343.74
53372 051_DS VISTA UNIFIED DS 2003B	44,163,875.79	44,156,373.24	7,502.55	7,441.79
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	722.64
53376 051_DS VISTA UNIFIED 2015 REF	2,153,306.47		2,153,306.47	1,949,396.02
53377 064_DS OCEANSIDE USD PROP G RESERV	52.51	355.75	(303.24)	39.34
53378 064_DS OCEANSIDE USD PROP H RESERV	661.91		661.91	406.61
53379 064_DS OCEANSIDE USD 2008D	592,258.03		592,258.03	199,013.82
53380 064_DS OCEANSIDE UNIFIED 2008C	2,414.84		2,414.84	2,392.40
53381 064_DS OCEANSIDE UNIFIED USD 2012	11.78		11.78	8.80
53382 064_DS OCEANSIDE UNIF 2014 REF BON	999,441.54		999,441.54	991,662.52
53383 064_DS OCEANSIDE UNIF 2015 REF	835,364.87		835,364.87	552,635.30
53384 065_DS SAN MARCOS USD PROP K RESER	174,444.62		174,444.62	173,062.55
53385 189_DS BONSALL UNIFIED 2008	40,485.40		40,485.40	40,157.48

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46 04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
53386 189_DS BONSALL UNIFIED 2007B	272,435.53		272,435.53	271,432.88
53387 189_DS BONSALL UNIFIED 2007C	13,438.13		13,438.13	13,329.29
53388 189_DS BONSALL UNIFIED 2015 REF	671,525.05		671,525.05	621,925.54
53389 065_DS SAN MARCOS USD 2017 REF	3,452,308.54		3,452,308.54	2,088,568.62
53390 065_DS SAN MARCOS USD 2010D	0.80		0.80	0.60
53391 050_DS SAN DIEGO UNIFIED 2008E 201	1,429,942.53		1,429,942.53	1,419,908.28
53392 050_DS SAN DIEGO UNIF 2012 ELEC 20	58,020.70		58,020.70	57,550.74
53394 050_DS SAN DIEGO UNIF 2012 ELEC 20	57.56		57.56	57.12
53397 050_DS SAN DIEGO UNIF 2014 R-3	2,930,975.77		2,930,975.77	2,908,235.11
53398 050_DS SAN DIEGO UNIF 2015 R-4	11,723,332.37		11,723,332.37	11,652,163.85
53399 050_DS SAN DIEGO UNIF 2015 H-1 H-2	55,147.19		55,147.19	54,785.02
53402 050_DS SAN DIEGO UNIF 2012 ELEC 20	2,205,268.55		2,205,268.55	2,183,983.84
53403 050_DS SAN DIEGO UNIF 2012 ELEC 20	741,454.25		741,454.25	735,837.81
53404 050_DS SAN DIEGO UNIF 2008 ELEC 20	330.78	623.76	(292.98)	328.10
53405 050_DS SAN DIEGO USD 2016 REF SR-1	1,495,236.22		1,495,236.22	1,479,816.35
53406 050_DS SAN DIEGO USD 2016 REF R-5	12,585,427.75		12,585,427.75	12,548,183.10
53408 050_DS SAN DIEGO USD 2008 ELEC 201	3,283,532.45		3,283,532.45	3,262,418.91
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	2,870,290.49		2,870,290.49	2,842,640.50
53411 050_DS SDUSD 2012 2017J PROP Z	2,708,866.55		2,708,866.55	2,698,502.44
53413 050_DS SDUSD 2008 2017 K-2 PROP S	13,371.95		13,371.95	13,258.63
53414 050_DS SDUSD 2009 2008B QSCB SET-A	3.35		3.35	3.32
53415 050_DS SDUSD 2010 2008D1D2 QSCB SE	15,566,404.64		15,566,404.64	15,440,321.06
53416 050_DS SDUSD 2019 2018A MEASYY	0.33		0.33	0.33
53417 050_DS SDUSD 2019 2018B MEASYY	215,495.79		215,495.79	212,412.43
53418 050_DS SDUSD 2012 2019K PROP Z	0.12		0.12	0.12
53419 050_DS SDUSD 2012 2019L PROP Z	824,920.58		824,920.58	814,549.91
53420 050_DS SDUSD 2019 2018C MEASYY	738,615.44		738,615.44	731,433.59
53421 065_DS SAN MARCOS USD 2020 REF	3,183,274.73		3,183,274.73	2,051,568.54
53422 050_DS SDUSD MEASYY TAX RT RESERVE	20,674,886.50		20,674,886.50	20,220,690.04
53423 050_DS SAN DIEGO USD 2021N	736,144.98	547,939.00	188,205.98	726,950.93
53424 050_DS SAN DIEGO USD 2021E	1,202,763.17	139,453.84	1,063,309.33	1,188,077.82
53425 189_DS BONSALL UNIFIED 2016 REF	148,688.35		148,688.35	134,815.73
53426 050_DS SDUSD MEAS YY 2020 D	1,941,287.88	147,630.63	1,793,657.25	1,922,365.37
53427 050_DS SDUSD PROP S 2021 L	771,043.55		771,043.55	765,188.60
53428 050_DS SDUSD PROP Z 2020 M	1,079,292.13	79,121.02	1,000,171.11	1,067,778.87
53429 050_DS SAN DIEGO USD 2021 ZR-1	2,575,111.96		2,575,111.96	2,555,422.79
53430 048_DS MT EMP 2018 2019 MEASJJ	155,118.78		155,118.78	76,498.60
53431 048_DS MT EMPIRE USD 2021B	236,380.81		236,380.81	170,757.00
53432 050_DS SAN DIEGO USD 2022F	9,136,717.78		9,136,717.78	9,059,666.29
53433 050_DS SAN DIEGO USD 2022M	1,683,074.35		1,683,074.35	1,670,503.16
53434 050_DS SAN DIEGO USD 2022O	7,221,060.97		7,221,060.97	5,665,661.16
53435 051_DS VISTA USD 2019A MEASLL	963,373.54		963,373.54	199,858.75
53436 051_DS VISTA UNIFIED 2021 REF	3,540,053.60		3,540,053.60	3,438,551.75
53437 051_DS VISTA USD 2022B	4,271,636.21		4,271,636.21	992,040.39
53438 048_DS MT EMPIRE USD 2022C	165,598.46		165,598.46	45,869.57
53440 063_DS CARLSBAD 2019A MEAS KH	1,896,548.33		1,896,548.33	823,386.73
53441 063_DS CARLSBAD USD 2021B	1,858,023.37		1,858,023.37	716,852.00
53442 063_DS CARLSBAD UNIFIED 2025C	3,959,005.36		3,959,005.36	2,059,967.28
53445 064_DS OCEANSIDE 2008E PROP H	560,006.69		560,006.69	151,330.16
53446 064_DS OCEANSIDE PROP H 2008 F	1,393,989.72		1,393,989.72	1,150,950.85

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
53447 064_DS OCEANSIDE 2020REF PROP G	696,418.56		696,418.56	599,216.15
53448 064_DS OCEANSIDE 2020REF PROP H	1,961.49		1,961.49	1,942.73
53449 064_DS OCEANSIDE USD 2020A	956,181.11		956,181.11	265,140.60
53450 062_DS_BORREGO 2018A MEAS GG	310,803.95		310,803.95	154,558.52
53451 064_DS OCEANSIDE USD 2021 REF	808,424.28		808,424.28	741,899.97
53452 064_DS OCEANSIDE USD 2022 REF	193,392.62		193,392.62	52,171.56
53453 064_DS OCEANSIDE USD 2008G	436,178.45		436,178.45	79,941.66
53454 064_DS OCEANSIDE USD 2020B	3,489,366.10		3,489,366.10	2,520,144.01
53455 009_DS CHULA VISTA ESD 2021 REF	613,921.83		613,921.83	608,710.45
53456 009_DS CHULA VISTA ESD 2018A	3,573,518.57		3,573,518.57	1,377,364.11
53457 009_DS CHULA VISTA ESD 2020B	6,685,055.13		6,685,055.13	5,453,858.37
53458 047_DS CORONADO USD 2022 REF	1,028,970.46		1,028,970.46	1,015,558.85
53459 009_DS CHULA VISTA ESD 2023 REF	1,291,901.43		1,291,901.43	863,340.88
53466 065_DS SAN MARCOS USD 2025 REF	4,829,506.57		4,829,506.57	2,272,113.51
53467 065_DS SAN MARCOS USD 2024A	12,758,694.07		12,758,694.07	7,887,767.93
53500 050_DS SDUSD 2023 ZR-2	3,452,650.66		3,452,650.66	3,440,778.17
53501 050_DS SDUSD 2023 ZR-3	584,081.84		584,081.84	580,376.82
53502 050_DS SDUSD 2023 ZR-4A	165,435.80		165,435.80	163,428.99
53503 050_DS SDUSD 2023 ZR-4B	1,042,147.03		1,042,147.03	1,030,708.84
53504 050_DS SDUSD MEAS U 2023A	8,598,824.54		8,598,824.54	8,558,699.49
53505 050_DS SDUSD MEAS YY 2023G	13,243,246.18		13,243,246.18	13,166,800.03
53506 050_DS SDUSD PROP S 2023N	1,504,752.31		1,504,752.31	1,492,547.69
53507 050_DS SDUSD 2023 SR-3A	217,177.52	59,787.72	157,389.80	213,855.15
53508 050_DS SDUSD 2023 R-6	1,015,417.75		1,015,417.75	1,006,413.98
53509 050_DS SDUSD 2024 REF SR-4A	331,153.82	116,781.03	214,372.79	326,944.05
53510 050_DS SDUSD 2024 REF ZR-5A	21,397.12	743,493.13	(722,096.01)	8,279.54
53511 050_DS SDUSD 2024 REF R-7A	748,073.07		748,073.07	744,396.70
53512 050_DS SDUSD 2025 REF SR-4C	63,236.33	32,241.07	30,995.26	62,507.83
53513 050_DS SDUSD 2025 REF ZR-5C	246,855.04	128,558.86	118,296.18	244,383.65
53514 050_DS SDUSD MEAS U TAX RATE RES	13,825,677.12		13,825,677.12	13,713,633.76
53515 050_DS SDUSD PROP S 2024O	2,798,154.57		2,798,154.57	2,762,022.98
53516 050_DS SDUSD MEAS YY 2024H	2,768,843.31		2,768,843.31	2,713,015.20
53517 050_DS SDUSD MEAS U 2024B	14,202,236.50		14,202,236.50	14,085,048.15
53518 050_DS SDUSD 2025 REF R-8A	16,869,710.75		16,869,710.75	16,835,268.82
53519 050_DS SDUSD 2025 REF R-8B	240,533.57		240,533.57	236,882.79
53520 050_DS SDUSD 2025 REF SR-5A	231,511.24	138,231.05	93,280.19	229,434.25
53521 050_DS SDUSD 2025 REF SR-5B	426,700.88	261,092.67	165,608.21	423,985.11
53522 050_DS SDUSD 2025 REF ZR-6A	1,605,153.03		1,605,153.03	1,583,610.73
53523 050_DS SDUSD 2025 REF ZR-6B	90,220.88		90,220.88	88,992.17
53524 050_DS SDUSD 2025P PROP S	19,112,446.40		19,112,446.40	19,028,311.38
53525 050_DS SDUSD 2025I MEAS YY	51,877,935.85		51,877,935.85	51,724,394.65
53526 050_DS SDUSD 2025C MEAS U	27,125,846.55		27,125,846.55	26,970,855.85
53600 064_DS OCEANSIDE USD 2023 REF	327,969.38		327,969.38	141,037.21
53601 064_DS OCEANSIDE USD 2024A REF	2,332,037.60		2,332,037.60	1,904,832.36
53602 064_DS OCEANSIDE USD 2024B REF	787,233.03		787,233.03	323,489.25
53603 064_DS OCEANSIDE USD 2025A REF	725,965.33		725,965.33	101,311.88
53604 064_DS OCEANSIDE USD 2025B REF	698,695.89		698,695.89	526,183.82
53605 064_DS OCEANSIDE USD 2020C	4,221,455.28		4,221,455.28	2,656,132.90
53970 189_01 BONSALL UNIFIED GENERAL	8,453,404.73		8,453,404.73	8,415,937.42
53971 189_02 BONSALL UNIF SP RES CAP PRO	48,458.39		48,458.39	48,027.16
53972 189_04 BONSALL UNIFIED CAFETERIA	706,967.39		706,967.39	701,110.47

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
53980 189_17 BONSALL UNIFIED OPEB	5,823.43		5,823.43	5,776.26
53981 189_19 BONSALL UNIFIED CAP FAC / S	5,616,240.38		5,616,240.38	5,570,944.85
53983 189_22 BONSALL UNIFIED ENTERPRISE	40,023.51		40,023.51	39,476.18
53988 189_39_CHTR BONSALL UNIF VIVIAN BA	2,325.20		2,325.20	1,909.74
53991 189_46 BONSALL USD CNTY SCH FAC	4,651,176.99		4,651,176.99	4,613,503.00
53992 189_20 BONSALL USD FOUNDATION PRIV	1,439.59		1,439.59	1,428.19
53993 201_62_CHTR BONSALL UNIF PATHWAYS	1,552.18		1,552.18	1,539.60
53994 189_58 BONSALL USD CAP PROJ CFD	735,216.34		735,216.34	729,495.11
54000 062_01 BORREGO SPRINGS UNIF GEN	4,374,291.23		4,374,291.23	4,342,206.23
54003 062_02 BORRGO SPR SP RES CAP OUT	938,665.36		938,665.36	931,062.28
54006 062_04 BORREGO SPRNG UNF CAFETER	405,209.40		405,209.40	402,100.21
54009 062_06 BORREGO SPR UNF CHILD DEV	314,221.85		314,221.85	311,613.34
54018 062_18 BORREGO SPRG CAP FAC ACCT	240,382.35		240,382.35	238,506.61
54019 062_31 BORREGO SP BLDG PROP GG	535,309.64		535,309.64	530,973.70
54020 062_32 BORREGO SPRINGS FNDTN S R	30.56		30.56	30.31
54022 062_57 BORREGO SPRINGS FNDTN PERM	355,685.53		355,685.53	352,806.65
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	1,669,839.90
54031 206_62_CHTR BORREGO SPR WORKFORCE	4,278,348.57		4,278,348.57	4,261,241.72
54036 047_01 CORONADO UNIFIED GENERAL	11,745,273.78		11,745,273.78	11,728,632.40
54039 047_02 CORONADO SP RES CAP OUT	983,217.69		983,217.69	962,026.77
54042 047_04 CORONADO UNIFIED CAFETERIA	1,081,924.03		1,081,924.03	1,071,750.90
54045 047_06 CORONADO CHILD DEVELOP	479,606.18		479,606.18	475,367.72
54051 047_12 CORONADO UNIF DEF MAINT	236,357.66		236,357.66	234,443.19
54054 047_18 CORONADO UNF CAP FAC ACCT	410,113.57		410,113.57	407,196.50
54056 047_58 CORONADO CAP PROJ BCU	3,953,724.62		3,953,724.62	3,921,693.14
54058 047_57 CORONADO FOUNDATION PERM FU	655,234.69		655,234.69	650,473.72
54061 047_22 CORONADO UNIF OTHER ENT	95,187.96		95,187.96	94,415.64
54062 047_32 CORONADO UNF FOUNDATION SP	391,790.07		391,790.07	391,395.92
54063 047_40 CORONADO UNIF ADULT ED	177,118.57		177,118.57	175,450.09
54064 047_42 CORONADO SPEC RES OTH C O	22,628.77		22,628.77	12,744.54
54069 063_01 CARLSBAD UNIFIED GENERAL	27,430,427.30		27,430,427.30	27,350,676.08
54075 063_04 CARLSBAD UNIF CAFETERIA	6,471,455.44		6,471,455.44	6,424,834.62
54079 063_06 CARLSBAD CHILD DEVELOPMENT	281,425.85		281,425.85	279,146.33
54080 063_08 CARLSBAD UNF ASB SP REV	310,565.75		310,565.75	308,050.21
54084 063_10 CARLSBAD BUILDING	72,687,891.01		72,687,891.01	72,031,168.01
54090 063_16 CARLSBAD UNF HLTH SLF INS	2,462,655.41		2,462,655.41	2,442,818.75
54096 063_19 CARLSBAD CAP FAC AB2068	9,161,003.43		9,161,003.43	9,092,101.66
54114 063_46 CARLSBAD UNIF SCH FAC FD	8,748.87		8,748.87	8,678.01
54116 063_59 CARLSBAD CAP PROJ BLEND COM	941.56		941.56	933.93
54119 063_97 CARLSBAD UNIFIED CFD #5	2,067,883.01		2,067,883.01	2,056,237.09
54120 048_01 MT EMPIRE UNIFIED GEN	6,572,173.28		6,572,173.28	6,544,611.84
54126 048_04 MT EMPIRE CAFETERIA FD	176,730.11		176,730.11	175,543.07
54129 048_06 MT EMPIRE CHILD DEVELOPMT	56,431.88		56,431.88	54,838.04
54132 048_10 MT EMPIRE BUILDING	287.33		287.33	285.00
54139 218_62_CHTR MT EMP ELITE ACADEMIC	2,459,290.12		2,459,290.12	2,450,544.19
54140 214_62_CHTR MT EMPIRE SD VIRTUAL	5,103,174.41		5,103,174.41	5,065,605.40
54141 048_19 MT EMPIRE CAP FAC AB2068	497,081.86		497,081.86	492,290.95
54142 234_62_CHTR MEUSD JCS-PINE VLY	314,029.91		314,029.91	312,379.03
54149 245_62_CHTR MOTIVATED YOUTH ACADMY	390,177.46		390,177.46	387,245.00
54154 185_95 MT EMPIRE ENT CHRT FOR ACAD	2,639,856.50		2,639,856.50	2,622,047.68

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
54156 048_40 MT EMPIRE UNIF ADULT ED	16,379.82		16,379.82	16,270.77
54159 048_42 MT EMPIRE SPEC RES OTHER	35,244.37		35,244.37	34,958.90
54163 048_46 MT EMPIRE CO SCH FACILITY	2,856,541.42		2,856,541.42	2,822,920.17
54164 048_80 MTN EMPIRE SPEC RES FD FOR	200,451.66		200,451.66	198,828.02
54165 064_01 OCEANSIDE UNIFIED GENERAL	105,071,807.25		105,071,807.25	104,409,532.75
54168 064_02 OCEANSIDE SP RES-CAP OUT	15,090,148.28		15,090,148.28	15,057,440.91
54171 064_04 OCEANSIDE CAFETERIA	10,218,041.97		10,218,041.97	10,123,735.19
54174 064_06 OCEANSIDE UNIFIED	1,345,428.72		1,345,428.72	1,334,530.94
54177 064_10 OCEANSIDE UNIFIED BLDG FD	12,153,861.58		12,153,861.58	12,031,193.18
54183 064_16 OCDE UNF HEALTH SELF INS	6,861,245.68		6,861,245.68	6,804,169.40
54186 064_19 OCEANSIDE CAP FAC AB2068	31,104,922.24		31,104,922.24	30,848,873.42
54188 064_31 OCEANSIDE BLDG PROP 39	115,624,420.78		115,624,420.78	114,643,310.74
54198 064_46 OCEANSIDE UNIF ST SCH FAC	7,442,696.07		7,442,696.07	7,382,411.09
54207 061_01 POWAY UNIFIED GENERAL	112,683,369.95		112,683,369.95	112,166,160.69
54210 061_02 POWAY SP RES CAP OUT	716,703.46		716,703.46	709,376.27
54213 061_04 POWAY UNIF CAFETERIA FD	22,522,525.63		22,522,525.63	22,341,666.80
54219 061_07 POWAY CHILD DEV PRESCHOOL	1,347,454.80		1,347,454.80	1,335,933.86
54221 061_08 POWAY UNIF ASB SP REV FD	151,941.12		151,941.12	150,628.52
54225 061_12 POWAY UNIFIED DEF MAINT	8,546,062.12		8,546,062.12	8,469,468.58
54228 061_15 POWAY SELF INS	1,525,947.90		1,525,947.90	1,489,965.41
54231 061_16 POWAY HEALTH SELF INS	1,077,128.04		1,077,128.04	1,068,747.13
54232 061_17 POWAY UNIFIED OPEB	2,046,965.09		2,046,965.09	2,024,066.72
54237 061_19 POWAY CAP FAC AB2068	12,714,610.32		12,714,610.32	12,606,830.55
54238 061_20 POWAY UNIF PRIVATE PURPOSE	384,482.45		384,482.45	381,388.28
54240 061_22 POWAY UNIF ENTERPRISE	15,925,893.44		15,925,893.44	15,796,183.72
54243 061_30 POWAY DEDUCTIBLE INS LOSS	862,211.17		862,211.17	855,787.99
54246 061_40 POWAY UNIF ADULT EDUCATON	858,160.48		858,160.48	850,739.89
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	23,644,723.94		23,644,723.94	23,517,231.42
54267 049_02 RAMONA SP RES CAP OUT	518,365.48		518,365.48	514,351.44
54270 049_04 RAMONA UNIF CAFETERIA	3,580,103.66		3,580,103.66	3,554,008.64
54276 049_16 RAMONA HEALTH SELF INS	182,363.85		182,363.85	180,886.72
54282 049_19 RAMONA CAP FAC AB2068	1,472,113.02		1,472,113.02	1,460,639.54
54285 049_40 RAMONA UNIF ADULT ED	64,418.64		64,418.64	63,907.33
54288 049_42 RAMONA SPEC RES OTHER	1,859,506.51		1,859,506.51	1,844,444.73
54297 050_01 SAN DIEGO UNIFIED GENERAL	484,067,724.01		484,067,724.01	481,974,973.81
54303 050_03 SAN DIEGO UNIF REVOLVING	567,706.39		567,706.39	567,706.39
54306 050_04 SAN DIEGO UNIF CAFETERIA	81,250,313.00		81,250,313.00	80,583,889.19
54309 050_06 SAN DIEGO UNIF CHLD CNTR	6,449.85		6,449.85	6,397.60
54311 050_09 SDUSD PROP S BLDG FD 2012	347,679,175.04		347,679,175.04	344,949,736.92
54314 050_13 SDUSD PROP Z BLDG FD	53,636,886.66		53,636,886.66	53,159,446.35
54316 050_07 SDUSD MEASURE YY BLDG	608,134,152.26		608,134,152.26	602,887,926.78
54317 050_21 SDUSD MEASURE U BLDG	667,194,234.58		667,194,234.58	661,858,312.62
54318 050_15 SELF INSD WORKMENS COMP	179,585,253.27		179,585,253.27	178,483,133.83
54320 050_14 SDUSD HLTH WLFR SELF INS DE	1,583,595.32		1,583,595.32	1,570,962.86
54322 050_17 SDUSD SELF INSURED VISION C	1,573,058.12		1,573,058.12	1,560,608.73
54345 050_32 SD UNIF LIABILITY INSUR	8,437,966.98		8,437,966.98	8,361,575.04
54348 050_33 SD UNIF PROPERTY INSUR	2,348,474.45		2,348,474.45	2,329,499.35
54351 050_34 SD UNF PROPERTY MGT	20,392,596.25		20,392,596.25	20,231,087.05
54354 050_40 SAN DIEGO UNIF ADULT ED	1,632,521.66		1,632,521.66	1,622,171.10
54356 050_44 SAN DIEGO UNIF TRANS REPAYM	145,672.94		145,672.94	144,633.53

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
54360 050_46 SD UNIF SCH FACILITIES FD	44,450,374.25		44,450,374.25	44,090,278.08
54361 050_41 SDUSD PROP S SCH FAC FD	30,117.50		30,117.50	29,874.02
54362 050_51 SDUSD PROP Z SCH FAC FD	749,798.39		749,798.39	743,725.80
54363 050_52 SD UNIF CAP FAC AB1600	47,768,266.57		47,768,266.57	47,449,091.28
54364 050_53 SDUSD MEAS YY SCH FAC	39,712,488.17		39,712,488.17	39,356,870.36
54366 050_60 SD UNF RET MED BENEFT MGT	2,853,891.53		2,853,891.53	2,830,628.16
54368 050_56 SD UNF RET MED BENFT CONF	7,292.01		7,292.01	7,228.62
54372 050_62 SD UNF RET MED BENFT CSEA	553,137.53		553,137.53	548,602.86
54375 050_63 SD UNF RET MED BENFT TECH	1,675,061.21		1,675,061.21	1,661,237.66
54377 050_76 SD UNF RT MD BNFT NONREPMG	32,392.78		32,392.78	32,090.65
54381 050_65 SD UNF RT MD BNFT PARAPRO	1,368,750.05		1,368,750.05	1,357,599.80
54387 050_67 SD REDEV AGY CAPITAL FAC	72,060,119.95		72,060,119.95	71,440,352.11
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	370,656.45		370,656.45	367,205.84
54399 050_74 STATE PRESCHOOL	15,958,770.09		15,958,770.09	15,837,228.33
54408 065_01 SAN MARCOS UNIFIED GEN	82,422,846.88		82,422,846.88	81,793,900.92
54409 065_02 SAN MARCOS SPRES CAP PROJ	66,490,191.95		66,490,191.95	66,009,731.00
54411 065_04 SAN MARCOS UNIF CAFETERIA	19,523,042.30		19,523,042.30	19,370,202.67
54415 065_07 SAN MARCOS CAP PROJ CFD7	25.22		25.22	25.02
54416 065_08 SAN MARCOS CAP PROJ CFD8	5.51		5.51	5.39
54418 065_09 SAN MARCOS CAP PROJ CFD9	4.96		4.96	4.92
54419 065_64 SAN MARCOS CAP PROJ CFD10	6,802.29		6,802.29	6,747.19
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	5,510.68
54423 065_12 SAN MARCOS UNIF DEF MAINT	14.87		14.87	
54424 065_21 SAN MARCOS CAP PROJ CFD 21	47,833.14		47,833.14	47,677.34
54425 065_69 SAN MARCOS CAP PROJ CFD14	18,362.80		18,362.80	18,213.99
54427 065_31 SAN MARCOS BLDG MEAS JJ (PR	122,865,665.73		122,865,665.73	121,771,443.34
54428 065_23 SAN MARCOS PUPIL TRANS EQP	8,876,257.63		8,876,257.63	8,809,692.05
54429 065_19 SAN MARCOS CAP FAC AB2068	11,580,279.61		11,580,279.61	11,486,063.62
54430 065_22 SAN MARCOS USD OTH ENTERPRI	2,374,804.75		2,374,804.75	2,357,279.81
54433 065_57 SAN MARCOS FOUNDATION PERMA	45,281.90		45,281.90	44,915.12
54434 226_62_CHTR SMUSD PIVOT SD II	1,153,122.30		1,153,122.30	1,145,582.83
54435 065_30 SAN MARCOS DEDCT INS LOSS	1,664,274.06		1,664,274.06	1,649,600.66
54436 065_70 SAN MARCOS CAP PROJ CFD15	5,611.46		5,611.46	3,457.87
54437 065_71 SAN MARCOS CAP PROJ CFD16	19.11		19.11	3.16
54438 065_38 SAN MARCOS UNIF CAP REDV	14,869.29		14,869.29	2,183.57
54439 065_72 SAN MARCOS CAP PROJ CFD17	162,046.31		162,046.31	161,953.67
54440 065_74 SAN MARCOS CAP PROJ CFD18	40,607.55		40,607.55	40,534.20
54441 065_40 SAN MARCOS UNIF ADULT ED	31,501.80		31,501.80	31,222.80
54448 065_75 SAN MARCOS CAP PROJ CFD19	7,426.42		7,426.42	7,366.26
54449 065_78 SAN MARCOS CAP PROJ CFD20	6,043.49		6,043.49	5,933.37
54450 065_46 SAN MARCOS UNIF ST CAPFAC	21,705,576.62		21,705,576.62	21,642,380.53
54453 067_01 VALLEY CENTER PAUMA UNIF	45,576,432.96		45,576,432.96	45,232,517.03
54459 067_04 VALLEY CENTER CAFETERIA	1,866,250.86		1,866,250.86	1,852,612.27
54468 067_19 VALLEY CENTER CAP FAC	7,937,068.75		7,937,068.75	7,872,826.64
54469 067_22 VALLEY CENTER-PAUMA ENTERPR	138,832.25		138,832.25	137,707.65
54483 051_01 VISTA UNIFIED GENERAL	100,777,818.78		100,777,818.78	100,206,007.57
54486 051_02 VISTA SP RES CAP OUT	22,117,112.32		22,117,112.32	21,981,107.69
54489 051_04 VISTA UNIF CAFETERIA	8,600,531.92		8,600,531.92	8,509,843.68
54494 051_10 VISTA UNIFIED BUILDING	0.02		0.02	0.01

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
54496 051_16 VISTA UNI SELF INSURANCE	1,644,549.25		1,644,549.25	1,628,312.91
54498 051_18 VISTA CAP FAC ACCT	16,554,924.26		16,554,924.26	16,422,907.25
54499 051_22 VISTA UNIF ENTERPRISE	6,345,225.78		6,345,225.78	6,295,279.57
54505 051_31 VISTA UNIF BLDG PROP 39	30,308,601.40		30,308,601.40	30,010,562.13
54510 051_40 VISTA UNIF ADULT EDUCATON	2,870,117.37		2,870,117.37	2,849,602.93
54516 051_46 VISTA UNIFIED ST SCH FAC	154.97		154.97	97.65
54517 051_48 VISTA UNIFIED CHARTER SCHOO	1,300,544.95		1,300,544.95	1,290,305.72
54518 184_62_CHTR VISTA UN BELLA MENTE M	7,100,862.29		7,100,862.29	7,044,620.26
54519 066_01 WARNER UNIFIED GENERAL	3,699,500.49		3,699,500.49	3,672,813.99
54525 066_04 WARNER UNIFIED CAFETERIA	24,870.68		24,870.68	24,570.89
54528 066_06 WARNER CHILD DEVELOPMENT	235,598.89		235,598.89	233,608.79
54540 066_18 WARNER UNF CAP FACILITIES	641.96		641.96	638.82
54544 066_31 WARNER UNF BLDG MEAS TT PRO	2,172,729.23		2,172,729.23	2,163,787.15
54546 066_42 WARNER UNF SPEC RES OTHER	180,989.46		180,989.46	179,523.47
54550 203_62_CHTR WARNER CA PACIFIC CHAR	522,927.26		522,927.26	516,263.54
54551 238_62_CHTR WARNER SD MISSION	841,070.22		841,070.22	837,410.19
54552 240_62_CHTR WARNER SAGE OAK SO	10,040,008.98		10,040,008.98	9,973,340.94
54553 241_62_CHTR WARNER EXCEL ACAD	3,775,705.36		3,775,705.36	3,756,831.49
54554 242_62_CHTR WARNER PTHWYS ADLT	853,556.31		853,556.31	851,247.54
54600 NOTE PARTICIPANT REPY ACCT WITH WE	31,375,001.70		31,375,001.70	31,375,000.00
54724 099_01 CO SCHOOL SERV FUND UNRES	187,324,831.13		187,324,831.13	185,347,701.68
54727 099_02 DEFERRED MAINTENANCE	7,009,591.40		7,009,591.40	6,951,125.40
54730 099_03 JPA PROPERTY AND LIABILITY	67,616,626.00		67,616,626.00	67,020,987.33
54733 099_04 CAPITAL OUTLAY FUND	12,598,921.52		12,598,921.52	12,598,921.52
54736 099_06 SPECIAL RESERVE FUND	65,095,961.20		65,095,961.20	64,560,675.88
54741 099_10 SPECIAL EDUCATION PASS THRO	16,078,739.41		16,078,739.41	16,078,739.41
54742 099_12 TRAINABL MENTLLY RTRD MNR	5,986,581.12		5,986,581.12	5,986,581.12
54745 099_13 PHYSICALLY HNDICP MINORS	8,880,455.77		8,880,455.77	8,880,455.77
54748 099_14 EDUCABLE MENTLLY RTRD MNR	553,563.14		553,563.14	553,563.14
54751 099_15 CHILDRENS INST TUITION	10,647,856.06		10,647,856.06	10,647,856.06
54754 099_16 REGIONAL OCCUPATIONAL CTR	31,966,519.60		31,966,519.60	31,966,519.60
54757 099_17 TRANBL MENTLY RTRD MNR HS	5,787,463.13		5,787,463.13	5,787,463.13
54758 099_17 SELF-INS OTH POSTEMP BENFT	37,996,798.47		37,996,798.47	37,684,547.57
54760 099_18 PHYS HNDICP MINORS HS	8,218,073.30		8,218,073.30	8,218,073.30
54763 099_19 CHULA VISTA PROJECT	153,572.96		153,572.96	153,572.96
54766 099_20 VISTA UNIFIED PROJECT	544,917.72		544,917.72	542,433.49
54769 099_21 OCEANSIDE UNIFIED PROJECT	158,949.01		158,949.01	158,224.91
54772 099_22 CHULA VISTA PROJECT 2	212,313.57		212,313.57	211,344.50
54775 099_23 AUTISTIC PUPLS MINOR ELEM	266,350.73		266,350.73	266,350.73
54778 099_24 CARLSBAD PROJECT	364,903.49		364,903.49	363,238.36
54779 099_26 CHILD DEVELOPMENT FUND CSS	4,715,722.04		4,715,722.04	4,674,152.36
54781 099_28 AUTISTIC PUPLS MINOR HIGH	256,163.01		256,163.01	256,163.01
54784 099_31 WORKERS COMP SELF INS FD	91,068,814.89		91,068,814.89	90,345,046.73
54790 099_33 DEVLPMNT CNTR HNDICP ELEM	1,288,102.81		1,288,102.81	1,288,102.81
54793 099_34 FBC HEALTH AND WELFARE	24,890,197.32		24,890,197.32	24,689,896.12
54796 099_35 FBC VISION	4,312,059.24		4,312,059.24	4,276,436.99
54802 099_37 FBC DENTAL FUND	30,277,819.66		30,277,819.66	30,041,959.62
54805 099_38 DEVLPMNT CENTER HNDICP HI	1,281,538.83		1,281,538.83	1,281,538.83
54808 099_39 RETIRED SCH EMP HLTH BNFT	47,517.65		47,517.65	47,148.12
54812 099_46 SCREC SCHOOL FACILITIES	38,188.50		38,188.50	37,879.17
54814 099_59 FBC VOLUNTARY BENEFITS FD	695,507.30		695,507.30	691,476.50

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
54826 099_72 SPEC RES REDEVELOPMENT	62,395,643.60		62,395,643.60	61,905,857.66
54829 099_74 MISC SELF INSD PROPY PROG	0.25		0.25	0.04
54836 099_80 SPEC RES POST EMPL BENEFIT	1,241,089.24		1,241,089.24	1,231,036.56
54841 099_83 FBC LIFE INSURANCE FUND	739,773.96		739,773.96	733,623.03
54847 099_89 FBC LONG TERM CARE FUND	53,648.33		53,648.33	53,299.41
54850 090_00 SCH PYRL REVOLV NET CHECK	24,759.26		24,759.26	24,759.26
54853 090_01 SCH PYRL REVOLV VENDOR	119,785.96		119,785.96	119,785.96
54856 090_31 SCHL EMP WTHLD TAX FED	24,756,005.95		24,756,005.95	24,756,005.95
54859 090_32 SCHL EMP WTHLD TAX STATE	9,770,938.89		9,770,938.89	9,770,938.89
54862 090_33 SCHL EMP SOC SEC OASDI	11,380,924.87		11,380,924.87	11,380,924.87
54865 090_34 SCH EMP MEDICARE OASDI	8,481,733.73		8,481,733.73	8,481,733.73
54868 090_01 10 12 PAY TRUST FUND	9,215,867.19		9,215,867.19	9,215,867.19
54869 090_03 DAS 11 12 PAY TRUST FUND	5,606,631.97		5,606,631.97	5,606,631.97
54870 090_00 SUPPLEMENTAL REV AUGMENTATI	167,860.19		167,860.19	166,500.54
54871 090_02 STRS DEFINED BENEFIT PLAN	21,891,466.06		21,891,466.06	21,891,466.06
54872 090_02 DAS AP ACH TRUST	5,046,460.11		5,046,460.11	5,046,460.11
54874 090_03 PUBLIC EMPLOYEES RET TRF	6,650,761.02		6,650,761.02	6,650,761.02
54877 090_04 STRS CASH BAL PLAN	13,110.52		13,110.52	13,110.52
54880 099_00 FOREST RESERVE SCHL FUND	853.59		853.59	846.65
54900 070_18 NCW CAP FAC/MITIGA-FEES	275,276.83		275,276.83	273,047.12
54902 070_76 NCW SUBORDINATE SPECIAL TAX	7,760.07		7,760.07	7,697.22
54904 070_78 NORTH CITY WEST CONSTR 1	4,908,352.30		4,908,352.30	4,895,083.36
54907 070_79 NO CITY WEST SCH FAC	523,200.34		523,200.34	519,158.66
54908 070_83 NCW DEL MAR SITE FUND	92,974.06		92,974.06	92,220.98
54909 070_84 NCW DEL MAR CONSTRUCTION	5.47		5.47	5.43
54911 070_77 NCW CFD NO 1 SPECIAL TAX	39,100.00		39,100.00	38,783.29
54914 070_NCW CFD NO 3	12,060.87		12,060.87	11,963.18
54915 070_NCW ONE PASEO	21,992.16		21,992.16	21,814.02
54955 057_01_CFD CARLSBAD UNIFIED CFD 3	7,730,525.89		7,730,525.89	7,665,314.47
54958 057_02_CFD CARLSBAD UNIFIED CFD 4	984,225.52		984,225.52	976,570.26
54961 068_01 SAN MARCOS COMM FA 3	591,414.24		591,414.24	585,993.97
54964 068_04_CFD SAN MARCOS CFD 4	1.41		1.41	0.52
54967 068_05_CFD SAN MARCOS CFD 5	65.59		65.59	9.85
54970 068_06_CFD SAN MARCOS CFD 6	1,753.27		1,753.27	257.47
54976 011_01_CFD DEL MAR CFD 95 1 GEN	9,473,148.62		9,473,148.62	9,401,986.08
54977 011_02_CFD DEL MAR CFD 99 1 GEN	9,971,771.19		9,971,771.19	9,896,318.74
54980 034_01_CFD SOLANA BEACH SCHOOL CFD	1,745,207.35		1,745,207.35	1,740,764.57
54981 034_02_CFD SOLANA BEACH CFD 00 1	1,411,784.68		1,411,784.68	1,401,692.96
54982 046_01_CFD SWEETWATER CFD 8	2,780.98		2,780.98	2,331.48
54983 034_03_CFD SOLANA BEACH CFD 04-1	5,137,215.37		5,137,215.37	5,106,292.45
54985 046_02_CFD SWEETWATER CFD 9	14,272,967.70		14,272,967.70	14,155,092.40
54988 046_03_CFD SWEETWATER CFD 6	21,545,548.12		21,545,548.12	21,361,025.88
54994 046_05_CFD SWEETWATER CFD 9B	5,409,601.90		5,409,601.90	5,366,261.95
54997 046_06_CFD SWEETWATER CFD 10	16,729,528.78		16,729,528.78	16,593,995.79
55000 046_07_CFD SWEETWATER CFD 11	13,819,576.46		13,819,576.46	13,704,357.82
55001 046_09_CFD SWEETWATER UHS CFD 12	6,491,142.10		6,491,142.10	6,436,269.15
55002 046_08_CFD SWEETWATER CFD 13	3,879,131.17		3,879,131.17	3,840,650.63
55500 001_01 ALPINE UNION ELEM GEN	8,816,412.32		8,816,412.32	8,758,515.87
55501 001_02 ALPINE USD SP RES CAP PRJ	810,843.44		810,843.44	800,855.35
55503 001_04 ALPINE ELEM CAFETERIA FD	808,329.73		808,329.73	800,711.10
55509 001_12 ALPINE UN DEF MAINT	1,510,862.52		1,510,862.52	1,501,595.17

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
55512 001_18 ALPINE CAP FAC ACCT	170,762.71		170,762.71	169,556.30
55551 006_01 CAJON VLY UN ELEM GEN	120,933,869.57		120,933,869.57	120,129,368.65
55554 006_02 CAJON VLY SP RES CAP OUT	8,130,053.05		8,130,053.05	8,084,058.30
55557 006_04 CAJON VALLEY CAFETERIA FD	794,057.46		794,057.46	786,847.16
55560 006_06 CAJON VLY CHILD CARE CTR	5,041,738.11		5,041,738.11	4,997,242.09
55563 006_09 CAJON VY OTHER BLDG FUND	19,941,385.97		19,941,385.97	19,777,045.86
55564 006_10 CAJON VALLEY ELEM BLDG	2,998,518.23		2,998,518.23	2,974,239.92
55569 006_16 CAJON VALLEY HEALTH INS	3,801,059.28		3,801,059.28	3,777,322.52
55572 006_18 CAJON VALLEY CAP FAC ACCT	2,445,165.17		2,445,165.17	2,426,047.31
55581 006_30 CAJON VALY DEDCT INS LOSS	356,933.67		356,933.67	353,778.63
55583 006_44 CAJON VLY - BLDG FUND PROP	11.35		11.35	11.01
55585 006_39_CHTR CAJON VLY BOSTONIA	10,380,952.91		10,380,952.91	10,314,523.93
55586 006_42 CAJON VLY SP RES OTHER	6,117,431.34		6,117,431.34	6,067,813.59
55588 006_79 CAJON VLY SP RES POST EMPLO	10,462,593.24		10,462,593.24	10,377,847.45
55589 236_62_CHTR CAJON VLY KIDINNU	2,738,692.54		2,738,692.54	2,717,990.22
55590 007_01 CARDIFF ELEMENTARY GEN	4,381,907.31		4,381,907.31	4,366,554.00
55592 007_02 CARDIFF SP RES CAP PROJ	821,602.20		821,602.20	814,636.30
55596 007_04 CARDIFF CAFETERIA	145,982.96		145,982.96	144,885.67
55601 007_09 CARDIFF BLDG	3,401.53		3,401.53	3,373.98
55611 007_19 CARDIFF CAP FAC AB2068	421,138.91		421,138.91	417,777.70
55614 007_22 CARDIFF ENTERPRISE	90,696.93		90,696.93	89,751.34
55624 007_80 CARDIFF SPEC RES FD FOR PO	1,344.43		1,344.43	1,333.54
55626 009_01 CHULA VISTA CITY ELEM GEN	143,289,368.34		143,289,368.34	142,463,186.50
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	20,350,722.25		20,350,722.25	20,203,905.84
55635 009_06 CHULA VST CTY EL CHLD CTR	8,575,026.24		8,575,026.24	8,504,893.05
55638 009_09 CHULA VISTA OTHER BLDGING	105.72		105.72	105.53
55647 009_18 CHULA VISTA CAP FAC ACCT	10,421,639.15		10,421,639.15	10,337,394.18
55650 009_23 CH VISTA PUPIL TRANS EQP	0.17		0.17	0.17
55653 009_30 CHULA VISTA DEDCT INS LSS	10,016,381.02		10,016,381.02	9,931,634.60
55655 009_33 CHULA VISTA BLDG MEASVV	40,645,458.22		40,645,458.22	40,307,447.54
55656 009_37 CV DEDUCT PROP INS LOSS	21.97		21.97	21.79
55657 009_37 CHULA VISTA MEAS M BLDG	70,236,518.28		70,236,518.28	69,664,398.44
55659 009_39_CHTR CHULA VISTA CHART SCH	51,449,396.91		51,449,396.91	51,050,421.76
55665 009_46 CV ELEM STATE SCHOOL FAC	19,332,619.93		19,332,619.93	19,314,479.35
55667 229_62_CHTR CVESD LEARNG CHOICE AC	1,404,003.54		1,404,003.54	1,395,052.97
55669 237_62_CHTR GROSSMONT LEARNG CHOIC	942,644.05		942,644.05	933,925.42
55671 010_01 DEHESA ELEMENTARY GENERAL	1,011,448.86		1,011,448.86	1,007,984.40
55672 010_02 DEHESA SPEC RES CAP PROJ	427.06		427.06	423.60
55673 243_62 CHTR DEHESA CABRILLO PT	7,170,103.79		7,170,103.79	7,147,251.72
55674 010_04 DEHESA CAFETERIA	510.06		510.06	449.11
55675 228_62_CHTR DEHESA PAC COAST ACAD	8,470,756.76		8,470,756.76	8,444,149.37
55676 217_62_CHTR DEHESA CA ACAD SPORTS	9,944,878.26		9,944,878.26	9,864,325.90
55677 010_06 DEHESA CHILD CENTER	280.69		280.69	278.42
55678 213_62_CHTR DEHESA DIEGO HILLS CEN	859.17		859.17	854.21
55682 010_80 DEHESA SPEC RES POSTEMPLOYM	33,262.89		33,262.89	32,993.47
55683 010_19 DEHESA CAP FAC AB2068	39,586.36		39,586.36	39,267.91
55684 010_39_CHTR DEHESA CHARTER SCH FUN	8,576.12		8,576.12	8,506.66
55685 010_42 DEHESA SPEC RES OTHER	443,131.75		443,131.75	439,298.71
55689 010_46 DEHESA ST SCHOOL FACILITY	1,493.03		1,493.03	1,468.74
55691 010_62 DEHESA HTS CHTR SCH ENT FUN	2,429,498.90		2,429,498.90	2,412,252.83

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
55693 187_62_CHTR DEHESA METHODS CHARTER	20,211,920.25		20,211,920.25	20,070,425.64
55694 188_62_CHTR DEHESA MOSAICA ONLINE	4,534,790.00		4,534,790.00	4,498,058.73
55695 011_01 DEL MAR UNION ELEM GEN	28,332,168.63		28,332,168.63	28,220,217.28
55696 010_33 DEHESA BLDG PROP39-2 MEAS D	655.98		655.98	650.66
55698 011_02 DEL MAR SP RES CAP OUT	8,159,208.46		8,159,208.46	8,093,001.17
55701 011_04 DEL MAR UNION CAFETERIA	369,991.69		369,991.69	368,421.62
55706 011_09 DEL MAR USD OTHER BLDG	13,181,175.61		13,181,175.61	13,062,229.48
55710 011_12 DEL MAR UN DEFERRED MAINT	3,490,980.94		3,490,980.94	3,462,704.50
55716 011_19 DEL MAR CAP FAC AB2068	2,441,067.65		2,441,067.65	2,421,425.97
55719 011_20 DEL MAR FOUNDATION TRUST	33,539.59		33,539.59	33,262.09
55720 011_22 DEL MAR ENTERPRISE FUND	4,336,743.37		4,336,743.37	4,298,792.02
55725 011_42 DEL MAR SPEC RES OTHER	2,327,277.39		2,327,277.39	2,308,426.71
55731 011_46 DEL MAR STATE SCH FAC	503.66		503.66	499.58
55734 014_01 ENCINITAS UN ELEM GEN	30,816,828.73		30,816,828.73	30,671,626.12
55735 014_02 ENCINITAS SPECIAL RES CAP	10,324,799.11		10,324,799.11	10,253,673.94
55737 014_04 ENCINITAS UN CAFETERIA	1,051,716.75		1,051,716.75	1,044,110.64
55744 014_16 ENCINITAS	6,520,277.84		6,520,277.84	6,466,439.26
55749 014_19 ENCINITAS CAP FAC AB2068	3,049,456.01		3,049,456.01	3,026,401.72
55753 014_57 ENCINITAS FOUNDATION PERM T	127,848.80		127,848.80	126,813.24
55757 014_31 ENCINITAS BLDG MEAS Z PROP3	55,029,881.42		55,029,881.42	54,574,122.77
55758 014_42 ENCINITAS SPEC RES OTHER	7,765,706.16		7,765,706.16	7,706,233.33
55764 015_01 ESCONDIDO UN ELEM GEN	95,119,503.72		95,119,503.72	94,518,412.09
55767 015_02 ESCONDIDO SP RES CAP OUT	6,535,824.40		6,535,824.40	6,466,166.83
55770 015_04 ESCONDIDO UN CAFETERIA FD	12,756,171.41		12,756,171.41	12,660,955.90
55773 015_06 ESCONDIDO UN ELEM CHL CTR	3,801,594.26		3,801,594.26	3,770,254.40
55776 015_09 ESCONDIDO UN OTHER BLDG	683,459.10		683,459.10	677,923.16
55779 015_10 ESCONDIDO UNION BLDG	213,612.64		213,612.64	211,882.40
55782 015_12 ESCONDIDO ELEM DEF MAINT	161,735.88		161,735.88	159,153.82
55786 015_19 ESCONDIDO CAP PROJECT SB206	5,685,741.03		5,685,741.03	5,640,759.68
55789 015_57 ESCONDIDO FOUNDATION PERM	14,699.52		14,699.52	14,580.45
55790 015_31 ESCONDIDO BLDNG PROP 39 DS	9,598,995.23		9,598,995.23	9,520,164.34
55797 015_35 ESC SP RES FED REBATE	51,782.83		51,782.83	51,363.40
55800 015_38 ESCONDIDO CAP FAC REDEVEL	10,955,112.90		10,955,112.90	10,887,035.77
55804 015_42 ESCONDIDO SPEC RES OTH C O	652,168.12		652,168.12	646,885.63
55807 015_58 ESCONDIDO CAP PROJ CFD	628,938.95		628,938.95	625,201.84
55809 015_46 ESCONDIDO UN ST SCH FAC	5,362.58		5,362.58	5,319.15
55814 204_62_CHTR ESCONDIDO UN EPIPHANY	139,663.48		139,663.48	138,532.22
55815 016_01 FALLBROOK UNION ELEM GEN	38,975,156.62		38,975,156.62	38,669,809.30
55817 016_06 FALLBROOK UESD CHILD DEV PS	447,239.75		447,239.75	443,015.35
55818 016_04 FALLBROOK UN CAFETERIA	5,056,672.06		5,056,672.06	5,019,360.20
55820 016_60 FALLBROOK SPEC RES POST EMP	42,653.22		42,653.22	42,307.74
55821 016_12 FALLBROOK DEFERRED MAINT	12.03		12.03	11.94
55822 016_02 FALLBROOK SP RSV- CAP PRJ	4,852.44		4,852.44	4,390.25
55824 016_16 FALLBROK HLTH WLF SLF INS	257,012.03		257,012.03	254,930.26
55827 016_18 FALLBROOK UN CAP FAC ACCT	5,865,475.46		5,865,475.46	5,818,697.17
55830 016_23 FALLBROOK PUPIL TRANS E9P	1,074.47		1,074.47	1,054.98
55833 016_42 FALLBROOK UNION	4,977,739.99		4,977,739.99	4,935,402.22
55835 016_46 FALLBROOK ST SCH FACILITY	1,879,763.59		1,879,763.59	1,864,532.23
55839 017_01 JAMUL DULZURA GENERAL	2,590,904.17		2,590,904.17	2,576,652.96
55843 017_02 JAMUL DULZURA SPEC RES CAPI	47,227.32		47,227.32	46,844.78
55845 017_04 JAMUL DULZURA CAFETERIA	647,079.36		647,079.36	642,172.74

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
55848 017_06 JAMUL DULZURA CHILD DEVEL	4,459.15		4,459.15	4,403.17
55851 017_10 JAMUL DULZURA BLDG	19,839.77		19,839.77	19,729.58
55854 017_12 JAMUL DULZURA DEF MAINT	16,446.79		16,446.79	16,313.57
55857 017_19 JAMUL DLZA CAP FAC AB2068	74,835.51		74,835.51	74,310.49
55864 017_23 JAMUL DULZURA PUPIL TRANS E	9,308.76		9,308.76	9,233.36
55869 017_39_CHTR JAMUL CHARTER SCHOOL F	439,531.15		439,531.15	435,285.00
55872 017_42 JAMUL SPECIAL RES OTHER	477,609.73		477,609.73	473,741.14
55878 018_01 JULIAN UNION ELEM GEN	3,403,996.65		3,403,996.65	3,383,093.83
55882 018_02 JULIAN SPEC RES-CAP PRJ	84,143.34		84,143.34	83,513.22
55884 018_04 JULIAN UNION CAFETERIA	89,793.79		89,793.79	89,298.29
55887 018_12 JULIAN ELEM DEF MAINT	52.29		52.29	51.86
55889 018_17 JULIAN UN OPEB OTH POSTEMP	796,256.98		796,256.98	789,637.65
55890 018_18 JULIAN UN CAP FAC ACCT	4,294.89		4,294.89	4,229.01
55891 018_22 JULIAN UN OTHER ENTERPRISE	1,071,235.19		1,071,235.19	1,062,556.35
55895 239_62_CHTR JULIAN BEST ACAD	5,319,785.86		5,319,785.86	5,283,243.26
55896 018_42 JULIAN UN SPEC RES OTHER	1,407,380.85		1,407,380.85	1,395,981.23
55897 232_62_CHTR JUSD JCS-CEDAR COVE	281,663.14		281,663.14	280,234.50
55898 227_62_CHTR JUSD DIEGO VLY EAST	411.36		411.36	390.01
55900 215_62_CHTR JULIAN UN JCS-MTN OAKS	389,778.58		389,778.58	388,059.15
55904 180_62_CHTR JULIAN UN HARBOR SPRIN	1,334,090.58		1,334,090.58	1,325,000.86
55905 019_01 LAKESIDE UNION ELEM GEN	9,547,678.81		9,547,678.81	9,497,830.09
55908 019_02 LAKESIDE SP RES CAP OUT	755,892.71		755,892.71	748,313.68
55912 019_04 LAKESIDE CAFETERIA 13-00	3,842,223.57		3,842,223.57	3,810,639.90
55914 019_06 LAKESIDE UN CHILD DEVELOP	3,334,840.11		3,334,840.11	3,307,275.45
55916 019_08 LAKESIDE UN ASB SP REV	41,000.61		41,000.61	40,652.69
55921 019_62 LAKESIDE CH SC ENTERPRISE	1,169,221.48		1,169,221.48	1,160,201.83
55929 019_19 LAKESIDE CAP FAC AB2068	654,484.91		654,484.91	651,248.27
55938 019_23 LAKESIDE PUPIL TRAN EQUIP	1,724.46		1,724.46	1,710.47
55942 019_31 LAKESIDE BLDG PROP 39 AND D	2,928.50		2,928.50	2,904.78
55947 019_42 LAKESIDE SPEC RES OTHER	422,633.12		422,633.12	419,209.84
55956 020_01 LA MESA SPRING VLY EL GEN	45,590,320.13		45,590,320.13	45,338,340.44
55957 020_22 LA MESA SP VLY ENTERPRISE	4,448,770.01		4,448,770.01	4,419,571.28
55958 020_31 LA MESA SV BLDG PROP39	30,706,400.09		30,706,400.09	30,410,819.71
55959 020_02 LA MESA SV SP RES CAP OUT	1,398,172.84		1,398,172.84	1,387,252.52
55962 020_04 LA MESA SPR VLY CAFETERIA	6,290,448.21		6,290,448.21	6,249,828.10
55965 020_06 LA MESA SP VLY EL CHD CTR	4,336,563.76		4,336,563.76	4,300,621.12
55966 020_08 LA MESA SPR VLY ASB SRF	206,189.99		206,189.99	204,680.67
55971 020_19 LA MESA SV CAP FAC AB2068	5,865,151.21		5,865,151.21	5,819,260.72
55972 020_42 LA MESA SV SPECIAL RES CAP	2,168,992.49		2,168,992.49	2,151,434.56
55981 211_62_CHTR LMSV NUA SPARROW	522,073.34		522,073.34	518,847.33
55983 021_01 LEMON GROVE ELEM GEN	15,161,526.08		15,161,526.08	15,051,629.46
55984 021_02 LEMON GROVE SP RSV - CAPITA	90,929.59		90,929.59	85,085.21
55986 021_04 LEMON GROVE CAFETERIA	2,230,271.61		2,230,271.61	2,211,116.80
55989 021_06 LEMON GROVE	1,991,197.71		1,991,197.71	1,975,201.54
55992 021_10 LEMON GROVE BLDG ELEM	0.12		0.12	0.12
55995 021_12 LEMON GROVE ELM DEF MAINT	3,078,553.17		3,078,553.17	3,053,445.29
55996 021_34 LEMON GROVE BLDG MEAS EE PR	1,258,156.58		1,258,156.58	1,252,776.26
55997 021_38 LEMON GROVE BLDG MEAS CC PR	6,775,775.16		6,775,775.16	6,746,799.52
55998 021_18 LEMON GRV CAP FACILITIES	109,790.43		109,790.43	108,889.11
55999 021_60 LEMON GRV SP RES POSTEMPL B	10.89		10.89	10.86
56001 021_19 LEMON GROV CAP FAC AB2068	308,862.53		308,862.53	306,411.86

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56002 021_22 LEMON GROVE ENTERPRISE	1,390.57		1,390.57	1,379.31
56004 021_30 LEMON GROVE DEDCT INS LOS	237,627.22		237,627.22	235,803.14
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	2,472,206.81
56007 021_45 LG ST SCH BLDG LEASE PURC	75.88		75.88	75.68
56008 021_33 LEMON GROVE BLDG FD PROP 39	5,462.30		5,462.30	2,895.29
56009 021_77 LEMON GROVE BLDG FD PROP 39	11,976,750.88		11,976,750.88	11,847,542.05
56010 021_46 LEMON GROVE SCHL FAC	2,038,631.52		2,038,631.52	2,016,702.31
56013 023_01 NATIONAL ELEMENTARY GEN	23,079,953.55		23,079,953.55	22,946,631.63
56016 023_02 NATIONAL SP RES CAP OUT	181,356.24		181,356.24	179,770.82
56019 023_04 NATIONAL CAFETERIA	2,988,077.22		2,988,077.22	2,959,201.08
56022 023_06 NATIONAL ELEM CHLDRNS CTR	1,734,451.84		1,734,451.84	1,720,406.49
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	3,273.40
56032 023_31 2020 NAT BLDG FD PROP 39	13,778,914.72		13,778,914.72	13,664,944.55
56033 023_31 NATIONAL BLDG PROP 39	0.11		0.11	0.11
56034 023_38 NATIONAL CAP FAC REDEVEL	267,136.65		267,136.65	264,080.93
56040 023_46 NATL SCH DIST ST SCH CAP	16,788.29		16,788.29	16,652.31
56044 023_62_CHTR NATL CHARTER SCH ENTER	3,304,058.45		3,304,058.45	3,281,577.88
56045 199_62_CHTR NATL BEACON CLASSICAL	838.60		838.60	831.81
56070 026_01 RANCHO SANTA FE ELEM GEN	3,214,194.20		3,214,194.20	3,195,710.88
56082 026_18 RCHO STA FE CAP FAC ACCT	61,368.12		61,368.12	60,871.04
56085 026_19 RCH SNT FE CAP FAC AB2068	4,177,349.51		4,177,349.51	4,143,464.83
56088 026_42 RNCHO STA FE SP RES OTHER	6,486,278.33		6,486,278.33	6,441,936.78
56097 034_01 SOLANA BEACH ELEM GEN	25,166,120.04		25,166,120.04	25,060,369.73
56100 034_02 SOLANA BCH SP RES CAP OUT	6,480,859.63		6,480,859.63	6,428,178.48
56103 034_04 SOLANA BEACH CAFETERIA	127,856.67		127,856.67	123,170.81
56106 034_06 SOLANA BEACH CHILD CARE	735,450.47		735,450.47	726,716.72
56109 034_09 SOLANA BCH OTHER BLDG FD	8.81		8.81	8.74
56112 034_12 SOLANA BEACH DEF MAINT	4,915,785.59		4,915,785.59	4,875,818.65
56115 034_16 SOL BCH SELF INSURANCE TR	1,185,872.68		1,185,872.68	1,176,048.23
56118 034_18 SOLANA BEACH CAP FAC ACCT	0.03		0.03	0.03
56121 034_19 SOLANA BCH CAP FAC AB2068	969,948.69		969,948.69	961,825.60
56125 034_32 SOLANA BEACH FOUNDATION SR	1,262,561.13		1,262,561.13	1,252,357.60
56126 034_39 SOLANA BCH BLDG PROP 39	2,321,367.65		2,321,367.65	2,302,029.11
56127 034_42 SOLANA BCH SP RES OTHER	9,273,791.99		9,273,791.99	9,198,404.01
56128 034_80 SOLANA BEACH SPEC RES PE BE	3,633,770.79		3,633,770.79	3,604,233.08
56131 034_46 SOLANA BEACH SCH FAC FD	0.01		0.01	0.01
56133 031_01 SAN PASQUAL UN ELEM GEN	2,814,073.93		2,814,073.93	2,794,934.91
56135 031_42 SAN PASQUAL SP RES OTHER	269,620.99		269,620.99	267,437.09
56136 031_02 SN PASQUAL SP RES CAP OUT	788,443.12		788,443.12	782,056.82
56137 031_04 SAN PASQUAL UN CAFETERIA	297,040.12		297,040.12	294,689.68
56141 031_22 SAN PASQUAL ENTERPRISE FD	372,354.19		372,354.19	369,216.25
56142 031_12 SAN PASQUAL DEF MAINT	781,730.81		781,730.81	776,021.47
56145 031_19 SN PASQUAL CAP FAC AB2068	630,940.19		630,940.19	625,973.94
56154 032_01 SANTEE ELEMENTARY GENERAL	41,025,054.45		41,025,054.45	40,756,622.61
56160 032_04 SANTEE ELEM CAFETERIA	4,921,583.53		4,921,583.53	4,886,719.08
56163 032_06 SANTEE CHILD CARE CENTER	529,226.55		529,226.55	525,744.23
56167 032_DS SANTEE BLDG FUND-PROP 39	0.01		0.01	0.01
56169 032_12 SANTEE ELEM DEF MAINT	195,470.24		195,470.24	193,109.64
56172 032_18 SANTEE CAP FAC ACCT	1,732,390.17		1,732,390.17	1,718,633.21

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56173 032_22 SANTEE OTHER ENTERPRISE FUN	1,853,051.62		1,853,051.62	1,838,989.10
56181 032_38 SANTEE CAP FAC REDEVELOP	3,968,598.46		3,968,598.46	3,940,990.10
56185 032_40 SANTEE SPEC RES CAP PROJECT	6,428,910.52		6,428,910.52	6,376,490.88
56187 032_42 SANTEE SPEC RESERVE OTHER	2,965,158.10		2,965,158.10	2,941,140.35
56191 032_46 SANTEE CNTY SCH FACILITIES	8.56		8.56	8.49
56193 033_01 SAN YSIDRO ELEM GEN	17,216,760.95		17,216,760.95	17,179,085.40
56195 033_04 SAN YSIDRO CAFETERIA	2,931,645.34		2,931,645.34	2,910,548.30
56196 033_02 SAN YSIDRO SP RES CAP OUT	6,951,191.56		6,951,191.56	6,894,887.71
56199 033_05 SAN YSIDRO ELEM CHLD CNTR	2,434,521.71		2,434,521.71	2,413,491.74
56202 033_10 SAN YSIDRO ELEM BLDG	0.01		0.01	0.01
56208 033_18 SAN YSIDRO CAP FAC ACCT	10,128,237.20		10,128,237.20	10,045,525.38
56212 033_33 SN YSIDRO BLDG PROP39-2 MEA	32,611,511.85		32,611,511.85	32,286,570.75
56213 033_31 SN YSIDRO BLDG PROP39 MEAS	36,398,376.09		36,398,376.09	36,101,436.02
56221 033_46 SAN YSIDRO ST SCH FAC	177,100.82		177,100.82	175,666.33
56225 033_59_CFD SAN YSIDRO SD CFD 1	47,853.73		47,853.73	47,473.50
56227 033_54_CFD SAN YSIDRO SD CFD 2	774,202.54		774,202.54	771,994.82
56228 033_55_CFD SAN YSIDRO SD CFD 3	2,464,650.69		2,464,650.69	2,456,012.30
56232 035_01 SOUTH BAY UNION ELEM GEN	51,837,409.98		51,837,409.98	51,453,834.18
56235 035_02 SOUTH BAY SP RES CAP OUT	1,651,733.89		1,651,733.89	1,638,193.79
56238 035_04 SOUTH BAY UN CAFETERIA FD	3,300,758.97		3,300,758.97	3,276,856.78
56241 035_05 SOUTH BAY CHILD CTR	3,362,943.26		3,362,943.26	3,331,328.24
56244 035_10 SOUTH BAY BUILDING	3,411,769.84		3,411,769.84	3,389,719.31
56245 035_38 SOUTH BAY BLDG MEAS PP (PRO	18,833,378.86		18,833,378.86	18,672,590.18
56250 035_19 SOUTH BAY CAP FAC AB2068	1,404,256.18		1,404,256.18	1,393,436.98
56253 035_20 SOUTH BAY FOUNDATION TRST	13,727.88		13,727.88	13,616.69
56254 035_42 SO BAY SPEC RES OTHER	118,730.10		118,730.10	117,768.40
56255 035_39 SOUTH BAY CHARTER SCHOOL	16,941,290.00		16,941,290.00	16,813,069.92
56258 035_81 IMPERIALL BEACH CHTR SCH	4,029,787.90		4,029,787.90	4,000,739.75
56259 035_46 SOUTH BAY UN ST SCH FAC	101,872.44		101,872.44	101,047.28
56261 035_80 SO BAY SPEC RES FOR POSTEMP	162,183.56		162,183.56	160,869.89
56262 036_01 SPENCER VALLEY ELEM GEN	6,210,986.70		6,210,986.70	6,154,727.24
56263 036_02 SPENCER VLY SP RES CAP PROJ	36,169.14		36,169.14	35,693.96
56264 036_22 SPENCER VLY ENTERPRISE FD	12,725.86		12,725.86	12,619.90
56268 036_42 SPENCER VLY SPC RES OTHER	3,848,975.22		3,848,975.22	3,817,795.29
56274 037_01 VALLECITOS ELEM GEN	2,284,360.96		2,284,360.96	2,264,185.99
56280 037_04 VALLECITOS CAFETERIA	74,462.32		74,462.32	73,856.53
56283 037_06 VALLECITOS CHILD DEVELOP	19,984.42		19,984.42	19,822.55
56289 037_18 VALLECITOS CAP FAC ACCT	62,785.53		62,785.53	62,314.94
56295 037_42 VALLECITOS SPEC RES OTHER	618,854.41		618,854.41	613,841.76
56297 037_46 VALLECITOS CO SCH FAC	35,935.58		35,935.58	35,644.46
56700 001_DS ALPINE UNION 1997A	13,478,347.04	13,457,895.00	20,452.04	20,286.38
56701 004_DS BONSALL UN ELEM ELEC 2005 S	12.84		12.84	12.74
56703 001_DS ALPINE ELEM 1999B	15,297,245.61	14,382,756.25	914,489.36	907,170.48
56705 006_DS CAJON VALLEY DS 2000A	12,065,554.98	12,065,554.98		
56706 007_DS CARDIFF SCH DIST 2000A	21,732,304.25	21,375,350.00	356,954.25	354,659.07
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		

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
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	9.14
56722 004_DS BONSALL USD 2005 SERIES 200	0.13		0.13	0.13
56725 006_DS CAJON VALLEY 2000 ELEC 2010	1.03		1.03	1.02
56727 014_DS ENCINITAS ELEM 1996A GDB	60,150,023.53	60,150,000.00	23.53	17.58
56728 009_DS CHULA VISTA ELEM 2010 REF	309.44		309.44	229.60
56731 014_DS ENCINITAS USD 2010 ELEC 201	1,742,750.59		1,742,750.59	1,056,685.71
56732 006_DS CAJON VALLEY USD 2011 QSCB	705,713.01		705,713.01	701,120.16
56734 006_DS CAJON VALLEY USD 2011 REFUN	374,407.07		374,407.07	372,202.14
56735 009_DS CHULA VISTA ELEM 2012 REF	1,310,422.42		1,310,422.42	1,231,751.04
56737 006_DS CAJON VALLEY ELEM 2011C 200	3,024.71		3,024.71	2,264.60
56738 014_DS ENCINITAS USD 2010 ELEC 201	316,154.46		316,154.46	70,053.59
56740 009_DS CHULA VISTA ELEM SFID 2012A	3,109.97		3,109.97	2,328.80
56742 015_DS ESCONDIDO ELEM REF1996A/200	20,065,843.78	20,065,843.78		
56743 015_DS ESCONDIDO ELEM 2002A REF	60,687,384.51	60,682,612.50	4,772.01	4,732.32
56744 016_DS FALLBROOK ELEM 2004C	7,821,118.77	7,816,904.96	4,213.81	4,201.59
56746 016_DS FALLBROOK UNION ELEM 2003 A	40,346,231.81	39,125,832.05	1,220,399.76	1,218,416.68
56747 016_DS FALLBROOK ELEM 2003B	10,555,473.92	9,903,311.34	652,162.58	649,270.64
56749 016_DS FALLBROOK UN ELEM ELEC 2002	94,148.99	(21,342.29)	115,491.28	108,008.78
56750 016_DS FALLBROOK UN ELEM 2010A REF	87.15		87.15	64.77
56752 016_DS FALLBROOK UN ELEM 2012 REF	1,063,262.38		1,063,262.38	1,047,260.73
56753 009_DS CHULA VISTA ELEM 2013 REF	663,409.04		663,409.04	598,072.11
56754 017_DS JAMUL LAS FLORES 1976C	807,880.00	807,880.00		
56755 006_DS CAJON VALLEY USD 2014 REF B	530,073.88		530,073.88	525,964.52
56756 021_DS LEMON GROVE ELEC 2008B	2,512.48		2,512.48	2,492.13
56757 017_DS JAMUL DULZURA ELEM 1995A	5,877,577.50	5,877,577.50		
56758 017_DS JAMUL ELEM 2004A	7,820,791.56	7,084,481.25	736,310.31	731,406.32
56759 021_DS_LEMON GROVE ELEC 2008C	119.38		119.38	88.58
56760 017_DS JAMUL 1998A	5,090,472.88	5,087,016.25	3,456.63	2,588.25
56761 020_DS LA MESA SPRING VALLEY DS 20	55,044,798.96	53,946,420.25	1,098,378.71	1,096,723.69
56762 020_DS LA MESA SPRING VALLEY 2002B	37,879,794.79	34,550,000.00	3,329,794.79	3,320,200.93
56763 021_DS LEMON GROVE DS 1999A ELEM	11,843,415.79	11,719,546.25	123,869.54	122,867.30
56764 021_DS LEMON GROVE DS 1998B EL	7,777,378.13	7,061,520.00	715,858.13	707,656.21
56765 021_DS LEMON GROVE DS 1998C ELEM	8,335,793.86	7,193,628.40	1,142,165.46	1,139,651.47
56767 021_DS LEMON GROVE DS 2008A	18.92		18.92	18.77
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	4,444,227.27	4,394,178.23	50,049.04	49,648.15
56771 020_DS RANCHO SANTA FE 2008A	305,374.77		305,374.77	304,277.71
56773 028_DS RANCHO SANTA FE 2008B	64.23		64.23	63.71
56774 009_DS CHULA VISTA ELEM SFID 2012B	531,731.11		531,731.11	381,954.77
56776 006_DS CAJON VALLEY USD 2012A	2,763.68		2,763.68	2,068.92
56779 032_DS SANTEE SCHOOL DISTRICT 2006	21,414.08		21,414.08	21,363.42
56780 032_DS SANTEE SCHOOL DIST DS 2006D	2,490.35		2,490.35	2,470.18
56781 031_DS SAN PASQUAL DS 1999A ELEM	2,664,785.94	2,613,455.00	51,330.94	50,915.17
56782 032_DS SANTEE SCHOOL DIST DS 2006B	22.77		22.77	22.58
56783 032_DS SANTEE SCHOOL DIST DS 2006C	227,891.02		227,891.02	226,990.29

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56786 033_DS SAN YSIDRO 1997D	58,306,964.02	55,130,818.75	3,176,145.27	3,164,441.66
56787 033_DS SAN YSIDRO ELEM 1997A	12,860,180.03	12,860,180.03		
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	1,675,698.34		1,675,698.34	1,673,143.83
56792 033_DS SAN YSIDRO 1997F	2,690.69		2,690.69	2,668.89
56793 035_DS SOUTH BAY 1997A GOB	14,832,413.34	14,830,888.75	1,524.59	1,140.12
56794 035_DS SOUTH BAY USD 2008A	8.10		8.10	8.03
56795 033_DS SAN YSIDRO 1997G	2,191.28		2,191.28	2,173.53
56797 019_DS LAKESIDE USD 2008A	1,210,155.00		1,210,155.00	1,206,657.98
56798 019_DS LAKESIDE USD 2008B	1,730.73		1,730.73	1,716.71
56799 010_DS DEHESA SCH DIST 2010A	50,644.70		50,644.70	48,283.99
56800 035_DS SOUTH BAY USD 2012A	2,650.98		2,650.98	1,984.80
56801 010_DS DEHESA SCH DIST 2012A	48,134.35		48,134.35	37,762.42
56802 020_DS LA MESA SPRING VALLEY SD 20	2.94		2.94	2.91
56803 020_DS LA MESA SPRING VALLEY SD 20	34.15		34.15	33.88
56804 019_DS LAKESIDE USD 2014A	1.56		1.56	1.55
56805 033_DS SAN YSIDRO 2012 REF	1,283,114.40		1,283,114.40	1,191,468.80
56806 006_DS CAJON VALLEY USD 2012C	789,528.56		789,528.56	472,836.59
56807 023_DS NATIONAL SCH DIST 2014A	710,678.73		710,678.73	399,209.01
56808 033_DS SAN YSIDRO 2015 REF	1,045,846.54		1,045,846.54	833,651.55
56809 021_DS LEMON GROVE SD 2014A	235,655.79		235,655.79	150,439.68
56810 021_DS LEMON GROVE SD 2014B	1.33		1.33	1.32
56811 015_DS ESCONDIDO USD 2014A	813,333.91		813,333.91	678,162.00
56812 019_DS LAKESIDE USD 2015A REF	186,086.23		186,086.23	86,941.47
56813 006_DS CAJON VALLEY USD 2012D	748,195.48		748,195.48	427,947.80
56814 028_DS RANCHO SANTA FE SD 2015 REF	1,872,587.42		1,872,587.42	1,864,321.07
56815 014_DS ENCINITAS USD 2010 ELEC 201	107,779.48		107,779.48	107,031.09
56816 017_DS JAMUL DULZURA USD 1995 ELEC	168,613.49		168,613.49	167,936.20
56817 032_DS SANTEE SCHOOL DIST 2015 REF	818,945.32		818,945.32	813,897.25
56818 032_DS SANTEE SCHOOL DIST 2016A RE	233,328.75		233,328.75	232,488.65
56819 006_DS CAJON VALLEY USD 2016 REF	2,008,585.93		2,008,585.93	1,777,725.85
56820 035_DS SOUTH BAY USD 2016 REF	1,067,133.59		1,067,133.59	906,834.09
56821 035_DS SOUTH BAY USD 2008B	266,327.89		266,327.89	167,448.80
56822 035_DS SOUTH BAY USD 2012B	320,943.86		320,943.86	294,158.23
56823 023_DS NATIONAL SCH DIST 2014B	269,175.68		269,175.68	117,150.50
56824 019_DS LAKESIDE USD 2016 REF	516,017.32		516,017.32	234,108.58
56825 009_DS CHULA VISTA ELEM SFID 1 201	1,646,569.99		1,646,569.99	736,085.40
56826 034_DS SOLANA BCH SFID 2016-1	1,714,812.56		1,714,812.56	961,790.31
56827 007_DS CARDIFF SCH DIST 2016A	397,689.78		397,689.78	122,878.07
56828 006_DS CAJON VALLEY USD 2016A	1.20		1.20	1.19
56829 015_DS ESCONDIDO USD 2017 REF	3,639,463.49		3,639,463.49	3,517,480.51
56830 014_DS ENCINITAS USD 2010 ELEC 201	715,032.88		715,032.88	651,656.05
56831 021_DS LEMON GROVE SD 2014D ED-TEC	0.64		0.64	0.63
56832 021_DS LEMON GROVE SD 2014C	219,114.50		219,114.50	212,614.55
56834 032_DS SANTEE SCHOOL DIST 2017 REF	589,923.18		589,923.18	388,305.12
56835 006_DS CAJON VALLEY USD 2012E	701,724.74		701,724.74	455,774.93
56836 015_DS ESCONDIDO USD 2014B	1,546,939.20		1,546,939.20	536,145.41
56837 019_DS LAKESIDE USD 2014B	514,440.61		514,440.61	224,805.23
56838 064_DS OCEANSIDE USD 2018REF PROP	182.17		182.17	135.08
56839 064_DS OCEANSIDE USD 2018REF PROP	269,804.42		269,804.42	267,676.96

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56840 007_DS CARDIFF SCH DIST 2016B	282,735.00		282,735.00	131,920.40
56841 034_DS SOLANA BCH SFID 2016B	1,906,853.45		1,906,853.45	1,026,191.03
56842 021_DS LEMON GROVE SD 2019 REF	298,299.60		298,299.60	233,933.46
56843 011_DS DEL MAR 2018ELEC 2019SER MM	1,365,917.06		1,365,917.06	685,792.08
56844 009_DS CHULA VISTA 2019 BAN VV	2,004.34		2,004.34	1,988.10
56845 006_DS CAJON VLY 2016B MEAS EE	12,867.34		12,867.34	9,639.48
56846 032_DS SANTEE MEAS S SER 2019	982,144.29		982,144.29	894,574.16
56847 035_DS S BAY MEAS NN 2019 BAN	3,477.65		3,477.65	3,449.48
56848 006_DS CAJON VLY USD 2020 REF	1,378,256.49		1,378,256.49	1,169,425.01
56849 050_DS SAN DIEGO USD 2020 REF	193,573.47		193,573.47	190,683.02
56850 015_DS ESCONDIDO ELEM PROP E 2014C	655,396.31		655,396.31	388,379.67
56851 009_DS CHULA VISTA MEAS M 2020A	3,452,080.20		3,452,080.20	3,331,679.56
56852 014_DS ENCINITAS 2020 REF SER A	366,578.76		366,578.76	359,358.66
56853 014_DS ENCINITAS 2020 REF SER B	380,949.65		380,949.65	150,137.12
56854 019_DS LAKESIDE USD 2021C	442,818.23		442,818.23	241,093.23
56855 033_DS SAN YSIDRO MEAS U 2020A	531,604.85		531,604.85	216,717.04
56856 033_DS SAN YSIDRO MEAS T 2020A	380,514.39		380,514.39	208,622.34
56857 023_DS NATIONAL ELEM 2016A	241,654.86		241,654.86	68,894.96
56858 015_DS ESCONDIDO ELEM 2021 REF	1,123,279.40		1,123,279.40	513,964.81
56859 020_DS LA MESA SPRNG VLY 2020A	890,277.59		890,277.59	102,942.45
56860 015_DS ESCONDIDO UN ESD 2014D	612,002.24		612,002.24	239,768.94
56861 010_DS DEHESA ESD 2012B	8,462.29		8,462.29	2,917.79
56862 010_DS DEHESA ESD 2022A REF	60,486.07		60,486.07	24,689.64
56863 010_DS DEHESA ESD 2022B REF	39,087.11		39,087.11	12,929.55
56864 010_DS DEHESA ESD 2022C REF	9,878.77		9,878.77	5,994.41
56865 015_DS ESCONDIDO ESD 2014E	702,920.21		702,920.21	455,482.36
56866 011_DS DEL MAR ESD 2022B	1,850,026.19		1,850,026.19	639,247.86
56867 021_DS LEMON GROVE ESD 2022 REF	279,677.39		279,677.39	263,988.27
56868 021_DS LEMON GROVE ESD 2022A	483,178.90		483,178.90	116,625.07
56869 023_DS NATIONAL ESD 2016B	294,635.81		294,635.81	85,449.73
56870 035_DS SOUTH BAY USD 2018A	532,782.64		532,782.64	125,188.53
56871 035_DS SOUTH BAY ESD 2008C	238,021.87		238,021.87	60,379.09
56872 035_DS SOUTH BAY ESD 2023 REF	824,229.62		824,229.62	596,844.96
56873 035_DS SOUTH BAY USD 2024A	1,710,339.86		1,710,339.86	1,163,067.20
56874 011_DS DEL MAR USD 2024C	1,513,357.93		1,513,357.93	934,304.89
56875 006_DS CAJON VALLEY ESD 2022REF	2,838,802.25		2,838,802.25	2,236,341.22
56876 006_DS CAJON VALLEY ESD 2023REF	2,416,796.64		2,416,796.64	2,168,285.89
56877 033_DS SAN YSIDRO MEAS U 2020B	618,830.11		618,830.11	336,606.94
56878 033_DS SAN YSIDRO MEAS T 2020B	624,672.09		624,672.09	344,365.54
56879 033_DS SAN YSIDRO ESD 2024 REF	516,649.86		516,649.86	131,450.85
56880 020_DS LA MESA-SV ESD 2020B	1,469,521.03		1,469,521.03	451,584.94
56881 006_DS CAJON VALLEY ESD 2024REF	1,002,836.41		1,002,836.41	691,821.16
56882 020_DS LA MESA-SV ESD 2020C	1,056,407.36		1,056,407.36	221,978.35
56884 023_DS NATIONAL ESD 2016C	1,919,595.90		1,919,595.90	1,455,845.36
56886 032_DS SANTEE ESD 2025A REF	1,432,404.37		1,432,404.37	958,806.47
56888 014_DS ENCINITAS ESD 2025A	5,421,629.46		5,421,629.46	3,695,911.21
56890 033_DS SAN YSIDRO ESD 2025A REF	1,260,670.38	205,074.43	1,055,595.95	254.99
56891 033_DS SAN YSIDRO MEAS T 2020C	916,702.82		916,702.82	96,956.20
56892 033_DS SAN YSIDRO MEAS U 2020C	846,825.65		846,825.65	88,333.90
56895 066_DS WARNER USD 2025A	236,909.23		236,909.23	210,830.56
56898 021_DS LEMON GROVE ESD 2024A MEAS	1,148,693.60		1,148,693.60	916,233.95

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date 09-FEB-2026 12:46:04

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
56899 021_DS LEMON GROVE ESD 2024A MEAS	1,148,692.55		1,148,692.55	1,143,566.26
56900 021_DS LEMON GROVE ESD 2022B MEAS	1,390,195.69		1,390,195.69	1,180,626.27
56910 028_DS RANCHO SANTA FE 2025 REF	417,975.00		417,975.00	150,400.00
57000 040_01 ESCONDIDO UNION HIGH GEN	60,009,692.92		60,009,692.92	59,606,826.37
57003 040_02 ESCONDIDO SP RES CAP OUT	8,649,176.81		8,649,176.81	8,579,026.33
57006 040_04 ESCONDIDO HI CAFETERIA	5,865,861.94		5,865,861.94	5,820,181.62
57018 040_12 ESCONDIDO HI DEF MAINT	77,645.81		77,645.81	77,018.54
57022 040_17 ESCONDIDO HI OTHER POST EMP	15,273,740.82		15,273,740.82	15,150,025.29
57027 040_19 ESCONDIDO CAP FAC AB2068	40,076,674.17		40,076,674.17	39,768,297.88
57033 040_30 ESCONDIDO DEDUCT INS LOSS	211,379.49		211,379.49	209,667.34
57036 040_40 ESCONDIDO UN HI ADULT ED	782,664.87		782,664.87	775,509.34
57042 040_46 ESCONDIDO HI ST CAP FAC	19,767,286.85		19,767,286.85	19,613,301.93
57048 041_01 FALLBROOK UNION HIGH GEN	13,240,722.63		13,240,722.63	13,142,598.27
57051 041_02 FALLBROOK SP RES CAP OUT	3,636,746.83		3,636,746.83	3,607,289.60
57054 041_04 FALLBROOK HI CAFETERIA	2,982,119.11		2,982,119.11	2,957,259.02
57056 041_09 FALLBROOK UHSD BLDG	3,169,032.97		3,169,032.97	3,130,399.84
57061 FALLBROOK UN HI SPEC RESERVE	15.30		15.30	15.17
57066 041_19 FALLBROOK CAP FAC AB2068	26,008.53		26,008.53	25,860.70
57078 042_01 GROSSMONT UNION HIGH GEN	90,866,421.77		90,866,421.77	90,408,281.51
57079 042_02 GROSSMONT SP RES CAP-BASE R	3,564,042.94		3,564,042.94	3,545,167.04
57080 042_02 SP RES CAP-LEASE REV B	5,706,422.40		5,706,422.40	5,657,968.40
57081 042_02 GROSSMONT SP RES CAP OUT	5,144,411.72		5,144,411.72	5,103,719.15
57082 042_04 GROSSMONT UN HI CAFETERIA	7,422,104.34		7,422,104.34	7,373,901.12
57085 042_09 GROSSMONT HI SCH BLDG PROP	26,198.47		26,198.47	8,113.02
57086 042_10 GROSSMONT UHSD BLDG MEASURE	888.57		888.57	130.49
57090 042_16 GROSMONT HLTH WLF SLF INS	2,427,237.00		2,427,237.00	2,411,211.12
57094 042_17 GROSSMONT HI OTHER POST EMP	8,098,776.81		8,098,776.81	8,035,859.45
57096 042_19 GROSSMONT CAP FAC AB2068	4,020,374.19		4,020,374.19	3,986,472.30
57114 042_40 GROSSMONT UN HI ADULT ED	6,095,489.05		6,095,489.05	6,066,728.67
57123 042_46 GROSSMONT HI ST CAP FAC	22,946,225.66		22,946,225.66	22,756,052.26
57128 100_39 HELIX CHARTER SCHOOL	13,469,417.08		13,469,417.08	13,346,975.08
57129 043_01 JULIAN UNION HIGH GENERAL	831,923.26		831,923.26	827,796.39
57133 043_02 JULIAN SP RES CAP PROJ	3,658.07		3,658.07	3,628.44
57144 043_19 JULIAN CAP FAC AB2068	223,106.62		223,106.62	221,306.01
57148 043_42 JULIAN HI SPEC RESRV OTHER	432.19		432.19	428.69
57152 043_80 JULIAN SPEC RES POST EMPL	591.72		591.72	586.93
57156 045_01 SAN DIEGUITO UN HI GEN	50,994,457.38		50,994,457.38	50,791,366.51
57159 045_02 SDUHSD SPEC RES CAP PROJS	6,760,086.63		6,760,086.63	6,694,669.16
57162 045_04 SAN DIEGUITO HIGH	5,135,592.98		5,135,592.98	5,099,683.37
57164 045_09 SAN DIEGUITO BUILDING OTHER	4,242.29		4,242.29	4,207.93
57166 045_12 SAN DIEGUITO UHSD DEF MAINT	1,250,438.25		1,250,438.25	1,235,744.40
57171 045_18 SAN DIEGUITO CAP FAC ACCT	134,325.52		134,325.52	133,227.43
57174 045_19 SN DIEGUITO CAP FAC AB2068	3,503,797.00		3,503,797.00	3,477,270.75
57180 045_30 SAN DIEGUITO-DED INS LOSS	181,753.08		181,753.08	180,254.75
57181 045_31 SAN DIEGUITO BLDG FD PROP 3	33,537,046.07		33,537,046.07	33,253,256.24
57192 045_46 SN DIEGUITO ST SCH FAC HI	129,057.94		129,057.94	127,257.88
57197 208_82_CHTR SCHOLARSHIP PREP OCEAN	901,488.32		901,488.32	895,777.98
57198 046_01 SWEETWATER UNION HI GEN	434,023,552.36		434,023,552.36	430,981,640.07
57201 046_02 SWEETWATER SP RES CAP OUT	10,854,663.64		10,854,663.64	10,775,924.06
57204 046_04 SWEETWATER CAFETERIA	25,778,790.51		25,778,790.51	25,584,639.12
57205 046_10 SWEETWATER UNION HI BLD	192,636,828.23		192,636,828.23	190,906,305.82

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57207 046_12 SWEETWATER HI DEF MAINT	1,527,293.61		1,527,293.61	1,514,367.03
57209 046_SWEETWATER BAN 2013	942.91		942.91	935.27
57210 046_19 SWEETWATER CAP FAC AB2068	11,293,788.18		11,293,788.18	11,204,637.78
57213 046_20 SWEETWATER FOUNDATION TR	15,166.09		15,166.09	15,043.25
57216 046_21 SWEETWATER FOUNDATION TR	395.90		395.90	392.69
57222 046_40 SWEETWATER UN HI ADULT ED	15,729,974.93		15,729,974.93	15,602,902.60
57228 046_46 SWEETWATER STATE SCH FAC	31,319,014.59		31,319,014.59	31,063,385.92
57229 197_62_CHTR SWEETWATER STEPHEN W H	23,013,447.45		23,013,447.45	22,839,294.59
57520 040_DS ESCONDIDO HIGH 1996A	80,017,408.22	80,017,405.00	3.22	2.41
57521 040_DS ESCONDIDO UN HI 2008 ELEC 2	5,259,844.31		5,259,844.31	4,995,770.80
57522 040_DS ESCONDIDO UN HI 2008 ELEC 2	562,159.66		562,159.66	557,607.53
57523 040_DS ESCONDIDO UHSD 2008C	323,091.06		323,091.06	216,630.75
57530 041_DS FALLBROOK HS 1998REF 94	11,220,357.53	11,220,357.53		
57531 042_DS GROSSMONT UNION HIGH 2004	108,030,462.03	104,247,343.75	3,783,118.28	3,771,674.66
57532 042_DS GROSSMONT UNION HIGH 2006	8,863,548.91		8,863,548.91	8,841,684.10
57533 042_DS GROSSMONT UNION HIGH 2008	3,650,216.53		3,650,216.53	3,639,956.51
57534 042_DS GROSSMONT UNION HIGH 2008A	6.37		6.37	6.32
57535 042_DS GROSSMONT UNION HIGH ELEC 2	8.77		8.77	8.70
57536 042_DS GROSSMONT UNION HIGH ELEC 2	27.56		27.56	27.34
57537 042_DS GROSSMONT UNION HIGH ELEC 2	1,810,826.38		1,810,826.38	1,800,521.46
57538 042_DS GROSSMONT UHSD 2004ELEC 201	0.11		0.11	0.08
57540 043_DS JULIAN UNION HS 1996A	4,163,273.96	4,163,228.13	45.83	45.45
57541 042_DS GROSSMONT UHSD 2012 REF	38,985.90		38,985.90	28,191.87
57542 043_DS JULIAN UHSD 2010ELEC 2013A	221,252.28		221,252.28	220,495.76
57543 042_DS GROSSMONT UHSD 2013 2008E	3.30		3.30	3.27
57544 042_DS GROSSMONT UHSD 2015 2008F P	462,517.75		462,517.75	459,531.18
57545 042_DS GROSSMONT UHSD 2015 REF	901,378.64		901,378.64	200,711.52
57546 042_DS GROSSMONT UHSD 2016 REF	2,949,275.58		2,949,275.58	2,227,433.76
57547 042_DS GROSSMONT UHSD SINKING DEP	2,733,790.81		2,733,790.81	2,711,940.74
57548 042_DS GROSSMONT UHSD 2016B REF	2,386,959.77		2,386,959.77	829,486.98
57549 042_DS GROSSMONT UHSD ELEC 2008 20	1,027,733.65		1,027,733.65	782,581.93
57551 045_DS SAN DIEGUITO UHSD 2012	1,080,562.98		1,080,562.98	1,070,646.34
57552 045_DS SAN DIEGUITO UHSD 2012B-1	0.01		0.01	0.01
57553 045_DS SAN DIEGUITO UHSD 2012B-2	602,265.47		602,265.47	598,430.88
57554 045_DS SAN DIEGUITO UHSD 2012C-1	0.08		0.08	0.08
57555 045_DS SAN DIEGUITO UHSD 2012C-2	2,698,688.05		2,698,688.05	1,763,780.46
57556 042_DS GROSSMONT UHSD ELEC 2016 20	1,513,613.49		1,513,613.49	725,734.48
57557 042_DS GROSSMONT UHSD 2008 2017H-1	1.85		1.85	1.83
57558 042_DS GROSSMONT UHSD 2008 2017H-2	502,703.02		502,703.02	334,150.23
57559 046_DS SWEETWATER UNION DS 200	48,223,025.70	47,252,976.90	970,048.80	964,152.93
57561 046_DS SWEETWATER UNION DS 2000B	89,124,555.06	89,124,555.06		
57562 046_DS SWEETWATER UN HIGH 2000C	199,811,763.10	196,054,159.41	3,757,603.69	3,734,398.77
57563 045_DS SWEETWATER UNION HIGH 2008A	6.91		6.91	6.85
57564 046_DS SWEETWATER UHSD 2014 REF BO	2,701,064.81		2,701,064.81	2,684,550.52
57565 046_DS SWEETWATER UHSD 2016 REF BO	5,333,042.04		5,333,042.04	1,746,638.48
57566 046_DS SWEETWATER UHSD 2006 ELEC 2	4,928,139.26		4,928,139.26	3,687,605.17
57567 041_DS FALLBROOK UNION HIGH 2017A	336,449.31		336,449.31	210,745.71
57568 046_DS SWEETWATER UHSD 2006 2018C	761,598.13		761,598.13	207,116.15
57569 061_DS POWAY SFID2002-1 2019REF	4,617,738.93		4,617,738.93	4,470,337.07
57570 061_DS POWAY USD 2008B	14,333.29		14,333.29	14,217.19
57571 061_DS POWAY USD SFID 2002-1 2011	90.19		90.19	79.74

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date 09-FEB-2026 12:46:04

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57572 061_DS POWAY USD SFID 2002-1B 2014	3,419,678.34		3,419,678.34	3,398,477.36
57574 042_DS GROSSMONT UHSD 2017 REF	1,096,866.59		1,096,866.59	809,976.87
57575 045_DS SAN DIEGUITO UHSD 2012D-1	0.46		0.46	0.46
57576 045_DS SAN DIEGUITO UHSD 2012D-2	486,147.74		486,147.74	121,039.16
57577 042_DS GROSSMT UHSD 2016 2016B	1,460,530.00		1,460,530.00	580,059.58
57578 042_DS GROSSMT 2016 2019C MEAS BB	1,158,767.10		1,158,767.10	435,406.30
57579 042_DS GROSSMT 2008 2019I PROP U	454,506.68		454,506.68	189,523.22
57580 042_DS GROSSMT PROP U 2020 REF	1,021,495.83		1,021,495.83	336,094.02
57581 045_DS SAN DIEGUITO UHSD 2020 REF	7,330,522.88		7,330,522.88	5,752,075.57
57582 041_DS FALLBROOK UHSD 2020 B	291,796.53		291,796.53	159,691.54
57583 042_DS GROSSMT 2008 PROP U 2020J	323,897.81		323,897.81	204,632.75
57584 042_DS GROSSMONT UHSD 2021K	6,115.71		6,115.71	6,066.18
57585 045_DS SAN DIEGUITO UHSD 2021 REF	762,690.45		762,690.45	428,278.24
57586 045_DS SAN DIEGUITO UHSD 2021E-1	10,101.48		10,101.48	7,567.82
57587 045_DS SAN DIEGUITO UHSD 2021E-2	1,615,121.88		1,615,121.88	546,501.09
57588 041_DS FALLBROOK UHSD 2022C	961,184.92		961,184.92	539,678.16
57589 042_DS GROSSMONT UHSD 2022L	723,012.19		723,012.19	260,453.98
57590 046_DS SWEETWATER UHSD 2022A	6,128,814.46		6,128,814.46	1,686,650.77
57591 046_DS SWEETWATER USHD 2022D	1,256,520.66		1,256,520.66	1,009,437.63
57592 046_DS SWEETWATER UHSD 2024 REF	7,935,481.11		7,935,481.11	6,501,583.92
57593 046_DS SWEETWATER UHSD 2025A-1	13,391.63		13,391.63	13,299.58
57594 046_DS SWEETWATER UHSD 2025A-2	10,103,529.85		10,103,529.85	9,099,009.71
57595 042_DS GROSSMONT UHSD 2024A REF	2,389,505.90		2,389,505.90	214,835.36
57596 042_DS GROSSMONT UHSD 2024B REF	187,948.62		187,948.62	153,002.38
57598 045_DS SAN DIEGUITO UHSD 2025 REF	1,914,894.68		1,914,894.68	221,835.43
57599 046_DS SWEETWATER UHSD 2025A-3	711,758.95		711,758.95	560,714.07
57600 012_01_CHTR GENFUND LITERACY 1ST C	18,491,282.40		18,491,282.40	18,347,596.25
57605 027_01_CHTR SUN VALLEY CHARTER SCH	5,432.53		5,432.53	5,388.52
57614 022_39_CHTR JULIAN CHARTER SCHOOL	369,026.37		369,026.37	367,241.94
57615 084_01_CHTR COASTAL ACADEMY CHARTE	1,760,025.11		1,760,025.11	1,736,944.65
57616 100_01 SCH OF BUSINESS AND TECHNLG	14.15		14.15	14.04
57618 027_62_CHTR SUN VALLEY	25,068.48		25,068.48	24,865.43
57619 073_62_CHTR GUAJOME PARK ACADEMY E	22,815,559.20		22,815,559.20	22,631,508.59
57625 095_01_CHTR BALLANTYNE CHRTR GN FU	6,123,657.62		6,123,657.62	6,077,970.36
57626 156_62 ALL TRIBES ELEM CHARTER	546,040.50		546,040.50	543,633.04
57627 149_11 EJE MIDDLE ACDMY CHRTR SCH	1,233,052.54		1,233,052.54	1,223,548.85
57628 157_62 MAAC COMMUNITY CHARTER	2,363,823.19		2,363,823.19	2,348,556.40
57630 096_01_CHTR BAYSHORE PREP CHARTER	166.24		166.24	166.24
57632 148_62 LEONARDO DAVINCI HLTH SC CH	782,260.09		782,260.09	777,175.53
57636 233_62_CHTR SDCOE JCS-MANZANITA	386,785.37		386,785.37	384,371.42
57637 230_62_CHTR SDCOE CLASS AC VISTA	780,439.80		780,439.80	771,246.47
57638 224_62_CHTR SDCOE COMM MONTESSORI	2,845,490.55		2,845,490.55	2,829,390.83
57639 225_62_CHTR SDCOE DIMENSIONS COLLA	2,848,310.62		2,848,310.62	2,831,190.89
57640 094_62_CHTR CA VIRTUAL ACADEMY AT	4,457,107.30		4,457,107.30	4,432,274.61
57641 167_62_ CHTR CA VIRTUAL AT SANTA Y	300,410.92		300,410.92	298,435.67
57646 221_62_CHTR SBE COLL PREP MID LM S	391,528.74		391,528.74	390,392.87
57647 222_62_CHTR SBE VISTA SPRINGS	1,356,117.28		1,356,117.28	1,348,774.89
57648 223_62_CHTR SDCOE PACIFIC SPRINGS	370,435.25		370,435.25	360,863.24
57649 219_62_CHTR SBE BAYPOINT PREP ACAD	285,283.56		285,283.56	282,852.46
57650 083_01_ SIATECH INC CHARTER SCHOOL	10,375,967.65		10,375,967.65	10,311,458.67
57652 100_62 STEELE CANYON HS CHARTER	16,903,439.14		16,903,439.14	16,772,159.43

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57655 092_01_CHTR PAC VIEW CHARTER GEN F	11,622,324.41		11,622,324.41	11,528,329.83
57656 092_02_CHTR PAC VIEW CHARTER SPEC	111,474.24		111,474.24	110,571.31
57657 089_62_CHTR NEW SCHOOL CHARTER ENT	12,537.65		12,537.65	12,436.10
57659 100_62 NORTH COUNTY TRADE TECH CHR	197,521.57		197,521.57	196,452.94
57663 100_62 HIGH TECH HIGH STATE BEN CH	28,056,143.90		28,056,143.90	27,813,911.95
57664 195_62_CHTR SBE THRIVE PUBLIC SCHO	3,274.78		3,274.78	3,248.26
57666 144_62 ALL TRIBES CHARTER SCH	255,847.52		255,847.52	254,069.94
57670 019_62 RIVER VALLEY HI CHARTER ENT	260,052.72		260,052.72	258,260.11
57675 244_62_CHTR SDCOE IFTIN ENT FD	2,855,131.22		2,855,131.22	2,836,469.98
57676 246_62_CHTR DUAL LANG IMMRSN NC	995,604.17		995,604.17	986,810.30
57677 247_62_CHTR HOWARD GARDNER COMM EN	138,523.77		138,523.77	137,229.88
57678 248_62_CHTR AUDEO II ENTERPRSE	4,140,460.46		4,140,460.46	4,110,887.72
57679 030_62_CHTR HERITAGE K-8 CHTR ENT	10,941,441.00		10,941,441.00	10,861,944.12
57680 252_62_CHTR SBE ALTUS EAST ENT FD	4,721,823.29		4,721,823.29	4,688,419.77
57681 253_62_CHTR EUHS ALTUS NORTH ENT F	2,553,891.57		2,553,891.57	2,534,504.56
57682 254_62_CHTR SBE ALTUS SOUTH BAY EN	3,483,084.09		3,483,084.09	3,460,890.37
57800 116_01_CHTR SDUSD HOLLY DR LEADR C	198,748.94		198,748.94	196,064.23
57812 100_00 SDUSD HEALTH SCIENCES CHAR	6,884,825.61		6,884,825.61	6,828,418.84
57813 100_00 SDUSD ARROYO PASEO CHAR	23,152.55		23,152.55	22,965.02
57814 119_01_CHTR SDUSD HEALTH SCIENCES	27.49		27.49	27.27
57820 130_01_CHTR SDUSD OFARRELL CHARTER	23,838,860.30		23,838,860.30	23,633,647.96
57822 159_01 SDUSD OLD TOWN ACADEMY CHRT	109,845.35		109,845.35	108,379.35
57823 160_01 SDUSD E3 CIVIC HIGH CHTR	1,046,574.91		1,046,574.91	1,036,660.63
57824 161_01 SDUSD AMERICAS FINEST CHART	1,819,325.10		1,819,325.10	1,804,994.30
57825 162_01 SDUSD CITY HEIGHTS PREP	1,134,072.83		1,134,072.83	1,124,768.97
57850 085_01_CHTR SDUSD PREUSS CHARTER S	10,172,149.65		10,172,149.65	10,110,635.59
57855 150_01_CHRT SDUSD EVANGELINE ROBER	115,519.82		115,519.82	114,584.12
57860 069_01_CHTR SDUSD CHARTER SCH OF S	12,863,526.08		12,863,526.08	12,765,026.03
57861 069_02_CHTR SDUSD CHARTER SPECIAL	676,771.36		676,771.36	671,269.59
57866 155_01_SDUSD COLEMAN TECH HIGH CHR	821,133.61		821,133.61	815,814.32
57870 056_01_CHTR SDUSD HIGH TECH HIGH C	1,183,923.77		1,183,923.77	1,172,366.42
57872 154_01_SDUSD SD GLOBAL VISION CHTR	2,456,226.14		2,456,226.14	2,438,018.09
57880 107_01_CHTR SDUSD HIGH TECH ELEM E	1,963,608.90		1,963,608.90	1,950,214.85
57882 170_01_SDUSD KAVOD ELEM CHTR	1,241,288.56		1,241,288.56	1,230,650.61
57890 128_01_CHTR SDUSD MUSEUM SCHOOL CH	143,891.17		143,891.17	142,166.76
57891 137_02_CHTR SDUSD INNOVATIONS ACAD	3,444,177.66		3,444,177.66	3,421,075.14
57892 190_01_CHTR SDUSD ELEVATE ELEM CHA	830,649.36		830,649.36	822,616.30
57893 191_01_CHTR SDUSD EMPOWER CHARTER	380,371.47		380,371.47	376,960.81
57894 192_01_CHTR SDUSD HIGH TECH ELEM C	1,875,217.79		1,875,217.79	1,859,424.86
57895 196_01_CHTR SDUSD INGENUITY CHARTE	7,615,975.17		7,615,975.17	7,559,665.79
57896 220_01_CHTR SDUSD NUA 1001 STEAM	93.80		93.80	93.21
57900 111_01_CHTR SDUSD HARRIET TUBMAN C	2,180,128.74		2,180,128.74	2,165,497.53
57920 124_01_CHTR SDUSD MCGILL SCH SUCC	359,110.94		359,110.94	357,248.38
57925 008_01_CHTR SDUSD DARNALL EAST CMP	465,768.88		465,768.88	460,783.13
57930 132_01_CHTR SDUSD SD COOPERATIVE C	4,906,329.09		4,906,329.09	4,864,797.70
57931 138_02_CHTR SDUSD URBAN DISCOVERY	327,519.33		327,519.33	324,705.48
57935 058_01_CHTR SDUSD AUDEO CHARTER SC	4,357,284.58		4,357,284.58	4,327,992.83
57939 121_51_CHTR SDUSD KING/CHAVEZ HIGH	5,855,431.62		5,855,431.62	5,812,741.07
57940 121_01_CHTR SDUSD KING CHAVEZ CHAR	5,349,025.36		5,349,025.36	5,307,176.13
57941 121_11_CHTR SDUSD KING/CHAVEZ PRIM	6,595,831.54		6,595,831.54	6,549,976.11
57942 121_21_CHTR SDUSD KING/CHAVEZ ARTS	41,976.84		41,976.84	41,714.10

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
57944 121_41_CHTR SDUSD KING/CHAVEZ PREP	14,200.67		14,200.67	13,623.93
57956 101_11_CHTR SDUSD-EINSTEIN ACD MDL	871,173.14		871,173.14	862,566.02
57960 118_01_CHTR SDUSD KEILLER MIDDLE C	5,730,778.07		5,730,778.07	5,685,162.98
57966 110_01_CHTR SDUSD GOMPERS PREP ACA	10,716,763.86		10,716,763.86	10,627,533.22
57975 114_01_CHTR SDUSD HIGH TECH MID CH	2,250,803.20		2,250,803.20	2,235,737.64
57980 126_01_CHTR SDUSD MAGNOLIA SCI ACA	491,904.17		491,904.17	488,299.79
57985 123_01_CHTR SDUSD KIPP ADELANTE CH	480,602.41		480,602.41	473,726.69
57988 112_01_CHTR HGH TCH HIGH MEDIA ART	3,181,870.55		3,181,870.55	3,154,405.41
57990 113_01_CHTR SDUSD HIGH TECH INTERN	3,219,468.14		3,219,468.14	3,197,776.81
57991 088_01_CHTR SDUSD LEARNG CHOICE AC	1,305,840.49		1,305,840.49	1,291,207.74
57992 115_01_CHTR HGH TCH MIDDL MEDIA A	1,493,932.68		1,493,932.68	1,477,172.82
58101 077_62_CHTR ESCONDIDO CHTR HI ENT	7,008,315.89		7,008,315.89	6,957,771.85
58110 013_01_CHTR CLASSICAL ACADEMY GENE	1,519,962.03		1,519,962.03	1,504,730.05
58120 134_01_CHTR CLASSICAL ACDMY HIGH C	1,650,381.56		1,650,381.56	1,633,096.67
58200 053_01 GROSS CUY COMM COLL GEN	92,044,137.70		92,044,137.70	91,431,525.03
58203 053_05 GROSS CUY CC CAP OUTLAY	72,570,936.73		72,570,936.73	72,018,679.91
58204 053_16 GROSS CUY SELF INSURANCE	3,364,150.41		3,364,150.41	3,339,172.02
58206 053_20 GROSS CUY FOUNDATION TRST	60,310.47		60,310.47	59,821.97
58207 053_10 GROSS CUY BLDG AND DEBT SVC	0.60		0.60	
58208 053_25 GROSS CUY CC BLDG FUND 2	33,845,796.20		33,845,796.20	33,531,625.53
58209 052_01 PALOMAR COMM COLL GENERAL	92,235,813.61		92,235,813.61	91,696,458.73
58212 052_05 PALOMR CC CAP OUTLAY PROJ	32,472,530.83		32,472,530.83	32,192,976.39
58215 052_06 PALOMR CHILD DEV EC 16750	1,275,238.75		1,275,238.75	1,263,581.30
58217 052_10 PALOMAR CC BLDG FUND	92,168,364.65		92,168,364.65	91,327,148.35
58221 052_20 PALOMAR CC FOUNDATION TR	625,704.26		625,704.26	620,305.58
58224 052_76 POST RETIRE BENEFITS PCC	3,369,612.72		3,369,612.72	3,332,457.28
58227 054_01 MIRACOSTA COMM COL GEN	56,907,282.29		56,907,282.29	56,665,238.85
58230 054_05 MIRCST CC CAP OUTLAY PROJ	46,019,496.88		46,019,496.88	45,666,923.78
58233 054_11 MIRACOSTA DEBT SERV OTHER	5,160,452.68		5,160,452.68	5,134,017.09
58234 054_73 MIRACOSTA FOUNDATION TRUST	280,502.06		280,502.06	278,535.37
58236 054_30 MIRACOSTA DEDUCT INS LOSS	1,571,200.84		1,571,200.84	1,558,691.35
58237 054_43 MIRACOSTA BLDG MM BOND	69,924,590.20		69,924,590.20	69,270,044.31
58239 060_01 S D COMM COLL DIST GEN	162,122,317.82		162,122,317.82	161,042,970.57
58243 060_45 SDCCD PROP HH BLDG FND-TXE	714,393,921.08		714,393,921.08	708,586,360.27
58245 060_04 SD COMM COLL CAFETERIA	1,101,730.35		1,101,730.35	1,089,157.20
58248 060_05 SD CC CAPITAL OUTLAY PROJ	42,786,959.47		42,786,959.47	42,432,407.21
58251 060_06 SD COM CHILD DEV EC 16750	5,782,899.93		5,782,899.93	5,738,165.50
58253 060_15 SDCCD ADMIN FACILITIES CORP	127,487.20		127,487.20	126,454.57
58254 060_36 SD COM COL STUDENT FIN AD	10,910,144.80		10,910,144.80	10,802,617.97
58257 060_65 SD COMM COL ENTERPRISE	433,551.80		433,551.80	428,969.30
58259 060_59 SDCCD KSDS RADIO STATION	1,327,876.93		1,327,876.93	1,318,546.28
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	53,152,798.37		53,152,798.37	52,186,947.20
58263 055_01 SOUTHWESTERN COM COL GENL	26,201,712.37		26,201,712.37	25,998,968.10
58266 055_02 SO WESTERN SP RES CAP OUT	25,676.38		25,676.38	25,468.41
58269 055_05 SOWEST CC CAP OUTLAY PROJ	8,567,691.77		8,567,691.77	8,506,149.15
58272 055_16 SOUTHWESTERN CC SELF INS	1,582.00		1,582.00	1,569.18
58273 055_25 SOUTHWESTERN COM COL BLDG P	1,639.86		1,639.86	1,626.57
58274 055_09 SOUTHWESTERN CC OTHER BLDG	80,885,390.98		80,885,390.98	80,167,368.21
58275 055_20 SOWEST CC FOUNDATION TR	321,366.41		321,366.41	318,763.38
58278 055_31 SOUTHWESTERN CC BLDG MEAS S	121,169,237.60		121,169,237.60	120,185,101.98

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
58490 053_DS GROSS CUY CC 2021C	1,820,076.09		1,820,076.09	432,855.12
58491 053_DS GROSS CUY CC 2021 REF	2,921,850.60		2,921,850.60	2,127,185.76
58492 053_DS GROSS CUY CC 2018 REF	2,522,362.78		2,522,362.78	2,494,583.51
58493 053_DS GROSS CUY CC 2018B	3,700,058.89		3,700,058.89	1,039,826.27
58494 053_DS GROSS CUY CC 2013 REF BONDS	103,942.31		103,942.31	103,153.68
58495 053_DS GROSS CUY CC 2012 ELEC 2013	12,120.28		12,120.28	9,079.66
58496 053_DS GROSS CUY COMM COLL 2008C	12,416,499.23		12,416,499.23	12,387,269.47
58497 053_DS GROSS CUY COMM COLL 2008 RE	4.01		4.01	3.98
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	103,340,298.01	97,961,760.00	5,378,538.01	5,366,505.37
58503 055_DS SOUTHWESTERN CC REF 2005B	(3,013,999.52)	(3,013,999.83)	0.31	0.23
58504 055_DS SOUTHWESTERN CC PROP R 2009	0.06		0.06	0.04
58505 055_DS SOUTHWESTERN CC 2008 ELEC 2	0.24		0.24	0.18
58506 055_DS SOUTHWESTERN CC 2008 ELEC 2	645,521.41		645,521.41	640,290.34
58508 055_DS SOUTHWESTERN CC 2015 REF	1,852,755.40		1,852,755.40	1,841,497.33
58509 055_DS SOUTHWESTERN CC 2008 ELEC 2	5.44		5.44	4.07
58510 055_DS SOUTHWESTERN CC 2016 REF A	5.50		5.50	4.11
58511 055_DS SOUTHWESTERN CC 2016 REF B	4,526,848.86		4,526,848.86	2,997,009.77
58512 055_DS SOUTHWESTERN CC 2016 ELEC 2	3,068,576.65		3,068,576.65	1,015,970.87
58513 055_DS SOUTHWESTERN CC PROP R 2020	2,389,623.46		2,389,623.46	1,839,265.28
58514 055_DS SOUTHWESTERN CC PROP R 2020	1,291,963.09		1,291,963.09	938,123.15
58515 055_DS SOUTHWESTERN CC MEAS Z 2020	713,490.10	23,828.74	689,661.36	382,970.12
58516 055_DS SOUTHWESTERN CC 2021 REF	3,625,086.72		3,625,086.72	1,595,734.76
58517 055_DS SOUTHWESTERN CC 2021C	905,211.53		905,211.53	259,949.51
58518 052_DS PALOMAR CC DS 2006D	5,287,526.56		5,287,526.56	2,322,641.42
58519 052_DS PALOMAR CC DS 2006C	934,239.70		934,239.70	928,468.95
58520 052_DS PALOMAR CC DS 2006A	3.23		3.23	3.20
58521 052_DS PALOMAR CC DS 2006B	5,381,847.62		5,381,847.62	2,334,516.11
58522 052_DS PALOMAR CC 2015 GO REF BOND	3,222,436.73		3,222,436.73	3,203,164.44
58523 052_DS PALOMAR CC 2017 REF	3,627,545.65		3,627,545.65	1,394,675.17
58524 052_DS PALOMAR CC 2020 REF	6,002,980.45		6,002,980.45	3,553,239.99
58525 052_DS_PALOMAR CC 2021 GO REF	8,599,167.35		8,599,167.35	7,325,511.35
58535 054_DS MIRACOSTA CC 2016A	2,289,381.27		2,289,381.27	1,192,748.88
58536 054_DS MIRACOSTA CC 2016B	5,911,332.55		5,911,332.55	2,879,053.14
58537 054_DS MIRACOSTA CCD 2016C	4,904,054.03		4,904,054.03	2,754,230.60
58540 055_DS SOUTHWESTERN CC 2021D	4,852,166.29		4,852,166.29	1,794,773.56
58541 055_DS SOUTHWESTERN CC 2021F	1,803,264.08		1,803,264.08	769,483.68
58542 055_DS SOUTHWESTERN CC 2025A	6,761,759.89		6,761,759.89	3,636,410.96
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	89.70
58554 060_DS SAN DIEGO COMM COLL 2011 RE	8.12		8.12	6.06
58555 060_DS SAN DIEGO COMM COLL 2006 EL	16.96		16.96	12.67
58556 060_DS SAN DIEGO COMM COLL 2002 EL	350,807.66		350,807.66	347,961.43
58557 060_DS SAN DIEGO CC 2012 REF	1,578.15		1,578.15	1,173.08
58558 060_DS SDCCD 2006 SERIES 2013	13,992.27		13,992.27	10,478.81
58559 060_DS SDCCD 2002 SERIES 2013	16,318.35		16,318.35	12,224.53
58560 060_DS SDCCD 2006 SERIES 2016	6,091,645.73		6,091,645.73	5,193,710.25
58561 060_DS SDCCD 2016 REF	21,200,835.79		21,200,835.79	19,636,807.06

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
58562 060_DS SDCC2019REF PROPNS SERA	25,551,485.32		25,551,485.32	22,590,699.12
58563 060_DS SDCC2019REF PROPNS SERB	4,802,478.68		4,802,478.68	1,679,374.08
58564 060_DS SDCCD 2021 REF	15,131,382.90		15,131,382.90	9,594,943.28
58565 060_DS SDCCD 2024 REF	8,580,289.16		8,580,289.16	4,604,201.67
58566 060_DS SDCCD SERIES 2025 A-1	33,213,318.31		33,213,318.31	16,461,619.18
58567 060_DS SDCCD SERIES 2025 A-2	34,152,681.84		34,152,681.84	29,679,842.44
58570 061_DS POWAY USD 2025 REF	4,876,754.62		4,876,754.62	3,496,077.67
61000 CO OFFICERS CASH OVERAGE	6,391.28		6,391.28	6,391.28
61003 AAA VOLUNTEER RECOGNITION	44,876.27		44,876.27	44,496.42
61005 EMS - MADDY FUND	1,997,910.07		1,997,910.07	1,986,490.13
61006 CIVIL DEFENSE TRUST	15,192.09		15,192.09	15,192.09
61008 STATE EMT FEE COLLECTIONS	34,423.48	221.00	34,202.48	34,423.48
61010 AWM SUSPENSE FUND	(2,777.05)		(2,777.05)	(2,777.05)
61011 2024 FLOOD REIMBURSMENT FUND	741,136.11		741,136.11	736,850.74
61018 AUDITOR SUSPENSE TRUST	27,062.63		27,062.63	27,062.63
61019 COUNTY OFFICER CASH SHORTAGES	357.35		357.35	357.35
61020 AB780 EQUIPMENT AND REG	115,811.19		115,811.19	115,811.19
61022 SALES AND USE TAX CLEARING FUND	58,819.84	20,101.54	38,718.30	58,819.84
61023 BACK UP WITHHOLDING FOR FTB 7%	3,555.92	481.25	3,074.67	3,555.92
61025 COUNTY LOCAL REVENUE FUND 2011	47,422,564.83		47,422,564.83	47,422,564.83
61026 LOCAL COMMUNITY CORRECTIONS	183,557,032.68		183,557,032.68	183,557,032.68
61027 DPLU SUSPENSE FUND	(171,684.98)		(171,684.98)	(171,684.98)
61029 FIRESTORM 2007 TRUST FUND	791,258.89		791,258.89	791,258.89
61032 LOCAL INNOVATION SUBACCOUNT	6,161,897.34		6,161,897.34	6,161,897.34
61034 PSG SDCFA SUSPENSE FUND	3,730.90		3,730.90	3,730.90
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	346,567.97		346,567.97	343,777.43
61045 CLERK BOARD OF SUPERVISOR	232,600.00		232,600.00	232,600.00
61060 BOARD SPECIAL EVENTS TRUST FUND	36,537.56		36,537.56	36,537.56
61075 CTN SPONSORSHIP TRUST MPR	15,771.34		15,771.34	15,771.34
61079 PD REVOCATION HEARINGS	11,087,115.69		11,087,115.69	11,087,115.69
61084 DISTRICT ATTORNEY	850,744.90		850,744.90	787,675.09
61085 DA REVOCATION HEARINGS	15,315,612.34		15,315,612.34	15,315,612.34
61087 CHILD SUPPORT IVD FUNDING	5,399,145.19		5,399,145.19	5,399,145.19
61090 D A NARCOTICS SEIZURES	7,385,148.04	51,840.11	7,333,307.93	7,325,403.67
61093 D A REGIONAL AUTO THEFT	5,491,557.38		5,491,557.38	5,491,557.38
61096 D A REAL ESTATE FRAUD PROS	2,031,504.85		2,031,504.85	2,031,504.85
61102 JUDGE GRANT ASSET FORFEIT	450,281.21		450,281.21	446,633.98
61106 GF DISP PRPTX INC AB1484TRUEUP	46,734,349.01		46,734,349.01	46,355,806.20
61111 COUNTY LIBRARY	1,200,924.38		1,200,924.38	1,191,375.01
61114 CO LIBRARY SAN MARCOS	381,092.18		381,092.18	378,005.36
61117 EDGEMOOR OTHER FUNDS	57,822.32		57,822.32	57,522.32
61120 EDGEMOOR PATIENTS FUNDS	419,943.30	2,411.65	417,531.65	414,119.14
61123 ENVIRONMENTAL HEALTH	7,658,396.41	878,447.49	6,779,948.92	7,658,396.41
61124 DEH SUSPENSE FUND	(81,982.24)	2,110.00	(84,092.24)	(81,982.24)
61129 PUB HLTH VIT AND HLTH STAT	662,154.71		662,154.71	662,154.71
61130 DHS LPH PREPAREDNESS	885,435.07	864,685.97	20,749.10	884,760.96
61134 CHILD PASSENGER SAFETY	898.86		898.86	898.86
61142 STORMWATER TRUST FUND	1,248,844.84		1,248,844.84	1,238,726.83
61143 LEA ASSISTANCE GRANT	34,307.43		34,307.43	34,238.44

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
61148 HHSA DONATION FUND	341,371.97		341,371.97	341,371.97
61149 STATE SHARE FEES COLLECTIONS	91,943.64		91,943.64	91,943.64
61157 MENTAL HEALTH WIC 5892	247,000,860.15	241,783,622.36	5,217,237.79	244,681,823.46
61158 BEHAVIORAL HEALTH IMPACT FUND	19,510,721.82		19,510,721.82	19,510,721.82
61165 AB75 HEALTH EDUCATION	195,339.26	150,903.84	44,435.42	191,074.79
61166 PROP 56 TOBACCO TAX INC 2016	9,016.78		9,016.78	8,789.24
61168 PHYSICIAN EMS SB12 612	3,889,109.29		3,889,109.29	3,859,432.20
61249 H R COMM STATUS OF WOMEN	1,469.82		1,469.82	1,469.82
61250 EMPLOYEE WELLNESS PROGRAM	243,804.29		243,804.29	243,804.29
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	700,829.75
61265 MEDICAL EXPENSE FUND	322,022.03	175.00	321,847.03	322,022.03
61281 SO CO ANIMAL SHELTER BLDNG	163,137.29		163,137.29	161,913.66
61282 NO CO ANIMAL SHELT BLDG	8,668.00		8,668.00	8,597.79
61309 PROBATION DONATIONS	23,853.12		23,853.12	5,918.47
61312 PUBLIC ADMINISTRATOR	72,452.39		72,452.39	71,865.53
61315 RECORDER MICROGRAPHICS	6,421,645.95		6,421,645.95	6,421,645.95
61317 E RECORDING TRUST FUND	5,377,397.43		5,377,397.43	5,377,397.43
61318 RECORDER MODERNIZATION	18,403,788.69		18,403,788.69	18,403,788.69
61319 UMBILICAL CORD BLOOD	18,928.00		18,928.00	18,928.00
61321 RECORDER VITAL HLTH STATS	3,805,390.50		3,805,390.50	3,805,390.50
61322 RECORDER MISS PERSONS D	3,038.10		3,038.10	3,038.10
61324 REGISTRAR OF VOTERS	26,876,339.78	105.47	26,876,234.31	26,876,339.78
61325 HELP AMERICA VOTE ACT (HAVA)	9,120.67		9,120.67	9,046.80
61330 ASSESSOR	1,927.11		1,927.11	1,927.11
61331 BUILDING HOMES AND JOBS TRUST FUND	1,541,195.00		1,541,195.00	1,541,195.00
61333 SHERIFF	4,426,217.92	1,936.47	4,424,281.45	3,910,572.51
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	12,177,474.79		12,177,474.79	12,077,309.74
61345 SHERIFF RESERVES FUND	41,647.52		41,647.52	41,647.52
61348 SHERIFF RCS FUND	9,180,103.80		9,180,103.80	9,104,279.57
61349 TTC TRAINING AND EDUCATION	33,776.15		33,776.15	33,776.15
61360 SOC SERV CLEARING FUND	64,447,884.54		64,447,884.54	64,447,884.54
61405 WATERFRONT OPERATION AND MTNCE	2,030,141.20		2,030,141.20	2,030,141.20
61406 SWEETWATER VALLEY LL-ART TURF	238,029.36		238,029.36	236,101.35
61407 LAND STEWARDSHIP-MSCP MITIGAT	1,132,081.48		1,132,081.48	1,122,911.75
61408 PARKS AND RECREATION	84,066.97	1,532.40	82,534.57	84,066.97
61409 LAKESIDE SKATE PARK	91,042.80		91,042.80	90,305.36
61410 PKS VARIOUS PROJECTS INT FUND	387,657.62		387,657.62	379,657.94
61411 SANTA MARIA CK FLOOD PROTECTION	244,523.47		244,523.47	242,542.86
61412 PKS VARIOUS PROJECTS FUND	4,953,520.50		4,953,520.50	4,953,520.50
61413 PKS NAMING RIGHTS FUND	65,749.00		65,749.00	65,749.00
61414 SHERIFFS CIVIL AUTOMAT	1,601,379.36		1,601,379.36	1,601,379.36
61415 SHERIFF MENTAL HEALTH TRAINING	9,592.65		9,592.65	9,514.95
61417 SHERIFFS VEH INSPECT FEE	25,526.76		25,526.76	25,526.76
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
61421 SHERIFF DONATION FUND	278,143.14		278,143.14	278,143.14
61422 DISARMING PROHIBITED PERSONS	608,032.24		608,032.24	608,032.24
61424 CORONAVIRUS EMERG SUPP FUND	42,663.11		42,663.11	42,317.54

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
61425 SB1383 CALRECYCLE LOCAL ASST	262,826.58		262,826.58	260,697.34
61426 USED OIL PAYMENT PROGRAM	52,918.34		52,918.34	52,489.69
61427 BEVERAGE CONTAINER CCPP	222,647.40		222,647.40	220,840.40
61428 PKS TJRV NAVY REPI	3,446,704.79		3,446,704.79	3,431,519.37
61465 DNA IDENTIFICATION FUND	128,992.17		128,992.17	128,247.42
61466 DNA IDENTIFICATION FUND II	1,611,283.20		1,611,283.20	1,598,410.96
61467 DNA IDENTIFICATION FUND III	514,792.19		514,792.19	511,818.93
61470 REAL ESTATE SERVICES SECURITY DEPO	87,347.27	38,683.38	48,663.89	80,366.27
61480 ENERGY EFFICIENCY TRUST FUND	1,134,671.80		1,134,671.80	1,134,671.80
61504 2018 HGV IA1 BOND FUND	96,359.14		96,359.14	
61505 2018 HGV IA1 REDEMPTION FUND	206,759.60		206,759.60	
61506 2018 HGV IA1 ADMIN FUND	23,205.35		23,205.35	
61507 2018 HGV IA1 RESERVE FUND	2,229,312.25		2,229,312.25	
61508 2018 HGV IA1 SURPLUS FUND	390,237.87		390,237.87	
61510 2020 HGV IA2 BOND FUND	78,405.90		78,405.90	
61511 2020 HGV IA2 REDEMPTION FUND	152,349.18		152,349.18	
61512 2020 HGV IA2 ADMIN FUND	19,726.99		19,726.99	
61513 2020 HGV IA2 RESERVE FUND	1,854,925.13		1,854,925.13	
61514 2020 HGV IA2 SURPLUS FUND	335,997.04		335,997.04	
61515 2020 HGV IA2 REBATE FUND	50,252.28		50,252.28	
63000 CURRENT SEC TAXES AUDITOR	4,705,623,919.73	4,699,620,657.64	6,003,262.09	6,003,262.09
63005 CURRENT SEC TAXES TAX COL	218,781,335.50		218,781,335.50	218,781,335.50
63010 SEC TAXES SRMS TAX COL	7,477,922.13		7,477,922.13	7,477,922.13
63015 CUR SEC IMMED CKS PROC TC	397.94		397.94	397.94
63020 CUR SEC ELECTRONIC FD TRF	27,620,188.18		27,620,188.18	27,620,188.18
63030 PRIOR SEC TAXES AUDITOR	149,365,291.87	148,974,846.81	390,445.06	390,445.06
63035 PRIOR SEC TAXES TAX COL	30,715,970.42		30,715,970.42	30,715,970.42
63040 CURRENT UNSEC TAX AUDITOR	27,375,112.65	27,373,707.16	1,405.49	1,405.49
63045 CURRENT UNSEC TAXES TX CL	7,120,751.98		7,120,751.98	7,120,751.98
63066 TAX SALE EXCESS PROCEEDS	243,019.50		243,019.50	243,019.50
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	119,682,944.73	119,682,944.73		
63185 PRIOR UNSEC TAXES TAX COL	2,139,473.93		2,139,473.93	2,139,473.93
63205 RACE HORSE TAX TAX COLL	8,449.83		8,449.83	8,449.83
63210 HIWAY LAND RENTAL AUDITOR	100,932.30		100,932.30	100,932.30
63220 MISCELLANEOUS TAX TAX COL	311,783.58		311,783.58	311,783.58
63230 PREPAID UNSEC TAX TAX COL	22,537.05		22,537.05	22,537.05
63265 REAL PROP TRSF TAX AUD	4,245,888.90		4,245,888.90	4,245,888.90
63270 REAL PROP TRSF TAX RECRD	3,420,571.87	3,370.35	3,417,201.52	3,420,571.87
63277 ERAF SUB ACCOUNT	80,854,076.07		80,854,076.07	80,854,076.07
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	12,892,989.80
63565 REFUNDABLE SECURED TAXES	6,228,941.25		6,228,941.25	6,228,941.25
63570 REFUNDABLE UNSECURED TAX	230,017.22		230,017.22	230,017.22
63575 REFUNDABLE SB813 TAX COLL	533,207.37		533,207.37	533,207.37
63580 PR YR REDEMPTIONS RED	13,207,625.55		13,207,625.55	13,207,625.55
63585 PR YR SB813 REDMP RED	5,590,680.89	5,406.93	5,585,273.96	5,590,680.89
63590 PR YR UNSECURED REFUNDS	2,348,982.68		2,348,982.68	2,348,982.68
63595 RECORD FEES RECISION T C	40.00		40.00	40.00

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
63605 AGENCY TRUST FUND AUDITOR	47,572.57		47,572.57	47,572.57
63610 UNAPPORTIONED AGCY REFUND	(16,927,535.34)		(16,927,535.34)	(16,927,535.34)
63620 VLF PROPERTY TAX COMPENSATION	313,671.42		313,671.42	311,125.20
64030 SUCCESSOR AGENCY RPTTF - CARLSBAD	0.01		0.01	
64031 SUCCESSOR AGENCY RPTTF - CHULA VIS	5,178,414.93		5,178,414.93	5,138,033.75
64032 SUCCESSOR AGENCY RPTTF - CORONADO	5,777,153.06		5,777,153.06	5,728,584.97
64033 SUCCESSOR AGENCY RPTTF - EL CAJON	4,335,041.67		4,335,041.67	4,297,194.94
64034 SUCCESSOR AGENCY RPTTF - ESCONDIDO	6,785,798.71		6,785,798.71	6,745,990.93
64035 SUCCESSOR AGENCY RPTTF - IMPERIAL	3,944,096.97		3,944,096.97	3,910,305.03
64036 SUCCESSOR AGENCY RPTTF - LA MESA	873,064.66		873,064.66	865,926.29
64037 SUCCESSOR AGENCY RPTTF - LEMON GRO	1,155,048.45		1,155,048.45	1,144,813.08
64038 SUCCESSOR AGENCY RPTTF - NATIONAL	4,638,024.18		4,638,024.18	4,598,935.87
64039 SUCCESSOR AGENCY RPTTF - OCEANSIDE	3,570,292.52		3,570,292.52	3,542,287.57
64040 SUCCESSOR AGENCY RPTTF - CITY OF S	59,873,120.03		59,873,120.03	59,379,727.84
64041 SUCCESSOR AGENCY RPTTF - SAN MARCO	18,050,992.31		18,050,992.31	17,905,017.26
64042 SUCCESSOR AGENCY RPTTF - SANTEE	3,268,046.96		3,268,046.96	3,239,350.42
64043 SUCCESSOR AGENCY RPTTF - POWAY	10,163,993.24		10,163,993.24	10,074,272.66
64044 SUCCESSOR AGENCY RPTTF - SOLANA BE	471,780.35		471,780.35	467,938.78
64045 SUCCESSOR AGENCY RPTTF - VISTA	6,990,742.85		6,990,742.85	6,933,982.59
64046 SUCCESSOR AGENCY RPTTF - COUNTY OF	1,245,467.43		1,245,467.43	1,233,356.06
64067 SA DISSOLUTION-CARLSBAD	2,837,851.83		2,837,851.83	2,814,219.86
64070 GRANTVILLE NORTH EMBAR AGRMT	4,558,608.13		4,558,608.13	4,521,664.39
64071 GRANTVILLE JOINT PROJECT AGMT	1,145,277.85		1,145,277.85	1,135,996.35
66007 COUNTY REFUNDS	92,494.01	92,494.01		92,494.01
66009 REV AND REC COLL REVENUE	4,419,687.42	96,684.83	4,323,202.59	4,419,687.42
66012 REV AND REC ESCHEATMENT	280,760.27		280,760.27	280,760.27
66014 ORR-VICTIM SERVICES FUND	111,433.23		111,433.23	111,433.23
66016 WORKPLACE JUSTICE FUND	241,012.35	4,052.14	236,960.21	239,060.93
66017 WAGE THEFT RETENTION FUND	1,099,344.43	(22,840.79)	1,122,185.22	1,099,344.43
66021 DOMESTIC VIOLENCE FUND	325,443.20		325,443.20	325,443.20
66024 COMMUNITY SER BLOCK GRANT	1,040,354.14	639,031.85	401,322.29	1,031,438.71
66027 ABANDONED PERSONAL PROP	130,553.45		130,553.45	130,553.45
66030 SHERIFFS WARRANT AUTOMAT	1,008,827.05		1,008,827.05	1,000,660.55
66033 DHS MAA TCM COUNTY LEAD	10,423,671.34		10,423,671.34	10,423,671.34
66041 OPIOID SETTLEMENT FRAMEWORK	61,100,262.64	59,609,315.98	1,490,946.66	60,605,740.89
66042 DRUG PROGRAM SB921	81,291.25		81,291.25	81,291.25
66048 ALCOHOL PROGRAM AB 2086	1,384,931.74		1,384,931.74	1,384,931.74
66051 ALCOHOL ED PVT SB 920	320,903.77		320,903.77	320,903.77
66057 COUNTY CLERK FEES	31,774.81		31,774.81	31,774.81
66060 CO CLERK ADMIN INSTRUCT	141,228.37		141,228.37	141,228.37
66063 CO CLK FISH AND GAME AB3158	13,381.25		13,381.25	13,381.25
66075 SHERIFFS DISBURSE FEES	262,287.81		262,287.81	262,287.81
66077 DA LIFE ANNUITY CONSUMER PROT	10,785.06		10,785.06	10,157.56
66078 DA AUTO INS FRAUD	735,256.02		735,256.02	724,279.79
66079 DA WORKER COMP INS FRAU	1,054,713.18		1,054,713.18	1,034,185.04
66080 DA DISABILITY AND HEALTH INS FRAUD	76,199.95		76,199.95	76,445.13
66082 DEDICATED CRIMINAL FINES K-12	30,361,831.20		30,361,831.20	30,115,902.75
66102 CAP DISPUTE RESOL PROG	1,196,554.40		1,196,554.40	1,186,884.73
66103 STATE EMER RENT ASSIST PRG	60,339.19		60,339.19	60,070.83
66104 EMER RENT ASSIST PROG	114,588.80		114,588.80	113,675.31
66105 POLINSKY CTR DONATIONS	352,238.02		352,238.02	350,738.02

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF BALANCE SHEET AND CASH TOTALS BY FUND - GL040

Date:09-FEB-2026 12:46:04

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ASSETS	LIABILITIES	FUND BALANCE	CASH
66107 PERM LOCAL HSG ALLOC - PLHATF	2,591,629.85		2,591,629.85	2,568,289.81
66110 INNOVATIVE HOUSING TRUST FUND	29,535,714.92		29,535,714.92	29,269,720.88
66112 NPLH TRUST FUND	22,768,805.66		22,768,805.66	22,570,585.06
66113 NPLH WINDSOR POINTE COSR TF	6,457,501.60		6,457,501.60	6,405,196.59
66114 CALHOME TRUST FUND	204,033.33		204,033.33	202,675.35
66115 2018 HGV IA1 SPECIAL TAX FUND	757,532.95		757,532.95	752,577.23
66116 2020 HGV IA2 SPECIAL TAX FUND	640,469.22		640,469.22	631,467.40
66118 NPLH ANITA STREET COSR TF	5,045,017.86		5,045,017.86	5,004,153.80
66119 NPLH VALLEY SR VILLAGE COSR TF	5,014,330.68		5,014,330.68	4,973,725.50
66129 PUBLIC SAFETY AUGMENTATON	32,274,333.07		32,274,333.07	32,274,333.07
66130 CRIMINALISTICS LAB FUND	60,446.35		60,446.35	60,446.35
66135 SUPPL LAW ENFORCE SERVICE	822,690.54		822,690.54	822,690.54
66136 SLESF VLF JUV JUSTICE CRIME PREV	45,574,257.50		45,574,257.50	45,574,257.50
66137 EAST COUNTY TULE ESJ FMF	460,401.21		460,401.21	456,672.01
66138 SLESF JAIL CONST AND OPER	164,556.11		164,556.11	164,556.11
66141 SLESF DA CRIMINAL PROS	1,795,618.81		1,795,618.81	1,795,618.81
66144 SLESF FRONT LINE LAW ENF	224,018.65		224,018.65	224,018.65
66145 JUVENILE JUSTICE REALIGNMENT	13,875,374.07		13,875,374.07	13,875,374.07
66146 CTU AB1628 REALIGNMENT FUND	4,850,503.29		4,850,503.29	4,850,503.29
66149 YOUTHFUL OFFENDER BLOCK	8,663,794.10		8,663,794.10	8,663,794.10
66151 JUV PROBATION CAMP FUNDING	11,613,567.91		11,613,567.91	11,613,567.91
66152 JUVENILE PROBATION ACTIVITIES	14,935,633.51		14,935,633.51	14,935,633.51
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	180,151.92		180,151.92	
66186 J THOMAS SMITH OPERATING	1,987.38		1,987.38	1,906.54
67150 TEETER TAX LOSSES RESERVE	18,770,000.00		18,770,000.00	18,770,000.00
69000 WT CLEARANCE CLEARNG FUND	253,373,006.25	253,373,006.25		253,373,006.25
69002 E-PAYMENT CLEARANCE FUND	1,465.91	1,465.91		1,465.91
69005 EFT CLEARANCE FUND	8,107,971.32	8,107,971.32		8,107,971.32
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	557,718.03
70250 WHITAKER ENDOWMENT FUND	14,889.60		14,889.60	13,237.03
70251 MCCRINK RANCH ENDOWMENT	906,944.33		906,944.33	899,598.19
70275 SIMON ENDOWMENT	149,860.82		149,860.82	148,646.97
71000 A R AB719 PROP TAX ADMIN	186,715.56		186,715.56	185,203.18
71035 HHSA EBT CLEARING FUND	3,951,480.16	3,951,480.16		3,951,480.16
71110 AB2994 CHILDRENS TRUST FD	3,847,295.43	2,044,164.00	1,803,131.43	3,847,295.43
72000 PAYROLL REVOLVING COUNTY	757,526.30	(930,448.15)	1,687,974.45	757,526.30
72025 MANAGEMENT BENEFITS	1,761,360.66		1,761,360.66	1,761,360.66
74000 INVESTMENT DEFERED COMP	481,871,053.76	481,257,533.36	613,520.40	
REPORT TOTAL	29,989,760,052.79	14,416,277,546.65	15,570,673,565.95	16,310,528,738.34

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

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	1,694,523.99	204,291.41	1,898,815.40	2,204,582.02	
10100 GENERAL FUND	10200 BOARD/SUPERVISORS DIST 2	3,769,305.86	1,700,678.32	39,707.07	1,740,385.39	2,028,920.47	
10100 GENERAL FUND	10300 BOARD/SUPERVISORS DIST 3	3,996,950.60	1,924,505.31	273,784.00	2,198,289.31	1,798,661.29	
10100 GENERAL FUND	10400 BOARD/SUPERVISORS DIST 4	3,863,102.00	1,746,259.71	90,645.64	1,836,905.35	2,026,196.65	
10100 GENERAL FUND	10500 BOARD/SUPERVISORS DIST 5	3,833,183.84	1,748,366.09	31,751.46	1,780,117.55	2,053,066.29	
10100 GENERAL FUND	10600 BOARD/SUPERVISORS GENERAL	668,110.29	282,684.70	6,443.92	289,128.62	378,981.67	
10100 GENERAL FUND	11150 LEGISLATIVE SERVICES	1,936,877.00	1,056,348.53	726.68	1,057,075.21	879,801.79	8,730.02
10100 GENERAL FUND	11165 PUBLIC SERVICES	3,064,583.69	1,441,368.87	25,124.13	1,466,493.00	1,598,090.69	195,790.57
10100 GENERAL FUND	11170 EXECUTIVE OFFICE	1,166,633.00	686,608.87	0.00	686,608.87	480,024.13	1,111.16
10100 GENERAL FUND	11751 EXECUTIVE	4,157,216.56	2,599,571.10	72,833.49	2,672,404.59	1,484,811.97	162,930.24
10100 GENERAL FUND	11791 OFFICE OF ETHICS AND COMPLIAN	2,454,534.86	1,398,284.09	2,678.46	1,398,962.55	1,055,572.31	
10100 GENERAL FUND	11793 OFFICE OF EQUITY AND RACIAL J	0.00	(7,046.80)	0.00	(7,046.80)	7,046.80	
10100 GENERAL FUND	11795 OFFICE OF LABOR STANDARDS AND	1,483,340.98	842,412.01	7,326.04	849,738.05	633,602.93	
10100 GENERAL FUND	11797 OFFICE OF EVALUATION, PERFORM	5,336,077.67	2,500,103.12	70,403.86	2,570,506.98	2,765,570.69	
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	1,879,930.32	994,343.97	2,874,274.29	973,156.93	31,840.65
10100 GENERAL FUND	11811 ECONOMIC DEVELOPMENT & PROSPE	976,593.50	418,022.92	29,570.00	447,592.92	529,000.58	9,007.50
10100 GENERAL FUND	11812 GRANTS OFFICE	960,068.00	417,156.78	0.00	417,156.78	542,909.22	
10100 GENERAL FUND	12900 COMMUNITY ENHANCEMENT	6,405,070.00	2,701,591.00	0.00	2,701,591.00	3,703,479.00	23,735.02
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	6,204,487.18	4,393,291.36	10,597,778.54	15,735,468.12	497,401.83
10100 GENERAL FUND	14001 LAW LIBRARY	186,557.00	29,832.27	3,861.00	33,693.27	152,863.73	
10100 GENERAL FUND	14003 OFFICE OF COMMUNITY SAFETY	7,607,088.00	1,047,883.85	379,702.09	1,427,585.94	6,179,502.06	
10100 GENERAL FUND	14550 LAND USE AND ENV EXEC OFC	21,772,456.03	5,331,950.02	10,366,876.45	15,698,826.47	6,073,629.56	1,097,813.54
10100 GENERAL FUND	14565 SUSTAINABILITY AND ENVIRONMEN	4,154,793.76	2,595,315.22	1,297,067.17	3,892,382.39	262,411.37	14,033.16
10100 GENERAL FUND	15650 NEIGHBORHOOD REINVESTMENT PRO	2,015,066.00	662,399.00	0.00	662,399.00	1,352,667.00	45,165.42
10100 GENERAL FUND	15655 NEIGHBORHOOD REINVESTMENT PRO	2,000,007.00	297,500.00	0.00	297,500.00	1,702,507.00	7.00
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	849,976.00	0.00	849,976.00	1,183,331.00	34,756.38
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	2,755,147.32	99,141.49	2,854,288.81	2,006,863.95	391,321.94
10100 GENERAL FUND	16265 ADMIN AUDITOR CONTROLLER	2,280,288.00	1,291,375.33	0.00	1,291,375.33	988,912.67	(10.00)
10100 GENERAL FUND	16270 ADMINISTRATIVE SERVICES	2,996,646.34	2,574,518.35	64,706.87	2,639,225.22	357,421.12	56,367.22
10100 GENERAL FUND	16281 FINANCIAL ACCOUNTING & REPORT	3,285,497.11	1,689,939.03	2,346.51	1,692,285.54	1,593,211.57	253,439.67
10100 GENERAL FUND	16283 PROJECTS REVENUE & GRANTS ACC	3,509,281.99	1,708,411.41	363.99	1,708,775.40	1,800,506.59	511,860.93
10100 GENERAL FUND	16285 ACCOUNTS PAYABLE	2,345,660.73	1,179,714.08	7,027.40	1,186,741.48	1,158,919.25	564,197.97
10100 GENERAL FUND	16290 CENTRAL PAYROLL ADMINISTRATIO	4,747,678.16	2,951,326.75	12,137.48	2,963,464.23	1,784,213.93	207,432.28
10100 GENERAL FUND	16299 INFORMATION TECH MGMT SVCS	11,840,860.64	4,224,464.62	309.60	4,224,774.22	7,616,086.42	447,850.98
10100 GENERAL FUND	16300 PROPERTY TAX SERVICE	4,962,680.89	2,123,544.84	1,135,010.89	3,258,555.73	1,704,125.16	1,294,512.43
10100 GENERAL FUND	16355 R&R-ADMINISTRATION	2,889,166.66	1,370,091.17	896,413.88	2,266,505.05	622,661.61	444,004.66
10100 GENERAL FUND	16360 ORR FISCAL OPS	3,434,892.19	2,030,562.72	3,568.14	2,034,130.86	1,400,761.33	
10100 GENERAL FUND	16370 BRANCH OFFICE MAIN	2,566,327.71	1,407,648.72	15,676.00	1,423,324.72	1,143,002.99	
10100 GENERAL FUND	16375 BRANCH OFFICE - NORTH	1,039,197.40	572,627.36	15,704.99	588,532.35	450,665.05	
10100 GENERAL FUND	16390 BRANCH OFFICE - SOUTH	1,019,635.05	569,223.68	35,824.76	605,048.44	414,586.61	
10100 GENERAL FUND	16395 BRANCH OFFICE - EAST	447,167.91	247,537.95	6,486.68	254,024.63	193,143.28	
10100 GENERAL FUND	16400 BRANCH OFFICE - WEST	905,500.95	409,731.18	6,165.36	415,896.54	489,604.41	
10100 GENERAL FUND	17050 COUNTY COUNSEL	2,298,261.09	147,236.30	149,597.28	296,833.58	2,001,427.51	12,887,738.48
10100 GENERAL FUND	17055 ADMIN	4,976,757.00	4,485,957.92	0.00	4,485,957.92	490,799.08	
10100 GENERAL FUND	17060 LEG ADV/SPEC SVCS	14,143,016.00	8,574,971.46	0.00	8,574,971.46	5,568,044.54	
10100 GENERAL FUND	17065 CLAIMS	16,460,837.00	9,346,736.69	0.00	9,346,736.69	7,114,100.31	
10100 GENERAL FUND	17070 W/C	2,174,539.00	1,184,418.59	0.00	1,184,418.59	990,120.41	
10100 GENERAL FUND	17075 JUV DEP	10,557,657.00	5,558,227.10	0.00	5,558,227.10	4,999,429.90	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	17080 PUBLIC ADM/PUBLIC GUARDIAN	547,371.00	330,901.70	0.00	330,901.70	216,469.30	
10100 GENERAL FUND	17550 GRAND JURY - CIVIL	647,105.44	310,170.18	71,793.00	381,963.18	265,142.26	
10100 GENERAL FUND	17553 GRAND JURY - CRIMINAL	151,120.00	22,962.19	0.00	22,962.19	128,157.81	
10100 GENERAL FUND	17600 COUNTY COMMUNICATIONS OFFICE	5,068,693.89	2,666,828.24	323,322.25	2,990,150.49	2,078,543.40	105.60
10100 GENERAL FUND	17605 CATV PEG FUND	389,210.76	391,673.83	104,620.19	496,294.02	(107,083.26)	245,808.88
10100 GENERAL FUND	18200 CIVIL SERVICE COMMISSION	699,944.52	399,584.84	1,182.33	400,767.17	299,177.35	27,583.72
10100 GENERAL FUND	18750 ADMINISTRATION	3,336,249.00	1,904,047.00	16,321.47	1,920,368.47	1,415,880.53	533,044.39
10100 GENERAL FUND	18751 WORKFORCE INFORMATION NETWORK	2,278,499.41	1,959,406.18	1,719.13	1,961,125.31	317,374.10	126,422.78
10100 GENERAL FUND	18755 MEDICAL STANDARDS	3,130,761.00	1,028,209.39	979,200.78	2,007,410.17	1,123,350.83	1,007,267.94
10100 GENERAL FUND	18760 EAP/COUNSELING	400,000.00	212,976.70	252,215.20	465,191.90	(65,191.90)	174,343.68
10100 GENERAL FUND	18763 BACKGROUND INVESTIGATION	566,222.00	244,061.26	57,246.40	301,307.66	264,914.34	80,814.27
10100 GENERAL FUND	18765 LOSS PREVENTION	609,828.00	315,760.37	0.00	315,760.37	294,067.63	296,829.30
10100 GENERAL FUND	18770 RISK ADMINISTRATION	1,418,132.59	738,240.30	23,061.81	761,302.11	656,830.48	691,427.89
10100 GENERAL FUND	18775 INSURANCE STAFFING	781,141.00	479,094.90	866.00	479,960.90	301,180.10	339,703.83
10100 GENERAL FUND	18780 WORKERS COMPENSATION	6,971,925.97	3,057,148.70	154,328.93	3,211,477.63	3,760,448.34	2,901,940.26
10100 GENERAL FUND	18785 UNEMPLOYMENT INSURANCE	164,835.00	101,045.04	0.00	101,045.04	63,789.96	94,697.56
10100 GENERAL FUND	18805 HUMAN RESOURCES SERVICES	7,583,690.00	4,158,620.39	62,271.39	4,220,891.78	3,362,798.22	436,733.30
10100 GENERAL FUND	18810 LABOR RELATIONS	1,152,983.00	638,609.17	1,884.72	640,493.89	512,489.11	80,189.93
10100 GENERAL FUND	18820 SUGGESTION AWARDS	1,236,398.00	0.00	0.00	0.00	1,236,398.00	68,957.88
10100 GENERAL FUND	18825 EMPLOYEE BENEFITS	2,706,521.69	1,385,571.56	423,639.16	1,809,210.72	897,310.97	206,579.74
10100 GENERAL FUND	18835 TALENT DEVELOPMENT	2,861,512.16	1,839,828.47	119,449.07	1,959,277.54	902,234.62	166,476.82
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	158,688.38	228.46	158,916.84	586,265.16	45,971.94
10100 GENERAL FUND	22692 CONTRIBUTIONS TO COF CAP PROJ	16,958,890.39	323,681.86	16,635,208.53	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	793,266.67
10100 GENERAL FUND	25650 OFFICE ADMINISTRATION	15,576,542.14	5,994,619.10	101,620.35	6,096,239.45	9,480,302.69	535,907.14
10100 GENERAL FUND	25651 ITINA	0.00	30,432.42	0.00	30,432.42	(30,432.42)	
10100 GENERAL FUND	25680 ENTERPRISE PLATFORM SERVICES	0.00	1,557,317.25	0.00	1,557,317.25	(1,557,317.25)	
10100 GENERAL FUND	25681 DOCUMENTUM ENTERPRISE PLATFOR	0.00	801,987.01	0.00	801,987.01	(801,987.01)	
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	1,359,480.63	5,328,694.00	6,688,174.63	(2,380,088.43)	
10100 GENERAL FUND	28550 CLERB OPERATIONS	2,718,935.13	1,218,250.01	95,074.78	1,313,324.79	1,405,610.34	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	7,291,676.44	6,556,011.17	13,847,687.61	4,689,403.66	361,986.80
10100 GENERAL FUND	30205 EMERGENCY SERVICES ADMINISTRA	3,088,205.00	1,772,445.64	0.00	1,772,445.64	1,315,759.36	70,465.18
10100 GENERAL FUND	30230 COUNTY FIRE OPERATIONS	63,854,511.37	24,842,487.74	28,423,704.38	53,266,192.12	10,588,319.25	1,443,325.43
10100 GENERAL FUND	30231 COUNTY FIRE FACILITIES	4,746,971.48	876,043.92	2,317,144.88	3,193,188.80	1,553,782.68	850,000.00
10100 GENERAL FUND	30232 COUNTY FIRE SERVICE CENTER	3,395,019.79	283,399.15	2,182,410.61	2,465,809.76	929,210.03	
10100 GENERAL FUND	30233 COUNTY FIRE INFORMATION TECHN	4,373,854.14	1,635,976.29	1,175,529.51	2,811,505.80	1,562,348.34	
10100 GENERAL FUND	30234 COUNTY FIRE VOL RESERVE FIREF	264,746.70	179,686.36	1,848.90	181,535.26	83,211.44	
10100 GENERAL FUND	30235 COUNTY FIRE EMS/PARAMEDICS	2,204,333.08	863,918.32	0.00	863,918.32	1,340,414.76	33,941.25
10100 GENERAL FUND	30236 COUNTY FIRE TRAINING	285,252.64	227,376.27	0.00	227,376.27	57,876.37	
10100 GENERAL FUND	30237 COUNTY FIRE FLEET	15,820,129.50	2,532,811.80	10,935,958.56	13,468,770.36	2,351,359.14	5,610.88
10100 GENERAL FUND	30238 COUNTY FIRE EMERGENCY MEDICAL	10,742,486.75	4,922,367.53	1,712,860.78	6,635,228.31	4,107,258.44	1,801,008.19
10100 GENERAL FUND	30240 COUNTY FIRE COMMUNITY RISK RE	11,936,969.81	2,645,332.81	1,398,263.99	4,043,596.80	7,893,373.01	57,265.74
10100 GENERAL FUND	30750 TAX COLLECTOR-SECURED	0.00	0.00	0.00	0.00	0.00	558,489,212.40
10100 GENERAL FUND	30755 TAX COLLECTOR-UNSECURED	0.00	0.00	0.00	0.00	0.00	44,098,384.12
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	450,555,529.59
10100 GENERAL FUND	30770 RECORDER	0.00	0.00	0.00	0.00	0.00	12,579,973.96
10100 GENERAL FUND	30775 TREASURER	0.00	0.00	0.00	0.00	0.00	20,879,751.49
10100 GENERAL FUND	30790 OTHER DEPARTMENTS	0.00	0.00	0.00	0.00	0.00	1,063,861.24

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	30805 NORTH CO MUNI COURT	0.00	0.00	0.00	0.00	0.00	116,426.16
10100 GENERAL FUND	30810 SOUTH BAY MUNI COURT	0.00	0.00	0.00	0.00	0.00	173,092.29
10100 GENERAL FUND	30820 SHERIFF	0.00	0.00	0.00	0.00	0.00	95,858.24
10100 GENERAL FUND	30825 PROBATION	0.00	0.00	0.00	0.00	0.00	11,133.22
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	39,844,811.50	84,320,079.00	124,164,890.50	61,801,972.73	766,183.85
10100 GENERAL FUND	31575 CO-WIDE EXP GENERAL FD ADJ	22,979,218.19	2,439,109.62	15,453,771.71	17,892,881.33	5,086,336.86	2,285,561.45
10100 GENERAL FUND	31580 CONTRIBUTION TO IT ISF	14,606,800.16	6,296,839.39	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	(50,521.84)
10100 GENERAL FUND	32150 FINANCIAL SYSTEMS SUPPORT ADM	10,668,806.63	5,265,290.58	834,229.37	6,099,519.95	4,569,286.68	600,026.09
10100 GENERAL FUND	32152 FINANCIAL SYSTEMS SUPPORT	14,428,866.69	7,710,260.96	2,380,122.36	10,090,383.32	4,338,483.37	
10100 GENERAL FUND	32154 CAC MAINTENANCE OPERATIONS	10,176,484.26	4,317,102.30	138,264.10	4,455,366.40	5,721,117.86	301,114.35
10100 GENERAL FUND	32156 CAC MAJOR MAINTENANCE	2,768,606.23	310,486.64	1,085,119.59	1,395,606.23	1,373,000.00	
10100 GENERAL FUND	32158 OFFICE OF FINANCIAL PLANNING	9,834,409.96	3,742,633.04	24,664.74	3,767,297.78	6,067,112.18	1,061,907.10
10100 GENERAL FUND	32159 INTEGRATED PROPERTY TAX SYSTE	1,150,000.00	874,971.21	0.00	874,971.21	275,028.79	
10100 GENERAL FUND	32160 REDISTRICTING	265,046.00	7,679.16	0.00	7,679.16	257,366.84	
10100 GENERAL FUND	32162 EDGA ADMINISTRATION	0.00	2,025.30	0.00	2,025.30	(2,025.30)	
10100 GENERAL FUND	32167 OFFICE OF EQUITY AND RACIAL J	3,897,097.21	1,595,707.25	1,189,995.24	2,785,702.49	1,111,394.72	
10100 GENERAL FUND	33250 EXECUTIVE OFFICE	1,845,288.48	1,341,795.86	6,181.04	1,347,976.92	497,311.56	
10100 GENERAL FUND	33252 FINANCE	5,558,368.63	2,790,422.29	10,279.53	2,800,701.82	2,757,666.81	19.44
10100 GENERAL FUND	33254 HUMAN RESOURCES	1,697,582.63	955,467.14	0.00	955,467.14	742,115.49	
10100 GENERAL FUND	33257 SYSTEMS	2,569,171.00	1,746,673.87	0.00	1,746,673.87	822,497.13	113.41
10100 GENERAL FUND	33274 ASSESSOR ADMINISTRATION	2,224,856.26	1,427,927.87	2,281.09	1,430,208.96	794,647.30	
10100 GENERAL FUND	33276 ASSESSMENT SERVICES	27,252,179.67	8,823,343.92	547,032.70	9,370,376.62	17,881,803.05	446,262.52
10100 GENERAL FUND	33277 BUSINESS	4,800,949.21	2,721,655.91	29,655.11	2,751,311.02	2,049,638.19	136.50
10100 GENERAL FUND	33278 MAPPING	3,997,935.05	2,099,768.82	305,409.97	2,405,178.79	1,592,756.26	
10100 GENERAL FUND	33279 REALTY	23,492.44	777,242.91	0.00	777,242.91	(753,750.47)	4,887,153.61
10100 GENERAL FUND	33281 AUDITS	4,059,743.00	2,352,874.45	0.00	2,352,874.45	1,706,868.55	
10100 GENERAL FUND	33282 COMMERCIAL	7,428,731.74	3,295,141.96	1,542.30	3,296,684.26	4,132,047.48	111.01
10100 GENERAL FUND	33283 RESIDENTIAL	9,631,637.99	5,473,262.55	7,938.86	5,481,201.41	4,150,436.58	1,739.11
10100 GENERAL FUND	33284 ASSESSOR SYSTEM	679,965.00	610,850.29	0.00	610,850.29	69,114.71	
10100 GENERAL FUND	33290 MICROGRAPHICS TRUST	1,171,910.88	56,582.18	140,985.30	197,567.48	974,343.40	367,593.22
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	445,528.32	671,071.08	1,116,599.40	7,171,234.44	1,093,258.60
10100 GENERAL FUND	33297 E-RECORDING TRUST	908,116.00	231,622.47	32,606.90	264,229.37	643,886.63	54,194.68
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	412.47	0.00	412.47	2,016,188.53	346.51
10100 GENERAL FUND	33309 RECORDER-COUNTY CLERK ADMINIS	2,051,275.79	1,158,212.78	4,685.59	1,162,898.37	888,377.42	1,887.42
10100 GENERAL FUND	33310 RECORDER	11,385,139.39	5,897,380.48	91,650.24	5,989,030.72	5,396,108.67	5,441,334.15
10100 GENERAL FUND	33311 CLERK	4,655,617.06	2,528,986.45	5,033.52	2,534,019.97	2,121,597.09	3,217,473.16
10100 GENERAL FUND	33313 ARCHIVES	638,327.51	414,837.16	3,876.30	418,713.46	219,614.05	306.81
10100 GENERAL FUND	34050 ADMIN TREAS-TAX COLLECTOR	5,155,626.04	2,608,547.68	25,998.27	2,634,545.95	2,521,080.09	
10100 GENERAL FUND	34070 DEFERRED COMPENSATION	850,089.55	450,358.95	1,058.96	451,417.91	398,671.64	390,964.82
10100 GENERAL FUND	34080 TREASURY	6,579,720.78	3,287,640.84	202,476.08	3,490,116.92	3,089,603.86	4,838,535.69
10100 GENERAL FUND	34085 TAX COLLECTION	15,155,826.40	8,834,698.86	660,205.20	9,494,904.06	5,660,922.34	2,516,785.68
10100 GENERAL FUND	35450 TRIAL COURT ADMINISTRATN	68,842,531.00	35,921,433.74	0.00	35,921,433.74	32,921,097.26	1,531,475.86
10100 GENERAL FUND	35455 EL CAJON MUNI COURT	0.00	0.00	0.00	0.00	0.00	964,270.56
10100 GENERAL FUND	35460 NORTH COUNTY MUNI COURT	0.00	0.00	0.00	0.00	0.00	1,529,169.51
10100 GENERAL FUND	35465 SOUTH BAY MUNI COURT	0.00	0.00	0.00	0.00	0.00	419,690.74
10100 GENERAL FUND	35470 SAN DIEGO MUNI COURT	0.00	0.00	0.00	0.00	0.00	1,304,913.31
10100 GENERAL FUND	37400 ADMIN DISTRICT ATTORNEY	15,188,039.79	10,296,383.69	1,124,198.55	11,420,582.24	3,767,457.55	54,263.68
10100 GENERAL FUND	37405 JUVENILE - GENERAL	13,547,692.69	6,190,370.45	1,346,633.86	7,537,004.31	6,010,688.58	1,228,690.59

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	10,644,074.71	25,281.88	10,669,356.59	7,476,467.41	3,713,407.19
10100 GENERAL FUND	37417 TRAINING DIVISION	697,852.00	325,058.51	0.00	325,058.51	372,793.49	
10100 GENERAL FUND	37420 CENTRAL PRE-TRIAL	85,400.00	33.60	0.00	33.60	85,366.40	5,646.39
10100 GENERAL FUND	37422 COLLABORATIVE COURTS	5,351,486.00	2,902,617.76	0.00	2,902,617.76	2,448,868.24	2,534,104.38
10100 GENERAL FUND	37423 CARE CENTER	575,203.00	736,014.25	71,996.21	808,010.46	(232,807.46)	
10100 GENERAL FUND	37433 ISSUING/ EXTRADITION	8,964,602.00	4,478,094.94	3,402.67	4,481,497.61	4,483,104.39	566,208.10
10100 GENERAL FUND	37435 EXTRADITION	0.00	217,218.27	0.00	217,218.27	(217,218.27)	10,621.71
10100 GENERAL FUND	37440 APPELLATE	7,153,947.00	4,051,943.67	91,798.29	4,143,741.96	3,010,205.04	1,441,181.67
10100 GENERAL FUND	37445 BUREAU OF INVESTIGATION	51,543,013.37	28,289,831.87	551,323.88	28,841,155.75	22,701,857.62	4,660,207.03
10100 GENERAL FUND	37450 CENTRAL SUPPORT	24,448,000.97	6,081,052.80	588,892.14	6,669,944.94	17,778,056.03	6,866,286.98
10100 GENERAL FUND	37455 TECH INVESTIGATIONS DIV	0.00	21,198.89	0.00	21,198.89	(21,198.89)	138,471.64
10100 GENERAL FUND	37457 VICTIM SERVICES	5,647,808.42	3,120,001.98	623,454.69	3,743,456.67	1,904,351.75	2,323,287.19
10100 GENERAL FUND	37458 NCFJC-NORTH COUNTY FAMILY JUS	4,961,395.53	3,297,739.24	2,210,674.88	5,508,414.12	(547,018.59)	692,359.17
10100 GENERAL FUND	37459 SCFJC-SOUTH COUNTY FAMILY JUS	4,588,606.36	1,528,439.42	1,123,557.50	2,651,996.92	1,936,609.44	1,162,816.76
10100 GENERAL FUND	37460 EAST COUNTY BRANCH	15,709,268.12	8,605,442.96	153,009.42	8,758,452.38	6,950,815.74	1,446,302.30
10100 GENERAL FUND	37465 NORTH COUNTY BRANCH	16,967,109.00	8,813,293.43	54,397.41	8,867,690.84	8,099,418.16	1,912,476.89
10100 GENERAL FUND	37470 SOUTH BAY BRANCH	15,560,479.24	8,619,925.17	759,511.73	9,379,436.90	6,181,042.34	1,275,978.03
10100 GENERAL FUND	37475 INFO TECHNOLOGIES DIV	16,807,790.95	7,756,239.00	3,894,549.39	11,650,788.39	5,157,002.56	2,097,732.73
10100 GENERAL FUND	37485 ECONOMIC CRIMES - FRAUD	9,017,442.00	6,150,878.86	93,487.35	6,244,366.21	2,773,075.79	917,050.35
10100 GENERAL FUND	37490 SPECIAL OPERATIONS	6,117,074.41	3,634,149.57	16,066.41	3,650,215.98	2,466,858.43	1,081,855.53
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	51,167.94
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	3,167,581.84	11,354.12	3,178,935.96	1,601,621.04	830,454.71
10100 GENERAL FUND	37510 GANG PROSECUTION UNIT	12,512,038.00	6,972,026.88	9,212.62	6,981,239.50	5,530,798.50	1,050,959.22
10100 GENERAL FUND	37515 FAMILY PROTECTION UNIT	19,760,574.00	10,399,921.01	21,819.02	10,421,740.03	9,338,833.97	3,470,474.99
10100 GENERAL FUND	37516 SEXUAL ASSAULT	5,111,260.00	3,236,655.75	2,579.42	3,239,235.17	1,872,024.83	840,528.65
10100 GENERAL FUND	37520 AUTO THEFT TASK FORCE	2,253,769.65	118,862.83	2,179,917.98	2,298,780.81	(45,011.16)	
10100 GENERAL FUND	37521 INSURANCE FRAUD	7,367,379.00	4,440,624.54	0.00	4,440,624.54	2,926,754.46	
10100 GENERAL FUND	37525 AUTO INSURANCE FRAUD UNIT	142,555.25	94,030.38	25,375.00	119,405.38	23,149.87	
10100 GENERAL FUND	37528 DISABILITY & HEALTHCARE INS F	17,752.00	17,741.28	500.00	18,241.28	(489.28)	
10100 GENERAL FUND	37529 LIFE & ANNUITY CONSUMER PROT	26,313.00	1,958.65	500.00	2,458.65	23,854.35	
10100 GENERAL FUND	37530 WORKERS COMP INSUR FRAUD	680,163.00	350,701.20	246,547.25	597,248.45	82,914.55	
10100 GENERAL FUND	37531 WORKERS RIGHTS ENFORCEMENT GR	0.00	2,322.99	0.00	2,322.99	(2,322.99)	
10100 GENERAL FUND	37535 REAL ESTATE FRAUD UNIT	0.00	63,668.85	0.00	63,668.85	(63,668.85)	
10100 GENERAL FUND	37536 CHILD ABDUCTION	41,241.00	38,195.05	0.00	38,195.05	3,045.95	1,406.73
10100 GENERAL FUND	37537 URBAN GRANT UNIT	101,759.25	199,991.52	25,375.00	225,366.52	(123,607.27)	
10100 GENERAL FUND	37538 HIGH TECH CRIME UNIT	562,231.00	348,604.19	784,132.06	1,132,736.25	(570,505.25)	1,105,805.68
10100 GENERAL FUND	37602 PRODUCTION OPERATIONS	46,755,867.91	25,572,484.00	2,456,958.70	28,029,442.70	18,726,425.21	24,904,179.51
10100 GENERAL FUND	37604 LEGAL DIVISION	7,578,073.00	4,286,382.41	0.00	4,286,382.41	3,291,690.59	
10100 GENERAL FUND	37608 BUREAU OF PUBLIC ASSISTANCE I	0.00	255,141.72	794,253.75	1,049,395.47	(1,049,395.47)	28,724.49
10100 GENERAL FUND	37618 ADMINISTRATIVE SERVICES	513,308.00	211,706.86	0.00	211,706.86	301,601.14	
10100 GENERAL FUND	37624 RECURRING MNTENANCE AND OPS	2,727,502.00	1,746,328.86	0.00	1,746,328.86	981,173.14	688,877.80
10100 GENERAL FUND	37626 SPECIAL PROJECTS	0.00	0.00	0.00	0.00	0.00	217,944.42
10100 GENERAL FUND	38200 ADMINISTRATION	22,092,139.28	6,494,012.56	525,117.07	7,019,129.63	15,073,009.65	972,144.78
10100 GENERAL FUND	38260 OFFICE OF ASSIGNED COUNSEL	14,280,499.64	7,730,305.84	2,594,828.68	10,325,134.52	3,955,365.12	
10100 GENERAL FUND	38270 PRIMARY PUBLIC DEFENDER	596,057.00	2,869,178.51	1,787,084.85	4,656,263.36	(4,060,206.36)	
10100 GENERAL FUND	38272 PD CRIMINAL	93,550,624.74	52,642,926.07	117,585.04	52,760,511.11	40,790,113.63	84,792.00
10100 GENERAL FUND	38274 PD JUV DELINQUENCY	6,177,858.48	3,373,381.52	163,939.50	3,537,321.02	2,640,537.46	116,559.28
10100 GENERAL FUND	38276 PD MENTAL HEALTH	3,014,321.27	1,758,642.57	6,283.31	1,764,925.88	1,249,395.39	
10100 GENERAL FUND	38278 PD SVP	1,104,029.00	564,576.77	1,112.26	565,689.03	538,339.97	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	38292 ALTERNATE PUBLIC DEFENDER	1,041,756.00	1,115,782.89	228,073.72	1,343,856.61	(302,100.61)	
10100 GENERAL FUND	38294 APD CRIMINAL	12,469,481.25	6,639,512.51	18,089.95	6,657,602.46	5,811,878.79	
10100 GENERAL FUND	38296 APD JUV DELINQUENCY	1,375,433.00	738,828.85	3,752.25	742,581.10	632,851.90	
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	1,900,906.84	62,940.96	1,963,847.80	1,107,769.20	
10100 GENERAL FUND	39400 OFFICE OF THE SHERIFF	4,263,197.90	2,228,967.24	0.00	2,228,967.24	2,034,230.66	140,691.64
10100 GENERAL FUND	39403 DIVISION OF INSPECTIONAL SVCS	2,862,384.03	1,647,408.29	0.00	1,647,408.29	1,214,975.74	
10100 GENERAL FUND	39405 MEDIA RELATIONS	1,792,887.00	940,395.67	0.00	940,395.67	852,491.33	
10100 GENERAL FUND	39415 LEGAL AFFAIRS	1,941,540.00	919,517.31	0.00	919,517.31	1,022,022.69	52,943.58
10100 GENERAL FUND	39420 LEGISLATIVE AFFAIRS	329,598.00	171,000.43	0.00	171,000.43	158,597.57	
10100 GENERAL FUND	39430 COURT SERVICES - CHULA VISTA	7,021,936.00	3,907,378.22	0.00	3,907,378.22	3,114,556.78	
10100 GENERAL FUND	39435 COURT SVCS - VISTA	12,728,275.40	7,775,126.61	0.00	7,775,126.61	4,953,148.79	
10100 GENERAL FUND	39438 RECORDS DIVISION	9,136,002.03	4,939,722.63	40,022.14	4,979,744.77	4,156,257.26	129,577.14
10100 GENERAL FUND	39439 SDCPH SECURITY	(207,720.00)	(34,901.32)	0.00	(34,901.32)	(172,818.68)	
10100 GENERAL FUND	39441 COURT SERVICES - EL CAJON	8,268,468.00	4,788,777.93	0.00	4,788,777.93	3,479,690.07	
10100 GENERAL FUND	39442 COURT SERVICES - KEARNY MESA	2,505,963.00	1,371,881.29	0.00	1,371,881.29	1,134,081.71	
10100 GENERAL FUND	39443 COURT SERVICES - JUVENILE	3,761,873.00	2,292,137.30	0.00	2,292,137.30	1,469,735.70	
10100 GENERAL FUND	39444 CIVIL UNIT	4,656,767.39	2,296,583.41	223,881.12	2,520,464.53	2,136,302.86	1,011,806.21
10100 GENERAL FUND	39446 COURT SERVICES - SD FIELD	10,510,026.00	5,985,922.66	0.00	5,985,922.66	4,524,103.34	1,037,696.85
10100 GENERAL FUND	39447 COURT SERVICES - CAC SECURITY	5,067,168.00	3,017,139.64	0.00	3,017,139.64	2,050,028.36	105,793.58
10100 GENERAL FUND	39451 COURT SERVICES - SAN DIEGO	30,839,522.89	18,488,220.71	246.00	18,488,466.71	12,351,056.18	29,944.56
10100 GENERAL FUND	39452 COURT SERVICES - COMMAND	1,854,060.73	945,828.29	0.00	945,828.29	908,232.44	14,984,909.89
10100 GENERAL FUND	39465 MANAGEMENT SVCS COMMAND	11,542,464.75	661,302.79	7,002,569.45	7,663,872.24	3,878,592.51	
10100 GENERAL FUND	39474 GRANTS UNIT	1,989,711.91	989,731.04	241.55	989,972.59	999,739.32	
10100 GENERAL FUND	39475 BUDGET AND REVENUE MANAGEMENT	1,730,288.00	904,123.67	0.00	904,123.67	826,164.33	
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	2,056,213.14	252,486.56	2,308,699.70	1,992,369.09	42,065.98
10100 GENERAL FUND	39490 DATA SERVICES DIVISION	17,678,165.08	10,180,672.40	0.00	10,180,672.40	7,497,492.68	121,250.34
10100 GENERAL FUND	39492 DSB TECH	666,431.46	107,981.18	0.00	107,981.18	558,450.28	
10100 GENERAL FUND	39495 CONTRACTS MGT PROCUREMENT	1,989,258.00	992,882.56	75,000.00	1,067,882.56	921,375.44	95,999.70
10100 GENERAL FUND	39496 WIRELESS SERVICES DIVISION	10,689,655.18	5,106,520.10	151,861.11	5,258,381.21	5,431,273.97	436,076.77
10100 GENERAL FUND	39497 REGIONAL COMMUNICATION SYSTEM	6,380,943.38	4,138,325.39	1,801,700.90	5,940,026.29	440,917.09	6,475,888.76
10100 GENERAL FUND	39505 STANDARD TRAINING CORRECT	1,488,326.24	815,474.25	10.44	815,484.69	672,841.55	
10100 GENERAL FUND	39508 DET/CTSVC ACADEMY	2,635,990.00	2,759,021.32	0.00	2,759,021.32	(123,031.32)	
10100 GENERAL FUND	39509 LAW ENFORCEMENT ACADEMY	3,792,405.00	4,119,046.95	0.00	4,119,046.95	(326,641.95)	
10100 GENERAL FUND	39510 PERSONNEL	11,385,492.48	7,675,363.24	81,968.49	7,757,331.73	3,628,160.75	
10100 GENERAL FUND	39512 PAYROLL	2,244,245.47	1,290,516.50	70.00	1,290,586.50	953,658.97	
10100 GENERAL FUND	39514 WELLNESS UNIT	1,508,551.00	748,805.01	0.00	748,805.01	759,745.99	0.10
10100 GENERAL FUND	39515 HUMAN RESOURCES COMMAND	2,599,575.00	1,424,837.90	44,735.68	1,469,573.58	1,130,001.42	
10100 GENERAL FUND	39519 DETENTIONS IN-SERVICE TRAININ	3,692,192.22	2,035,016.44	1,229.93	2,036,246.37	1,655,945.85	135,862.95
10100 GENERAL FUND	39520 TRAINING	4,141,133.48	2,422,018.87	4,155.42	2,426,174.29	1,714,959.19	47,232.61
10100 GENERAL FUND	39522 EVOC	1,105,943.00	590,772.29	0.00	590,772.29	515,170.71	81,993.00
10100 GENERAL FUND	39525 MIRAMAR RANGE	7,256,675.82	5,070,107.89	1,015,284.95	6,085,392.84	1,171,282.98	367,151.71
10100 GENERAL FUND	39526 EAST MESA RANGE	71,385.00	49,513.38	0.00	49,513.38	21,871.62	168,300.00
10100 GENERAL FUND	39530 INTERNAL AFFAIRS	3,052,846.80	1,774,599.76	6,762.60	1,781,362.36	1,271,484.24	
10100 GENERAL FUND	39535 RISK MANAGEMENT UNIT	1,559,958.22	740,905.49	17,050.00	757,955.49	802,002.73	
10100 GENERAL FUND	39540 PROFESSIONAL STAFF TRNG	405,650.00	238,110.07	0.00	238,110.07	167,539.93	
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	71,655.85	0.00	71,655.85	116,106.15	
10100 GENERAL FUND	39545 VOLUNTEER SERVICES	610,722.17	306,563.07	333.69	306,896.76	303,825.41	
10100 GENERAL FUND	39550 VALLEY CENTER SUBSTATION	9,087,835.00	5,177,691.97	3,116.94	5,180,808.91	3,907,026.09	592,831.33

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	39552 SHERIFFS HONOR GUARD	90,550.00	51,831.55	0.00	51,831.55	38,718.45	
10100 GENERAL FUND	39555 SAN MARCOS STATION	26,533,555.00	15,020,456.50	809.22	15,021,265.72	11,512,289.28	10,486,159.23
10100 GENERAL FUND	39560 VISTA PATROL STATION	30,080,027.66	16,910,986.22	428.31	16,911,414.53	13,168,613.13	13,377,996.63
10100 GENERAL FUND	39565 NORTH COASTAL SHERIFF'S STATI	25,999,858.00	14,640,378.48	9,943.79	14,650,322.27	11,349,535.73	14,352,634.76
10100 GENERAL FUND	39570 FALLBROOK SUBSTATION	9,839,894.00	6,135,951.74	312.00	6,136,263.74	3,703,630.26	
10100 GENERAL FUND	39575 INFORMATION-LED POLICING (COP	28,533.00	0.00	0.00	0.00	28,533.00	85,903.76
10100 GENERAL FUND	39577 HOMELESS ASSISTANCE RESOURCE	2,681,716.00	1,531,764.48	0.00	1,531,764.48	1,149,951.52	
10100 GENERAL FUND	39580 RESERVES COORDINATION	551,863.96	369,497.65	0.00	369,497.65	182,366.31	
10100 GENERAL FUND	39585 CRIME PREVENTION COORDITN	2,042,803.00	1,062,566.87	0.00	1,062,566.87	980,236.13	
10100 GENERAL FUND	39590 CRIMINAL INTELLIGENCE DETAIL	6,015,314.00	3,398,097.56	0.00	3,398,097.56	2,617,216.44	1,970,522.98
10100 GENERAL FUND	39591 TERRORISM EARLY WARNING UNIT	4,233,168.00	2,037,741.76	699,538.26	2,737,280.02	1,495,887.98	282,600.79
10100 GENERAL FUND	39592 BORDER CRIME SUPPRESSION TEAM	4,367,484.00	2,723,605.16	20,416.38	2,744,021.54	1,623,462.46	1,145,749.19
10100 GENERAL FUND	39593 THREAT ASSESSMENT GROUP	2,342,062.00	1,406,822.40	0.00	1,406,822.40	935,239.60	509,292.48
10100 GENERAL FUND	39595 NARCOTICS TASK FORCE	5,071,807.00	2,869,775.42	4,758.66	2,874,534.08	2,197,272.92	2,223,411.75
10100 GENERAL FUND	39600 CRISIS NEGOTIATING TEAM	58,091.00	110,145.24	0.00	110,145.24	(52,054.24)	
10100 GENERAL FUND	39605 LICENSE	2,521,358.00	1,757,757.68	0.00	1,757,757.68	763,600.32	797,173.61
10100 GENERAL FUND	39610 STREET NARC/GANG/JUDGE	1,205,015.00	695,143.60	0.00	695,143.60	509,871.40	502,862.30
10100 GENERAL FUND	39611 EAST CNTY GANG TASK FORCE	3,984,019.03	2,320,356.64	0.01	2,320,356.65	1,663,662.38	1,199,892.59
10100 GENERAL FUND	39613 SAN DIEGO HUMAN TRAFFICKING T	1,217,478.00	694,949.19	0.00	694,949.19	522,528.81	362,881.59
10100 GENERAL FUND	39614 MARIJUANA ENFORCEMENT TEAM	1,759,546.00	946,542.40	279.35	946,821.75	812,724.25	
10100 GENERAL FUND	39620 NO CNTY GANG TASK FORCE	1,810,467.00	1,074,249.15	0.00	1,074,249.15	736,217.85	618,207.05
10100 GENERAL FUND	39625 FENTANYL ABATEMENT SUPPRESSIO	984,204.00	584,414.57	0.00	584,414.57	399,789.43	48,800.71
10100 GENERAL FUND	39630 TRAFFIC COORDINATOR	559,416.00	281,215.74	0.00	281,215.74	278,200.26	32,862.54
10100 GENERAL FUND	39633 SPECIAL EVENTS UNIT	0.00	661.03	0.00	661.03	(661.03)	
10100 GENERAL FUND	39635 HIDTA COORDINATION	1,904,081.00	1,035,732.55	0.00	1,035,732.55	868,348.45	
10100 GENERAL FUND	39640 ARSON	2,707,400.07	1,695,519.29	2,723.94	1,698,243.23	1,009,156.84	1,219,665.78
10100 GENERAL FUND	39645 FAMILY PROTECTION DETAIL	9,337,408.00	5,579,646.29	2,494.62	5,582,140.91	3,755,267.09	3,021,993.97
10100 GENERAL FUND	39650 FRAUD-ELDER-CATCH(CENTRAL OPS	4,895,438.00	2,768,961.99	0.00	2,768,961.99	2,126,476.01	1,328,659.25
10100 GENERAL FUND	39655 EMERGENCY PLANNING DETAIL	1,934,255.72	1,351,757.87	13,345.30	1,365,103.17	569,152.55	717,331.21
10100 GENERAL FUND	39656 HOMELAND SECURITY GRANTS	17,304,571.22	2,015,460.98	6,099,381.67	8,114,842.65	9,189,728.57	1,086,718.21
10100 GENERAL FUND	39657 OPERATION STONEGARDEN GRANT	16,639,059.79	1,703,074.09	5,294,572.00	6,997,646.09	9,641,413.70	927,340.00
10100 GENERAL FUND	39660 EVIDENCE/STORAGE	4,228,939.20	1,921,500.93	7,600.27	1,929,101.20	2,299,838.00	603,968.84
10100 GENERAL FUND	39665 SEXUAL ASSAULT & DOMESTIC VIO	1,226,072.00	709,840.21	650.75	710,490.96	517,581.04	
10100 GENERAL FUND	39670 HOMICIDE	8,805,845.96	5,348,861.49	597.96	5,349,559.45	3,456,086.51	869,430.03
10100 GENERAL FUND	39675 COMMUNICATIONS	21,129,977.00	12,497,585.63	6,560.25	12,504,145.88	8,625,831.12	41,624.98
10100 GENERAL FUND	39676 FUGITIVE TASK FORCE	1,849,679.00	1,090,517.66	0.00	1,090,517.66	759,161.34	651,401.98
10100 GENERAL FUND	39680 CRIME LAB	19,145,358.02	9,739,941.67	1,005,668.85	10,745,608.52	8,399,749.50	5,897,780.08
10100 GENERAL FUND	39685 ASTREA	7,707,347.68	3,739,601.38	427,596.50	4,167,197.88	3,540,149.80	2,433,796.18
10100 GENERAL FUND	39688 ASTREA FIRE LIFE SAFETY HELIC	3,513,272.09	1,735,636.68	76,566.54	1,812,203.22	1,701,068.87	1,486,738.98
10100 GENERAL FUND	39690 SPECIAL ENFORCEMENT DETAIL	6,763,335.26	3,964,768.44	18,468.36	3,983,236.80	2,780,098.46	2,128,872.60
10100 GENERAL FUND	39695 CANINE TEAM	1,076,797.00	484,664.74	0.00	484,664.74	592,132.26	
10100 GENERAL FUND	39700 SEARCH AND RESCUE	413,148.00	242,631.17	0.00	242,631.17	170,516.83	150,517.42
10100 GENERAL FUND	39710 CAL-ID/LES	9,266,965.91	2,860,399.79	1,519,970.88	4,380,370.67	4,886,595.24	1,754,047.01
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	986,724.45	0.03	986,724.48	817,331.52	
10100 GENERAL FUND	39730 CONTRACT CITIES-REVENUE	597,802.69	153,036.90	178,913.38	331,950.28	265,852.41	4,439.22
10100 GENERAL FUND	39735 SHERIFF'S ANALYSIS GROUP (CRI	6,767,697.01	3,996,087.81	5,081.25	4,001,169.06	2,766,527.95	279,339.13
10100 GENERAL FUND	39740 SANTEE PATROL STATION	15,544,884.02	9,075,859.18	299.95	9,076,159.13	6,468,724.89	7,636,927.68
10100 GENERAL FUND	39741 LAKESIDE SUBSTATION	12,461,601.00	7,166,157.59	86.00	7,166,243.59	5,295,357.41	133,463.85
10100 GENERAL FUND	39745 POWAY PATROL STATION	13,373,257.60	7,933,656.46	618.60	7,934,275.06	5,438,982.54	6,700,368.79
10100 GENERAL FUND	39748 4S RANCH SUBSTATION	4,205,114.00	2,173,908.49	0.00	2,173,908.49	2,031,205.51	
10100 GENERAL FUND	39750 LEMON GROVE STATION	6,189,958.00	3,745,378.58	388.00	3,745,766.58	2,444,191.42	3,407,936.63

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	39752 GROSSMONT CUYAMACA	1,229,491.00	306,224.59	0.00	306,224.59	923,266.41	192,969.25
10100 GENERAL FUND	39753 RANCHO SAN DIEGO STATION	21,958,921.31	12,533,814.63	175.69	12,533,990.32	9,424,930.99	157,569.97
10100 GENERAL FUND	39755 ALPINE SUBSTATION	8,309,264.00	4,783,491.46	36.00	4,783,527.46	3,525,736.54	121,708.65
10100 GENERAL FUND	39760 RAMONA SUBSTATION	7,521,638.00	4,561,767.83	299.95	4,562,067.78	2,959,570.22	5,093.17
10100 GENERAL FUND	39765 IMPERIAL BEACH STATION	11,081,231.00	6,512,733.56	0.00	6,512,733.56	4,568,497.44	3,608,211.89
10100 GENERAL FUND	39768 NON-HS GRANTS & REVENUE	7,547,750.32	1,872,545.36	313,469.12	2,186,014.48	5,361,735.84	1,070,842.50
10100 GENERAL FUND	39769 RESPECT PROGRAM	1,384,951.22	746,952.17	142,470.46	889,422.63	495,528.59	259,685.36
10100 GENERAL FUND	39770 RURAL ENFORCEMENT	12,090,505.00	7,677,892.99	0.00	7,677,892.99	4,412,612.01	
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	1,405,273.96	0.00	1,405,273.96	1,674,845.59	849,817.22
10100 GENERAL FUND	39780 EAST MESA DET FACILITY	9,190,506.00	2,955,228.94	420.22	2,955,649.16	6,234,856.84	4,312,202.62
10100 GENERAL FUND	39795 REENTRY SERVICES	6,466,135.60	3,460,739.36	275,059.28	3,735,798.64	2,730,336.96	585,388.93
10100 GENERAL FUND	39800 FOOD SERVICES	27,617,396.78	15,616,216.19	4,407,294.70	20,023,510.89	7,593,885.89	2,905,580.63
10100 GENERAL FUND	39805 REENTRY SERVICES COUNSELING	27,704,465.21	8,751,230.26	2,919,166.83	11,670,397.09	16,034,068.12	1,966,042.11
10100 GENERAL FUND	39809 AB109 EAST MESA REENTRY FACIL	19,499,637.04	10,615,182.70	0.00	10,615,182.70	8,884,454.34	4,202,877.11
10100 GENERAL FUND	39810 BAILEY DETENTION FACILITY	44,516,739.25	25,288,017.76	1,298.71	25,289,316.47	19,227,422.78	14,192,606.51
10100 GENERAL FUND	39811 COUNTY PAROLE AND ALTERNATE C	5,457,738.05	2,735,668.57	425,607.86	3,161,276.43	2,296,461.62	811,335.82
10100 GENERAL FUND	39815 SAN DIEGO CENTRAL JAIL	48,840,383.00	30,445,568.52	19,007.44	30,464,575.96	18,375,817.04	15,932,519.55
10100 GENERAL FUND	39825 SO BAY DETENTION FACILITY	14,250,722.00	9,052,260.96	0.00	9,052,260.96	5,198,461.04	5,358,412.26
10100 GENERAL FUND	39830 LAS COLINAS DETENTION & REENT	51,447,115.74	30,832,164.21	15,588.82	30,847,753.03	20,599,362.71	17,638,090.50
10100 GENERAL FUND	39832 ROCK MOUNTAIN DETENTION FACIL	19,764,760.36	8,373,984.98	16,055.79	8,390,040.77	11,374,719.59	4,296,542.85
10100 GENERAL FUND	39835 VISTA DETENTION FACILITY	34,971,067.00	20,205,062.13	13,419.00	20,218,481.13	14,752,585.87	11,123,213.97
10100 GENERAL FUND	39840 HOSPITAL GUARD UNIT	5,991,093.00	4,380,951.65	0.00	4,380,951.65	1,610,141.35	
10100 GENERAL FUND	39843 SHERIFFS PRETRIAL UNIT	2,715,495.00	1,414,247.77	0.00	1,414,247.77	1,301,247.23	538,492.68
10100 GENERAL FUND	39845 JAIL POPULATION MGMT	7,645,670.00	4,278,826.89	5,179.41	4,284,006.30	3,361,663.70	790,227.44
10100 GENERAL FUND	39847 STEPPING UP	1,867,609.00	900,194.47	0.00	900,194.47	967,414.53	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	764,282.34	40,006.13	804,288.47	525,076.53	
10100 GENERAL FUND	39855 DETENTION SVCS COMMAND	3,716,940.18	1,883,637.04	518,013.24	2,401,650.28	1,315,289.90	391,407.69
10100 GENERAL FUND	39865 DETENTIONS PROCESSING DIVISIO	28,842,743.00	15,356,367.47	10,442.13	15,366,809.60	13,475,933.40	3,210,013.65
10100 GENERAL FUND	39870 MEDICAL SERVICES	180,033,301.76	103,350,117.53	38,015,561.63	141,365,679.16	38,667,622.60	12,710,169.05
10100 GENERAL FUND	39875 SHERIFF'S TRANSPORTATION UNIT	15,694,256.00	9,518,679.55	2,122.87	9,520,802.42	6,173,453.58	1,697,018.39
10100 GENERAL FUND	39877 DETENTION INVESTIGATIONS UNIT	6,403,224.00	3,360,856.82	84,552.88	3,445,409.70	2,957,814.30	
10100 GENERAL FUND	39882 SHERIFF FLEET	43,022,793.77	14,588,351.58	0.00	14,588,351.58	28,434,442.19	3,308,452.48
10100 GENERAL FUND	39883 IT OUTSOURCING	38,684,806.66	13,910,029.00	22,401,077.29	36,311,106.29	2,373,700.37	6,009,480.53
10100 GENERAL FUND	39884 FACILITIES ISF	155,172,210.71	42,905,941.98	95,553,513.51	138,459,455.49	16,712,755.22	12,081,123.87
10100 GENERAL FUND	39885 PUB LIAB/PSTG/PURCH/DOCSVCISF	54,422,444.00	40,039,575.17	0.00	40,039,575.17	14,382,868.83	5,676,911.79
10100 GENERAL FUND	41905 ADMINISTRATIVE SERVICES	22,606,264.15	12,322,995.58	3,536,765.22	15,859,760.80	6,746,503.35	1,242,025.74
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	5,381,842.93	561,127.91	5,942,970.84	3,902,737.08	785,784.84
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	67,570.33
10100 GENERAL FUND	42014 WORK FURLOUGH	2,510,408.37	970,965.81	1,120,587.73	2,091,553.54	418,852.83	76,327.07
10100 GENERAL FUND	42016 INVESTIGATIONS	21,006,593.64	11,787,405.48	178.09	11,787,583.57	9,219,010.07	1,480,746.25
10100 GENERAL FUND	42017 FORMAL SUPERVISION	18,286,167.53	7,644,566.07	1,958,910.46	9,603,476.53	8,682,691.00	1,208,755.64
10100 GENERAL FUND	42018 POST RELEASE COMMUNITY SUPV	31,062,055.17	1,736,199.86	6,373,721.89	8,109,921.75	22,952,133.42	595,351.80
10100 GENERAL FUND	42019 MANDATORY SUPERVISION	4,978,896.44	2,257,298.19	54,035.44	2,311,333.63	2,667,562.81	356,817.57
10100 GENERAL FUND	42021 COLLABORATIVE COURTS & SPECIA	8,106,667.16	4,276,565.11	150,566.60	4,427,131.71	3,679,535.45	704,824.09
10100 GENERAL FUND	42023 COLLABORATIVE REENTRY SERVICE	9,392,853.76	2,482,753.28	838,422.91	3,321,176.19	6,071,677.57	510,340.99
10100 GENERAL FUND	42024 PRETRIAL SERVICES	17,237,394.09	2,894,142.92	1,086,532.02	3,980,674.94	13,256,719.15	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	5,663,719.60	572,980.45	6,236,700.05	3,960,965.17	1,114,376.09

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	42054 YOUTH TRANSITION CAMPUS	42,103,543.57	24,955,531.45	4,351,107.90	29,306,639.35	12,796,904.22	2,422,731.41
10100 GENERAL FUND	42058 DETENTION SPECIAL PROJECTS	96,767.01	1,173.53	95,593.48	96,767.01	0.00	
10100 GENERAL FUND	42070 KEARNY MESA JUVENILE DETENTIO	0.00	1,930.14	0.00	1,930.14	(1,930.14)	
10100 GENERAL FUND	42071 EAST MESA JUV DETENTN FAC	1,690,773.81	58,327.32	89,112.98	147,440.30	1,543,333.51	
10100 GENERAL FUND	42074 DETENTION OPERATION SUPPORT	15,227,798.09	2,607,585.66	2,070,399.00	4,677,984.66	10,549,813.43	427,432.10
10100 GENERAL FUND	42076 KEARNY MESA YOUTH DETENTION F	18,477,648.58	10,462,705.83	2,661,254.78	13,123,960.61	5,353,687.97	1,160,172.43
10100 GENERAL FUND	42077 EAST MESA YOUTH DETENTION FAC	77,175,652.31	31,856,845.64	24,954,538.70	56,811,384.34	20,364,267.97	3,089,673.27
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	2,365,476.91	1,269,362.25	3,634,839.16	2,791,058.06	503,759.16
10100 GENERAL FUND	42092 DIVERSION-INVESTIGATIONS	6,967,631.77	3,638,333.96	616,680.19	4,255,014.15	2,712,617.62	412,166.49
10100 GENERAL FUND	42093 YOUTH SUPERVISION	28,769,733.47	10,752,763.42	12,521,102.73	23,273,866.15	5,495,867.32	1,346,293.33
10100 GENERAL FUND	42180 PLACEMENT	14,793,918.44	5,892,752.48	800,206.30	6,692,958.78	8,100,959.66	702,209.60
10100 GENERAL FUND	44400 ENVIRONMENTAL HEALTH AND QUAL	11,812,512.30	6,480,177.04	130,798.95	6,610,975.99	5,201,536.31	52,542.20
10100 GENERAL FUND	44500 COMMUNITY HLTH DIVISION	2,518,580.22	1,312,030.70	25,466.19	1,337,496.89	1,181,083.33	794,225.37
10100 GENERAL FUND	44600 VECTOR CTRL PROG	15,042,866.23	5,075,955.03	840,500.35	5,916,455.38	9,126,410.85	1,778,409.42
10100 GENERAL FUND	44700 FOOD AND HOUSING DIV	17,986,464.05	8,886,259.98	37,887.55	8,924,147.53	9,062,316.52	11,732,609.68
10100 GENERAL FUND	44800 HAZARDOUS MATERIALS DIV	16,210,371.65	8,512,423.07	95,730.08	8,608,153.15	7,602,218.50	9,365,475.00
10100 GENERAL FUND	44900 LAND AND WATER QLTY DIV	9,661,617.51	4,175,814.62	425,616.84	4,601,431.66	5,060,185.85	3,756,818.04
10100 GENERAL FUND	44950 AGENCY EXECUTIVE OFFICE	6,223,851.43	3,638,541.00	14,580.38	3,653,121.38	2,570,730.05	315.84
10100 GENERAL FUND	44952 BUSINESS ASSURANCE AND COMPLI	4,055,346.25	1,924,343.46	1,755.25	1,926,098.71	2,129,247.54	(2,333.05)
10100 GENERAL FUND	44960 AGENCY-WIDE FINANCES	31,605,990.42	44,095,367.59	357,122.50	44,452,490.09	(12,846,499.67)	(100,950,528.23)
10100 GENERAL FUND	44966 MAA TCM	2,103,753.24	945,370.78	370,989.99	1,316,360.77	787,392.47	2,176,084.94
10100 GENERAL FUND	44967 HEALTH HOUSING AND HUMAN SERV	0.00	17,897.54	0.00	17,897.54	(17,897.54)	
10100 GENERAL FUND	44968 OFFICE OF STRATEGY AND INNOVA	0.00	10,850.22	0.00	10,850.22	(10,850.22)	(151,351.83)
10100 GENERAL FUND	44970 AGENCY CONTRACT SUPPORT	5,306,831.33	2,855,647.37	97,437.41	2,953,084.78	2,353,746.55	(301.97)
10100 GENERAL FUND	44980 FISCAL SERVICES	19,741,654.36	15,299,575.37	209,915.08	15,509,490.45	4,232,163.91	(735,509.38)
10100 GENERAL FUND	44985 BUDGET OFFICE	16,467,254.00	12,581,494.89	0.00	12,581,494.89	3,885,759.11	1,235,278.75
10100 GENERAL FUND	44990 FINANCIAL SVCS DIV ADMIN	1,217,875.00	603,973.56	0.00	603,973.56	613,901.44	38,456.85
10100 GENERAL FUND	45005 FACILITIES MANAGEMENT	26,060,339.09	7,184,154.60	15,834,792.79	23,018,947.39	3,041,391.70	351,051.81
10100 GENERAL FUND	45010 RECORD SERVICES	3,818,204.03	2,941,744.94	202,144.20	3,143,889.14	674,314.89	
10100 GENERAL FUND	45025 PERSONNEL/PAYROLL	15,253,691.56	8,395,606.34	204,090.79	8,599,697.13	6,653,994.43	(3,853.94)
10100 GENERAL FUND	45030 TRAINING	3,212,462.00	1,257,375.19	238,247.05	1,495,622.24	1,716,839.76	
10100 GENERAL FUND	45045 INFORMATION TECHNOLOGY	6,117,775.00	2,924,009.28	0.00	2,924,009.28	3,193,765.72	(630.71)
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	34,363,622.70	10,928,031.44	652,580.30	11,580,611.74	22,783,010.96	6,292.00
10100 GENERAL FUND	45055 HEALTH OFFICE ADMIN	31,386,494.91	11,065,787.25	1,882,090.99	12,947,878.24	18,438,616.67	(371,078.47)
10100 GENERAL FUND	45056 HHSA BIO-TERRORISM	7,770,732.00	3,283,521.57	1,063,956.11	4,347,477.68	3,423,254.32	(17,229,507.81)
10100 GENERAL FUND	45062 IMMUNIZATIONS	14,868,166.78	5,732,107.36	737,415.19	6,469,522.55	8,398,644.23	(2,533,293.38)
10100 GENERAL FUND	45064 STD CONTROL	8,413,077.38	4,330,333.64	662,451.43	4,992,785.07	3,420,292.31	315,255.54
10100 GENERAL FUND	45066 TB CONTROL	17,833,625.34	8,714,541.62	1,079,457.89	9,793,999.51	8,039,625.83	1,402,243.79
10100 GENERAL FUND	45068 MED AND QUAL ASSUR-CONTRACT	100,325.00	72,260.93	27,670.00	99,930.93	394.07	
10100 GENERAL FUND	45075 PUBLIC HEALTH LAB	34,698,116.17	12,011,997.35	3,919,898.25	15,931,895.60	18,766,220.57	134,589,069.22
10100 GENERAL FUND	45080 EPIDEMIOLOGY	24,862,238.09	11,686,230.03	1,400,884.33	13,087,114.36	11,775,123.73	2,203,178.54
10100 GENERAL FUND	45085 VITAL RECORDS	3,755,541.00	1,540,580.76	75,043.28	1,615,624.04	2,139,916.96	2,025,618.03
10100 GENERAL FUND	45090 OFF OF AIDS COORDINATION	27,681,896.90	12,522,992.63	9,874,901.61	22,397,894.24	5,284,002.66	5,127,546.26
10100 GENERAL FUND	45098 MATERNAL CHILD AND FAMILY HS	26,412,875.43	11,003,659.62	2,168,114.02	13,171,773.64	13,241,101.79	2,538,673.53
10100 GENERAL FUND	45099 CA CHILDRENS SERVICES	30,654,787.47	15,986,205.36	30,551.24	16,016,756.62	14,638,030.85	6,776,326.86
10100 GENERAL FUND	45100 PERFORMANCE MGMT AND BORDER H	333,158.16	244,634.18	4,123.84	248,758.02	84,400.14	4,460.54
10100 GENERAL FUND	45165 CHILD WELFARE SVCS	0.00	895.59	0.00	895.59	(895.59)	
10100 GENERAL FUND	45280 EDGEMOOR	64,783,513.74	32,358,894.88	4,964,710.51	37,323,605.39	27,459,908.35	16,715,699.80
10100 GENERAL FUND	45281 SAN DIEGO COUNTY PSYCHIATRIC	77,928,399.64	35,264,245.74	25,054,092.52	60,318,338.26	17,610,061.38	(28,100,480.17)

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date.09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	45289 BEHAVIORAL HTLTH SVCS ADM	97,460,714.17	45,468,060.12	6,609,804.25	52,077,864.37	45,382,849.80	527,198.68
10100 GENERAL FUND	45290 MENTAL HEALTH ADMINISTRATION	701,808,904.61	281,696,936.60	491,222,327.32	772,919,263.92	(71,110,359.31)	299,128,304.40
10100 GENERAL FUND	45291 ADULT CASE MANAGEMENT	9,546,088.33	4,549,365.19	296,271.80	4,845,636.99	4,700,451.34	108,785.00
10100 GENERAL FUND	45292 ADULT CENTRAL (SOUTHEAST) CL	3,730,479.91	1,700,823.51	554,723.35	2,255,546.86	1,474,933.05	
10100 GENERAL FUND	45293 ADULT EAST CLINIC	4,938,151.70	2,263,599.91	677,177.82	2,940,777.73	1,997,373.97	
10100 GENERAL FUND	45294 ADULT FORENSICS	951,986.68	2,238,992.07	3,244.02	2,242,236.09	(1,290,249.41)	
10100 GENERAL FUND	45295 ADULT NORTH CENTRAL CLINIC	6,714,953.78	2,986,795.75	399,669.44	3,386,465.19	3,328,488.59	
10100 GENERAL FUND	45301 JUVENILE FORENSICS	9,084,714.12	3,962,359.93	14,520.64	3,976,880.57	5,107,833.55	710.00
10100 GENERAL FUND	45305 ALCOHOL & DRUG SVCS	315,233,821.23	108,619,831.17	246,242,341.27	354,862,172.44	(39,628,351.21)	71,008,859.84
10100 GENERAL FUND	45306 CARE COORDINATION	2,204,447.00	626,159.38	0.00	626,159.38	1,578,287.62	
10100 GENERAL FUND	45307 PUBLIC CONSERVATOR	6,466,936.52	3,453,724.87	2,494,604.75	5,948,329.62	518,606.90	
10100 GENERAL FUND	45308 CARE ACT	14,832,471.54	6,301,659.99	7,738,153.90	14,039,813.89	792,657.65	40,267.00
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	2,887,633.85	20,900.03	2,908,533.88	4,201,674.14	1,128,579.61
10100 GENERAL FUND	46070 GRANT/CONTRACT ADMIN	4,948,967.62	1,932,028.47	412,168.08	2,344,196.55	2,604,771.07	628,105.75
10100 GENERAL FUND	46075 OMBUDSMAN	2,017,212.00	1,216,125.83	17,981.60	1,234,107.43	783,104.57	937,996.00
10100 GENERAL FUND	46080 NUTRITION	14,104,847.58	6,829,161.92	5,413,180.22	12,242,342.14	1,862,505.44	5,632,844.93
10100 GENERAL FUND	46085 ADULT PROTECTIVE SVCS(GF)	37,059,551.12	18,816,404.34	812,435.76	19,628,840.10	17,430,711.02	(609,188.60)
10100 GENERAL FUND	46095 OTHERS(GENERAL FUND)	172,500.00	21,830.47	2,227.02	24,057.49	148,442.51	
10100 GENERAL FUND	46100 MULTI-PURP SR SVCS PROG	3,820,293.00	2,024,914.41	170,727.38	2,195,641.79	1,624,651.21	572,757.78
10100 GENERAL FUND	46110 INFORMATION AND ASSISTANCE	810,083.00	468,636.25	9,541.39	478,177.64	331,905.36	378,609.00
10100 GENERAL FUND	46120 CASE MGMT	1,133,522.00	580,730.68	314,860.97	895,591.65	237,930.35	394,073.74
10100 GENERAL FUND	46125 LINKAGES	829,551.00	475,640.72	2,954.88	478,595.60	350,955.40	491,908.58
10100 GENERAL FUND	46130 LONG TERM CARE INTEGRATION	4,331,523.00	2,486,187.49	100,280.67	2,586,468.16	1,745,054.84	1,658,489.56
10100 GENERAL FUND	46140 PREVENTIVE HEALTH (TITLE III	2,434,455.00	887,656.48	227,978.02	1,115,634.50	1,318,820.50	526,983.53
10100 GENERAL FUND	46145 RESPITE CARE REGISTRY	1,055,848.33	732,223.63	207,183.78	939,407.41	116,440.92	574,632.00
10100 GENERAL FUND	46155 RETIRED SR VOLUNTEER PROG	245,042.00	123,845.45	1,718.35	125,563.80	119,478.20	80,011.70
10100 GENERAL FUND	46170 IN HOME SUPPORT SVCS	166,037,078.76	30,241,540.64	1,174,011.56	31,415,552.20	134,621,526.56	(1,366,018.34)
10100 GENERAL FUND	46180 MENTAL HEALTH SENIOR TEAM	213,609.00	68,058.63	490.92	68,549.55	145,059.45	
10100 GENERAL FUND	46187 CAREGIVER	2,127,061.02	1,192,112.80	629,522.30	1,821,635.10	305,425.92	1,171,943.04
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	57,752.88
10100 GENERAL FUND	46194 PUBLIC ADMINISTRATOR	4,035,066.82	2,528,472.44	590,823.65	3,119,296.09	915,770.73	410,775.09
10100 GENERAL FUND	46195 PUBLIC GUARDIAN	3,130,449.67	1,973,579.70	169,748.59	2,143,328.29	987,121.38	188,769.96
10100 GENERAL FUND	46200 CFWB ADMINISTRATION	71,772,403.42	41,688,827.16	26,752,463.19	68,441,290.35	3,331,113.07	(1,194,564.37)
10100 GENERAL FUND	46202 CFWB ADOPTIONS	14,373,002.94	9,116,681.09	485,643.15	9,602,324.24	4,770,678.70	(61,018.86)
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	13,743,368.27	3,948,847.42	17,692,215.69	15,161,846.06	(208,443.56)
10100 GENERAL FUND	46205 CFWB SAN PASQUAL FACILITY	5,135,964.00	409,447.37	786,641.25	1,196,088.62	3,939,875.38	101,790.75
10100 GENERAL FUND	46206 CFWB SAN PASQUAL OPERATIONS	13,778,956.59	1,818,187.38	1,316,105.57	3,134,292.95	10,644,663.64	(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	2,882.00
10100 GENERAL FUND	46210 CFWB CHILD AND FAMILY STRENGT	1,724,662.75	592,977.10	971,518.25	1,564,495.35	160,167.40	219,702.02
10100 GENERAL FUND	46211 CFWB WRAP PROGRAM	6,576,234.00	2,435,251.21	3,656,298.82	6,091,550.03	484,683.97	2,399,427.00
10100 GENERAL FUND	46212 RESOURCE FAMILY APPROVAL	78,977.41	565.36	43,551.21	44,116.57	34,860.84	
10100 GENERAL FUND	46213 CFWB ELIGIBILITY	6,436,889.00	3,196,727.38	122,587.47	3,319,314.85	3,117,574.15	(172,270.42)
10100 GENERAL FUND	46214 CFWB ASSISTANCE PAYMENTS	162,063,545.71	94,743,036.63	2,684,522.24	97,427,558.87	64,635,986.84	36,676,327.04
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	8,128,906.17	221,656.20	8,350,562.37	7,471,438.63	406,919.87
10100 GENERAL FUND	46276 COMMUNITY SERVICES BLOCK GRAN	4,559,109.00	2,009,805.34	1,685,436.33	3,695,241.67	863,867.33	1,245,614.97
10100 GENERAL FUND	46277 DISPUTE RESOLUTION	553,794.00	248,353.75	301,620.65	549,974.40	3,819.60	248,353.75
10100 GENERAL FUND	46278 SAFETY FIRST	415,722.00	216,508.44	195,155.56	411,664.00	4,058.00	215,197.56
10100 GENERAL FUND	46310 CFWB CENTRAL REGION	1,942,444.38	818,518.79	29,914.30	848,433.09	1,094,011.29	816.22

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	46311 CFWB EAST REGION	2,825,754.00	1,358,157.19	362,674.11	1,720,831.30	1,104,922.70	
10100 GENERAL FUND	46312 CFWB NORTH CENTRAL REGION	1,139,694.28	399,621.33	13,326.31	412,947.64	726,746.64	
10100 GENERAL FUND	46313 CFWB NORTH COASTAL REGION	2,589,771.00	1,251,111.13	504,017.61	1,755,128.74	834,642.26	
10100 GENERAL FUND	46314 CFWB NORTH INLAND REGION	3,232,328.00	1,137,474.79	363,568.14	1,501,042.93	1,731,285.07	
10100 GENERAL FUND	46315 CFWB SOUTH REGION	3,805,070.55	1,682,850.34	753,858.48	2,436,708.82	1,368,361.73	
10100 GENERAL FUND	46317 FIRST FIVE	2,390,092.00	1,307,782.64	0.00	1,307,782.64	1,082,309.36	1,219,281.65
10100 GENERAL FUND	46318 CFWB CHILD AND FAMILY STRENGT	2,152,192.23	2,662,862.54	3,448,288.02	6,111,150.56	(3,958,958.33)	
10100 GENERAL FUND	46319 CFWB EMERGENCY RESPONSE	41,224,650.00	23,507,282.35	0.00	23,507,282.35	17,717,367.65	(17,182.39)
10100 GENERAL FUND	46320 CFWB PLACEMENT	14,856,616.00	9,146,939.93	1,272.15	9,148,212.08	5,708,403.92	481,087.13
10100 GENERAL FUND	46321 CFWB ONGOING SERVICES	31,672,529.04	17,988,705.79	9,190.04	17,997,895.83	13,674,633.21	
10100 GENERAL FUND	46322 CFWB TRAINING	22,751,238.12	14,240,341.61	277,965.04	14,518,306.65	8,232,931.47	
10100 GENERAL FUND	46323 CFWB SPECIALTY PROGRAMS	35,887,770.58	21,559,822.02	9,309,102.60	30,867,924.62	5,019,845.96	(94,501.21)
10100 GENERAL FUND	46324 CFWB SUPPORTIVE SERVICES	14,245,321.24	7,877,222.25	23,038.96	7,900,261.21	6,345,060.03	(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	4,590.42	0.00	4,590.42	(4,590.42)	
10100 GENERAL FUND	46406 MEDICAL CARE SERVICES ADMIN	10,128,205.00	3,180,319.27	472,787.97	3,653,107.24	6,475,097.76	3,224,124.21
10100 GENERAL FUND	46407 NURSING	34,398,928.99	18,042,185.56	1,999,045.19	20,041,230.75	14,357,698.24	2,567,155.55
10100 GENERAL FUND	46408 MCSD PHARMACY	6,229,768.15	5,078,083.16	1,137,068.18	6,215,151.34	2,014,616.81	152,721.51
10100 GENERAL FUND	46409 SDAIM	3,360,609.50	1,313,244.37	155,510.25	1,468,754.62	1,891,854.88	1,241,548.37
10100 GENERAL FUND	46410 MEDICAL CARE SERVICES ADMINIS	0.00	554.10	0.00	554.10	(554.10)	3,710,124.85
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	2,156.38	24,528.04	26,684.42	(26,684.42)	386,404.78
10100 GENERAL FUND	46416 MCSD PHARMACY	0.00	(9,987.23)	649.47	(9,337.76)	9,337.76	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	2,144,522.27	6,168,059.68	8,312,581.95	(3,936,725.95)	914,352.01
10100 GENERAL FUND	46441 REGIONAL SELF SUFFICIENCY STA	53,339,138.69	14,895,783.53	8,686,860.45	23,582,643.98	29,756,494.71	(8,773,932.03)
10100 GENERAL FUND	46442 FRC METRO	4,639,530.00	2,659,647.58	0.00	2,659,647.58	1,979,882.42	
10100 GENERAL FUND	46443 FRC MILLS	12,498,856.00	8,002,706.80	0.00	8,002,706.80	4,496,149.20	
10100 GENERAL FUND	46444 FRC NORTHEAST	14,546,011.00	8,716,242.51	0.00	8,716,242.51	5,829,768.49	
10100 GENERAL FUND	46445 FRC SOUTHEAST	13,042,513.00	8,297,812.95	0.00	8,297,812.95	4,744,700.05	
10100 GENERAL FUND	46446 FRC LEMON GROVE	13,416,193.00	8,404,959.13	0.00	8,404,959.13	5,011,233.87	117.35
10100 GENERAL FUND	46447 FRC EL CAJON	22,997,819.00	14,315,727.23	2,232.00	14,317,959.23	8,679,859.77	550.39
10100 GENERAL FUND	46448 FRC NORTH CENTRAL	21,641,431.00	13,203,704.27	0.00	13,203,704.27	8,437,726.73	
10100 GENERAL FUND	46449 ACCESS	48,614,223.00	29,754,334.86	0.00	29,754,334.86	18,859,888.14	
10100 GENERAL FUND	46450 FRC OCEANSIDE	20,504,292.00	12,115,034.04	0.00	12,115,034.04	8,389,257.96	
10100 GENERAL FUND	46451 FRC ESCONDIDO	26,000,177.00	15,166,200.48	0.00	15,166,200.48	10,833,976.52	225.08
10100 GENERAL FUND	46452 FRC SOUTH	27,527,196.53	16,980,577.33	46,339.87	17,026,917.20	10,500,279.33	541.84
10100 GENERAL FUND	46453 FRC NATIONAL CITY	12,699,566.00	7,902,571.69	0.00	7,902,571.69	4,796,994.31	
10100 GENERAL FUND	46454 DOCUMENT PROCESSING CENTER	16,377,150.00	10,301,110.83	0.00	10,301,110.83	6,076,039.17	
10100 GENERAL FUND	46456 HEALTH COVERAGE ACCESS	11,374,581.00	7,444,329.12	0.00	7,444,329.12	3,930,281.88	14,753.86
10100 GENERAL FUND	46457 SELF-SUFFICIENCY ADMINISTRATI	69,455,466.84	34,250,478.14	5,526,419.37	39,776,897.51	29,678,569.33	1,406,190.00
10100 GENERAL FUND	46458 SELF-SUFFICIENCY CONTRACTS	80,815,242.00	32,133,415.23	61,256,899.50	93,390,314.73	(12,575,072.73)	1,005,856.88
10100 GENERAL FUND	46459 SELF-SUFFICIENCY ASSISTANCE P	360,164,081.00	174,139,666.69	0.00	174,139,666.69	186,024,414.31	114,767,615.95
10100 GENERAL FUND	46460 HCD ADMINISTRATION	2,105,337.00	838,842.02	62,680.89	901,522.91	1,203,814.09	737.65
10100 GENERAL FUND	46461 HCD COMMUNITY DEVELOPMENT	10,491,165.46	4,609,680.04	2,445,751.81	7,055,431.85	3,435,733.61	1,463,005.97
10100 GENERAL FUND	46462 HCD RENTAL ASSISTANCE	23,453,322.84	10,297,203.32	6,527,848.37	16,825,051.69	6,628,271.15	7,740,374.74
10100 GENERAL FUND	46463 HCD FISCAL AND OTHER SUPPORT	4,664,902.00	2,084,956.33	920.57	2,085,876.90	2,579,025.10	1,193,774.99
10100 GENERAL FUND	46465 OFFICE OF MILITARY & VETERANS	4,790,374.00	2,248,103.00	293,689.57	2,541,792.57	2,248,581.43	683.48
10100 GENERAL FUND	46470 CDBG - COMMUNITY DEVELOPMENT	4,625,755.43	854,381.74	2,217,122.95	3,071,504.69	1,554,250.74	744,336.85
10100 GENERAL FUND	46471 CDBG - RES REHAB	500,000.00	622,187.35	28,062.00	650,249.35	(150,249.35)	163,134.34
10100 GENERAL FUND	46472 CDBG - AFFORDABLE HOUSING	500,000.00	0.00	0.00	0.00	500,000.00	18,734.06
10100 GENERAL FUND	46475 OFFICE OF IMMIGRANT AND REFUG	5,477,315.92	2,556,689.90	1,357,754.26	3,914,644.16	1,562,671.76	2,260,382.14

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	46480 HOME - RENTAL ASSISTANCE	1,600,000.00	651,823.32	938,905.00	1,590,728.32	9,271.68	586,943.00
10100 GENERAL FUND	46482 HOME - AFFORDABLE HOUSING	14,185,995.81	0.00	3,705,010.00	3,705,010.00	10,460,985.81	272,455.91
10100 GENERAL FUND	46483 HOME - DCCA	1,888,473.50	1,481,270.47	1,176,269.36	2,657,539.83	(789,066.33)	1,623,114.32
10100 GENERAL FUND	46490 HOPWA CITY	6,799,175.36	2,838,411.90	2,477,071.86	5,315,483.86	1,483,691.50	160,816.05
10100 GENERAL FUND	46492 EMERGENCY SHELTER (ESG)	1,138,775.74	301,946.14	717,426.12	1,019,372.26	119,403.48	157,862.57
10100 GENERAL FUND	46493 CALHOME	0.00	142,785.04	0.00	142,785.04	(142,785.04)	142,438.79
10100 GENERAL FUND	46497 STATE AND LOCAL AFFORDABLE HO	112,959,987.66	18,088,686.67	50,549,462.40	68,638,149.07	44,321,838.59	11,037,033.37
10100 GENERAL FUND	46498 HOMELESS SOLUTIONS	107,421,819.52	29,792,791.16	35,953,867.94	65,746,659.10	41,675,160.42	7,110,013.70
10100 GENERAL FUND	46500 HOMELESS SOLUTIONS AND EQUITA	0.00	384,467.53	1,921,664.19	2,306,131.72	(2,306,131.72)	(63,384.66)
10100 GENERAL FUND	46501 HOMELESS SOLUTIONS	0.00	492,670.31	96,232.91	588,903.22	(588,903.22)	(730,462.90)
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	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	2,905,746.26	44,475.93	2,950,222.19	24,358,995.63	
10100 GENERAL FUND	47460 TECHNICAL SERVICES DIVISION	4,506,877.37	1,598,150.62	513,211.18	2,111,361.80	2,395,515.57	
10100 GENERAL FUND	47466 CAMPAIGN SERVICES	4,136,276.00	2,097,082.55	250,000.00	2,347,082.55	1,789,193.45	
10100 GENERAL FUND	47467 GIS AND DOCUMENT SERVICES	721,811.00	376,602.83	1,748.51	378,351.34	343,459.66	
10100 GENERAL FUND	47468 MAPS AND POLLS	1,331,511.70	638,037.53	280.27	638,317.80	693,193.90	
10100 GENERAL FUND	47469 LANGUAGE SERVICES	1,325,682.00	569,353.82	0.00	569,353.82	756,328.18	
10100 GENERAL FUND	47471 POLL WORKER RECRUITMENT	809,267.00	318,530.66	0.00	318,530.66	490,736.34	
10100 GENERAL FUND	47472 POLL WORKER TRAINING	1,484,250.00	647,761.47	156.41	647,917.88	836,332.12	
10100 GENERAL FUND	47473 LOGISTICS AND WAREHOUSE OPERA	2,234,945.71	897,251.91	130,968.11	1,028,220.02	1,206,725.69	
10100 GENERAL FUND	47480 PETITIONS	1,596,314.00	795,838.57	0.00	795,838.57	800,475.43	
10100 GENERAL FUND	47481 REGISTRATION	3,856,016.00	2,034,667.96	112.44	2,034,780.40	1,821,235.60	
10100 GENERAL FUND	47483 VOTE BY MAIL VOTERS	5,367,452.18	3,720,651.64	351,707.29	4,072,358.93	1,295,093.25	(7,521.00)
10100 GENERAL FUND	47484 VOTE BY MAIL PROCESSING	1,382,733.00	1,060,829.86	60,086.70	1,120,916.56	261,816.44	
10100 GENERAL FUND	47485 VOTER OUTREACH	4,964,300.00	1,160,299.69	0.00	1,160,299.69	3,804,000.31	1,045,388.05
10100 GENERAL FUND	48300 PEST DETECTION	4,769,891.33	2,549,449.01	32,765.59	2,582,214.60	2,187,676.73	1,643,343.18
10100 GENERAL FUND	48305 DIAGNOSTICS AND QUARANTINE	2,852,749.82	1,248,219.51	139,107.21	1,387,326.72	1,465,423.10	533,538.75
10100 GENERAL FUND	48400 INTEGRATED PEST MGT	1,607,088.22	804,284.78	56,069.54	860,354.32	746,733.90	438,104.13
10100 GENERAL FUND	48500 PESTICIDE REGULATION	5,081,310.65	2,554,327.84	497,186.04	3,051,513.88	2,029,796.77	277,933.55
10100 GENERAL FUND	48550 ADMIN CORONER	4,546,966.73	2,523,649.47	7,491.08	2,531,140.55	2,015,826.18	2,485.58
10100 GENERAL FUND	48555 INVESTIGATION	8,276,424.67	3,934,728.34	21,655.99	3,956,384.33	4,320,040.34	689.51
10100 GENERAL FUND	48560 MEDICAL	2,049,131.69	1,060,079.84	62,876.45	1,122,956.29	926,175.40	165.60
10100 GENERAL FUND	48565 LABORATORY	4,877,697.94	2,068,602.83	658,769.24	2,727,372.07	2,150,325.87	74,079.89
10100 GENERAL FUND	48575 PATHOLOGY	6,276,466.12	2,123,899.76	342,349.43	2,466,249.19	3,810,216.93	33,162.10
10100 GENERAL FUND	48600 AWM ADMIN	13,387,523.84	3,501,745.05	3,713,407.14	7,215,152.19	6,172,371.65	7,855.39
10100 GENERAL FUND	48700 WEIGHTS MEASURES ENFORCEMENT	5,291,707.69	2,761,033.97	65,581.04	2,826,615.01	2,465,092.68	2,663,537.32
10100 GENERAL FUND	48705 AGRICULTURAL STANDARDS	1,974,887.42	816,256.86	15,164.56	831,421.42	1,143,466.00	171,298.93
10100 GENERAL FUND	48800 PHPP- PLANT HEALTH PEST PREVE	5,016,495.78	2,683,543.05	21,521.85	2,705,064.90	2,311,430.88	2,532,565.11
10100 GENERAL FUND	48910 UNIVERSITY OF CALIFORNIA COOP	960,000.00	463,186.96	582,010.00	1,045,196.96	(85,196.96)	
10100 GENERAL FUND	49150 ANIMAL SERVICES ADMIN	3,945,942.00	2,068,342.75	63,741.66	2,132,084.41	1,813,857.59	205,453.11
10100 GENERAL FUND	49154 NORTH COUNTY ANIMAL SHELTER	3,645,184.00	1,820,984.28	28,632.64	1,849,616.92	1,795,567.08	55,147.14
10100 GENERAL FUND	49156 SOUTH COUNTY ANIMAL SHELTER	3,981,543.62	2,095,111.98	22,978.83	2,118,090.81	1,863,452.81	184,151.10
10100 GENERAL FUND	49800 ADMINISTRATION	16,265,816.41	8,069,660.89	2,909,123.94	10,978,784.83	5,287,031.58	19,295.30
10100 GENERAL FUND	49805 LONG RANGE PLANNING	25,106,183.82	2,778,482.50	19,029,574.87	21,808,057.37	3,298,126.45	73,768.11
10100 GENERAL FUND	49806 HOUSING	3,110,087.65	1,335,429.89	740,635.61	2,076,065.50	1,034,022.15	
10100 GENERAL FUND	49815 SUSTAINABILITY PLANNING	24,277,721.88	2,544,638.58	17,961,924.65	20,506,563.23	3,771,158.65	211,037.17
10100 GENERAL FUND	49820 PROJECT PLANNING	16,719,382.54	4,999,802.38	7,690,167.51	12,689,969.89	4,029,412.65	2,878,373.65
10100 GENERAL FUND	49830 LAND DEVELOPMENT	8,112,639.94	4,179,079.62	1,772,707.45	5,951,787.07	2,160,852.87	4,013,374.08
10100 GENERAL FUND	49840 BUILDING SERVICES	19,311,242.07	8,831,494.05	4,757,195.02	13,588,689.07	5,722,553.00	6,686,509.67
10100 GENERAL FUND	49850 CODE COMPLIANCE	7,945,227.92	3,467,170.68	2,242,812.46	5,709,983.14	2,235,244.78	788,358.75

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND	49860 LUEG GIS	1,965,738.11	1,299,923.44	546,283.95	1,846,207.39	119,530.72	118,415.40
10100 GENERAL FUND	49870 SANGIS COSD	1,347,793.00	707,198.20	0.00	707,198.20	640,594.80	274,080.82
10100 GENERAL FUND	50855 FLOOD CONTROL ENGIN-GF	90,000.00	90,000.00	0.00	90,000.00	0.00	
10100 GENERAL FUND	50881 SPECIAL PROJECTS	538,147.12	14,989.68	253,570.93	268,560.61	269,586.51	
10100 GENERAL FUND	50882 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	3,870,049.10	3,990,804.49	7,860,853.59	8,155,252.40	31,076.91
10100 GENERAL FUND	50870 POLICY OUTREACH DATA	1,357,338.79	491,355.14	2,969.48	494,324.62	863,014.17	47,050.77
10100 GENERAL FUND	50875 MAINTENANCE-GF	1,683,675.78	634,263.67	527,215.37	1,161,479.04	522,196.74	11,931.63
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	10,985.20	19,611.35	30,576.55	40,109.00	
10100 GENERAL FUND	50907 PRIVATE DEVELOPMENT CONSTRUCT	6,459,871.28	2,992,660.41	7,622.65	3,000,283.06	3,459,588.22	3,074,630.33
10100 GENERAL FUND	50910 WASTEWATER MGMT SUPP-GF	0.00	366.40	0.00	366.40	(366.40)	
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	11,118,743.28	58,047,814.91	69,166,558.19	(12,204,002.29)	757,223.15
10100 GENERAL FUND	50930 SCIENCE AND MONITORING	0.00	7,907.19	0.00	7,907.19	(7,907.19)	
10100 GENERAL FUND	52800 GENERAL ADMINISTRATION	7,085,071.78	3,842,049.53	429,870.57	4,271,920.10	2,813,151.68	217,731.25
10100 GENERAL FUND	52801 RECREATIONCOMM CENTER OPS	0.00	154.94	0.00	154.94	(154.94)	
10100 GENERAL FUND	52806 PARK OPERATIONS	55,285,553.04	26,461,896.61	6,264,854.98	32,726,851.59	22,558,701.45	5,885,771.15
10100 GENERAL FUND	52811 PARK DEVELOPMENT	17,705,957.43	4,247,697.69	13,957,919.81	18,205,617.50	(499,660.07)	1,016,688.89
10100 GENERAL FUND	52821 PARKS & REC OPEN SPACE	12,616,148.30	3,352,893.53	4,484,802.50	7,837,696.03	4,778,452.27	420,280.09
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	9,150.24	137,433.79	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	3,268,361.40	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	8,879,376.36	6,126,563.16	15,005,939.52	0.00	
10100 GENERAL FUND	7509Z COLIB7509 4S RANCH LIBRARY EX	3,765,183.12	7,665.71	3,757,517.41	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	40,113.00	252,177.64	292,290.64	0.00	
10100 GENERAL FUND	7526Z COFD7526 PALOMAR MOUNTAIN FIR	190,602.98	127,753.53	62,849.45	190,602.98	0.00	
10100 GENERAL FUND	7529Z COHC7529 SOUTHEAST SAN DIEGO	2,920,168.32	241,028.32	2,679,140.00	2,920,168.32	0.00	
10100 GENERAL FUND	7530Z COFD7530 FY17-18 PARKS PLAYGR	1,836,503.24	378,450.84	1,458,052.40	1,836,503.24	0.00	
10100 GENERAL FUND	7533Z COFD7533 OTAY LAKES PARK SEWE	884,734.27	1,146.11	883,588.16	884,734.27	0.00	
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 FUNN 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	6,046.16	110,215.84	116,262.00	0.00	
10100 GENERAL FUND	7559Z COFD7559 SLRRP MOOSA ACTIVE R	28,317,737.32	2,079,075.30	26,238,662.02	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	10,431.33	17,489,984.89	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	4,104.49	16,687.27	20,791.76	0.00	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	49,679.76	32,847.43	82,527.19	0.00	
10100 GENERAL FUND	7572Z COFD7572 SYCAMORE CANYON TRAI	3,823,068.92	65,583.51	3,757,485.41	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	30,879.49	560,405.45	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	517,476.57	586,773.66	1,104,250.23	0.00	
10100 GENERAL FUND	7688Z COFD7688 CALAVO PARK	17,618,662.23	2,580,280.13	15,038,382.10	17,618,662.23	0.00	
10100 GENERAL FUND	7706Z COFD7706 JACUMBA FIRE STN 43	16,029,476.56	793,120.44	15,236,356.12	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	3,881.08	109,040.43	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	6,964.44	932,048.23	939,012.67	0.00	
10100 GENERAL FUND	7715Z COFD7715 SWEETWATER LP TRAIL	4,014,099.73	105,002.07	3,909,097.66	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	133,503.09	1,233,952.18	1,367,455.27	0.00	
10100 GENERAL FUND	7739Z COFD7739 SWEETWATER SUMMIT RE	318,576.46	730.41	317,846.05	318,576.46	0.00	
10100 GENERAL FUND	7784Z MMCOF7784 SBRC ESCALATOR AND	880,694.33	0.00	880,694.33	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	33,400.56	3,858.31	37,258.87	0.00	
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	36,631.64	310,532.59	347,164.23	0.00	
10100 GENERAL FUND	7796Z COFD7796 HALL OF JUSTICE	5,623,510.11	1,172,765.82	4,450,744.29	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	99,460.19	1,781,946.87	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	4,089.34	251,617.97	255,707.31	0.00	
10100 GENERAL FUND	7848Z COFD7848 MIRA MESA EPICENTRE	7,738,441.33	3,763,658.93	3,974,782.40	7,738,441.33	0.00	
10100 GENERAL FUND	7849Z COFD7849 LOS PENASQUITOS CANY	1,607,641.25	40,819.35	1,566,821.90	1,607,641.25	0.00	
10100 GENERAL FUND	7893Z COFD7893 COLLIER AND CALAVO P	11,532.30	0.00	11,532.30	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	347,432.68	1,602,433.58	1,949,866.26	0.00	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	476.70	185,955.04	186,431.74	0.00	
10100 GENERAL FUND	7929Z MMCOF7929 SAN MARCOS ROAD STA	190,553.81	476.70	190,077.11	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	51,410.15	4,352,340.16	4,403,750.31	0.00	
10100 GENERAL FUND	7968Z COFD7968 SANTA MARIA CREEK GR	765,194.77	13,596.74	751,598.03	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	1,594,704.82	8,011,412.02	9,606,116.84	0.00	
10100 GENERAL FUND	7978Z MMCOF7978 EMDF ELECTRIC VEHIC	550,000.00	213,385.64	336,614.36	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	87,370.89	109,616.75	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	37,240.20	731,127.12	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	47,286.32	130,321.38	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	45,915,955.57	93,743,522.95	139,659,478.52	189,773,614.37	10,856,495.70
11100 ROAD FUND	53420 CIP PROJECT DEVELOPMENT	14,769,756.96	6,706,484.25	32,645.05	6,739,129.30	8,030,627.66	2,231,649.79
11100 ROAD FUND	53425 CONSTRUCTION ENGINEERING	6,051,152.78	2,624,173.12	6,915.69	2,631,088.81	3,420,063.97	845,755.08
11100 ROAD FUND	53430 MATERIALS LAB	2,082,407.02	967,855.51	52,361.06	1,020,216.57	1,062,190.45	382,043.60
11100 ROAD FUND	53440 STRIPING CREW-RF	1,981,259.38	1,045,443.74	4,563.78	1,050,007.52	931,251.86	7,988.87
11100 ROAD FUND	53445 DRAINAGE CREW-RF	1,148,989.50	638,543.98	4,956.35	643,500.33	505,489.17	805,717.85
11100 ROAD FUND	53450 CONST AND REPAIR CREW-RF	1,796,906.29	1,132,116.22	2,967.25	1,135,083.47	661,822.82	50,728.48
11100 ROAD FUND	53455 ROAD STRUCTURES CREW-RF	1,486,531.52	610,150.72	2,726.29	612,877.01	873,654.51	6,407.08
11100 ROAD FUND	53457 LITTER CREW	1,549,894.04	658,087.72	196,832.34	854,920.06	694,973.98	
11100 ROAD FUND	53460 FIELD ENGIN AND ADMIN-RF	13,131,654.86	5,455,613.98	2,840,245.96	8,295,859.94	4,835,794.92	1,707,293.62
11100 ROAD FUND	53465 DIV I HEADQUARTERS-RF	5,570,564.08	1,897,274.46	5,525,508.16	7,422,782.62	(1,852,218.54)	2,116.94
11100 ROAD FUND	53470 ALPINE ROAD STATION-RF	2,597,685.31	1,834,640.37	241,576.61	2,076,216.98	521,468.33	283.98
11100 ROAD FUND	53475 CAMPO ROAD STATION-RF	2,096,549.89	1,267,912.72	11,932.71	1,279,845.43	816,704.46	1,536.93
11100 ROAD FUND	53480 JAMACHA ROAD STATION-RF	2,087,090.84	982,836.29	20,193.78	1,003,030.07	1,084,060.77	1,278.24
11100 ROAD FUND	53485 JULIAN ROAD STATION-RF	3,291,736.28	2,253,334.57	78,036.11	2,331,370.68	960,365.60	35,004.14
11100 ROAD FUND	53490 LAKESIDE ROAD STATION-RF	2,095,686.44	1,195,103.28	49,514.08	1,244,617.36	851,069.08	3,955.91
11100 ROAD FUND	53495 SPRING VALLEY RD STA-RF	2,091,208.47	1,176,147.11	4,564.92	1,180,712.03	910,496.44	4,016.17
11100 ROAD FUND	53497 STORMWATER CREW DIV I	2,162,519.66	1,335,837.97	5,408.96	1,341,046.93	821,472.73	490.26
11100 ROAD FUND	53515 LAGUNA-RF	65,250.00	15,053.33	0.00	15,053.33	50,196.67	3,815.00
11100 ROAD FUND	53520 DIV II HEADQUARTERS-RF	4,141,447.25	1,098,557.45	3,498,923.74	4,597,481.19	(456,033.94)	22,839.53
11100 ROAD FUND	53525 BORREGO ROAD STATION-RF	2,393,062.38	1,014,135.96	94,888.11	1,109,024.07	1,284,038.31	
11100 ROAD FUND	53530 FALLBROOK ROAD STATION-RF	2,887,942.17	2,453,617.87	2,068.66	2,455,686.53	432,255.64	4,289.97
11100 ROAD FUND	53535 RAMONA ROAD STATION-RF	2,440,719.70	1,590,342.93	159,061.46	1,749,404.39	691,315.31	18,681.77
11100 ROAD FUND	53540 SAN MARCOS ROAD ST-RF	3,134,833.74	1,894,083.31	38,282.03	1,932,365.34	1,202,468.40	6,310.13
11100 ROAD FUND	53545 VALLEY CENTER ROAD STA-RF	2,968,146.64	1,825,962.61	6,367.77	1,832,330.38	1,135,816.26	11,522.85
11100 ROAD FUND	53557 STORMWATER CREW DIV II	1,563,961.30	604,075.31	2,254.80	606,330.11	757,631.19	10,908.46
11100 ROAD FUND	53570 PALOMAR-RF	56,600.00	22,799.81	351,151.10	373,950.91	(317,350.91)	
11100 ROAD FUND	53580 SAN FELIPE-RF	10,950.00	3,911.74	0.00	3,911.74	7,038.26	
11100 ROAD FUND	53585 TRAFFIC ENG AND LOSS MIT-RF	15,774,053.14	6,507,344.34	2,768,599.57	9,275,943.91	6,498,109.23	187,132.36
11100 ROAD FUND	53632 FLOOD CONTROL ENGINEERING	2,717,830.14	1,437,439.08	1,531.27	1,438,970.35	1,278,859.79	1,440,786.34
11100 ROAD FUND	53635 LAND SURVEYING	4,369,690.38	2,178,879.82	3,071.87	2,181,951.69	2,187,738.69	1,224,391.81
11100 ROAD FUND	53645 DEPARTMENT ADMIN	3,507,128.88	2,260,659.45	9,833.62	2,270,493.07	1,236,635.81	417,959.86

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
11100 ROAD FUND	53649 DEPARTMENTWIDE ADMINISTRATION	8,216,169.00	4,421,369.96	0.00	4,421,369.96	3,794,799.04	76,720,899.77
11100 ROAD FUND	53647 ENVIRONMENTAL SERVICES UNIT	3,697,079.92	1,812,056.97	425,111.72	2,237,168.69	1,459,911.23	1,113,881.41
11100 ROAD FUND	53655 SPEC PROJECT/COMMUNIC-RF	547,353.00	256,141.24	16,288.89	272,430.13	274,922.87	90,221.82
11100 ROAD FUND	53680 PERSONNEL AND ADMIN SUPP	2,068,261.31	1,186,723.81	5,270.10	1,191,993.91	876,267.40	117,764.59
11100 ROAD FUND	53662 PRIVATE ROAD AND LANDSCAPE MA	2,000,895.82	922,911.75	29,345.82	952,257.57	1,048,638.25	959,719.69
11100 ROAD FUND	53665 FINANCIAL SERVICES-RF	6,213,836.77	3,447,131.21	2,669.10	3,449,800.31	2,764,036.46	455,658.79
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 1	3,030,603.16	1,068,990.12	448,943.42	1,517,933.54	1,512,669.62	1,281,714.85
12200 COUNTY LIBRARY	57300 LIBRARY DIRECTORS OFF	748,798.93	495,414.06	70,526.22	565,940.28	182,858.65	31,089,894.04
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	2,169,351.47	11,830.32	2,181,181.79	3,303,585.30	96,823.97
12200 COUNTY LIBRARY	57306 LIBRARY PAYROLL & PERSONNEL S	1,308,542.54	745,386.73	4,020.40	749,407.13	559,135.41	
12200 COUNTY LIBRARY	57310 LIBRARY SVCS OVERSIGHT	862,002.56	372,239.56	138,123.60	510,363.16	351,639.40	
12200 COUNTY LIBRARY	57315 ADULT LITERACY SVCS	67,202.22	10,155.87	2,560.49	12,716.36	54,485.86	
12200 COUNTY LIBRARY	57320 AUTOMATION SVCS	4,869,385.79	2,372,479.51	409,729.84	2,782,209.35	2,087,176.44	
12200 COUNTY LIBRARY	57325 PROGRAM SERVICES	713,749.11	246,209.46	364,820.31	611,029.77	102,719.34	
12200 COUNTY LIBRARY	57330 FACILITIES SVCS	6,997,437.86	2,113,075.20	139,710.61	2,252,785.81	4,744,652.05	(0.05)
12200 COUNTY LIBRARY	57335 COMMUNITY RELATIONS	31.00	1,750.43	0.00	1,750.43	(1,719.43)	
12200 COUNTY LIBRARY	57340 PUBLIC RELATIONS SVCS	649,722.65	339,238.44	1,922.48	341,160.92	308,561.73	
12200 COUNTY LIBRARY	57345 CIRCULATION SERVICES	929,201.00	653,172.31	254,094.32	907,266.63	21,934.37	988.20
12200 COUNTY LIBRARY	57350 YOUTH PROGRAM SERVICES	1,204,612.83	781,304.94	29,694.84	810,999.78	393,613.05	
12200 COUNTY LIBRARY	57355 LIBRARY MATERIALS COLLECTIONS	9,044,927.29	3,716,702.94	991,902.54	4,708,605.48	4,336,321.81	10,626.21
12200 COUNTY LIBRARY	57360 LIBRARY MAT CATALOGING	927,017.61	747,254.79	2,848.07	750,102.86	176,914.75	
12200 COUNTY LIBRARY	57365 LIBRARY MAT INTERCHANGE	809,287.79	563,375.50	77,072.70	640,448.20	168,839.59	
12200 COUNTY LIBRARY	57375 ALPINE BRANCH	960,730.27	674,670.87	3,743.28	678,414.15	282,316.12	3,215.38
12200 COUNTY LIBRARY	57380 BONITA BRANCH	1,356,124.46	852,225.63	6,181.48	858,407.11	497,717.35	2,609.87
12200 COUNTY LIBRARY	57385 BOOKMOBILE-EBK	149,294.00	75,661.05	449.84	76,110.89	73,183.11	
12200 COUNTY LIBRARY	57390 BOOKMOBILE-NBK	200,363.00	51,465.90	0.00	51,465.90	148,897.10	
12200 COUNTY LIBRARY	57395 BORREGO BRANCH	841,367.09	589,672.89	6,399.77	596,072.66	245,294.43	1,461.01
12200 COUNTY LIBRARY	57400 CAMPO BRANCH	391,890.86	252,794.06	2,410.38	255,204.44	136,686.42	605.94
12200 COUNTY LIBRARY	57405 CASA DE ORO BRANCH	2,019,843.59	593,387.94	1,139,150.37	1,732,538.31	287,305.28	1,326.06
12200 COUNTY LIBRARY	57410 CREST BRANCH	267,520.16	151,662.65	15,223.93	166,886.58	100,633.58	110.09
12200 COUNTY LIBRARY	57415 DESCANSO BRANCH	333,561.26	172,957.08	1,728.68	174,685.76	158,875.50	330.80
12200 COUNTY LIBRARY	57420 FALLBROOK BRANCH	2,330,962.99	1,028,629.50	797,099.73	1,825,729.23	505,233.76	3,656.67
12200 COUNTY LIBRARY	57425 JACUMBA BRANCH	261,274.40	159,422.25	8,672.56	168,094.81	93,179.59	674.19
12200 COUNTY LIBRARY	57430 JULIAN BRANCH	1,739,341.72	973,451.80	396,874.76	1,370,326.56	369,015.16	924.25
12200 COUNTY LIBRARY	57435 LAKESIDE BRANCH	1,166,491.66	868,557.23	5,080.73	873,637.96	292,853.70	3,118.81
12200 COUNTY LIBRARY	57440 LINCOLN ACRES BRANCH	274,495.03	167,603.74	1,854.09	169,457.83	105,037.20	356.15
12200 COUNTY LIBRARY	57445 PINE VALLEY BRANCH	260,370.33	192,386.74	1,255.12	193,641.86	66,728.47	662.07
12200 COUNTY LIBRARY	57450 POTRERO BRANCH	248,568.19	167,788.99	2,973.82	170,762.81	77,805.38	448.37
12200 COUNTY LIBRARY	57455 RAMONA BRANCH	1,217,703.58	887,790.44	68,477.58	956,268.02	261,435.56	2,288.29
12200 COUNTY LIBRARY	57460 RANCHO SAN DIEGO BRANCH	1,601,803.61	1,116,279.18	96,565.22	1,212,844.40	388,959.21	3,815.26
12200 COUNTY LIBRARY	57465 RANCHO SANTA FE BRANCH	926,050.92	546,084.88	37,818.77	583,903.65	342,147.27	15,726.41
12200 COUNTY LIBRARY	57470 SPRING VALLEY BRANCH	859,071.06	614,577.83	3,726.47	618,304.30	240,766.76	1,557.03
12200 COUNTY LIBRARY	57475 VALLEY CENTER BRANCH	887,517.03	555,779.86	83,106.25	638,885.91	248,631.12	1,433.44
12200 COUNTY LIBRARY	57481 4S RANCH BRANCH LIBRARY	1,299,347.63	759,644.64	838,384.34	1,598,028.98	(298,681.35)	1,642.72
12200 COUNTY LIBRARY	57490 CARDIFF BRANCH	1,039,019.20	553,563.81	596,115.95	1,149,679.76	(110,660.56)	381.79
12200 COUNTY LIBRARY	57495 DEL MAR BRANCH	643,059.37	409,424.21	4,181.30	413,605.51	229,453.86	503.91
12200 COUNTY LIBRARY	57500 EL CAJON BRANCH	2,527,944.56	1,616,867.73	100,664.83	1,717,532.56	810,412.00	411,231.38
12200 COUNTY LIBRARY	57505 ENCINITAS BRANCH	1,761,536.72	1,088,337.57	4,985.38	1,093,322.95	668,213.77	2,511.53
12200 COUNTY LIBRARY	57510 FLETCHER HILLS BRANCH	376,299.61	228,325.23	2,414.05	230,739.28	145,560.33	760.68

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
12200 COUNTY LIBRARY	57515 IMPERIAL BEACH BRANCH	798,753.07	617,746.90	12,256.01	630,002.91	168,750.16	276,956.62
12200 COUNTY LIBRARY	57520 LA MESA BRANCH	1,679,849.08	1,168,786.65	48,145.23	1,216,931.88	462,917.20	93,582.00
12200 COUNTY LIBRARY	57525 LEMON GROVE BRANCH	979,730.94	608,823.06	194,591.67	803,414.73	176,316.21	162,189.64
12200 COUNTY LIBRARY	57530 POWAY BRANCH	1,459,159.84	927,799.25	6,364.79	934,164.04	524,995.80	1,026,631.41
12200 COUNTY LIBRARY	57535 SAN MARCOS BRANCH	2,398,646.60	1,318,499.03	247,021.12	1,565,520.15	833,126.45	1,554,709.61
12200 COUNTY LIBRARY	57540 SANTEE BRANCH	1,296,876.01	861,620.12	132,928.81	994,548.93	302,327.08	222,834.47
12200 COUNTY LIBRARY	57545 SOLANA BEACH	912,441.27	495,597.58	42,141.17	537,738.75	374,702.52	43,451.98
12200 COUNTY LIBRARY	57550 VISTA BRANCH	2,487,552.47	1,504,566.76	6,281.88	1,510,848.64	976,703.83	788,913.57
12200 COUNTY LIBRARY	57555 LIBRARY BRANCH OPERATIONS	1,454,885.00	407,562.81	2,953.52	410,516.33	1,044,368.67	74,024.97
12200 COUNTY LIBRARY	57560 TRAINING SERVICES	281,182.00	109,354.92	106,225.00	215,579.92	65,602.08	
12200 COUNTY LIBRARY	57565 BOOKS BY MAIL SERVICES	77,045.38	56,334.72	1,562.38	57,897.10	19,148.28	
12250 SHERF ASSET FORFEIT PRGM	59800 SHERIFF ASSET FORFEIT PRGM	2,581,353.57	1,013,032.89	506,346.82	1,519,379.71	1,061,973.86	1,236,902.35
12251 SHERF ASSET FORFEIT US T	59810 SHERIFF ASSET FORFEIT US TREA	2,000,000.00	9,579.95	0.00	9,579.95	1,990,420.05	965,457.78
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	335,077.92
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	146,478.16
12325 DA ASSET FORFEIT US TREA	60375 DA ASSET FORFEITURE - US TREA	50,000.00	0.00	0.00	0.00	50,000.00	17,044.53
12350 DA ASSET FORFEIT STATE	60900 DA ASSET FORFEITURE-STATE	354,169.13	124,358.82	323,995.44	448,354.26	(94,185.13)	82,814.17
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	280,393.29	12,110.85	292,504.14	821,645.86	1,001,452.00
12500 SHERIFFS INCARC PPLS WEL	62560 IPW ADMINISTRATION	22,605.00	20,842.25	14,125.97	34,968.22	(12,363.22)	232,253.41
12500 SHERIFFS INCARC PPLS WEL	62570 IPW EAST MESA	75,801.00	22,042.63	0.00	22,042.63	53,758.37	
12500 SHERIFFS INCARC PPLS WEL	62580 IPW GEORGE BAILEY	58,592.00	5,387.93	0.00	5,387.93	53,204.07	
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	33,229.55	0.00	33,229.55	21,974.45	
12500 SHERIFFS INCARC PPLS WEL	62595 IPW SOUTH BAY	42,800.00	7,695.18	0.00	7,695.18	35,104.82	
12500 SHERIFFS INCARC PPLS WEL	62605 IPW VISTA	40,501.00	11,659.93	4,265.05	15,924.98	24,576.02	
12500 SHERIFFS INCARC PPLS WEL	62625 IPW REENTRY PROGRAM	7,231,555.18	841,925.46	170,747.71	1,012,673.17	6,218,882.01	28,365.77
12500 SHERIFFS INCARC PPLS WEL	62630 IPW SAN DIEGO CENTRAL JAIL	25,001.00	2,961.07	0.00	2,961.07	22,039.93	
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	198,841,193.17	521,855.59	199,363,048.76	231,702,771.34	131,168,304.59
12580 TOBACCO SECURITIZATION S	63530 TOBACCO SECURITIZATION FUNDS	35,514,624.00	68,849.18	0.00	68,849.18	35,445,774.82	1,311,255.56
12650 INACTIVE WASTE SITE MGMT	63950 CLOSED LANDFILLS	8,273,084.49	2,200,697.69	1,975,896.22	4,176,593.91	4,096,490.58	147,733.13
12675 WASTE PLANNING AND RECYC	63970 COUNTY WASTE PLANNING AND REC	7,862,571.42	2,333,782.86	2,099,813.79	4,433,596.65	3,428,974.77	2,831,780.56
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	35,799,814.83	263,739.67	36,063,554.50	21,406,700.50	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	918.45

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	66,567.15	359,492.50	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	88.61
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	28,049.05	23,614.53	51,663.58	699,336.42	55,943.46
13050 PLD ALPINE IMPRV IMPACT	96830 PLD ALPINE IMPRV IMPACT FEE	0.00	0.00	0.00	0.00	0.00	148,340.28
13052 PLD BONSALL IMPRV IMPACT	96832 PLD BONSALL IMPRV IMPACT FEE	0.00	0.00	0.00	0.00	0.00	90,504.44
13053 PLD CENTRL MTN IMPRV IMP	96833 PLD CENTRAL MTN IMPRV IMPACT	0.00	0.00	0.00	0.00	0.00	23,095.49
13054 PLD COUNTY ISL IMPRV IMP	96834 PLD COUNTY ISL IMPRV IMPACT F	0.00	0.00	0.00	0.00	0.00	9,404.00
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	200,459.97
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	300,241.30
13061 PLD MTN EMPIRE IMPRV IMP	96841 PLD MTN EMPIRE IMPRV IMPACT F	0.00	0.00	0.00	0.00	0.00	31,128.40
13062 PLD NC METRO IMPRV IMPAC	96842 PLD NC METRO IMPRV IMPACT FEE	0.00	0.00	0.00	0.00	0.00	256,557.29
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	2,390.86
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	669,470.33
13069 PLD SAN DGTO IMPRV IMPAC	96849 PLD SAN DIEGUITO IMPRV IMPACT	0.00	0.00	0.00	0.00	0.00	99,504.40
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	183,279.40
13071 PLD SWEETWATR IMPRV IMPA	96851 PLD SWEETWATER IMPRV IMPACT F	0.00	0.00	0.00	0.00	0.00	8,443.49
13072 PLD VALLE DE ORO IMPV IM	96852 PLD VALLE DE ORO IMPRV IMPACT	0.00	0.00	0.00	0.00	0.00	162,758.52
13073 PLD VALLEY CTR IMPRV IMP	96853 PLD VALLEY CTR IMPRV IMPACT F	0.00	0.00	0.00	0.00	0.00	113,537.56
13080 PLD ALPINE LAND ACQ IMPA	96860 PLD ALPINE LAND ACQ IMPACT FE	0.00	0.00	0.00	0.00	0.00	12,182.40
13082 PLD BONSALL LAND ACQ IMP	96862 PLD BONSALL LAND ACQ IMPACT F	0.00	0.00	0.00	0.00	0.00	15,478.68
13083 PLD CENTRL MTN LND ACQ I	96863 PLD CENTRAL MTN LAND ACQ IMPA	0.00	0.00	0.00	0.00	0.00	3,511.67
13084 PLD COUNTY ISL LND ACQ I	96864 PLD COUNTY ISL LAND ACQ IMPAC	0.00	0.00	0.00	0.00	0.00	1,905.07
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	23,973.24
13088 PLD JAMUL LAND ACQ IMPAC	96868 PLD JAMUL LAND ACQ IMPACT FEE	0.00	0.00	0.00	0.00	0.00	5,467.85
13089 PLD JULIAN LAND ACQ IMPA	96869 PLD JULIAN LAND ACQ IMPACT FE	0.00	0.00	0.00	0.00	0.00	646.84
13090 PLD LAKESIDE LND ACQ IMP	96870 PLD LAKESIDE LAND ACQ IMPACT	0.00	0.00	0.00	0.00	0.00	13,536.10
13091 PLD MTN EMPIRE LND ACQ I	96871 PLD MTN EMPIRE LAND ACQ IMPAC	0.00	0.00	0.00	0.00	0.00	413.19
13092 PLD NC METRO LND ACQ IMP	96872 PLD NC METRO LAND ACQ IMPACT	0.00	0.00	0.00	0.00	0.00	26,807.33
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	17,606.78
13099 PLD SAN DGTO LND ACQ IMP	96879 PLD SAN DIEGUITO LAND ACQ IMP	0.00	0.00	0.00	0.00	0.00	55,988.50

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
13100 PLD SPRING VY LND ACQ IM	96880 PLD SPRING VLY LAND ACQ IMPAC	0.00	0.00	0.00	0.00	0.00	45,356.07
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	26,536.87
13103 PLD VALLEY CTR LND ACQ I	96883 PLD VALLEY CTR LAND ACQ IMPAC	0.00	0.00	0.00	0.00	0.00	7,430.42
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	(0.02)
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)	67,623.22
14005 PRD 6 PAUMA VALLEY	95101 PRD 6 PAUMA VALLEY 95101	232,479.77	13,614.16	30,678.78	44,492.94	187,986.83	38,633.23
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	30,641.70
14015 PRD 9 SANTA FE ZONE B	95103 PRD 9 B SANTA FE 95103	271,119.00	19,243.88	28,580.67	47,824.55	223,294.45	22,756.61
14020 PRD 10 DAVIS DRIVE	95104 PRD 10 DAVIS DR 95104	57,675.00	6,591.38	1,475.76	8,067.14	49,607.86	7,649.13
14025 PRD 11 BERNARDO ROAD ZN	95105 PRD 11 A BERNARDO RD 95105	67,852.00	4,938.89	3,073.12	8,012.01	59,839.99	13,385.83
14030 PRD 11 BERNARDO ROAD ZN	95106 PRD 11 C BERNARDO RD 95106	12,921.00	2,748.35	1,500.00	4,248.35	8,672.65	2,697.41
14035 PRD 11 BERNARDO ROAD ZN	95107 PRD 11 D BERNARDO RD 95107	40,356.94	37,820.07	204.25	38,024.32	2,332.62	5,531.09
14040 PRD 12 LOMAIR	95108 PRD 12 LOMAIR 95108	164,332.00	4,837.17	3,564.22	8,401.39	155,930.61	19,686.62
14045 PRD 13 PALA MESA ZONE A	95109 PRD 13 A PALA MESA 95109	272,591.80	53,092.45	33,753.06	86,845.51	185,746.29	87,227.86
14050 PRD 13 STEWART CANYON ZN	95110 PRD 13 B STEWART CANYON 95110	103,193.00	5,522.25	6,751.22	12,273.47	90,919.53	19,311.08
14060 PRD 16 WYNOLA	95112 PRD 16 WYNOLA 95112	188,462.00	13,377.93	5,000.00	18,377.93	170,084.07	22,546.66
14070 PRD 18 HARRISON PARK	95114 PRD 18 HARRISON PARK 95114	144,181.00	14,502.10	19,018.76	33,520.86	110,660.14	35,102.58
14080 PRD 20 DAILY ROAD	95115 PRD 20 DAILY ROAD 95115	230,037.00	38,668.19	15,652.12	54,320.31	175,716.69	84,970.95
14085 PRD 21 PAUMA HEIGHTS	95116 PRD 21 PAUMA HEIGHTS 95116	639,899.03	364,059.24	37,481.29	401,540.53	238,358.50	53,385.07
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	2,093.82
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	4,855.21
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	8,703.54
14105 CSA 26 RANCHO SAN DIEGO	95120 CSA 26 RANCHO SAN DGO 95120	387,307.08	36,179.71	75,000.00	111,179.71	276,127.37	174,718.35
14110 CSA 26 COTTONWD VILLG ZN	95121 PRD 26 A COTTONWD VI 95121	427,286.86	148,556.98	97,680.30	246,237.28	181,049.58	158,682.43
14115 CSA 26 MONTE VISTA ZN B	95122 PRD 26 B MONTE VISTA 95122	273,354.36	104,170.73	73,953.23	178,123.96	95,230.40	81,987.94
14118 CSA 26 SD LANDSCAPE MAIN	95397 LMD ZONE 1	188,970.00	150,299.99	0.00	150,299.99	38,670.01	111,801.16
14119 LMD ZONE 2 JULIAN	95156 LMD ZONE 2 JULIAN	113,159.54	43,492.34	0.00	43,492.34	69,667.20	58,163.20
14120 PRD 30 ROYAL OAKS CARROL	95123 PRD 30 ROYAL OAKS-CAR 95123	68,555.00	4,192.08	10,796.01	14,988.09	53,566.91	7,056.12
14125 PRD 38 GAY RIO TERRACE	95124 PRD 38 GAY RIO TERRACE 95124	92,430.00	4,231.94	6,749.33	10,981.27	81,448.73	9,325.10
14135 PRD 45 RINCON SPRINGS RD	95126 PRD 45 RINCON SPRINGS 95126	44,947.00	8,528.52	2,647.00	11,175.52	33,771.48	6,502.22
14140 PRD 46 ROCOSO ROAD	95127 PRD 46 ROCOSO ROAD 95127	296,718.00	6,208.46	4,921.47	11,129.93	285,588.07	36,276.27
14145 PRD 49 SUNSET KNOLLS ROA	95128 PRD 49 SUNSET KNLS RD 95128	75,817.00	4,095.15	1,592.00	5,687.15	70,129.85	5,714.29
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	7,771.94
14155 PRD 53 KNOLL PARK	95130 PRD 53 KNOLL PK LN EX 95130	232,085.00	3,745.47	6,585.53	10,331.00	221,734.00	17,790.05
14160 PRD 54 MT HELIX	95131 PRD 54 MT HELIX 95131	150,769.00	6,391.80	1,987.58	8,379.38	142,389.62	13,870.94
14165 PRD 55 RAINBOW CREST RD	95132 PRD 55 RAINBOW CREST 95132	138,857.00	18,371.00	7,199.99	25,570.99	113,286.01	45,138.36
14170 PRD 60 RIVER DRIVE	95133 PRD 60 RIVER DRIVE 95133	141,425.00	4,167.79	3,392.02	7,559.81	133,865.19	17,436.29
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	12,467.21
14180 PRD 63 HILLVIEW ROAD	95135 PRD 63 HILLVIEW ROAD 95135	302,540.00	3,225.80	11,000.00	14,225.80	288,314.20	35,721.71
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	7,099.12
14200 PRD 75 GAY RIO DR ZONE A	95139 PRD 75 A GAY RIO DRIVE 95139	134,614.00	3,267.69	3,592.00	6,859.69	127,754.31	17,799.85

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14205 PRD 75 GAY RIO DR ZONE B	95140 PRD 75 B GAY RIO DRIVE 95140	84,582.00	4,175.78	7,243.01	11,418.79	73,163.21	21,312.59
14220 PRD 76 KINGSFORD COURT	95142 PRD 76 KINGSFORD CT 95142	63,453.00	3,438.90	3,164.00	6,602.90	56,850.10	9,311.06
14225 PRD 77 MONTIEL TRUCK TRA	95143 PRD 77 MONTIEL TRK TR 95143	90,327.00	6,774.79	8,763.73	15,538.52	74,788.48	21,755.25
14230 PRD 78 GARDENA WAY	95144 PRD 78 GARDENA AY 95144	79,006.00	2,727.53	7,114.00	9,841.53	69,164.47	10,829.04
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	17,175.02
14240 CSA 81 FALLBROOK LOCAL P	95146 CSA 81 FALLBROOK PARK 95146	864,867.25	385,292.09	511.65	385,803.74	479,063.51	435,187.00
14245 CSA 83 SAN DIEGUITO LOC	95147 CSA 83 SN DGTO LOC 95147	1,158,339.60	319,891.93	121,340.97	441,232.90	717,106.70	681,078.24
14248 CSA 83A ZONE A4S RANCH P	95155 CSA 83A 4S RANCH PARK	1,110,941.90	478,104.01	12,417.18	490,521.19	620,420.71	647,409.03
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	6,547.65
14265 PRD 90 SOUTH CORDOBA	95151 PRD 90 SOUTH CORDOV 95151	71,993.00	2,840.67	2,664.00	5,504.67	66,488.33	8,473.14
14270 PRD 94 ROBLE GRANDE ROAD	95152 PRD 94 ROBLE GRNDE 95152	314,732.00	3,508.26	5,160.01	8,668.27	306,063.73	33,936.81
14275 PRD 95 VALLE DEL SOL	95153 PRD 95 VALLE DEL SO 95153	226,398.00	4,438.86	10,000.00	14,438.86	211,959.14	32,446.47
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	16,753.00
14290 PRD 101 JOHNSON LAKE RD	95356 PRD 101 JOHNSON LK 95356	155,212.00	8,344.06	0.00	8,344.06	146,867.94	18,406.15
14295 PRD 101 HI RIDGE RD ZONE	95357 PRD 101 A HI-RIDGE R 95357	232,075.00	6,391.20	2,907.83	9,299.03	222,775.97	21,907.26
14300 PRD 102 MT MEADOW	95358 PRD 102 MTN MEADOW 95358	183,743.09	25,947.84	18,856.25	44,804.09	138,939.00	37,125.50
14315 PRD 103 ALTO DRIVE	95361 PRD 103 ALTO DRIVE 95361	192,218.00	8,414.43	6,804.08	15,218.51	176,999.49	13,428.46
14320 PRD 104 ARTESIAN RD	95362 PRD 104 ARTESIAN RO 95362	287,280.00	7,525.50	15,215.80	22,741.30	264,538.70	90,276.19
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	13,264.22
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	12,172.67
14340 PRD 106 GARRISON WAY ET	95366 PRD 106 GARRISON AY 95366	38,908.00	5,507.63	9,467.07	14,974.70	23,933.30	29,295.18
14410 PRD 117 LEGEND ROCK	95380 PRD 117 LEGEND ROCK 95380	322,091.00	16,259.00	27,445.87	43,704.87	278,386.13	112,352.55
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	74,588.00	4,304.39	2,392.02	6,696.41	67,891.59	6,993.08
14455 PRD 125 WRIGHTWOOD ROAD	95389 PRD 125 WRIGHTWOOD 95389	57,983.00	12,746.54	12.14	12,758.68	45,224.32	6,594.73
14460 PRD 126 SANDHURST WAY	95390 PRD 126 SANDHURST W 95390	20,285.00	3,595.47	1,000.00	4,595.47	15,689.53	2,909.55
14465 PRD 127 SINGING TRAILS D	95391 PRD 127 SINGING TRAILS 95391	53,706.00	3,912.95	4,160.00	8,072.95	45,633.05	10,063.69
14470 CSA 128 SAN MIGUEL PARK	95392 CSA 128 SN MIGUEL PRK 95392	1,635,031.35	830,611.90	30,600.03	861,211.93	773,819.42	816,368.38
14480 PRD 130 WILKES ROAD	95394 PRD 130 WILKES ROAD 95394	118,665.00	6,024.61	4,990.00	11,014.61	107,650.39	18,182.14
14500 PRD 133 RANCH CREEK ROAD	95398 PRD 133 RNCH CREEK RD 95398	130,807.00	7,810.14	8,112.69	15,922.83	114,884.17	37,204.43
14505 PRD 134 KENORA LANE	95399 PRD 134 KENORA LANE 95399	46,143.00	3,339.82	3,593.36	6,933.18	39,209.82	6,803.35
14610 SDCFPD FIRE MITIGATION	95210 SDCFPD FIRE MITIGATION	5,493,066.35	61,863.30	2,431,203.05	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	751,030.75	275,826.46	1,026,857.21	9,706,239.29	6,774,534.04
14612 SDCFPD MT LAGUNA	95212 SDCFPD MT LAGUNA	17,500.00	0.00	0.00	0.00	17,500.00	11,929.61
14613 SDCFPD PALOMAR	95213 SDCFPD PALOMAR	73,000.00	0.00	0.00	0.00	73,000.00	45,392.73
14614 SDCFPD DESCANSO	95214 SDCFPD DESCANSO	55,000.00	0.00	0.00	0.00	55,000.00	33,923.26
14615 SDCFPD DULZURA	95215 SDCFPD DULZURA	12,000.00	0.00	0.00	0.00	12,000.00	7,013.77
14616 SDCFPD TECATE	95216 SDCFPD TECATE	10,000.00	0.00	0.00	0.00	10,000.00	5,756.24
14617 SDCFPD POTRERO	95217 SDCFPD POTRERO	15,500.00	0.00	0.00	0.00	15,500.00	8,478.69
14618 SDCFPD JACUMBA	95218 SDCFPD JACUMBA	16,500.00	0.00	0.00	0.00	16,500.00	9,219.33
14619 SDCFPD RURAL WEST	95219 SDCFPD RURAL WEST	375,000.00	0.00	0.00	0.00	375,000.00	233,708.60
14620 SDCFPD YUIMA	95220 SDCFPD YUIMA	52,000.00	0.00	0.00	0.00	52,000.00	276,734.04
14621 SDCFPD JULIAN	95221 SDCFPD JULIAN	100,000.00	0.00	0.00	0.00	100,000.00	60,422.26
14622 SDCFPD RAMONA	95222 SDCFPD RAMONA	2,600,000.00	0.00	0.00	0.00	2,600,000.00	1,215,276.16
14624 SDCFPD BORREGO	95224 SDCFPD BORREGO	244,000.00	0.00	0.00	0.00	244,000.00	114,255.89
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	24,691.80	1,000.00	25,691.80	17,803.20	26,922.55
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	62,029.77
14840 CSA 135 SOLANA BCH 800MH	95408 CSA 135 H SOLANA BEACH 800 MH	39,635.00	4,888.52	1,000.00	5,988.52	33,646.48	22,625.93
14850 CSA 135 BORR SPRNG FPD 8	95410 CSA 135 K BORREGO SPRINGS 954	8,550.00	4,735.00	0.00	4,735.00	3,815.00	480.64
14900 CSA 136 SUNDANCE DET BAS	95420 PRD 136 SUNDANCE DETN 95420	25,412.16	10,759.19	10,093.33	20,852.52	4,559.64	14,968.67
14907 CSA 138 VALLEY CENTER PA	95447 CSA 138 VALLEY CENTER PARK	421,363.33	188,283.33	7,953.85	196,237.18	225,126.15	239,288.13

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14995 COUNTY SERVICE AREA 17	95495 COUNTY SERVICE AREA 17 95495	8,324,810.72	4,074,533.90	3,938,035.09	8,012,568.99	312,241.73	5,620,910.37
14996 COUNTY SERVICE AREA 69	95496 COUNTY SERVICE AREA 69 95496	255,069.29	1,145.17	8,217.46	9,362.63	245,706.66	15,491.98
14997 SDCFPD AMBULANCE SERVICE	95497 SDCFPD AMBULANCE SERVICE AREA	24,690,614.75	7,819,717.06	11,426,057.43	19,245,774.49	5,444,840.26	8,170,209.34
15000 SD CO FLOOD CONTROL DIST	95800 FLOOD CONTROL DISTRICT	16,578,832.81	4,230,334.47	5,651,096.49	9,881,430.96	6,697,401.85	7,773,003.39
15226 BLACKWOLF MAINT ZN349781	95806 BLACKWOLF STORMWATER MAINT ZN	41,515.01	21,166.25	7,811.90	28,978.15	12,536.86	7,847.41
15227 LAKE RANCHO VIEJO MAINT	95807 LAKE RANCHO VIEJO MAINT Z4424	239,169.59	91,526.88	29,703.87	121,230.75	117,938.84	64,780.87
15228 PONDEROSA ESTATES MAINT	95808 PONDEROSA ESTATES MAINT ZN351	35,000.00	2,159.22	4,801.04	6,960.26	28,039.74	6,762.57
15250 HCV ADMIN FEE RESERVE	95875 HCV ADMIN FEE RESERVE	37,296,745.00	16,255,915.91	0.00	16,255,915.91	21,040,829.09	19,751,156.81
15255 SDCHA RES REHAB	95876 SDCHA-RES REHAB	210,000.00	85,393.73	0.00	85,393.73	124,606.27	117,006.76
15260 PUBLIC HOUSING CIAP	95877 PUBLIC HOUSING CIAP	357,775.00	151,879.03	0.00	151,879.03	205,895.97	151,813.25
15265 PH MELROSE HUD	95878 PH-MELROSEHUD	383,151.00	217,087.23	0.00	217,087.23	166,063.77	152,428.74
15280 PH TOWNCENTER HUD	95881 PH-TOWNCENTERHUD	831,801.00	295,922.70	0.00	295,922.70	535,878.30	262,918.97
15295 MODERATE REHAB PROJ 3 HA	95884 MODERATE REHAB PROJ#3-HAP	0.00	0.00	0.00	0.00	0.00	3,157.79
15305 HA VOUCHER PROG PROJECTS	95886 VOUCHER PROGRAM PROJECTS	242,900,000.00	135,788,330.32	0.00	135,788,330.32	107,111,669.68	139,532,173.64
15308 HCV FAMILY SELF SUFFICIE	95873 HCV FAMILY SELF SUFFICIENCY	50,000.00	0.00	0.00	0.00	50,000.00	1,890.81
15315 PH L ST HUD	95888 PH-L STHUD	289,861.00	211,757.51	0.00	211,757.51	78,103.49	194,100.35
15320 HOUS ASST MOD REHAB PRJ	95889 MODERATE REHAB PROJ#4-HAP	806,700.00	355,447.99	0.00	355,447.99	451,252.01	359,458.92
15325 PH DOROTHY HUD	95890 PH-DOROTHYHUD	362,931.00	196,449.40	0.00	196,449.40	166,481.60	166,678.57
15330 HA BUSINESS ACTIVITIES	95891 HA BUSINESS ACTIVITIES	6,020,000.00	2,172,315.68	0.00	2,172,315.68	3,847,684.32	2,267,759.56
15335 PH FIREBIRD FMHA	95892 PH-FIREBIRDFMHA	857,538.00	295,845.48	0.00	295,845.48	561,692.52	419,257.89
15345 HOUS AUTH FACILITY FUND	95894 HOUS AUTH - FACILITY	0.00	0.00	0.00	0.00	0.00	1,302.82
15352 REDEV RENTAL SUBSIDY PRO	95899 REDEV RENTAL ASST SUBSIDY	0.00	0.00	0.00	0.00	0.00	48.53
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	10,223.69
15355 HA REAL ESTATE RESERVE	95896 HA REAL ESTATE RESERVE	0.00	0.00	0.00	0.00	0.00	22,135.02
15370 MAINSTREAM VOUCHER	95874 MAINTREAM VOUCHER	4,271,400.00	1,927,043.51	0.00	1,927,043.51	2,344,356.49	1,917,994.06
15451 OTHER SERVICES - HARMONY	95451 HARMONY GROVE CFD 08-01 OTH S	414,979.00	146,796.24	28,128.67	174,924.91	240,054.09	236,253.39
15452 FLOOD CONTROL - HARMONY	95452 HARMONY GROVE CFD 08-01 FLOOD	390,000.00	1,000.00	0.00	1,000.00	389,000.00	55,431.99
15453 FIRE PROTECTION - HARMON	95453 HARMONY GROVE CFD 08-01 FIRE	534,158.00	21,985.72	0.00	21,985.72	512,172.28	267,394.59
15454 IMPROVEMENT - HARMONY GR	95454 HARMONY GROVE CFD 08-01 IMPRO	0.00	0.00	0.00	0.00	0.00	115.22
15464 HORSE CRK RDG CFD 13-01	95464 HORSE CRK RDG CFD 13-01 INTER	426,770.00	1,765.32	0.00	1,765.32	425,004.68	12,228.75
15465 HORSE CRK RDG CFD 13-01	95465 HORSE CRK RDG CFD 13-01 A-SPE	539,517.61	155,320.89	554.67	155,875.56	383,642.05	320,053.94
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	143,422.99
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	92,456.14
15468 MEADOWOOD PRK CFD 19-01	95468 MEADOWOOD PRK CFD 19-01 A-SPE	289,581.09	142,417.66	502.11	142,919.77	146,661.32	284,511.83
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	183,695.99
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	119,294.63
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	52,267.22	424.86	52,692.08	94,408.06	84,878.59
15473 PARK CIR MAINT CFD 19-03	95473 PARK CIR MAINT CFD 19-03 SPEC	223,619.00	30,305.01	0.00	30,305.01	193,313.99	180,189.75
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	673,050.97
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	13,926.32
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	8,875.79
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	14.03
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	6,783.27
15765 PRD 1008 CANTER 97038	97038 PRD 1008 CANTER 97038	21,995.00	3,734.04	1,592.02	5,326.06	16,668.94	3,518.54
15774 PRD 1000 ZN1010 ALPINE H	97042 PRD 1000 ALPINE HIGHLANDS ZN1	192,143.00	19,168.12	3,900.16	23,068.28	169,074.72	28,575.96
15775 PRD 1000 ZN1011 LA CUEST	97040 PRD 1011 LA CUESTA ZN1011	120,804.00	4,556.31	3,592.01	8,148.32	112,655.68	8,423.70
15776 PRD 1000 ZN1012 MILLAR 9	97041 PRD 1012 MILLAR ZN1012	104,801.00	11,026.94	7,213.69	18,240.63	86,560.37	7,754.46

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
15777 PRD 1013 SINGING TRAILS	97043 PRD 1013 SINGING TRAILS	85,160.00	5,679.89	7,515.26	13,195.15	71,964.85	9,001.91
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	6,983.64	1,305.17	8,288.81	98,700.19	10,677.39
15780 PRD 1016 EL SERENO WAY	97048 PRD 1016 EL SERENO WAY	9,000.00	0.00	0.00	0.00	9,000.00	17,461.28
15781 PRD 1017 KALBAUGH-HALEY-	97047 PRD 1017 KALBAUGH-HALEY-TOUB	82,283.00	23,606.92	14,230.48	37,837.40	44,445.60	20,060.56
15850 SURVEY MONUMENT PRESRVAT	67250 DPW SURVEY REMONUMENT FD	175,000.00	0.00	15,000.00	15,000.00	160,000.00	50,720.00
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	21,205.00	0.00	21,205.00	24,795.00	16,425.33
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	318,702.60
21000 PENSION OBLIGATION BONDS	72500 PENSION BOND OBLIG PMTS	81,495,400.00	79,453,161.15	0.00	79,453,161.15	2,042,238.85	46,165,423.58
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)	60.91
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	36,713.04	0.00	36,713.04	(36,713.04)	20,157.08
21629 SANCAL2019 EXC ERNG JST	96209 SANCAL2019 EXC ERNG JST FC RE	0.00	2,389.17	0.00	2,389.17	(2,389.17)	44.99
21633 SANCAL2020 ADMIN WATERFR	96213 SANCAL2020 ADMIN WATERFRONT R	0.00	242.50	0.00	242.50	(242.50)	242.50
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	18,027.40
21637 SANCAL2020 REV WATERFRON	96217 SANCAL2020 REV WATERFRONT REF	0.00	1,134,766.24	0.00	1,134,766.24	(1,134,766.24)	1,418,638.87
21638 SANCAL2020 ADMN CEDAR KT	96218 SANCAL2020 ADMN CEDAR KTTNR R	0.00	308.64	0.00	308.64	(308.64)	308.64
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	18,601.80
21641 SANCAL2020 REV CEDAR KTT	96221 SANCAL2020 REV CEDAR KTTNR RE	0.00	1,244,015.40	0.00	1,244,015.40	(1,244,015.40)	1,466,677.28
21651 SANCAL2021 YTC COPS BASE	96251 SANCAL2021 YTC COPS BASE RENT	0.00	2,061,536.77	0.00	2,061,536.77	(2,061,536.77)	3,147,814.42
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	195.60	0.00	195.60	(195.60)	195.60
21655 SANCAL2021 YTC COPS INV	96255 SANCAL2021 YTC COPS INV EARN	0.00	0.00	0.00	0.00	0.00	45,136.00
21656 SANCAL2021 YTC COPS EXC	96256 SANCAL2021 YTC COPS EXC EARN	0.00	0.00	0.00	0.00	0.00	89.19
21658 SANCAL 2023 CPH LAB PROJ	96258 SANCAL 2023 CPH LAB PROJECT	0.00	17,144,821.24	0.00	17,144,821.24	(17,144,821.24)	528,889.89
21659 SANCAL 2023 CPH LAB BASE	96259 SANCAL 2023 CPH LAB BASE RENT	0.00	1.17	0.00	1.17	(1.17)	845.45
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)	404.95
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)	272,282.27
21663 SANCAL 2023 CPH LAB INV	96263 SANCAL 2023 CPH LAB INV EARN	0.00	835.39	0.00	835.39	(835.39)	10.59
21666 SANCAL 2024 EDGEMOOR REF	96279 SANCAL 2024 EDGEMOOR REF BASE	0.00	6,468,459.54	0.00	6,468,459.54	(6,468,459.54)	7,134,177.02
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	478.94	0.00	478.94	(478.94)	478.94
21670 SANCAL 2024 EDGEMOOR REF	96283 SANCAL 2024 EDGEMOOR REF INV	0.00	29,602.47	0.00	29,602.47	(29,602.47)	77,797.78
21672 SANCAL 2025 COC REF ADMI	96276 SANCAL 2025 COC REF ADMIN	0.00	14.13	0.00	14.13	(14.13)	20,014.13
21673 SANCAL 2025 COC REF BASE	96285 SANCAL 2025 COC REF BASE RENT	0.00	532,411.77	0.00	532,411.77	(532,411.77)	1,876,342.13
21674 SANCAL 2025 COC REF COI	96286 SANCAL 2025 COC REF COI FUND	0.00	458,665.58	0.00	458,665.58	(458,665.58)	458,665.58
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	287,055.39
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)	642,780.63
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)	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	1,582,950.60
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	21,161.57
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)	8,024,336.67
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	28,031.26	0.00	7,604.82	7,604.82	20,426.44	
26000 CAPITAL OUTLAY FUND	7468C COFD7468 RAMONA GRASSLANDS PH	146,584.03	23,302.85	78,172.94	101,475.79	45,108.24	9,150.24
26000 CAPITAL OUTLAY FUND	7494C COFD7494 LINDO LAKE IMPROVEME	437,820.88	26,900.13	160,685.24	187,585.37	250,235.51	
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	7,696,469.38	15,831,032.49	23,527,501.87	755,240.41	7,628,691.94
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	41,075.18	14,001.34	55,076.52	237,214.12	40,113.00
26000 CAPITAL OUTLAY FUND	7526C COFD7526 PALOMAR MOUNTAIN FIR	190,602.98	150,397.20	17,233.09	167,630.29	22,972.69	127,753.53
26000 CAPITAL OUTLAY FUND	7530C COFD7530 FY17-18 PARKS PLAYGR	1,836,503.24	381,491.28	1,341,363.59	1,722,854.87	113,648.37	378,450.84
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	1,146.11
26000 CAPITAL OUTLAY FUND	7536C COFD7536 LAMAR PLAYGROUND SHA	78,904.51	0.00	7,625.21	7,625.21	71,279.30	
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	10,531,977.47	24,216,113.04	34,748,090.51	3,126,380.24	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	6,046.16
26000 CAPITAL OUTLAY FUND	7559C COFD7559 SLRRP MOOSA ACTIVE R	28,317,737.32	2,239,569.92	20,796,251.46	23,035,821.38	5,281,915.94	2,079,075.30
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	10,431.33	557,736.22	568,167.55	16,932,248.67	10,431.33
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	119,993.56	146,635.28	266,628.84	5,261.55	119,993.56
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	4,104.49	11,683.68	15,788.17	5,003.59	4,104.49
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	52,112.45	8,025.90	60,138.35	22,388.84	49,679.76
26000 CAPITAL OUTLAY FUND	7572C COFD7572 SYCAMORE CANYON TRAI	3,823,068.92	65,583.51	582,748.45	648,331.96	3,174,736.96	65,583.51
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	30,879.49	136,565.34	167,444.83	423,840.11	30,879.49
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	530,537.24	416,885.19	947,422.43	156,827.80	517,476.57
26000 CAPITAL OUTLAY FUND	7688C COFD7688 CALAVO PARK	17,751,662.23	2,580,280.13	14,525,440.90	17,105,721.03	645,941.20	2,580,280.13
26000 CAPITAL OUTLAY FUND	7706C COFD7706 JACUMBA FIRE STN 43	16,729,476.56	793,120.44	472,954.96	1,266,075.40	15,463,401.16	793,120.44
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	825,407.86	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	4,767.00	106,501.39	111,268.39	1,653.12	3,881.08
26000 CAPITAL OUTLAY FUND	7711C COFD7711 POTTS TRAILS	657,280.51	135,176.76	180,816.61	315,993.37	341,287.14	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	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	6,964.44
26000 CAPITAL OUTLAY FUND	7715C COFD7715 SWEETWATER LP TRAIL	4,014,099.73	105,002.07	641,207.31	746,209.38	3,267,890.35	105,002.07
26000 CAPITAL OUTLAY FUND	7717C COFD7717 FALLBROOK LOCAL PARK	2,045,974.99	1,426,334.89	63,027.63	1,489,362.52	556,612.47	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	138,136.00	137,090.80	275,226.80	1,092,228.47	133,503.09
26000 CAPITAL OUTLAY FUND	7739C COFD7739 SWEETWATER SUMMIT RE	318,576.46	954.90	8,764.93	9,719.83	308,856.63	730.41
26000 CAPITAL OUTLAY FUND	7788C COFD7788 HERITAGE PARK BUILDI	9,171,658.01	197,573.92	457,398.80	654,972.72	8,516,685.29	254,102.19
26000 CAPITAL OUTLAY FUND	7789C COFD7789 VALLEY CENTER PARKS	37,258.67	36,821.75	170.89	36,992.64	266.23	33,400.56
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	36,631.64
26000 CAPITAL OUTLAY FUND	7796C COFD7796 HALL OF JUSTICE	12,657,820.69	3,244,074.60	2,525,159.15	5,769,233.75	6,888,586.94	2,744,472.40
26000 CAPITAL OUTLAY FUND	7805C COFD7805 EL MONTE RIVER VALLE	6,192,252.36	14,950.56	270,350.07	285,300.63	5,906,951.73	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	99,460.19	274,268.03	373,728.22	1,507,678.84	99,460.19
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	256,006.14	732,259.73	988,265.87	7,748,867.86	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	3,766,080.55	3,923,926.24	7,690,006.79	48,434.54	3,763,658.93
26000 CAPITAL OUTLAY FUND	7849C COFD7849 LOS PENASQUITOS CYN	1,607,641.25	40,819.35	232,251.68	273,071.03	1,334,570.22	40,819.35
26000 CAPITAL OUTLAY FUND	7893C COFD7893 FOOD ACCESS INITIATI	6,864.84	0.00	180.93	180.93	6,683.91	(4,667.46)
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	71,370.49	1,098,512.38	1,169,882.87	20,308,641.96	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	347,432.68	760,197.57	1,107,630.25	842,236.01	347,432.68
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	247,031.43	105,726.95	352,758.38	399,951.36	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	53,205.75	61,833.91	115,039.66	4,288,710.65	51,410.15
26000 CAPITAL OUTLAY FUND	7968C COFD7968 SANTA MARIA CREEK GR	785,194.77	15,711.20	139,269.10	154,980.30	610,214.47	13,596.74
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	37,899.79	92,058.28	129,958.07	638,409.25	37,240.20
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	
26000 CAPITAL OUTLAY FUND	7A53C COFD7A53 JESS MARTIN CNTY PK	416,342.00	4,236.50	52,531.47	56,767.97	359,574.03	4,236.50
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	311,277.03	113,615.80	424,892.83	255,858.36	311,018.58
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	658,819.64	17,320,736.17	17,979,555.81	783,789.19	658,819.64

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26005 MAJOR MAINT CAPITAL OUTL	7686D MMCOF7686 RIDGEHAVEN SHERIFF	5,654,372.34	3,782,744.80	1,594,775.39	5,377,520.19	276,852.15	3,752,816.61
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	145,389.78	157,225.11	46,533.88	9,520.38
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	173,904.67	1,093.16	174,997.83	7,041.63	169,644.11
26005 MAJOR MAINT CAPITAL OUTL	7784D MMCOF7784 SBRC ESCALATOR AND	880,694.33	1,395.00	206,399.68	207,794.68	672,899.65	
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	8,888.12	0.00	0.00	0.00	8,888.12	
26005 MAJOR MAINT CAPITAL OUTL	7819D MMCOF7819 VALLECITOS PARK GEN	5,593.22	(6,796.52)	4,746.97	(2,047.55)	7,640.77	
26005 MAJOR MAINT CAPITAL OUTL	7823D MMCOF7823 EMRF CPC REMODEL	1,482,478.77	73,112.99	79,620.96	152,733.95	1,329,744.82	63,782.08
26005 MAJOR MAINT CAPITAL OUTL	7825D MMCOF7825 VDF RECREATION YARD	64,048.47	20,396.11	2,350.00	22,746.11	41,302.36	19,204.36
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	91,920.80	953,498.64	1,045,419.44	23,821,769.04	91,920.80
26005 MAJOR MAINT CAPITAL OUTL	7829D MMCOF7829 GBDF ROCK SALLY POR	3,682,178.85	851,813.92	2,532,930.65	3,384,744.57	297,434.28	851,813.92
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	
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	(27,209.13)	5,161.78	(22,047.35)	379,879.43	
26005 MAJOR MAINT CAPITAL OUTL	7858D MMCOF7858 EDGEMR CEIL TILES D	2,567,062.65	21,306.50	511,419.23	532,725.73	2,034,336.92	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	8,381.78
26005 MAJOR MAINT CAPITAL OUTL	7865D MMCOF7865 NORTH CENTRAL MHC W	1,522,652.98	(3,175.56)	0.00	(3,175.56)	1,525,828.52	
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	
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	646,299.82	99,524.97	745,824.79	109,645.17	641,930.74
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	83,733.15	640,728.32	724,461.47	152,541.97	83,733.15
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	27,822.46	12,834.79	40,657.25	72,375.07	27,822.46
26005 MAJOR MAINT CAPITAL OUTL	7900D MMCOF7900 SD FIRE ARMS TRNING	138,120.58	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	4,895.41	4,895.41	60,654.25	
26005 MAJOR MAINT CAPITAL OUTL	7916D MMCOF7916 HHS VOASW BEHAVIORA	21,353,242.03	10,196,039.34	9,086,044.76	19,282,084.10	2,071,157.93	10,174,638.32
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	62,233.24	258,154.34	320,387.58	50,745.31	45,977.36
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	91,231.64	671,769.86	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	564,001.05
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	476.70
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	476.70
26005 MAJOR MAINT CAPITAL OUTL	7931D MMCOF7931 CAC WATERFRONT PARK	275,180.00	37,339.13	226,741.76	264,080.89	11,099.11	19,825.94
26005 MAJOR MAINT CAPITAL OUTL	7937D MMCOF7937 4S RANCH LIB HVAC R	485,196.12	34,715.02	304,613.14	339,328.16	145,867.96	34,517.81
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	3,252.90

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	850,940.63	787,512.59	1,638,453.22	133,512.05	850,940.63
26005 MAJOR MAINT CAPITAL OUTL	7944D MMCOF7944 CACTUS PARK RESTROO	2,120,253.49	340,426.99	830,895.24	1,171,322.23	948,931.26	340,426.99
26005 MAJOR MAINT CAPITAL OUTL	7946D MMCOF7946 STELZER PARK TRAIL	13,503.05	0.00	2,220.00	2,220.00	11,283.05	
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	240,000.00	2,267.58	233,193.63	235,461.21	4,538.79	1,790.88
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	86,050.70	134,138.85	220,189.55	84,763.64	85,335.65
26005 MAJOR MAINT CAPITAL OUTL	7952D MMCOF7952 DEERHORN FS 37 STO	302,673.08	86,765.76	200,399.34	287,165.10	15,507.98	85,812.36
26005 MAJOR MAINT CAPITAL OUTL	7953D MMCOF7953 LAKE MORENA FS 42 E	309,562.88	86,289.05	218,059.56	304,348.61	5,214.27	85,335.65
26005 MAJOR MAINT CAPITAL OUTL	7954D MMCOF7954 INTERMOUNTAIN FS 85	59,437.59	7,885.66	12,188.34	20,054.00	39,383.59	5,720.50
26005 MAJOR MAINT CAPITAL OUTL	7955D MMCOF7955 RANCHITA FS 58 EXT	304,458.46	86,527.40	184,695.25	271,222.65	33,235.81	85,574.00
26005 MAJOR MAINT CAPITAL OUTL	7959D MMCOF7959 EMJDF IBR DELIVERY	530,878.61	294,684.66	28,486.59	323,171.25	207,707.36	289,917.58
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
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	674,603.40	138,587.85	813,191.25	198,026.51	674,603.40
26005 MAJOR MAINT CAPITAL OUTL	7979D MMCOF7979 SAN MARCOS OFFICES	239,088.70	20,505.32	162,394.45	182,899.77	56,188.93	13,354.71
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	85,812.35	300,273.99	386,086.34	11,205.26	84,858.95
26005 MAJOR MAINT CAPITAL OUTL	7987D MMCOF7987 POLINSKY REPAIRS PH	4,186,265.89	54,486.81	3,565,412.23	3,619,899.04	566,366.85	35,166.86
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	87,370.89	14,813.07	102,183.96	94,803.68	87,370.89
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	34,191.83	461,718.33	495,910.16	331,180.91	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	494,879.45	0.00	52,716.35	52,716.35	442,263.10	
26005 MAJOR MAINT CAPITAL OUTL	7A03D MMCOF7A03 VISTA LIBRARY SERVI	77,814.10	715.05	74,198.30	74,913.35	2,900.75	715.05
26005 MAJOR MAINT CAPITAL OUTL	7A04D MMCOF7A04 SWTWTR REG PARK ELE	534,673.30	224,792.47	240,458.55	465,251.02	69,422.28	224,792.47
26005 MAJOR MAINT CAPITAL OUTL	7A11D MMCOF7A11 DOS PICOS CAMPGROUN	565,568.34	393,076.96	135,088.85	528,165.81	37,402.53	20,081.80
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	13,370.99
26005 MAJOR MAINT CAPITAL OUTL	7A14D MMCOF7A14 WILLIAM HEISE PARK	196,987.64	0.00	0.00	0.00	196,987.64	
26005 MAJOR MAINT CAPITAL OUTL	7A15D MMCOF7A15 POTRERO PARK RESTRO	434,218.83	660.94	52,930.40	53,591.34	380,627.49	184.24
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	1,663.07	473,364.28	10,289.97	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	10,000.00
26005 MAJOR MAINT CAPITAL OUTL	7A27D MMCOF7A27 DPR ADA ACCESSIBILI	1,000,000.00	0.00	0.00	0.00	1,000,000.00	
26005 MAJOR MAINT CAPITAL OUTL	7A29D MMCOF7A29 SHELTER VALLEY FS 6	293,072.86	102,690.44	183,749.37	286,439.81	6,633.05	101,737.04
26005 MAJOR MAINT CAPITAL OUTL	7A30D MMCOF7A30 EMJDF IMPROVEMENTS	5,009,169.88	479,163.10	968,007.48	1,447,170.58	3,561,999.30	479,163.10
26005 MAJOR MAINT CAPITAL OUTL	7A31D MMCOF7A31 FALLBROOK SUBSTATIO	727,084.69	266,047.47	12,379.40	278,426.87	448,657.82	264,379.00
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	104,882.68
26005 MAJOR MAINT CAPITAL OUTL	7A34D MMCOF7A34 SDCJ ADA UPGRADE PH	4,500,000.00	178,059.84	2,886,057.84	3,064,117.68	1,435,882.32	165,903.78
26005 MAJOR MAINT CAPITAL OUTL	7A35D MMCOF7A35 VALLEY CENTER SUBST	28,932.01	14,042.47	6,686.68	20,729.15	8,202.86	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	5,601.30	2,400.25	8,001.55	59,750.00	2,621.87
26005 MAJOR MAINT CAPITAL OUTL	7A39D MMCOF7A39 COC 5580 HVAC EQUIP	985,440.36	10,964.32	89,476.04	100,440.36	885,000.00	8,580.77
26005 MAJOR MAINT CAPITAL OUTL	7A40D MMCOF7A40 LCDRF ADA UPGRADE	10,372,710.71	376,599.12	412,909.62	789,508.74	9,583,201.97	284,891.08
26005 MAJOR MAINT CAPITAL OUTL	7A41D MMCOF7A41 SDCPH PHARMACY RELO	1,814,576.97	29,975.55	195,081.65	225,057.20	1,589,519.77	27,353.65
26005 MAJOR MAINT CAPITAL OUTL	7A42D MMCOF7A42 EAST COUNTY REG CTR	523,135.73	50,306.29	3,310.87	53,617.16	469,518.57	49,352.87

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
26005 MAJOR MAINT CAPITAL OUTL	7A43D MMCOF7A43 EMJDF UPGRADE CCTV	2,196,160.65	1,294,794.39	471,903.01	1,766,697.40	429,463.25	1,294,794.39
26005 MAJOR MAINT CAPITAL OUTL	7A45D MMCOF7A45 TROY SLEEPING CABIN	10,062,500.74	177,402.00	9,631,455.47	9,808,857.47	253,643.27	166,313.42
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	66,534.02
26005 MAJOR MAINT CAPITAL OUTL	7A47D MMCOF7A47 EAST COUNTY REGIONA	473,374.91	47,763.03	33,253.14	81,016.17	392,358.74	47,286.32
26005 MAJOR MAINT CAPITAL OUTL	7A48D MMCOF7A48 NORTH COUNTY ANIMAL	770,467.22	323,777.97	392,977.49	716,755.46	53,711.76	323,777.97
26005 MAJOR MAINT CAPITAL OUTL	7A50D MMCOF7A50 REPLACE HVAC UNITS	1,497,503.09	98,798.86	655,658.93	754,457.79	743,045.30	93,314.36
26005 MAJOR MAINT CAPITAL OUTL	7A51D MMCOF7A51 HOJ PARKING LOT GAT	337,251.19	267,900.03	37,933.15	305,833.18	31,418.01	261,044.40
26005 MAJOR MAINT CAPITAL OUTL	7A58D MMCOF7A58 RANCHO SD LIBRARY E	100,000.00	7,150.51	21,451.49	28,602.00	71,398.00	5,958.76
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	29,170.61	161,623.62	190,794.23	309,205.77	9,895.45
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	0.00	187,006.38	187,006.38	12,993.62	
26015 CAPITAL MSCP ACQUISITION	7312M KA9500 MULTI-SPECIES CNSRVTN	16,989,050.39	336,819.71	445,423.72	782,243.43	16,206,806.96	323,681.86
26025 COUNTY HEALTH COMPLEX	7529H COHC7529 SOUTHEAST SAN DIEGO	2,920,168.32	287,825.70	913,512.34	1,201,338.04	1,718,830.28	241,028.32
26025 COUNTY HEALTH COMPLEX	7750H COHC7750 TRI CITY HEALTH DIST	1,468,538.62	841,711.86	72,150.05	913,861.91	554,676.71	839,703.73
26025 COUNTY HEALTH COMPLEX	7798H COHC7798 CENTRAL REGION COMMU	7,189,811.67	40,702.84	426,214.58	466,917.42	6,722,894.25	39,678.47
26025 COUNTY HEALTH COMPLEX	7799H COHC7799 EDGEMOOR PSYCHIATRIC	22,735,846.69	1,785,433.31	19,654,954.45	21,440,387.76	1,295,458.93	1,669,557.40
26025 COUNTY HEALTH COMPLEX	7843H COHC7843 EAST REGION CSU AND	13,676,049.06	7,564,146.88	4,542,924.03	12,107,070.91	1,568,978.15	2,011,177.98
26025 COUNTY HEALTH COMPLEX	7844H COHC7844 COUNTY PUBLIC HEALTH	16,418,595.44	7,703,822.38	3,986,137.89	11,689,960.27	4,728,635.17	6,397,319.21
26025 COUNTY HEALTH COMPLEX	7920H COHC7920 SAN DIEGO COUNTY PSY	28,496,006.37	364,597.64	940,570.20	1,305,167.84	27,190,838.53	129,193.95
26025 COUNTY HEALTH COMPLEX	7921H COHC7921 E REGION COMMUNITY B	863,436.89	0.00	42,607.70	42,607.70	820,829.19	
26025 COUNTY HEALTH COMPLEX	7A55H COHC7A55 CHILDRENS CRISIS RES	10,328,856.00	199,602.22	571,417.72	771,019.94	9,557,836.06	
26050 JUSTICE FACILITY CONST	7497J JFCF7497 REGIONAL COMMUNICATI	3,288,361.40	19,958.63	790,053.60	810,012.43	2,478,348.97	19,958.63
26050 JUSTICE FACILITY CONST	7521J JFCF7521 SAN DIEGO JUVENILE J	1,033,143.74	511,479.78	110,476.99	621,956.77	411,186.97	511,479.78
26050 JUSTICE FACILITY CONST	7971J JFCF7971 RAMONA SHERIFF STATI	9,606,116.84	1,594,704.62	2,664,480.46	4,259,185.30	5,346,931.54	1,594,704.62
26050 JUSTICE FACILITY CONST	7972J JFCF7972 VISTA DETENTION FACI	1,233,245.66	213,105.37	455,130.27	668,235.64	565,010.02	211,390.07
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	79,902.91	69,643.09	149,546.00	1,483,584.13	61,863.30
26050 JUSTICE FACILITY CONST	7A56J JFCF7A56 PROB YOUTH LESS REST	700,000.00	106.03	49,893.97	50,000.00	650,000.00	106.03
26075 LIBRARY PROJ CAPITAL OUT	7505L COLIB7505 CASA DE ORO LIBRARY	16,085,939.52	8,884,083.19	5,956,512.58	14,840,595.77	1,245,343.75	8,879,376.36
26075 LIBRARY PROJ CAPITAL OUT	7509L COLIB7509 4S RANCH LIBRARY EX	3,765,183.12	7,665.71	1,296,525.26	1,304,190.97	2,460,992.15	7,665.71
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	4,089.34	199,753.89	203,843.23	51,864.08	4,089.34
26125 EDGEMOOR DEVELOPMENT	75800 EDGEMOOR DEVELOPMENT FUND	7,270,005.00	97,277.00	119,049.61	216,326.61	7,053,678.39	5,507,068.55
28075 CSAF USDRIP	96530 CSAF USDRIP	550,000.00	550,000.00	1,250.00	551,250.00	(1,250.00)	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	216,887.17
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	18,619,611.33	4,676,497.35	4,602,352.10	9,278,849.45	9,340,761.88	1,801,749.39
30050 AIRPORT ENTERPRISE	76351 GILLESPIE FIELD AIRPORT	7,153,133.79	2,675,390.18	727,502.64	3,402,892.82	3,750,240.97	6,243,084.80
30050 AIRPORT ENTERPRISE	76352 PALOMAR AIRPORT	9,572,369.98	3,376,613.80	4,156,014.31	7,532,628.11	2,039,741.87	3,023,652.73
30050 AIRPORT ENTERPRISE	76353 RAMONA AIRPORT	1,985,900.12	470,714.37	756,054.63	1,226,769.00	759,131.12	278,469.23
30050 AIRPORT ENTERPRISE	76354 BORREGO VALLEY AIRPORT	1,783,269.17	310,495.50	184,355.28	494,850.78	1,288,418.39	95,689.91
30050 AIRPORT ENTERPRISE	76355 AGUA CALIENTE AIRPORT	3,305.61	29,135.19	775.00	29,910.19	(26,604.58)	
30050 AIRPORT ENTERPRISE	76356 FALLBROOK AIRPORT	723,427.61	145,715.35	251,868.80	397,584.15	325,843.46	461,562.34
30050 AIRPORT ENTERPRISE	76357 JACUMBA AIRSTRIP	136,467.27	36,838.12	23,158.47	59,996.59	76,470.68	12,163.87
30050 AIRPORT ENTERPRISE	76358 OCOTILLO AIRSTRIP	54,671.45	13,136.96	12,249.45	25,386.41	29,485.04	10,000.00

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
30100 LIQUID WASTE ENTERPRISE	76900 OPERATIONS AND MAINTENANCE	5,773,799.97	2,428,659.12	170,224.51	2,598,883.63	3,174,916.34	2,862,731.38
30100 LIQUID WASTE ENTERPRISE	76905 ENGINEERING AND ADMIN	5,080,659.73	2,729,855.31	63,990.30	2,793,845.61	2,286,814.12	2,062,835.28
30425 CMWSMD-ZONE B (CAMPO HIL	97290 CAMPO HILLS WATER	1,140,813.00	392,924.00	201,339.68	594,263.68	546,549.32	654,754.91
30427 CMWSMD-ZONE A (RANCHO DE	97297 RANCHO DEL CAMPO WATER	2,430,937.50	701,818.94	413,473.48	1,115,292.42	1,315,645.08	318,195.45
30429 LIVE OAK SPRNGS WTR SYS	97298 LIVE OAK SPRINGS WTR SYS CSA	3,461,708.87	155,382.97	535,677.41	691,060.38	2,770,648.49	173,688.65
31500 SAN DIEGO COUNTY SANITAT	97165 SAN DIEGO COUNTY SANITATION D	91,588,638.71	18,145,978.91	25,526,075.16	43,672,054.07	47,916,584.64	22,510,602.15
31550 SHF JAIL STORES COMMISSA	96400 SHF JAIL STORES COMMISSARY EN	8,856,936.31	3,732,427.37	228,993.99	3,961,421.36	4,895,514.95	4,424,419.08
35500 INFORMATION TECHNOLOGY I	78550 CHIEF INFO TECH OFFICER	233,502,257.19	102,078,231.22	129,206,871.41	231,285,102.63	2,217,154.56	102,756,385.57
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	3,538,146.17	893,830.67	4,431,976.84	7,111,807.71	3,328,810.93
35550 DPW ISF EQUIP ACQ ROAD F	97079 DPW ISF-EQUIP ACQ-ROAD FD	23,400,979.13	1,967,050.66	13,278,556.40	15,245,607.06	8,155,372.07	2,327,903.95
35575 DPW ISF EQUIP ACQ INACTI	97081 DPW-ISF-INACTIVE WST(G/F)	513,808.12	14,908.09	354,304.60	369,212.69	144,595.43	41,197.98
35625 DPW ISF EQUIP ACQ AIRPOR	97085 DPW ISF-EQUIP ACQ-AIRPORT	1,058,000.00	46,336.08	162,488.49	208,824.57	849,175.43	82,062.70
35650 DPW ISF EQUIP ACQ GEN FN	97087 DPW ISF-EQUIP ACQ-GEN FND	252,500.00	9,350.80	182,200.85	191,551.65	60,948.35	16,589.88
35675 DPW ISF EQUIP ACQ LIQ WS	97089 DPW ISF-EQUIP ACQ-LIQ WST	5,430,266.00	304,869.79	2,076,073.67	2,380,943.46	3,049,322.54	947,563.47
35800 PURCHASING ISF	81640 DEPARTMENT ADMINISTRATION - D	1,746,373.00	1,001,401.48	0.00	1,001,401.48	744,971.52	106,455.23
35800 PURCHASING ISF	81645 PURCHASING	18,661,437.85	9,974,741.17	866,612.92	10,841,354.09	7,820,083.76	7,793,117.53
35800 PURCHASING ISF	81670 RECORDS MGT	2,532,583.00	1,112,165.54	0.00	1,112,165.54	1,420,417.46	
36000 EMPLOYEE BENEFITS	82400 WORKERS COMPENSATION	63,400,684.00	28,216,942.25	0.00	28,216,942.25	35,183,741.75	36,678,480.35
36000 EMPLOYEE BENEFITS	82405 UNEMPLOYMENT INSURANCE	2,950,060.00	1,299,880.83	0.00	1,299,880.83	1,650,179.17	1,660,377.54
36025 INSURANCE ISF	82500 INSURANCE ISF	14,958,934.00	1,019,496.24	81,193.00	1,100,689.24	13,858,244.76	7,905,946.53
36050 PUBLIC LIABILTY INSURANC	82950 PUBLIC LIABILITY ISF	86,999,080.00	53,645,430.99	761.50	53,646,192.49	33,352,887.51	65,513,851.50
37000 FLEET SERVICES ISF OPER	83500 ADMINISTRATION	1,904,247.00	1,956,036.39	11,588.86	1,967,625.25	(63,378.25)	100,401.67
37000 FLEET SERVICES ISF OPER	83505 MAINTENANCE	10,300,441.49	4,531,852.75	195,644.75	4,727,497.50	5,572,943.99	6,012,509.47
37000 FLEET SERVICES ISF OPER	83510 FLEET ISF-POOLED VEHICLES	91,890.00	38,681.85	0.00	38,681.85	53,208.15	25,762.38
37000 FLEET SERVICES ISF OPER	83520 FLEET MOBILE MAINTENANCE	1,526,988.00	330,399.57	2,573.18	332,972.75	1,194,015.25	
37025 FLEET ISF EQUIP ACQ GENL	84100 FLEET ISF - ASSET MANAGE	2,605,264.00	1,695,491.84	7,505.32	1,702,997.16	902,266.84	1,329,934.86
37025 FLEET ISF EQUIP ACQ GENL	84105 FLEET ISF-VEHICLE ACQ	66,436,321.82	10,841,109.78	25,586,761.79	36,427,871.57	30,008,450.25	10,878,439.39
37050 FLEET ISF MAT SUPP INV	84650 FLEET ISF - FUEL ADMIN	18,163,653.00	6,762,315.37	1,578,128.57	8,340,443.94	9,823,209.06	6,719,592.23
37050 FLEET ISF MAT SUPP INV	84655 FLEET ISF-PARTS	14,570,843.19	5,139,368.73	2,504,543.68	7,643,912.41	6,926,930.78	5,845,348.88
37075 FLEET ISF ACCIDENT REPAI	85200 FLEET ISF-ACCIDNT RPR ICP	2,235,802.00	681,049.04	0.00	681,049.04	1,554,752.96	787,518.22
37600 FACILITIES MGMT INT SVC	87450 DGS ADMINISTRATION	9,772,368.95	4,376,559.69	287,099.49	4,663,659.18	5,108,709.77	
37600 FACILITIES MGMT INT SVC	87455 INFORMATION SERVICES	0.00	643.64	0.00	643.64	(643.64)	
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	13,565,189.20	7,413,107.93	1,174,334.72	8,587,442.65	4,977,746.55	14,719,688.91
37600 FACILITIES MGMT INT SVC	87490 ENGINEERING-ICP	9,521,028.00	4,699,942.46	0.00	4,699,942.46	4,821,085.54	9,209,418.16
37600 FACILITIES MGMT INT SVC	87520 HEAT VENT AIR COND-CSG	1,473,653.00	599,753.75	0.00	599,753.75	873,899.25	26,332.42
37600 FACILITIES MGMT INT SVC	87525 HEAT VENT AIR COND-ICP	488,736.00	235,263.83	0.00	235,263.83	253,472.17	293,009.17
37600 FACILITIES MGMT INT SVC	87560 CARPENTRY-ICP	329,200.00	165,298.92	0.00	165,298.92	163,901.08	126,203.60
37600 FACILITIES MGMT INT SVC	87590 ELECTCN/ELECTNC SEC-CSG	6,761,131.84	3,250,834.84	521,524.18	3,772,359.02	2,988,772.82	1,277,847.41
37600 FACILITIES MGMT INT SVC	87595 ELECTRICIANS-ICP	756,888.00	219,039.52	0.00	219,039.52	537,848.48	231,010.31
37600 FACILITIES MGMT INT SVC	87635 MASONRY - ICP	303,992.00	173,830.02	0.00	173,830.02	130,161.98	178,020.36
37600 FACILITIES MGMT INT SVC	87665 PAINTING - CSG	526,404.97	86,679.51	64,574.15	151,253.66	375,151.31	135,955.81
37600 FACILITIES MGMT INT SVC	87670 PAINTING - ICP	1,273,981.00	724,894.54	0.00	724,894.54	549,086.46	323,395.00
37600 FACILITIES MGMT INT SVC	87700 PLUMBING/WELD - CSG	1,522,000.71	647,007.25	135,524.11	782,531.36	739,469.35	210,572.79
37600 FACILITIES MGMT INT SVC	87705 PLUMBING/WELD - ICP	949,265.00	546,865.72	0.00	546,865.72	402,399.28	598,446.81
37600 FACILITIES MGMT INT SVC	87780 MAINTENANCE	0.00	0.00	0.00	0.00	0.00	1,668.52
37600 FACILITIES MGMT INT SVC	87790 ADMINISTRATION	15,757,361.37	7,091,246.84	2,549,921.61	9,641,168.45	6,116,192.92	33,155.15
37600 FACILITIES MGMT INT SVC	87810 COC PROPERTY	1,290,318.61	324,088.64	132,034.89	456,123.53	834,195.08	696,886.76
37600 FACILITIES MGMT INT SVC	87815 CAC PROPERTY	286,590.00	149,097.64	28,860.19	177,957.83	108,632.17	187,357.94
37600 FACILITIES MGMT INT SVC	87875 UTILITIES ICP	54,859,636.55	2,433,339.31	3,725,146.79	6,158,486.10	48,701,150.45	22,153,770.07
37600 FACILITIES MGMT INT SVC	87880 GAS AND ELECTRICITY	0.00	19,106,115.33	0.00	19,106,115.33	(19,106,115.33)	

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
37600 FACILITIES MGMT INT SVC	87885 SEWER AND WATER	0.00	4,805,885.82	0.00	4,805,885.82	(4,805,885.82)	
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	1,082,593.05	0.00	1,082,593.05	647,964.95	
37600 FACILITIES MGMT INT SVC	87905 PROPERTY MANAGEMENT	8,765,396.92	2,840,845.66	798,699.72	3,639,545.38	5,125,851.54	3,981,543.61
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	3,486.99	0.00	3,486.99	(3,486.99)	4,611.60
37600 FACILITIES MGMT INT SVC	87940 PROJECT MGMT DIV ADMIN	3,021,944.03	1,116,913.88	47,324.79	1,164,238.67	1,857,705.36	9,118.62
37600 FACILITIES MGMT INT SVC	87945 GENERAL PROJECTS	6,023,647.50	2,683,805.26	744.22	2,684,549.48	3,339,098.02	4,539,098.93
37600 FACILITIES MGMT INT SVC	87989 FAC MGT MAIL OPERATIONS	9,925,739.42	5,463,189.20	140,780.80	5,603,970.00	4,321,769.42	5,333,331.60
37600 FACILITIES MGMT INT SVC	88003 FIRE SAFETY	0.00	34,664.53	0.00	34,664.53	(34,664.53)	
37600 FACILITIES MGMT INT SVC	88018 CONTRACTS ADMINISTRATION	2,780,965.00	923,006.00	10,264.32	933,270.32	1,847,694.68	
37600 FACILITIES MGMT INT SVC	88019 SERVICE CONTRACTS	31,135,073.32	17,180,543.18	17,497,839.58	34,678,382.76	(3,543,309.44)	44,905,955.91
37600 FACILITIES MGMT INT SVC	88020 MAINTENANCE CONTRACTS	8,735,939.56	4,833,639.78	3,619,628.66	8,453,268.44	282,671.12	
37600 FACILITIES MGMT INT SVC	88022 PREVENTIVE MAINTENANCE CONTRA	45,302,151.67	18,578,361.38	21,877,929.18	40,456,290.56	4,845,861.11	
37600 FACILITIES MGMT INT SVC	88023 HVAC CONTROLS CONTRACTS	6,262,600.89	1,859,857.11	4,257,659.61	6,117,516.72	145,084.17	
37600 FACILITIES MGMT INT SVC	88050 FACILITIES PLANNING	5,129,810.84	1,160,024.54	476,919.23	1,636,943.77	3,492,867.07	1,491,215.89
37650 MAJOR MAINTENANCE INT SV	89960 MM EXPANSION PROGRAM	24,463,387.35	5,545,176.71	2,870,168.66	8,415,345.37	16,048,041.98	5,401,236.11
37650 MAJOR MAINTENANCE INT SV	89965 MAJOR MAINTENANCE PROJECTS	47,098,815.47	4,594,524.49	6,088,354.72	10,682,879.21	36,415,936.26	4,159,531.98
41600 RET SAL BENEFITS AP CNTY	90500 RETIREMENT BOARD	0.00	5,631.08	0.00	5,631.08	(5,631.08)	
41600 RET SAL BENEFITS AP CNTY	90505 RETIREMENT ADMINISTRATION	0.00	1,410,409.06	0.00	1,410,409.06	(1,410,409.06)	
41600 RET SAL BENEFITS AP CNTY	90506 RETIREMENT INTERNAL AUDIT	0.00	176,598.91	0.00	176,598.91	(176,598.91)	
41600 RET SAL BENEFITS AP CNTY	90510 RETIREMENT INVESTMENTS	0.00	795,791.19	0.00	795,791.19	(795,791.19)	
41600 RET SAL BENEFITS AP CNTY	90517 RETIREMENT LEGAL	0.00	913,529.17	0.00	913,529.17	(913,529.17)	
41600 RET SAL BENEFITS AP CNTY	90520 RETIREMENT MEMBER SERVICES CO	0.00	536,325.00	0.00	536,325.00	(536,325.00)	
41600 RET SAL BENEFITS AP CNTY	90525 RETIREMENT DISABILITY	0.00	219,308.86	0.00	219,308.86	(219,308.86)	
41600 RET SAL BENEFITS AP CNTY	90530 RETIREMENT MEMBER BENEFITS	0.00	3,463,477.88	0.00	3,463,477.88	(3,463,477.88)	
41600 RET SAL BENEFITS AP CNTY	90535 RETIREMENT FINANCE AND ACCOUN	0.00	612,703.60	0.00	612,703.60	(612,703.60)	7,997,291.28
41600 RET SAL BENEFITS AP CNTY	90540 RETIREMENT INFORMATION TECHNO	0.00	370,829.84	0.00	370,829.84	(370,829.84)	
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	1,468,388.80	41,974.71	1,510,363.51	1,654,376.45	2,197,727.38
44605 LAW LIBRARY	91110 LAW LIBRARY-MAIN BRANCH	0.00	1,792,144.33	0.00	1,792,144.33	(1,792,144.33)	2,543,374.48
44625 SAN DIEGUITO RIVER VALLE	91160 SDRVJPA-OPERATING	1,908,723.00	1,245,258.71	0.00	1,245,258.71	663,464.29	1,661,229.14
44634 SDRVJPA COAST FUND	91165 SDRVJPA COAST	362,559.00	182,708.55	0.00	182,708.55	179,850.45	275,845.75
44655 SAN DIEGUITO CAP PROJ	96609 SDRVJPA-CAPITAL PROJECT	0.00	343,539.45	0.00	343,539.45	(343,539.45)	343,451.32
44656 SAN DIEGUITO RESERVE FUN	96610 SAN DIEGUITO RESERVE	6,500.00	0.00	0.00	0.00	6,500.00	6,190.43
44660 SO CA INTRGOV TRN AND DE	96611 SO CAL INTER GOV TRAIN CT	6,631,000.00	3,245,505.61	0.00	3,245,505.61	3,385,494.39	2,514,041.35
44670 SD GEOGRAPHIC INFO SANGI	91170 SD GEOGRAPHIC INFORMATION SOU	1,897,992.00	1,088,618.79	0.00	1,088,618.79	809,373.21	1,229,602.14
47280 PENALTY ASSESSMENT	63405 PENALTY ASSESSMENT	3,128,950.00	1,564,475.00	0.00	1,564,475.00	1,564,475.00	1,490,928.32
47285 CRIMINAL JUSTICE FAC CON	63410 CRIMINAL JUSTICE FAC CONSTRUC	5,588,878.04	511,585.81	1,721,557.93	2,233,143.74	3,355,734.30	482,002.54
47290 COURTHOUSE CONSTRUCTION	63415 COURTHOUSE CONSTRUCTION	747,260.35	747,260.35	0.00	747,260.35	0.00	325,565.49
47350 TRIAL COURT OPERATIONS F	91818 COURT POB PAYMENTS	0.00	1,787,792.17	0.00	1,787,792.17	(1,787,792.17)	1,921,237.99
48001 PALOMAR POMERADO HEALTH	96666 PALOMAR POM HEALTH ELEC 2004	0.00	0.00	0.00	0.00	0.00	26,889,442.60
48003 GROSSMONT HEALTHCARE ELE	96663 GROSSMONT HEALTHCARE ELEC 200	0.00	0.00	0.00	0.00	0.00	11,423,463.47
49000 PCD AQIP TRUST AB423	95035 APC AIR QUAL IMPROV TRUST AB4	12,175,384.64	2,010,582.62	430,044.64	2,440,627.26	9,734,757.38	4,875,424.62
49010 AIR QUALITY MOYER FUND A	95036 AIR QUALITY MOYER PROGRAM AB4	32,510,929.75	1,717,327.00	9,445,910.39	11,163,237.39	21,347,692.36	2,200,335.77
49015 AIR QL CLEAN CAR 4 ALL A	95042 AIR QUALITY CLEAN CARS 4 ALL	20,900,080.24	2,536,448.47	9,688,535.55	12,224,984.02	8,675,096.22	2,649,596.58
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	8,642,556.95	28,079,187.02	36,721,743.97	17,495,933.39	7,084,695.68
49035 AB617 IMPLEMENTATION AB4	95043 AB617 IMPLEMENTATION AB423	5,072,625.49	1,967,134.84	739,375.02	2,706,509.86	2,366,115.63	2,301,410.67
49040 AIR QUALITY GMERP FUND A	95039 AIR QL PROPOSITION 1B GMERP 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	92400 APC SUPPORT SERVICES AB423	2,855,017.96	(1,727,641.54)	253,039.03	(1,474,602.51)	4,329,620.47	1,209,074.09

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
49050 PCD OPERATION FUND AB423	92405 APC ADMINISTRATION AB423	3,722,017.89	2,216,716.67	248,041.39	2,464,758.06	1,257,259.83	2,642,482.30
49050 PCD OPERATION FUND AB423	92412 MOBILE INCENTIVES AB423	18,603,443.04	2,236,016.30	24,620.28	2,260,636.58	16,342,806.46	1,412,549.22
49050 PCD OPERATION FUND AB423	92413 OFFICE OF ENVIRONMENTAL JUSTI	2,423,553.91	1,492,622.69	78,561.91	1,571,184.60	852,369.31	1,022,501.50
49050 PCD OPERATION FUND AB423	92425 ENGINEERING AB423	6,452,368.69	4,102,884.60	0.00	4,102,884.60	2,349,484.09	3,676,164.15
49050 PCD OPERATION FUND AB423	92430 MONITORING AB423	11,375,255.30	6,518,626.53	361,607.17	6,880,233.70	4,495,021.60	2,604,125.48
49050 PCD OPERATION FUND AB423	92431 SOURCE TESTING AB423	1,982,369.31	1,123,764.86	58,992.63	1,182,757.49	799,611.82	958,214.20
49050 PCD OPERATION FUND AB423	92435 COMPLIANCE AB423	10,353,349.18	6,799,750.49	10,888.70	6,810,639.19	3,542,709.99	4,949,741.71
49050 PCD OPERATION FUND AB423	92445 RULE DEVELOPMENT AB423	4,013.07	(453,635.69)	6,831.26	(446,804.43)	450,817.50	
49050 PCD OPERATION FUND AB423	92450 HEARING BOARD AB423	12,700.00	8,216.37	1,000.00	9,216.37	3,483.63	
49050 PCD OPERATION FUND AB423	92451 GOVERNING BOARD AB423	2,562.50	(132,255.58)	6,453.80	(125,801.78)	128,364.28	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	3,908,453.50	2,791,752.50	6,700,206.00	0.00	3,909,933.01
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	11,876,522.66	82,216,831.39	94,093,354.05	(94,093,354.05)	6,098,280.10
49211 HAZMAT RESPONSE PROGRAM	96779 HAZMAT RESPONSE PROGRAM	3,190,774.00	1,307,601.85	766,322.48	2,073,924.33	1,116,849.67	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	12,310,467.92	19,464,312.67	31,774,780.59	6,200,225.33	9,039,815.38
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)	1,398,370.34
53302 063_DS CARLSBAD USD 2017	97566 CARLSBAD USD 2017 REF B	0.00	2,760,500.00	0.00	2,760,500.00	(2,760,500.00)	2,042,039.42
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	4,560,650.00	0.00	4,560,650.00	(4,560,650.00)	3,045,598.32
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	1,852,050.00	0.00	1,852,050.00	(1,852,050.00)	1,125,123.89
53309 063_DS CARLSBAD UNIF2006	97440 CARLSBAD UNIF 2006 ELEC 2011D	0.00	1,993,791.67	0.00	1,993,791.67	(1,993,791.67)	1,475,019.80
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	684,009.38	0.00	684,009.38	(684,009.38)	804,661.71
53314 064_DS OCEANSIDE ELEC 20	97419 OCEANSIDE ELEC 2008B	0.00	0.00	0.00	0.00	0.00	1,170.35
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)	2,770,635.97
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	97348 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)	8,389,919.38
53331 050_DS SAN DIEGO UNIFIED	97451 SAN DIEGO UNIFIED 2012 REF R-	0.00	0.00	0.00	0.00	0.00	(574.40)
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)	7,893,611.06
53333 050_DS SAN DIEGO UNIFIED	97423 SAN DIEGO UNIFIED PROP S 2010	0.00	0.00	0.00	0.00	0.00	(296.22)
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)	14,019,719.50
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)	4,234,369.02
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)	21,249,436.92
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)	1,216,955.88
53347 050_DS SAN DIEGO UNIF 20	97382 SAN DIEGO UNIF 2006 G1 REF	0.00	2,890,387.50	0.00	2,890,387.50	(2,890,387.50)	1,580,598.60
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	467.24
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)	3,080,432.14
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)	823,531.55
53364 050_DS SAN DIEGO UNIFIED	97452 SAN DIEGO UNIFIED 2012 REF R-	0.00	0.00	0.00	0.00	0.00	(248.37)

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	9,234,418.82
53372 051_DS VISTA UNIFIED DS	97374 VISTA UNIFIED DS 2003B	0.00	0.00	0.00	0.00	0.00	141.67
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	2,394,500.00	0.00	2,394,500.00	(2,394,500.00)	1,495,359.60
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	1,468,675.00	0.00	1,468,675.00	(1,468,675.00)	231,586.69
53380 064_DS OCEANSIDE UNIFIED	97456 OCEANSIDE UNIFIED 2008C	0.00	0.00	0.00	0.00	0.00	(303.99)
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	97458 OCEANSIDE UNIF 2014 REF BONDS	0.00	0.00	0.00	0.00	0.00	92,649.25
53383 064_DS OCEANSIDE UNIF 20	97510 OCEANSIDE UNIF 2015 REF	0.00	950,875.00	0.00	950,875.00	(950,875.00)	317,563.43
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)	8,036.25
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)	169,387.43
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	745,843.75	0.00	745,843.75	(745,843.75)	468,128.30
53389 065_DS SAN MARCOS USD 20	97563 SAN MARCOS USD 2017 REF	0.00	1,957,900.00	0.00	1,957,900.00	(1,957,900.00)	1,279,949.92
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)	341,667.52
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)	300,362.35
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)	4,883,156.51
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)	2,990,149.31
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)	1,266,566.34
53404 050_DS SAN DIEGO UNIF 20	97515 SAN DIEGO UNIF 2008 ELEC 2016	0.00	0.00	0.00	0.00	0.00	(616.34)
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)	1,935,281.76
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)	12,911,920.98
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)	1,464,308.23
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)	8,356,537.94
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)	3,279,147.46
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	(352.41)
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	291,138.48
53416 050_DS SDUSD 2019 2018A	97577 SDUSD 2019 2018A MEASYY	0.00	17.30	0.00	17.30	(17.30)	0.08
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)	847,875.27
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)	2,829,005.98
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)	2,140,465.02
53421 065_DS SAN MARCOS USD 20	97599 SAN MARCOS USD 2020 REF	0.00	3,115,100.57	0.00	3,115,100.57	(3,115,100.57)	2,268,955.81
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	97638 SAN DIEGO USD 2021N	0.00	5,388,600.00	0.00	5,388,600.00	(5,388,600.00)	2,066,123.50
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)	3,816,818.52
53425 189_DS BONSALL UNIFIED 2	97339 BONSALL UNIFIED 2018 REF	0.00	173,476.80	0.00	173,476.80	(173,476.80)	103,873.95
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)	7,845,017.50
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)	1,787,857.73
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)	4,468,970.69

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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)	5,718,056.70
53430 048_DS MT EMP 2018 2019	97579 MT EMP 2018 2019 MEASJJ	0.00	139,225.00	0.00	139,225.00	(139,225.00)	134,807.01
53431 048_DS MT EMPIRE USD 202	97644 MT EMPIRE USD 2021B	0.00	141,156.25	0.00	141,156.25	(141,156.25)	192,230.76
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)	9,841,347.89
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)	2,565,494.18
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)	3,964,941.26
53435 051_DS VISTA USD 2019A M	97580 VISTA USD 2019A MEAS LL	0.00	761,000.00	0.00	761,000.00	(761,000.00)	850,380.02
53436 051_DS VISTA UNIFIED 202	97597 VISTA UNIFIED 2021 REF	0.00	9,086,882.18	0.00	9,086,882.18	(9,086,882.18)	1,223,571.15
53437 051_DS VISTA USD 2022B	97654 VISTA USD 2022B	0.00	3,267,787.50	0.00	3,267,787.50	(3,267,787.50)	3,667,071.33
53438 048_DS MT EMPIRE USD 202	97658 MT EMPIRE USD 2022C	0.00	170,612.50	0.00	170,612.50	(170,612.50)	148,346.44
53440 063_DS CARLSBAD 2019A ME	97581 CARLSBAD 2019A MEAS HH	0.00	1,390,118.75	0.00	1,390,118.75	(1,390,118.75)	1,604,358.52
53441 063_DS CARLSBAD USD 2021	97631 CARLSBAD USD 2021B	0.00	1,134,521.88	0.00	1,134,521.88	(1,134,521.88)	1,531,382.47
53442 063_DS CARLSBAD UNIFIED	97696 CARLSBAD UNIFIED 2025C	0.00	1,626,646.65	0.00	1,626,646.65	(1,626,646.65)	1,576,668.41
53445 064_DS OCEANSIDE 2008E P	97582 OCEANSIDE 2008E PROP H	0.00	407,000.00	0.00	407,000.00	(407,000.00)	461,946.19
53446 064_DS OCEANSIDE PROP H	97608 OCEANSIDE PROP H 2008 F	0.00	1,768,900.00	0.00	1,768,900.00	(1,768,900.00)	1,151,513.16
53447 064_DS OCEANSIDE 2020REF	97617 OCEANSIDE 2020REF PROP G	0.00	855,300.00	0.00	855,300.00	(855,300.00)	613,587.15
53448 064_DS OCEANSIDE 2020REF	97618 OCEANSIDE 2020REF PROP H	0.00	0.00	0.00	0.00	0.00	(311.76)
53449 064_DS OCEANSIDE USD 202	97633 OCEANSIDE USD 2020A	0.00	810,900.00	0.00	810,900.00	(810,900.00)	816,583.48
53450 062_DS_BORREGO 2018A MEA	97596 BORREGO SPRINGS 2018A MEAS GG	0.00	262,400.00	0.00	262,400.00	(262,400.00)	267,247.97
53451 064_DS OCEANSIDE USD 202	97635 OCEANSIDE USD 2021 REFUNDING	0.00	1,154,001.75	0.00	1,154,001.75	(1,154,001.75)	693,941.62
53452 064_DS OCEANSIDE USD 202	97668 OCEANSIDE USD 2022 REF	0.00	140,675.00	0.00	140,675.00	(140,675.00)	163,166.25
53453 064_DS OCEANSIDE USD 200	97669 OCEANSIDE USD 2008G	0.00	355,125.00	0.00	355,125.00	(355,125.00)	385,249.33
53454 064_DS OCEANSIDE USD 202	97675 OCEANSIDE USD 2020B	0.00	4,090,531.25	0.00	4,090,531.25	(4,090,531.25)	2,980,045.14
53455 009_DS CHULA VISTA ESD 2	97643 CHULA VISTA ESD 2021 REF	0.00	1,186,111.83	0.00	1,186,111.83	(1,186,111.83)	373,247.49
53456 009_DS CHULA VISTA ESD 2	95716 CHULA VISTA ESD 2018A	0.00	3,504,300.00	0.00	3,504,300.00	(3,504,300.00)	3,157,442.84
53457 009_DS CHULA VISTA ESD 2	95717 CHULA VISTA ESD 2020B	0.00	8,674,125.00	0.00	8,674,125.00	(8,674,125.00)	4,008,033.14
53458 047_DS CORONADO USD 2022	97646 CORONADO USD 2022 REF	0.00	1,282,996.24	0.00	1,282,996.24	(1,282,996.24)	761,226.90
53459 009_DS CHULA VISTA ESD 2	95719 CHULA VISTA ESD 2023 REF	0.00	1,244,500.00	0.00	1,244,500.00	(1,244,500.00)	998,190.16
53466 065_DS SAN MARCOS USD 20	97720 SAN MARCOS USD 2025 REF	0.00	0.00	0.00	0.00	0.00	4,829,508.57
53467 065_DS SAN MARCOS USD 20	97721 SAN MARCOS USD 2024A	0.00	0.00	0.00	0.00	0.00	5,816,948.10
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)	3,249,073.76
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)	688,723.23
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)	493,340.76
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)	2,923,629.90
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)	14,195,286.55
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)	15,297,778.59
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)	2,906,504.19
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)	846,191.26
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)	1,008,461.18
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)	1,281,071.90
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)	1,841,783.69
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)	857,619.82
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)	259,798.10
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)	1,038,488.46
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	48,844,625.00	0.00	48,844,625.00	(48,844,625.00)	1,044,209.23
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)	4,841,673.37
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)	9,089,963.59
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)	19,158,752.22
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)	532,540.39
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)	864,596.69
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)	1,611,576.87

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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)	1,996,356.25
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)	225,218.53
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)	27,797,428.24
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)	63,480,859.98
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)	45,136,689.96
53600 064_DS OCEANSIDE USD 202	97680 OCEANSIDE USD 2023 REF	0.00	355,577.50	0.00	355,577.50	(355,577.50)	288,980.54
53601 064_DS OCEANSIDE USD 202	97683 OCEANSIDE USD 2024A REF	0.00	3,352,375.00	0.00	3,352,375.00	(3,352,375.00)	2,070,573.01
53602 064_DS OCEANSIDE USD 202	97684 OCEANSIDE USD 2024B REF	0.00	825,625.00	0.00	825,625.00	(825,625.00)	700,838.71
53603 064_DS OCEANSIDE USD 202	97730 OCEANSIDE USD 2025A REF	0.00	631,396.06	0.00	631,396.06	(631,396.06)	1,357,361.39
53604 064_DS OCEANSIDE USD 202	97731 OCEANSIDE USD 2025B REF	0.00	162,345.14	0.00	162,345.14	(162,345.14)	861,041.03
53605 064_DS OCEANSIDE USD 202	97732 OCEANSIDE USD 2020C	0.00	195,748.38	0.00	195,748.38	(195,748.38)	4,417,203.66
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	39,996.65
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)	113,442.90
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	97418 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	1,891,140.63	0.00	1,891,140.63	(1,891,140.63)	1,489,671.81
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)	335,515.30
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)	146,643.07
56735 009_DS CHULA VISTA ELEM	97461 CHULA VISTA ELEM 2012 REF BON	0.00	1,511,825.00	0.00	1,511,825.00	(1,511,825.00)	869,197.36
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	245,218.75	0.00	245,218.75	(245,218.75)	270,664.44
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	(156.23)
56744 016_DS FALLBROOK ELEM 20	95702 FALLBROOK ELEM 2004C	0.00	0.00	0.00	0.00	0.00	2,737.64
56746 016_DS FALLBROOK UNION E	95700 FALLBROOK UNION ELEM 2003 A	0.00	0.00	0.00	0.00	0.00	1,218,998.75
56747 016_DS FALLBROOK ELEM 20	95701 FALLBROOK ELEM 2003B	0.00	655,000.00	0.00	655,000.00	(655,000.00)	371,149.61
56749 016_DS FALLBROOK UN ELEM	95639 FALLBROOK UN ELEM ELEC 2002 S	0.00	88,775.00	0.00	88,775.00	(88,775.00)	66,503.63
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	2,275,453.13	0.00	2,275,453.13	(2,275,453.13)	343,690.75
56753 009_DS CHULA VISTA ELEM	97475 CHULA VISTA ELEM 2013 REF	0.00	782,000.00	0.00	782,000.00	(782,000.00)	446,950.54
56755 006_DS CAJON VALLEY USD	97485 CAJON VALLEY USD 2014 REF BON	0.00	0.00	0.00	0.00	0.00	54,443.71
56756 021_DS LEMON GROVE ELEC	97426 LEMON GROVE ELEC 2008B	0.00	0.00	0.00	0.00	0.00	47.00
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)	634,628.77
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	1,098,243.73
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)	2,731,456.59
56763 021_DS LEMON GROVE DS 19	95670 LEMON GROVE ELEM DS 1999A	0.00	0.00	0.00	0.00	0.00	2,751.28
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)	266,420.73
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)	1,031,468.14
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	1,941.58
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)	221,989.37
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	573,412.51	0.00	573,412.51	(573,412.51)	411,805.70
56776 006_DS CAJON VALLEY USD	97478 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	16,775.74
56780 032_DS SANTEE SCHOOL DIS	97399 SANTEE SCHOOL DIST DS 2006D	0.00	0.00	0.00	0.00	0.00	48.53

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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)	155,853.24
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)	2,467,470.33
56791 033_DS SAN YSIDRO 1997E	95703 SAN YSIDRO 1997E	0.00	0.00	0.00	0.00	0.00	1,645,935.71
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
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)	1,040,486.43
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	58,150.00	0.00	58,150.00	(58,150.00)	37,168.73
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	50,218.75	0.00	50,218.75	(50,218.75)	37,175.91
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	2,022,546.88	0.00	2,022,546.88	(2,022,546.88)	624,031.54
56806 006_DS CAJON VALLEY USD	97494 CAJON VALLEY USD 2012C	0.00	739,362.51	0.00	739,362.51	(739,362.51)	602,747.62
56807 023_DS NATIONAL SCH DIST	97495 NATIONAL SCH DIST 2014A	0.00	601,040.63	0.00	601,040.63	(601,040.63)	526,970.79
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)	451,623.45
56809 021_DS LEMON GROVE SD 20	97500 LEMON GROVE SD 2014A	0.00	241,725.00	0.00	241,725.00	(241,725.00)	176,145.99
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	95642 ESCONDIDO USD 2014A	0.00	906,496.88	0.00	906,496.88	(906,496.88)	627,958.49
56812 019_DS LAKESIDE USD 2015	97503 LAKESIDE USD 2015A REF	0.00	154,303.13	0.00	154,303.13	(154,303.13)	138,012.46
56813 006_DS CAJON VALLEY USD	97505 CAJON VALLEY USD 2012D	0.00	666,215.63	0.00	666,215.63	(666,215.63)	573,871.71
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)	1,659,694.92
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)	30,844.25
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)	132,554.30
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)	310,048.99
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)	174,168.87
56819 006_DS CAJON VALLEY USD	97523 CAJON VALLEY USD 2016 REF	0.00	2,221,925.00	0.00	2,221,925.00	(2,221,925.00)	1,390,358.21
56820 035_DS SOUTH BAY USD 201	97532 SOUTH BAY USD 2016 REF	0.00	1,140,331.25	0.00	1,140,331.25	(1,140,331.25)	734,515.33
56821 035_DS SOUTH BAY USD 200	97533 SOUTH BAY USD 2008B	0.00	251,400.00	0.00	251,400.00	(251,400.00)	246,786.54
56822 035_DS SOUTH BAY USD 201	97534 SOUTH BAY USD 2012B	0.00	418,725.00	0.00	418,725.00	(418,725.00)	281,590.64
56823 023_DS NATIONAL SCH DIST	97535 NATIONAL SCH DIST 2014B	0.00	197,025.00	0.00	197,025.00	(197,025.00)	210,292.35
56824 019_DS LAKESIDE USD 2016	97542 LAKESIDE USD 2016 REF	0.00	397,825.00	0.00	397,825.00	(397,825.00)	352,103.27
56825 009_DS CHULA VISTA ELEM	97543 CHULA VISTA ELEM SFID 1 2012C	0.00	1,448,700.00	0.00	1,448,700.00	(1,448,700.00)	1,334,832.35
56826 034_DS SOLANA BCH SFID 2	95707 SOLANA BCH SFID 2016-1	0.00	1,783,350.00	0.00	1,783,350.00	(1,783,350.00)	1,429,110.04
56827 007_DS CARDIFF SCH DIST	97546 CARDIFF SCH DIST 2016A	0.00	273,621.88	0.00	273,621.88	(273,621.88)	324,725.10
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	4,177,375.00	0.00	4,177,375.00	(4,177,375.00)	2,419,689.50
56830 014_DS ENCINITAS USD 201	97549 ENCINITAS USD 2010 ELEC 2017	0.00	999,650.00	0.00	999,650.00	(999,650.00)	593,890.65
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	612,275.00	0.00	612,275.00	(612,275.00)	119,950.44
56834 032_DS SANTEE SCHOOL DIS	97554 SANTEE SCHOOL DIST 2017 REF	0.00	530,850.00	0.00	530,850.00	(530,850.00)	409,893.66
56835 006_DS CAJON VALLEY USD	97560 CAJON VALLEY USD 2012E	0.00	766,390.63	0.00	766,390.63	(766,390.63)	553,723.56
56836 015_DS ESCONDIDO USD 201	95644 ESCONDIDO USD 2014B	0.00	1,648,653.13	0.00	1,648,653.13	(1,648,653.13)	1,218,198.71
56837 019_DS LAKESIDE USD 2014	97570 LAKESIDE USD 2014B	0.00	411,256.25	0.00	411,256.25	(411,256.25)	407,509.48
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)	21,228.61
56840 007_DS CARDIFF SCH DIST	97576 CARDIFF SCH DIST 2016B	0.00	247,368.76	0.00	247,368.76	(247,368.76)	235,374.48

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56841 034_DS SOLANA BCH SFID 2	95708 SOLANA BCH SFID 2016B	0.00	1,905,725.00	0.00	1,905,725.00	(1,905,725.00)	1,643,607.97
56842 021_DS LEMON GROVE SD 20	97583 LEMON GROVE SD 2019 REFUNDING	0.00	323,300.00	0.00	323,300.00	(323,300.00)	200,240.52
56843 011_DS DEL MAR 2018ELEC	95713 DEL MAR 2018ELEC 2019SER MM	0.00	1,329,259.38	0.00	1,329,259.38	(1,329,259.38)	1,189,613.54
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	2,388,500.00	0.00	2,388,500.00	(2,388,500.00)	658,710.01
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
56848 006_DS CAJON VLY USD 202	97598 CAJON VALLEY USD 2020 REF	0.00	1,397,625.00	0.00	1,397,625.00	(1,397,625.00)	902,958.09
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)	830,000.87
56850 015_DS ESCONDIDO ELEM PR	97601 ESCONDIDO ELEM PROP E 2014C	0.00	711,000.00	0.00	711,000.00	(711,000.00)	537,934.79
56851 009_DS CHULA VISTA MEAS	97605 CHULA VISTA MEAS M 2020 A	0.00	5,115,700.00	0.00	5,115,700.00	(5,115,700.00)	2,926,069.59
56852 014_DS ENCINITAS 2020 RE	97619 ENCINITAS 2020 REF SER A	0.00	538,185.00	0.00	538,185.00	(538,185.00)	305,778.74
56853 014_DS ENCINITAS 2020 RE	97620 ENCINITAS 2020 REF SER B	0.00	0.00	0.00	0.00	0.00	372,276.90
56854 019_DS LAKESIDE USD 2021	97632 LAKESIDE USD 2021C	0.00	450,300.00	0.00	450,300.00	(450,300.00)	370,779.42
56855 033_DS SAN YSIDRO MEAS U	97606 SAN YSIDRO MEAS U 2020A	0.00	506,800.00	0.00	506,800.00	(506,800.00)	444,139.16
56856 033_DS SAN YSIDRO MEAS T	97607 SAN YSIDRO MEAS T 2020A	0.00	416,911.48	0.00	416,911.48	(416,911.48)	325,646.62
56857 023_DS NATIONAL ELEM 201	97622 NATIONAL ELEM 2016A	0.00	238,289.00	0.00	238,289.00	(238,289.00)	188,443.75
56858 015_DS ESCONDIDO ELEM 20	97623 ESCONDIDO ELEM 2021 REF	0.00	1,012,214.40	0.00	1,012,214.40	(1,012,214.40)	869,401.00
56859 020_DS LA MESA SPRNG VLY	97634 LA MESA SPRING VALLEY 2020A	0.00	785,400.00	0.00	785,400.00	(785,400.00)	798,053.02
56860 015_DS ESCONDIDO UN ESD	97647 ESCONDIDO UN ESD 2014D	0.00	370,700.00	0.00	370,700.00	(370,700.00)	561,599.43
56861 010_DS DEHESA ESD 2012B	97648 DEHESA ESD 2012B	0.00	5,512.50	0.00	5,512.50	(5,512.50)	5,718.49
56862 010_DS DEHESA ESD 2022A	97649 DEHESA ESD 2022A REF	0.00	35,691.25	0.00	35,691.25	(35,691.25)	40,053.68
56863 010_DS DEHESA ESD 2022B	97650 DEHESA ESD 2022B REF	0.00	26,093.00	0.00	26,093.00	(26,093.00)	26,890.56
56864 010_DS DEHESA ESD 2022C	97651 DEHESA ESD 2022C REF	0.00	8,915.00	0.00	8,915.00	(8,915.00)	6,704.57
56865 015_DS ESCONDIDO ESD 201	97665 ESCONDIDO ESD 2014E	0.00	1,007,900.00	0.00	1,007,900.00	(1,007,900.00)	393,426.55
56866 011_DS DEL MAR ESD 2022B	95714 DEL MAR ESD 2022B	0.00	3,260,000.00	0.00	3,260,000.00	(3,260,000.00)	1,505,506.86
56867 021_DS LEMON GROVE ESD 2	97657 LEMON GROVE ESD 2022 REF	0.00	354,766.80	0.00	354,766.80	(354,766.80)	221,658.44
56868 021_DS LEMON GROVE ESD 2	97678 LEMON GROVE ESD 2022A	0.00	621,250.00	0.00	621,250.00	(621,250.00)	367,026.70
56869 023_DS NATIONAL ESD 2016	97659 NATIONAL ESD 2016B	0.00	208,243.75	0.00	208,243.75	(208,243.75)	240,982.88
56870 035_DS SOUTH BAY USD 201	97660 SOUTH BAY USD 2018A	0.00	406,050.00	0.00	406,050.00	(406,050.00)	439,192.30
56871 035_DS SOUTH BAY ESD 200	97661 SOUTH BAY ESD 2008C	0.00	177,000.00	0.00	177,000.00	(177,000.00)	204,412.63
56872 035_DS SOUTH BAY ESD 202	97672 SOUTH BAY ESD 2023 REF	0.00	778,125.00	0.00	778,125.00	(778,125.00)	598,667.84
56873 035_DS SOUTH BAY USD 202	97702 SOUTH BAY USD 2024A	0.00	0.00	0.00	0.00	0.00	1,710,339.86
56874 011_DS DEL MAR USD 2024C	95715 DEL MAR USD 2024C	0.00	574,900.00	0.00	574,900.00	(574,900.00)	1,261,130.88
56875 006_DS CAJON VALLEY ESD	97655 CAJON VALLEY ESD 2022REF	0.00	1,159,500.00	0.00	1,159,500.00	(1,159,500.00)	2,456,418.49
56876 006_DS CAJON VALLEY ESD	97656 CAJON VALLEY ESD 2023REF	0.00	6,481,375.00	0.00	6,481,375.00	(6,481,375.00)	1,003,248.79
56877 033_DS SAN YSIDRO MEAS U	95847 SAN YSIDRO MEAS U 2020B	0.00	1,457,050.00	0.00	1,457,050.00	(1,457,050.00)	383,271.93
56878 033_DS SAN YSIDRO MEAS T	95848 SAN YSIDRO MEAS T 2020B	0.00	1,501,175.00	0.00	1,501,175.00	(1,501,175.00)	383,280.19
56879 033_DS SAN YSIDRO ESD 20	95850 SAN YSIDRO ESD 2024 REF	0.00	382,700.00	0.00	382,700.00	(382,700.00)	329,848.27
56880 020_DS LA MESA-SV ESD 20	95730 LA MESA-SV ESD 2020B	0.00	2,022,500.00	0.00	2,022,500.00	(2,022,500.00)	1,131,758.93
56881 006_DS CAJON VALLEY ESD	97691 CAJON VALLEY ESD 2024REF	0.00	1,333,625.00	0.00	1,333,625.00	(1,333,625.00)	895,080.88
56882 020_DS LA MESA-SV ESD 20	95731 LA MESA-SV ESD 2020C	0.00	1,389,725.00	0.00	1,389,725.00	(1,389,725.00)	806,143.29
56884 023_DS NATIONAL ESD 2016	97697 NATIONAL ESD 2016C	0.00	450,000.00	0.00	450,000.00	(450,000.00)	304,980.21
56886 032_DS SANTEE ESD 2025A	97705 SANTEE ESD 2025A REF	0.00	177,304.86	0.00	177,304.86	(177,304.86)	1,609,709.23
56888 014_DS ENCINITAS ESD 202	97707 ENCINITAS ESD 2025A	0.00	700,000.02	0.00	700,000.02	(700,000.02)	2,903,644.18
56890 033_DS SAN YSIDRO ESD 20	95857 SAN YSIDRO ESD 2025A REF	0.00	0.00	0.00	0.00	0.00	1,055,595.95
56891 033_DS SAN YSIDRO MEAS T	95858 SAN YSIDRO MEAS T 2020C	0.00	0.00	0.00	0.00	0.00	472,259.92
56892 033_DS SAN YSIDRO MEAS U	95859 SAN YSIDRO MEAS U 2020C	0.00	0.00	0.00	0.00	0.00	438,053.57
56895 066_DS WARNER USD 2025A	95862 WARNER USD 2025A	0.00	0.00	0.00	0.00	0.00	236,909.23
56898 021_DS LEMON GROVE ESD 2	97725 LEMON GROVE ESD 2024A MEAS CC	0.00	0.00	0.00	0.00	0.00	1,148,693.60
56899 021_DS LEMON GROVE ESD 2	97726 LEMON GROVE ESD 2024A MEAS EE	0.00	0.00	0.00	0.00	0.00	1,148,692.55
56900 021_DS LEMON GROVE ESD 2	97727 LEMON GROVE ESD 2022B MEAS Q	0.00	0.00	0.00	0.00	0.00	1,390,195.69

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56910 028_DS RANCHO SANTA FE 2	97740 RANCHO SANTA FE 2025 REF	0.00	0.00	0.00	0.00	0.00	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	7,804,906.25	0.00	7,804,906.25	(7,804,906.25)	4,453,204.29
57522 040_DS ESCONDIDO UN HI 2	97415 ESCONDIDO UN HI 2008 ELEC 200	0.00	0.00	0.00	0.00	0.00	10,693.75
57523 040_DS ESCONDIDO UHSD 20	97447 ESCONDIDO UHSD 2008C	0.00	320,593.75	0.00	320,593.75	(320,593.75)	271,027.82
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)	3,093,891.79
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)	7,731,571.21
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)	3,135,379.01
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)	23,022,270.39
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 1998A	0.00	0.00	0.00	0.00	0.00	0.88
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	238,456.25	0.00	238,456.25	(238,456.25)	162,655.51
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)	165,106.45
57545 042_DS GROSSMONT UHSD 20	97511 GROSSMONT UHSD 2015 REF	0.00	748,453.13	0.00	748,453.13	(748,453.13)	553,188.89
57546 042_DS GROSSMONT UHSD 20	97521 GROSSMONT UHSD 2016 REF	0.00	3,450,150.00	0.00	3,450,150.00	(3,450,150.00)	2,513,808.83
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	1,548,775.00	0.00	1,548,775.00	(1,548,775.00)	1,703,756.26
57549 042_DS GROSSMONT UHSD EL	97544 GROSSMONT UHSD ELEC 2008 2017	0.00	1,179,700.00	0.00	1,179,700.00	(1,179,700.00)	806,550.12
57551 045_DS SAN DIEGUITO UHSD	95831 SAN DIEGUITO UHSD 2012	0.00	164,845.76	0.00	164,845.76	(164,845.76)	63,727.69
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)	204,335.50
57555 045_DS SAN DIEGUITO UHSD	95837 SAN DIEGUITO UHSD 2012C-2	0.00	2,588,806.25	0.00	2,588,806.25	(2,588,806.25)	2,276,094.04
57556 042_DS GROSSMONT UHSD EL	97545 GROSSMONT UHSD ELEC 2016 2017	0.00	1,310,950.00	0.00	1,310,950.00	(1,310,950.00)	1,200,776.64
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	377,418.76	0.00	377,418.76	(377,418.76)	423,534.26
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)	358,227.90
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)	1,375,486.45
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)	1,001,305.35
57565 046_DS SWEETWATER UHSD 2	97518 SWEETWATER UHSD 2016 REF BOND	0.00	3,866,675.00	0.00	3,866,675.00	(3,866,675.00)	3,643,979.44
57566 046_DS SWEETWATER UHSD 2	97519 SWEETWATER UHSD 2006 ELEC 201	0.00	5,897,803.14	0.00	5,897,803.14	(5,897,803.14)	3,746,597.11
57567 041_DS FALLBROOK UNION H	95838 FALLBROOK UNION HIGH 2017A	0.00	256,906.25	0.00	256,906.25	(256,906.25)	209,922.02
57568 046_DS SWEETWATER UHSD 2	97569 SWEETWATER UHSD 2006 2018C	0.00	552,150.00	0.00	552,150.00	(552,150.00)	618,225.33
57569 061_DS POWAY SFID2002-1	97591 POWAY USD SFID 2002-1 2019 RE	0.00	5,194,651.23	0.00	5,194,651.23	(5,194,651.23)	3,204,245.44
57570 061_DS POWAY USD 2008B	97448 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)	1,411,448.19
57574 042_DS GROSSMONT UHSD 20	97559 GROSSMONT UHSD 2017 REF	0.00	591,200.00	0.00	591,200.00	(591,200.00)	892,770.17
57576 045_DS SAN DIEGUITO UHSD	95840 SAN DIEGUITO UHSD 2012D-2	0.00	363,700.00	0.00	363,700.00	(363,700.00)	405,211.78
57577 042_DS GROSSMT UHSD 2016	97571 GROSSMT UHSD 2016 2016B	0.00	1,160,125.00	0.00	1,160,125.00	(1,160,125.00)	1,171,562.21
57578 042_DS GROSSMT 2016 2019	97584 GROSSMT 2016 2019C MEAS BB	0.00	940,250.00	0.00	940,250.00	(940,250.00)	952,947.99
57579 042_DS GROSSMT 2008 2019	97585 GROSSMT 2008 2019I PROP U	0.00	263,900.00	0.00	263,900.00	(263,900.00)	388,981.23
57580 042_DS GROSSMT PROP U 20	97602 GROSSMT PROP U 2020 REF	0.00	681,750.00	0.00	681,750.00	(681,750.00)	743,269.98
57581 045_DS SAN DIEGUITO UHSD	97603 SAN DIEGUITO UHSD 2020 REF	0.00	8,159,072.60	0.00	8,159,072.60	(8,159,072.60)	5,638,282.19
57582 041_DS FALLBROOK UHSD 20	95841 FALLBROOK UHSD 2020 B	0.00	202,315.63	0.00	202,315.63	(202,315.63)	187,751.73
57583 042_DS GROSSMT 2008 PROP	97609 GROSSMT 2008 PROP U 2020J	0.00	429,537.51	0.00	429,537.51	(429,537.51)	286,108.73
57584 042_DS GROSSMONT UHSD 20	97637 GROSSMONT UHSD 2021K	0.00	0.00	0.00	0.00	0.00	115.82

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
57585 045_DS SAN DIEGUITO UHSD	97628 SAN DIEGUITO UHSD 2021 REF	0.00	763,944.95	0.00	763,944.95	(763,944.95)	613,032.36
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	1,064,993.75	0.00	1,064,993.75	(1,064,993.75)	1,429,693.19
57588 041_DS FALLBROOK UHSD 20	95842 FALLBROOK UHSD 2022C	0.00	641,775.00	0.00	641,775.00	(641,775.00)	572,792.94
57589 042_DS GROSSMONT UHSD 20	95849 GROSSMONT UHSD 2022L	0.00	593,750.00	0.00	593,750.00	(593,750.00)	617,631.24
57590 046_DS SWEETWATER UHSD 2	97666 SWEETWATER UHSD 2022A	0.00	10,896,350.00	0.00	10,896,350.00	(10,896,350.00)	4,509,584.27
57591 046_DS SWEETWATER USHD 2	97667 SWEETWATER UHSD 2022D	0.00	1,053,750.00	0.00	1,053,750.00	(1,053,750.00)	1,125,531.76
57592 046_DS SWEETWATER UHSD 2	97695 SWEETWATER UHSD 2024 REF	0.00	4,126,875.00	0.00	4,126,875.00	(4,126,875.00)	11,677,606.84
57593 046_DS SWEETWATER UHSD 2	97800 SWEETWATER UHSD 2025A-1	0.00	855,670.67	0.00	855,670.67	(855,670.67)	2,788.58
57594 046_DS SWEETWATER UHSD 2	97801 SWEETWATER UHSD 2025A-2	0.00	802,614.72	0.00	802,614.72	(802,614.72)	10,086,327.87
57595 042_DS GROSSMONT UHSD 20	95851 GROSSMONT UHSD 2024A REF	0.00	2,171,000.00	0.00	2,171,000.00	(2,171,000.00)	4,560,074.70
57596 042_DS GROSSMONT UHSD 20	95852 GROSSMONT UHSD 2024B REF	0.00	34,640.00	0.00	34,640.00	(34,640.00)	200,402.60
57598 045_DS SAN DIEGUITO UHSD	97703 SAN DIEGUITO UHSD 2025 REF	0.00	1,511,260.41	0.00	1,511,260.41	(1,511,260.41)	3,426,155.09
57599 046_DS SWEETWATER UHSD 2	97802 SWEETWATER UHSD 2025A-3	0.00	121,666.67	0.00	121,666.67	(121,666.67)	710,251.36
58490 053_DS GROSS CUY CC 2021	97626 GROSS CUY CC 2021C	0.00	1,381,850.00	0.00	1,381,850.00	(1,381,850.00)	1,541,659.61
58491 053_DS GROSS CUY CC 2021	97627 GROSS CUY CC 2021 REF	0.00	2,608,758.95	0.00	2,608,758.95	(2,608,758.95)	2,225,980.12
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)	250,782.29
58493 053_DS GROSS CUY CC 2018	95018 GROSS CUY CC 2018B	0.00	2,648,300.00	0.00	2,648,300.00	(2,648,300.00)	2,928,564.09
58494 053_DS GROSS CUY CC 2013	95017 GROSS CUY CC 2013 REF BONDS	0.00	0.00	0.00	0.00	0.00	14,477.60
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)	11,165,790.36
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)	4,985,713.94
58503 055_DS SOUTHWESTERN CC R	95011 SOUTHWESTERN CC REF 2005B	0.00	9.50	0.00	9.50	(9.50)	0.16
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	11,858.55
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)	681,986.63
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	4,221,650.00	0.00	4,221,650.00	(4,221,650.00)	3,279,842.07
58512 055_DS SOUTHWESTERN CC 2	97553 SOUTHWESTERN CC 2016 ELEC 201	0.00	2,585,871.88	0.00	2,585,871.88	(2,585,871.88)	2,470,846.98
58513 055_DS SOUTHWESTERN CC P	97614 SOUTHWESTERN CC PROP R 2020 R	0.00	2,505,415.52	0.00	2,505,415.52	(2,505,415.52)	1,717,072.17
58514 055_DS SOUTHWESTERN CC P	97615 SOUTHWESTERN CC PROP R 2020E	0.00	1,441,525.00	0.00	1,441,525.00	(1,441,525.00)	1,106,108.74
58515 055_DS SOUTHWESTERN CC M	97616 SOUTHWESTERN CC MEAS Z 2020B	0.00	770,725.00	0.00	770,725.00	(770,725.00)	711,881.57
58516 055_DS SOUTHWESTERN CC 2	97624 SOUTHWESTERN CC 2021 REF	0.00	2,701,752.83	0.00	2,701,752.83	(2,701,752.83)	2,903,845.56
58517 055_DS SOUTHWESTERN CC 2	97625 SOUTHWESTERN CC 2021C	0.00	1,065,184.38	0.00	1,065,184.38	(1,065,184.38)	722,390.01
58518 052_DS PALOMAR CC DS 200	95022 PALOMAR CC DS 2006D	0.00	4,078,212.50	0.00	4,078,212.50	(4,078,212.50)	3,807,640.24
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)	332,232.10
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	5,030,000.00	0.00	5,030,000.00	(5,030,000.00)	3,996,159.93
58522 052_DS PALOMAR CC 2015 G	97491 PALOMAR CC 2015 GO REF BONDS	0.00	0.00	0.00	0.00	0.00	1,216,300.19
58523 052_DS PALOMAR CC 2017 R	97548 PALOMAR CC 2017 REF	0.00	2,218,800.00	0.00	2,218,800.00	(2,218,800.00)	2,448,263.25
58524 052_DS PALOMAR CC 2020 R	97621 PALOMAR CC 2020 REF	0.00	4,913,411.41	0.00	4,913,411.41	(4,913,411.41)	4,169,356.94
58525 052_DS_PALOMAR CC 2021 G	97636 PALOMAR CC 2021 GO REF BONDS	0.00	3,114,678.58	0.00	3,114,678.58	(3,114,678.58)	7,383,382.95
58535 054_DS MIRACOSTA CC 2016	97555 MIRACOSTA CC 2016A	0.00	2,063,325.00	0.00	2,063,325.00	(2,063,325.00)	1,870,495.10
58536 054_DS MIRACOSTA CC 2016	97604 MIRACOSTA CC 2016B	0.00	5,590,521.88	0.00	5,590,521.88	(5,590,521.88)	5,017,716.12
58537 054_DS MIRACOSTA CCD 201	97652 MIRACOSTA CCD 2016C	0.00	6,025,118.76	0.00	6,025,118.76	(6,025,118.76)	4,138,666.93
58540 055_DS SOUTHWESTERN CC 2	97641 SOUTHWESTERN CC 2021D	0.00	4,273,925.00	0.00	4,273,925.00	(4,273,925.00)	4,048,192.97
58541 055_DS SOUTHWESTERN CC 2	97642 SOUTHWESTERN CC 2021F	0.00	1,696,625.00	0.00	1,696,625.00	(1,696,625.00)	1,527,964.98
58542 055_DS SOUTHWESTERN CC 2	97701 SOUTHWESTERN CC 2025A	0.00	0.00	0.00	0.00	0.00	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

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	5,992.63
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
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	7,371,400.00	0.00	7,371,400.00	(7,371,400.00)	4,881,078.45
58561 060_DS SDCCD 2016 REF	97541 SDCCD 2016 REF	0.00	23,702,875.00	0.00	23,702,875.00	(23,702,875.00)	15,361,216.29
58562 060_DS SDCC2019REF PROPN	97589 SDCCD 2019 REF PROPS N&S SER	0.00	30,421,901.21	0.00	30,421,901.21	(30,421,901.21)	17,482,831.36
58563 060_DS SDCC2019REF PROPN	97590 SDCCD 2019 REF PROPS N&S SER	0.00	3,108,242.49	0.00	3,108,242.49	(3,108,242.49)	3,840,886.99
58564 060_DS SDCCD 2021 REF	97645 SDCCD 2021 REF	0.00	13,918,683.73	0.00	13,918,683.73	(13,918,683.73)	10,968,404.92
58565 060_DS SDCCD 2024 REF	97653 SDCCD 2024 REF	0.00	3,942,325.00	0.00	3,942,325.00	(3,942,325.00)	5,767,447.63
58566 060_DS SDCCD SERIES 2025	97698 SDCCD SERIES 2025 A-1	0.00	17,224,272.78	0.00	17,224,272.78	(17,224,272.78)	1,918,503.28
58567 060_DS SDCCD SERIES 2025	97699 SDCCD SERIES 2025 A-2	0.00	4,610,863.19	0.00	4,610,863.19	(4,610,863.19)	33,427,179.77
58570 061_DS POWAY USD 2025 RE	97700 POWAY USD 2025 REF	0.00	8,860,250.00	0.00	8,860,250.00	(8,860,250.00)	12,476,480.40
REPORT TOTAL		11,405,731,262.18	6,012,762,524.85	2,782,775,430.13	8,795,537,955.08	2,610,193,307.10	4,359,783,252.42

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
10100 GENERAL FUND		7,855,977,649.94	3,449,733,295.97	1,986,904,445.58	5,436,637,741.55	2,419,339,908.39	2,175,593,186.30
11100 ROAD FUND		464,199,897.75	112,850,509.53	110,239,191.68	223,089,701.21	241,110,196.54	99,749,548.59
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		3,030,603.16	1,068,990.12	448,943.42	1,517,933.54	1,512,669.62	1,281,714.85
12200 COUNTY LIBRARY		74,384,360.23	38,753,025.99	7,524,867.00	46,277,892.99	28,106,467.24	35,902,978.54
12250 SHERF ASSET FORFEIT PRGM		2,581,353.57	1,013,032.89	506,346.82	1,519,379.71	1,061,973.86	1,236,902.35
12251 SHERF ASSET FORFEIT US T		2,000,000.00	9,579.95	0.00	9,579.95	1,990,420.05	965,457.78
12252 SHERF ASSET FORFEIT STAT		2,400,000.00	18,273.65	0.00	18,273.65	2,381,726.35	335,077.92
12300 DA ASSET FORFEIT FEDERAL		2,153,112.38	27,592.12	20,978.93	48,571.05	2,104,541.33	148,478.16
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	124,358.82	323,995.44	448,354.26	(94,185.13)	82,814.17
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	1,226,137.29	201,249.58	1,427,386.87	7,282,894.31	1,262,071.18
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	198,841,193.17	521,855.59	199,363,048.76	231,702,771.34	131,168,304.59
12580 TOBACCO SECURITIZATION S		35,514,624.00	68,849.18	0.00	68,849.18	35,445,774.82	1,311,255.56
12650 INACTIVE WASTE SITE MGMT		8,273,084.49	2,200,697.69	1,975,896.22	4,176,593.91	4,096,490.58	147,733.13
12675 WASTE PLANNING AND RECYC		7,862,571.42	2,333,782.86	2,099,813.79	4,433,596.65	3,428,974.77	2,831,780.56
12700 HILLSBOROUGH LNDFL MAINT		0.00	0.00	0.00	0.00	0.00	1.10
12750 DUCK POND LANDFILL CLEAN		14,669.00	0.00	0.00	0.00	14,669.00	6,376.72
12760 IHS PUBLIC AUTHORITY SPR		57,470,255.00	35,799,814.83	263,739.67	36,063,554.50	21,406,700.50	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		918,158.00	0.00	916,158.00	916,158.00	2,000.00	19,627.96
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		10,800.00	0.00	0.00	0.00	10,800.00	1,055.70
13036 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		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 JULI		693,342.00	66,567.15	359,492.50	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
13048 PLD ADMINISTRATIVE FEE		751,000.00	28,049.05	23,614.53	51,663.58	699,336.42	55,943.46
13050 PLD ALPINE IMPRV IMPACT		0.00	0.00	0.00	0.00	0.00	148,340.28

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
13052 PLD BONSALL IMPRV IMPACT		0.00	0.00	0.00	0.00	0.00	90,504.44
13053 PLD CENTRL MTN IMPRV IMP		0.00	0.00	0.00	0.00	0.00	23,095.49
13054 PLD COUNTY ISL IMPRV IMP		0.00	0.00	0.00	0.00	0.00	9,404.00
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	200,459.97
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	300,241.30
13061 PLD MTN EMPIRE IMPRV IMP		0.00	0.00	0.00	0.00	0.00	31,128.40
13062 PLD NC METRO IMPRV IMPAC		0.00	0.00	0.00	0.00	0.00	256,557.29
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	669,470.33
13069 PLD SAN DGTO IMPRV IMPAC		0.00	0.00	0.00	0.00	0.00	99,504.40
13070 PLD SPRING VY IMPRV IMPA		35,000.00	0.00	0.00	0.00	35,000.00	183,278.40
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	162,758.52
13073 PLD VALLEY CTR IMPRV IMP		0.00	0.00	0.00	0.00	0.00	113,537.56
13080 PLD ALPINE LAND ACQ IMPA		0.00	0.00	0.00	0.00	0.00	12,182.40
13082 PLD BONSALL LAND ACQ IMP		0.00	0.00	0.00	0.00	0.00	15,478.68
13083 PLD CENTRL MTN LND ACQ I		0.00	0.00	0.00	0.00	0.00	3,511.67
13084 PLD COUNTY ISL LND ACQ I		0.00	0.00	0.00	0.00	0.00	1,905.07
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	23,973.24
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	13,536.10
13091 PLD MTN EMPIRE LND ACQ I		0.00	0.00	0.00	0.00	0.00	413.19
13092 PLD NC METRO LND ACQ IMP		0.00	0.00	0.00	0.00	0.00	26,807.33
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	17,606.78
13099 PLD SAN DGTO LND ACQ IMP		0.00	0.00	0.00	0.00	0.00	55,988.50
13100 PLD SPRING VY LND ACQ IM		0.00	0.00	0.00	0.00	0.00	45,356.07
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	26,536.87
13103 PLD VALLEY CTR LND ACQ I		0.00	0.00	0.00	0.00	0.00	7,430.42
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	(0.02)
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	5,815.68
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

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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
13895 SANCAL 2023 CPH LAB COC		0.00	2,269,778.71	0.00	2,269,778.71	(2,269,778.71)	67,623.22
14005 PRD 6 PAUMA VALLEY		232,479.77	13,814.16	30,678.78	44,492.94	187,986.83	38,633.23
14010 PRD 8 MAGEE ROAD PALA		120,738.00	7,590.37	16,169.45	23,759.82	96,978.18	30,641.70
14015 PRD 9 SANTA FE ZONE B		271,119.00	19,243.88	28,580.67	47,824.55	223,294.45	22,756.61
14020 PRD 10 DAVIS DRIVE		57,675.00	6,591.38	1,475.76	8,067.14	49,607.86	7,649.13
14025 PRD 11 BERNARDO ROAD ZN		67,852.00	4,938.89	3,073.12	8,012.01	59,839.99	13,385.83
14030 PRD 11 BERNARDO ROAD ZN		12,921.00	2,748.35	1,500.00	4,248.35	8,672.65	2,697.41
14035 PRD 11 BERNARDO ROAD ZN		40,356.94	37,820.07	204.25	38,024.32	2,332.62	5,531.09
14040 PRD 12 LOMAIR		164,332.00	4,837.17	3,564.22	8,401.39	155,930.61	19,686.62
14045 PRD 13 PALA MESA ZONE A		272,591.80	53,092.45	33,753.06	86,845.51	185,746.29	87,227.86
14050 PRD 13 STEWART CANYON ZN		103,193.00	5,522.25	6,751.22	12,273.47	90,919.53	19,311.08
14060 PRD 16 WYNOLA		188,462.00	13,377.93	5,000.00	18,377.93	170,084.07	22,546.66
14070 PRD 18 HARRISON PARK		144,181.00	14,502.10	19,018.76	33,520.86	110,660.14	35,102.58
14080 PRD 20 DAILY ROAD		230,037.00	38,668.19	15,652.12	54,320.31	175,716.69	84,970.95
14085 PRD 21 PAUMA HEIGHTS		639,899.03	364,059.24	37,481.29	401,540.53	238,358.50	53,385.07
14090 PRD 22 WEST DOUGHERTY ST		6,350.00	2,473.00	0.00	2,473.00	3,877.00	2,093.62
14095 PRD 23 ROCK TERRACE ROAD		25,877.00	3,555.84	4,578.00	8,133.84	17,743.16	4,655.21
14100 PRD 24 MT WHITNEY ROAD		107,781.00	4,669.63	4,248.51	8,918.14	98,862.86	8,703.54
14105 CSA 26 RANCHO SAN DIEGO		387,307.08	36,179.71	75,000.00	111,179.71	276,127.37	174,718.35
14110 CSA 26 COTTONWD VILLG ZN		427,286.86	148,556.98	97,680.30	246,237.28	181,049.58	158,682.43
14115 CSA 26 MONTE VISTA ZN B		273,354.36	104,170.73	73,953.23	178,123.96	95,230.40	81,987.94
14118 CSA 26 SD LANDSCAPE MAIN		188,970.00	150,299.99	0.00	150,299.99	38,670.01	111,801.16
14119 LMD ZONE 2 JULIAN		113,159.54	43,492.34	0.00	43,492.34	69,667.20	58,163.20
14120 PRD 30 ROYAL OAKS CARROL		68,555.00	4,192.08	10,796.01	14,988.09	53,566.91	7,056.12
14125 PRD 38 GAY RIO TERRACE		92,430.00	4,231.94	6,749.33	10,981.27	81,448.73	9,325.10
14135 PRD 45 RINCON SPRINGS RD		44,947.00	8,528.52	2,647.00	11,175.52	33,771.48	6,502.22
14140 PRD 46 ROCOSO ROAD		296,718.00	6,208.46	4,921.47	11,129.93	285,588.07	36,276.27
14145 PRD 49 SUNSET KNOLLS ROA		75,817.00	4,095.15	1,592.00	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	7,771.94
14155 PRD 53 KNOLL PARK		232,065.00	3,745.47	6,585.53	10,331.00	221,734.00	17,790.05
14160 PRD 54 MT HELIX		150,769.00	6,391.80	1,987.58	8,379.38	142,389.62	13,870.94
14165 PRD 55 RAINBOW CREST RD		138,857.00	18,371.00	7,199.99	25,570.99	113,286.01	45,138.36
14170 PRD 60 RIVER DRIVE		141,425.00	4,167.79	3,392.02	7,559.81	133,865.19	17,436.29
14175 PRD 61 GREEN MEADOW WAY		119,367.00	2,544.53	7,000.00	9,544.53	109,822.47	12,467.21
14180 PRD 63 HILLVIEW ROAD		302,540.00	3,225.80	11,000.00	14,225.80	288,314.20	35,721.71
14195 PRD 70 EL CAMINO CORTO		49,435.00	17,441.46	24,034.50	41,475.96	7,959.04	7,099.12
14200 PRD 75 GAY RIO DR ZONE A		134,614.00	3,267.69	3,592.00	6,859.69	127,754.31	17,799.85
14205 PRD 75 GAY RIO DR ZONE B		84,582.00	4,175.78	7,243.01	11,418.79	73,163.21	21,312.59
14220 PRD 76 KINGSFORD COURT		63,453.00	3,438.90	3,164.00	6,602.90	56,850.10	9,311.06
14225 PRD 77 MONTIEL TRUCK TRA		90,327.00	6,774.79	8,763.73	15,538.52	74,788.48	21,755.25
14230 PRD 78 GARDENA WAY		79,006.00	2,727.53	7,114.00	9,841.53	69,164.47	10,829.04
14235 PRD 80 HARRIS TRUCK TRAI		171,051.41	84,736.10	13,481.56	98,217.66	72,833.75	17,175.02
14240 CSA 81 FALLBROOK LOCAL P		864,667.25	385,292.09	511.65	385,803.74	478,863.51	435,187.00
14245 CSA 83 SAN DIEGUITO LOC		1,158,339.60	319,891.93	121,340.97	441,232.90	717,106.70	681,078.24
14246 CSA 83A ZONE A4S RANCH P		1,110,941.90	478,104.01	12,417.18	490,521.19	620,420.71	647,409.03
14255 PRD 88 EAST FIFTH ST		52,306.00	4,384.78	2,763.62	7,148.40	45,157.60	6,547.65

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
14265 PRD 90 SOUTH CORDOBA		71,993.00	2,840.67	2,664.00	5,504.67	66,488.33	8,473.14
14270 PRD 94 ROBLE GRANDE ROAD		314,732.00	3,508.26	5,160.01	8,668.27	306,063.73	33,936.81
14275 PRD 95 VALLE DEL SOL		226,398.00	4,438.86	10,000.00	14,438.86	211,959.14	32,446.47
14280 PRD 99 ALLONDRA DEL CORV		139,122.00	6,049.49	3,246.89	9,296.38	129,825.62	16,753.00
14290 PRD 101 JOHNSON LAKE RD		155,212.00	8,344.06	0.00	8,344.06	146,867.94	18,406.15
14295 PRD 101 HI RIDGE RD ZONE		232,075.00	6,391.20	2,907.83	9,299.03	222,775.97	21,907.26
14300 PRD 102 MT MEADOW		183,743.09	25,947.84	18,856.25	44,804.09	138,939.00	37,125.50
14315 PRD 103 ALTO DRIVE		192,218.00	6,414.43	6,804.08	15,218.51	176,999.49	13,428.46
14320 PRD 104 ARTESIAN RD		287,280.00	7,525.50	15,215.80	22,741.30	264,538.70	90,276.19
14330 PRD 105 ALTA LOMA DR		117,898.00	4,286.52	9,461.83	13,748.35	104,149.65	13,264.22
14335 PRD 105 ALTA LOMA DR ZN		122,564.00	4,258.53	1,961.83	6,220.36	116,343.64	12,172.67
14340 PRD 106 GARRISON WAY ET		38,908.00	5,507.63	9,467.07	14,974.70	23,933.30	29,295.18
14410 PRD 117 LEGEND ROCK		322,091.00	16,259.00	27,445.87	43,704.87	278,386.13	112,352.55
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	4,304.39	2,392.02	6,696.41	67,891.59	6,993.08
14455 PRD 125 WRIGHTWOOD ROAD		57,983.00	12,746.54	12.14	12,758.68	45,224.32	6,594.73
14460 PRD 126 SANDHURST WAY		20,295.00	3,595.47	1,000.00	4,595.47	15,699.53	2,909.55
14465 PRD 127 SINGING TRAILS D		53,706.00	3,912.95	4,160.00	8,072.95	45,633.05	10,063.69
14470 CSA 128 SAN MIGUEL PARK		1,635,031.35	830,611.90	30,600.03	861,211.93	773,819.42	816,368.38
14480 PRD 130 WILKES ROAD		118,665.00	6,024.61	4,990.00	11,014.61	107,650.39	18,182.14
14500 PRD 133 RANCH CREEK ROAD		130,807.00	7,810.14	8,112.69	15,922.83	114,884.17	37,204.43
14505 PRD 134 KENORA LANE		46,143.00	3,339.82	3,593.36	6,933.18	39,209.82	6,803.35
14610 SDCFPD FIRE MITIGATION		5,493,066.35	61,863.30	2,431,203.05	2,493,066.35	3,000,000.00	2,321,705.49
14611 SD COUNTY FIRE PROTECTIO		10,733,096.50	751,030.75	275,826.46	1,026,857.21	9,706,239.29	6,774,534.04
14612 SDCFPD MT LAGUNA		17,500.00	0.00	0.00	0.00	17,500.00	11,929.61
14613 SDCFPD PALOMAR		73,000.00	0.00	0.00	0.00	73,000.00	45,392.73
14614 SDCFPD DESCANSO		55,000.00	0.00	0.00	0.00	55,000.00	33,923.28
14615 SDCFPD DULZURA		12,000.00	0.00	0.00	0.00	12,000.00	7,013.77
14616 SDCFPD TECATE		10,000.00	0.00	0.00	0.00	10,000.00	5,756.24
14617 SDCFPD POTRERO		15,500.00	0.00	0.00	0.00	15,500.00	8,478.69
14618 SDCFPD JACUMBA		16,500.00	0.00	0.00	0.00	16,500.00	9,219.33
14619 SDCFPD RURAL WEST		375,000.00	0.00	0.00	0.00	375,000.00	233,708.60
14620 SDCFPD YUIMA		52,000.00	0.00	0.00	0.00	52,000.00	276,734.04
14621 SDCFPD JULIAN		100,000.00	0.00	0.00	0.00	100,000.00	60,422.26
14622 SDCFPD RAMONA		2,600,000.00	0.00	0.00	0.00	2,600,000.00	1,215,276.16
14624 SDCFPD BORREGO		244,000.00	0.00	0.00	0.00	244,000.00	114,255.89
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	24,691.80	1,000.00	25,691.80	17,803.20	26,922.55
14830 CSA 135 POWAY 800 MHZ ZO		161,500.00	4,988.52	1,010.00	5,998.52	155,501.48	82,029.77
14840 CSA 135 SOLANA BCH 800MH		39,635.00	4,988.52	1,000.00	5,988.52	33,646.48	22,625.93
14850 CSA 135 BORR SPRNG FPD 8		8,550.00	4,735.00	0.00	4,735.00	3,815.00	480.64
14900 CSA 136 SUNDANCE DET BAS		25,412.16	10,759.19	10,093.33	20,852.52	4,559.64	14,968.67
14907 CSA 138 VALLEY CENTER PA		421,363.33	188,283.33	7,953.85	196,237.18	225,126.15	239,288.13
14995 COUNTY SERVICE AREA 17		8,324,810.72	4,074,533.90	3,938,035.09	8,012,568.99	312,241.73	5,620,910.37
14996 COUNTY SERVICE AREA 69		255,069.29	1,145.17	8,217.46	9,362.63	245,706.66	15,491.98
14997 SDCFPD AMBULANCE SERVICE		24,690,614.75	7,819,717.06	11,426,057.43	19,245,774.49	5,444,840.26	8,170,209.34
15000 SD CO FLOOD CONTROL DIST		16,578,832.81	4,230,334.47	5,651,096.49	9,881,430.96	6,697,401.85	7,773,003.39
15226 BLACKWOLF MAINT ZN349781		41,515.01	21,166.25	7,811.90	28,978.15	12,536.86	7,847.41
15227 LAKE RANCHO VIEJO MAINT		239,169.59	91,526.88	29,703.87	121,230.75	117,938.84	64,780.87
15228 PONDEROSA ESTATES MAINT		35,000.00	2,159.22	4,801.04	6,960.26	28,039.74	6,762.57

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
15250 HCV ADMIN FEE RESERVE		37,296,745.00	16,255,915.91	0.00	16,255,915.91	21,040,829.09	19,751,156.81
15255 SDCHA RES REHAB		210,000.00	85,393.73	0.00	85,393.73	124,606.27	117,006.78
15260 PUBLIC HOUSING CIAP		357,775.00	151,879.03	0.00	151,879.03	205,895.97	151,813.25
15265 PH MELROSE HUD		383,151.00	217,087.23	0.00	217,087.23	166,063.77	152,428.74
15280 PH TOWNCENTER HUD		831,801.00	295,922.70	0.00	295,922.70	535,878.30	262,918.97
15295 MODERATE REHAB PROJ 3 HA		0.00	0.00	0.00	0.00	0.00	3,157.79
15305 HA VOUCHER PROG PROJECTS		242,900,000.00	135,788,330.32	0.00	135,788,330.32	107,111,669.68	139,532,173.64
15308 HCV FAMILY SELF SUFFICIE		50,000.00	0.00	0.00	0.00	50,000.00	1,890.81
15315 PH L ST HUD		289,861.00	211,757.51	0.00	211,757.51	78,103.49	194,100.35
15320 HOUS ASST MOD REHAB PRJ		806,700.00	355,447.99	0.00	355,447.99	451,252.01	369,458.92
15325 PH DOROTHY HUD		362,931.00	196,449.40	0.00	196,449.40	166,481.60	166,678.57
15330 HA BUSINESS ACTIVITIES		6,020,000.00	2,172,315.68	0.00	2,172,315.68	3,847,684.32	2,267,759.56
15335 PH FIREBIRD FMHA		857,538.00	295,845.48	0.00	295,845.48	561,692.52	419,257.89
15345 HOUS AUTH FACILITY FUND		0.00	0.00	0.00	0.00	0.00	1,302.82
15352 REDEV RENTAL SUBSIDY PRO		0.00	0.00	0.00	0.00	0.00	48.53
15354 HA SANTEE SUCCESS HOUSIN		26,000.00	8,588.80	0.00	8,588.80	17,411.20	10,223.69
15355 HA REAL ESTATE RESERVE		0.00	0.00	0.00	0.00	0.00	22,135.02
15370 MAINSTREAM VOUCHER		4,271,400.00	1,927,043.51	0.00	1,927,043.51	2,344,356.49	1,917,994.06
15451 OTHER SERVICES - HARMONY		414,979.00	146,796.24	28,128.67	174,924.91	240,054.09	236,253.39
15452 FLOOD CONTROL - HARMONY		390,000.00	1,000.00	0.00	1,000.00	389,000.00	55,431.99
15453 FIRE PROTECTION - HARMON		534,158.00	21,985.72	0.00	21,985.72	512,172.28	267,394.59
15454 IMPROVEMENT - HARMONY GR		0.00	0.00	0.00	0.00	0.00	115.22
15464 HORSE CRK RDG CFD 13-01		426,770.00	1,765.32	0.00	1,765.32	425,004.68	12,228.75
15465 HORSE CRK RDG CFD 13-01		539,517.61	155,320.89	554.67	155,875.56	383,642.05	320,053.94
15466 HORSE CRK RDG FCD CFD 13		226,201.00	0.00	0.00	0.00	226,201.00	143,422.99
15467 HORSE CRK RDG FIRE CFD 1		172,000.00	0.00	0.00	0.00	172,000.00	92,456.14
15468 MEADOWOOD PRK CFD 19-01		289,581.09	142,417.66	502.11	142,919.77	146,661.32	284,511.83
15469 MEADOWOOD FCD CFD 19-01		139,700.00	0.00	0.00	0.00	139,700.00	163,695.99
15470 MEADOWOOD FIRE CFD 19-01		118,000.00	0.00	0.00	0.00	118,000.00	119,294.63
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	52,267.22	424.86	52,692.08	94,408.06	84,876.59
15473 PARK CIR MAINT CFD 19-03		223,619.00	30,305.01	0.00	30,305.01	193,313.99	180,189.75
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
15477 SDCFPD EOM CFD 9-1 SPCL		2,100,000.00	37,192.68	0.00	37,192.68	2,062,807.32	673,050.97
15478 PIPER OTAY CFD 22-01 TAX		26,808.00	6,040.20	0.00	6,040.20	20,767.80	13,926.32
15479 PIPER OTAY CFD 22-01 TAX		16,320.00	0.00	0.00	0.00	16,320.00	8,875.79
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	6,783.27
15765 PRD 1008 CANTER 97038		21,995.00	3,734.04	1,592.02	5,326.06	16,668.94	3,518.54
15774 PRD 1000 ZN1010 ALPINE H		192,143.00	19,168.12	3,900.16	23,068.28	169,074.72	28,575.96
15775 PRD 1000 ZN1011 LA CUEST		120,804.00	4,556.31	3,592.01	8,148.32	112,655.68	8,423.70
15776 PRD 1000 ZN1012 MILLAR 9		104,801.00	11,026.94	7,213.69	18,240.63	86,560.37	7,754.46
15777 PRD 1013 SINGING TRAILS		85,160.00	5,679.89	7,515.26	13,195.15	71,964.85	9,001.91
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		106,989.00	6,983.64	1,305.17	8,288.81	98,700.19	10,677.39
15780 PRD 1016 EL SERENO WAY		9,000.00	0.00	0.00	0.00	9,000.00	17,461.28
15781 PRD 1017 KALBAUGH-HALEY-		82,283.00	23,606.92	14,230.48	37,837.40	44,445.60	20,060.56

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
15850 SURVEY MONUMENT PRESRVAT		175,000.00	0.00	15,000.00	15,000.00	160,000.00	50,720.00
15890 SPECIAL AVIATION		80,000.00	40,000.00	40,000.00	80,000.00	0.00	132.63
15910 COSD FISH AND GAME PROPA		46,000.00	21,205.00	0.00	21,205.00	24,795.00	16,425.33
17050 CSAF REDEV OBLIG RET		2,471,942.00	2,347,238.00	0.00	2,347,238.00	124,704.00	318,702.80
21000 PENSION OBLIGATION BONDS		81,495,400.00	79,453,161.15	0.00	79,453,161.15	2,042,238.85	46,165,423.58
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)	60.91
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	36,713.04	0.00	36,713.04	(36,713.04)	20,157.08
21629 SANCAL2019 EXC ERNG JST		0.00	2,389.17	0.00	2,389.17	(2,389.17)	44.99
21633 SANCAL2020 ADMIN WATERFR		0.00	242.50	0.00	242.50	(242.50)	242.50
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	18,027.40
21637 SANCAL2020 REV WATERFRON		0.00	1,134,766.24	0.00	1,134,766.24	(1,134,766.24)	1,418,638.87
21638 SANCAL2020 ADMN CEDAR KT		0.00	308.64	0.00	308.64	(308.64)	308.64
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	18,601.80
21641 SANCAL2020 REV CEDAR KTT		0.00	1,244,015.40	0.00	1,244,015.40	(1,244,015.40)	1,466,677.28
21651 SANCAL2021 YTC COPS BASE		0.00	2,061,536.77	0.00	2,061,536.77	(2,061,536.77)	3,147,814.42
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	195.60	0.00	195.60	(195.60)	195.60
21655 SANCAL2021 YTC COPS INV		0.00	0.00	0.00	0.00	0.00	45,136.00
21656 SANCAL2021 YTC COPS EXC		0.00	0.00	0.00	0.00	0.00	89.19
21658 SANCAL 2023 CPH LAB PROJ		0.00	17,144,821.24	0.00	17,144,821.24	(17,144,821.24)	528,889.89
21659 SANCAL 2023 CPH LAB BASE		0.00	1.17	0.00	1.17	(1.17)	845.45
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)	404.95
21662 SANCAL 2023 CPH LAB CAP		0.00	4,022,748.83	0.00	4,022,748.83	(4,022,748.83)	272,282.27
21663 SANCAL 2023 CPH LAB INV		0.00	835.39	0.00	835.39	(835.39)	10.59
21666 SANCAL 2024 EDGEMOOR REF		0.00	6,468,459.54	0.00	6,468,459.54	(6,468,459.54)	7,134,177.02
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	478.94	0.00	478.94	(478.94)	478.94
21670 SANCAL 2024 EDGEMOOR REF		0.00	29,602.47	0.00	29,602.47	(29,602.47)	77,797.78
21672 SANCAL 2025 COC REF ADMI		0.00	14.13	0.00	14.13	(14.13)	20,014.13
21673 SANCAL 2025 COC REF BASE		0.00	532,411.77	0.00	532,411.77	(532,411.77)	1,876,342.13
21674 SANCAL 2025 COC REF COI		0.00	458,665.58	0.00	458,665.58	(458,665.58)	458,665.58
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	267,055.39
22350 TOBACCO SECRTZN CORP S R		0.00	7,175,271.54	0.00	7,175,271.54	(7,175,271.54)	642,780.63
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)	
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	1,582,950.60
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	21,161.57
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

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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)	16,661.00
26000 CAPITAL OUTLAY FUND		279,748,293.70	36,049,187.25	95,881,422.40	131,930,609.65	147,817,684.05	33,660,595.36
26005 MAJOR MAINT CAPITAL OUTL		190,132,112.15	27,024,573.52	60,707,831.96	87,732,405.48	102,399,706.67	26,287,453.69
26015 CAPITAL MSCP ACQUISITION		16,989,050.39	336,819.71	445,423.72	782,243.43	16,206,806.96	323,681.66
26025 COUNTY HEALTH COMPLEX		104,097,309.06	18,787,842.83	31,150,488.96	49,938,331.79	54,158,977.27	11,327,659.06
26050 JUSTICE FACILITY CONST		17,653,933.99	2,419,257.74	4,215,574.78	6,634,832.52	11,019,101.47	2,399,502.83
26075 LIBRARY PROJ CAPITAL OUT		20,721,949.20	8,895,838.24	7,583,221.17	16,479,059.41	4,242,889.79	8,891,131.41
26125 EDGEMOOR DEVELOPMENT		7,270,005.00	97,277.00	119,049.61	216,326.61	7,053,678.39	5,507,068.55
28075 CSAF USDRIP		550,000.00	550,000.00	1,250.00	551,250.00	(1,250.00)	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	216,887.17
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	11,734,536.82	10,714,330.68	22,448,867.50	17,583,488.83	11,926,352.27
30100 LIQUID WASTE ENTERPRISE		10,854,459.70	5,158,514.43	234,214.81	5,392,729.24	5,461,730.46	4,925,566.66
30425 CMWSMD-ZONE B (CAMPO HIL		1,140,813.00	392,924.00	201,339.68	594,263.68	546,549.32	654,754.91
30427 CMWSMD-ZONE A (RANCHO DE		2,430,937.50	701,818.94	413,473.48	1,115,292.42	1,315,645.08	318,195.45
30429 LIVE OAK SPRNGS WTR SYS		3,461,708.87	155,382.97	535,677.41	691,060.38	2,770,648.49	173,688.65
31500 SAN DIEGO COUNTY SANITAT		91,588,638.71	18,145,978.91	25,526,075.16	43,672,054.07	47,916,584.64	22,510,602.15
31550 SHF JAIL STORES COMMISSA		8,856,936.31	3,732,427.37	228,993.99	3,961,421.36	4,895,514.95	4,424,419.08
35500 INFORMATION TECHNOLOGY I		234,164,227.19	102,078,231.22	129,206,871.41	231,285,102.63	2,879,124.56	102,909,759.17
35525 DPW EQUIP INTERNAL SERV		11,543,784.55	3,538,146.17	893,830.67	4,431,976.84	7,111,807.71	3,328,810.93
35550 DPW ISF EQUIP ACQ ROAD F		23,400,979.13	1,967,050.66	13,278,556.40	15,245,607.06	8,155,372.07	2,327,903.95
35575 DPW ISF EQUIP ACQ INACTI		513,808.12	14,908.09	354,304.60	369,212.69	144,595.43	41,197.98
35625 DPW ISF EQUIP ACQ AIRPOR		1,058,000.00	46,336.08	162,488.49	208,824.57	849,175.43	82,092.70
35650 DPW ISF EQUIP ACQ GEN FN		252,500.00	9,350.80	182,200.85	191,551.65	60,948.35	16,589.88
35675 DPW ISF EQUIP ACQ LIQ WS		5,430,266.00	304,869.79	2,076,073.67	2,380,943.46	3,049,322.54	947,563.47
35800 PURCHASING ISF		22,940,393.85	12,088,308.19	866,612.92	12,954,921.11	9,985,472.74	7,899,572.76
36000 EMPLOYEE BENEFITS		66,350,744.00	29,516,823.08	0.00	29,516,823.08	36,833,920.92	38,338,857.89
36025 INSURANCE ISF		14,958,934.00	1,019,496.24	81,193.00	1,100,689.24	13,858,244.76	7,905,946.53
36050 PUBLIC LIABILTY INSURANC		86,999,080.00	53,645,430.99	761.50	53,646,192.49	33,352,887.51	65,513,851.50
37000 FLEET SERVICES ISF OPER		13,823,566.49	6,856,970.56	209,806.79	7,066,777.35	6,756,789.14	6,138,673.50
37025 FLEET ISF EQUIP ACQ GENL		69,041,585.82	12,536,601.62	25,594,267.11	38,130,868.73	30,910,717.09	12,208,374.25
37050 FLEET ISF MAT SUPP INV		32,734,496.19	11,901,684.10	4,082,672.25	15,984,356.35	16,750,139.84	12,564,941.11
37075 FLEET ISF ACCIDENT REPAI		2,235,802.00	681,049.04	0.00	681,049.04	1,554,752.96	787,518.22
37600 FACILITIES MGMT INT SVC		248,251,572.35	114,866,881.65	57,361,320.01	172,228,201.86	76,023,370.49	110,669,615.55
37650 MAJOR MAINTENANCE INT SV		71,562,202.82	10,139,701.20	8,958,523.38	19,098,224.58	52,463,978.24	9,560,768.09
41600 RET SAL BENEFITS AP CNTY		0.00	8,504,604.59	0.00	8,504,604.59	(8,504,604.59)	7,997,291.28
44565 SAFE FREEWAY CALL BOX		0.00	0.00	0.00	0.00	0.00	4,820.96
44595 LOCAL AGENCY FORMATION A		3,164,739.96	1,468,388.80	41,974.71	1,510,363.51	1,654,376.45	2,197,727.38
44605 LAW LIBRARY		0.00	1,792,144.33	0.00	1,792,144.33	(1,792,144.33)	2,543,374.48
44625 SAN DIEGUITO RIVER VALLE		1,908,723.00	1,245,258.71	0.00	1,245,258.71	663,464.29	1,861,229.14
44634 SDRVJPA COAST FUND		362,559.00	182,708.55	0.00	182,708.55	179,850.45	275,845.75
44655 SAN DIEGUITO CAP PROJ		0.00	343,539.45	0.00	343,539.45	(343,539.45)	343,451.32
44656 SAN DIEGUITO RESERVE FUN		6,500.00	0.00	0.00	0.00	6,500.00	6,190.43
44660 SO CA INTRGOV TRN AND DE		6,631,000.00	3,245,505.61	0.00	3,245,505.61	3,385,494.39	2,514,041.35
44670 SD GEOGRAPHIC INFO SANGI		1,897,992.00	1,088,618.79	0.00	1,088,618.79	809,373.21	1,229,602.14
47280 PENALTY ASSESSMENT		3,128,950.00	1,564,475.00	0.00	1,564,475.00	1,564,475.00	1,490,928.32

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
47285 CRIMINAL JUSTICE FAC CON		5,588,878.04	511,585.81	1,721,557.93	2,233,143.74	3,355,734.30	482,002.54
47290 COURTHOUSE CONSTRUCTION		747,260.35	747,260.35	0.00	747,260.35	0.00	325,565.49
47350 TRIAL COURT OPERATIONS F		0.00	1,787,792.17	0.00	1,787,792.17	(1,787,792.17)	1,921,237.99
48001 PALOMAR POMERADO HEALTH		0.00	0.00	0.00	0.00	0.00	26,889,442.60
48003 GROSSMONT HEALTHCARE ELE		0.00	0.00	0.00	0.00	0.00	11,423,463.47
49000 PCD AQIP TRUST AB423		12,175,384.64	2,010,582.62	430,044.64	2,440,627.26	9,734,757.38	4,875,424.62
49010 AIR QUALITY MOYER FUND A		32,510,929.75	1,717,327.00	9,445,910.39	11,163,237.39	21,347,692.36	2,200,335.77
49015 AIR QL CLEAN CAR 4 ALL A		20,900,080.24	2,536,448.47	9,688,535.55	12,224,984.02	8,675,096.22	2,649,596.58
49020 VESSELS AT BERTH REMEDIA		100,000.00	0.00	0.00	0.00	100,000.00	1,040,952.64
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	8,642,556.95	28,079,187.02	36,721,743.97	17,495,933.39	7,084,895.88
49035 AB617 IMPLEMENTATION AB4		5,072,625.49	1,967,134.84	739,375.02	2,706,509.86	2,366,115.63	2,301,410.67
49040 AIR QUALITY GMERP FUND 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		57,786,650.85	22,185,065.70	1,050,036.17	23,235,101.87	34,551,548.98	18,475,568.69
49090 AIR QUALITY FARMER FUND		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		6,700,206.00	3,908,453.50	2,791,752.50	6,700,206.00	0.00	3,909,933.01
49200 SDC REGIONAL AIRPORT AUT		0.00	0.00	0.00	0.00	0.00	938,851.92
49205 TRANSNET IMPROVEMENT FUN		0.00	11,876,522.66	82,216,831.39	94,093,354.05	(94,093,354.05)	6,098,280.10
49211 HAZMAT RESPONSE PROGRAM		3,190,774.00	1,307,601.85	766,322.48	2,073,924.33	1,116,849.67	2,966,241.36
49214 ESO OPERATING		485,571.00	0.00	0.00	0.00	485,571.00	164,332.53
49217 FIRST 5 COMM OPERATING F		37,975,005.92	12,310,467.92	19,464,312.67	31,774,780.59	6,200,225.33	9,039,815.38
53301 063_DS CARLSBAD USD 2017		0.00	1,057,825.00	0.00	1,057,825.00	(1,057,825.00)	1,398,370.34
53302 063_DS CARLSBAD USD 2017		0.00	2,760,500.00	0.00	2,760,500.00	(2,760,500.00)	2,042,039.42
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	4,560,650.00	0.00	4,560,650.00	(4,560,650.00)	3,045,598.32
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	1,852,050.00	0.00	1,852,050.00	(1,852,050.00)	1,125,123.89
53309 063_DS CARLSBAD UNIF2006		0.00	1,993,791.67	0.00	1,993,791.67	(1,993,791.67)	1,475,019.80
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	0.06
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	684,009.38	0.00	684,009.38	(684,009.38)	804,661.71
53314 064_DS OCEANSIDE ELEC 20		0.00	0.00	0.00	0.00	0.00	1,170.35
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)	2,770,635.97
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)	8,389,919.38
53331 050_DS SAN DIEGO UNIFIED		0.00	0.00	0.00	0.00	0.00	(574.40)
53332 050_DS SAN DIEGO UNIFIED		0.00	1,900,438.00	0.00	1,900,438.00	(1,900,438.00)	7,893,811.06
53333 050_DS SAN DIEGO UNIFIED		0.00	0.00	0.00	0.00	0.00	(296.22)
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)	14,019,719.50
53338 050_DS SD UNIFIED DS 200		0.00	24,397,987.50	0.00	24,397,987.50	(24,397,987.50)	4,234,369.02
53339 050_DS SD UNIFIED DS 200		0.00	29,851,375.00	0.00	29,851,375.00	(29,851,375.00)	21,249,436.92
53346 050_DS SAN DIEGO UNIF 20		0.00	2,290,312.50	0.00	2,290,312.50	(2,290,312.50)	1,216,955.88
53347 050_DS SAN DIEGO UNIF 20		0.00	2,890,387.50	0.00	2,890,387.50	(2,890,387.50)	1,580,598.60

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 09-FEB-2026 12:53:34

COSD
Current Period: JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
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	467.24
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)	3,080,432.14
53363 065_DS SAN MARCOS UNIFIE		0.00	1,280,000.00	0.00	1,280,000.00	(1,280,000.00)	823,531.55
53364 050_DS SAN DIEGO UNIFIED		0.00	0.00	0.00	0.00	0.00	(248.37)
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
53371 051_DS VISTA UNIF DS 200		0.00	0.00	0.00	0.00	0.00	9,234,416.82
53372 051_DS VISTA UNIFIED DS		0.00	0.00	0.00	0.00	0.00	141.67
53375 051_DS VISTA UNIFIED 201		0.00	30,009.81	0.00	30,009.81	(30,009.81)	576.75
53376 051_DS VISTA UNIFIED 201		0.00	2,394,500.00	0.00	2,394,500.00	(2,394,500.00)	1,495,359.60
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	1,468,675.00	0.00	1,468,675.00	(1,468,675.00)	231,586.89
53380 064_DS OCEANSIDE UNIFIED		0.00	0.00	0.00	0.00	0.00	(303.99)
53381 064_DS OCEANSIDE UNIFIED		0.00	356.14	0.00	356.14	(356.14)	6.87
53382 064_DS OCEANSIDE UNIF 20		0.00	0.00	0.00	0.00	0.00	92,649.25
53383 064_DS OCEANSIDE UNIF 20		0.00	950,875.00	0.00	950,875.00	(950,875.00)	317,563.43
53384 065_DS SAN MARCOS USD PR		0.00	2,210,000.00	0.00	2,210,000.00	(2,210,000.00)	8,038.25
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)	189,387.43
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	745,843.75	0.00	745,843.75	(745,843.75)	468,128.30
53389 065_DS SAN MARCOS USD 20		0.00	1,957,900.00	0.00	1,957,900.00	(1,957,900.00)	1,279,949.92
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)	341,667.52
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)	300,362.35
53398 050_DS SAN DIEGO UNIF 20		0.00	21,205,250.00	0.00	21,205,250.00	(21,205,250.00)	4,683,156.51
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)	2,990,149.31
53403 050_DS SAN DIEGO UNIF 20		0.00	1,737,737.50	0.00	1,737,737.50	(1,737,737.50)	1,266,566.34
53404 050_DS SAN DIEGO UNIF 20		0.00	0.00	0.00	0.00	0.00	(616.34)
53405 050_DS SAN DIEGO USD 201		0.00	3,622,000.00	0.00	3,622,000.00	(3,622,000.00)	1,935,281.76
53406 050_DS SAN DIEGO USD 201		0.00	6,058,875.00	0.00	6,058,875.00	(6,058,875.00)	12,911,920.98
53408 050_DS SAN DIEGO USD 200		0.00	11,054,150.00	0.00	11,054,150.00	(11,054,150.00)	1,464,308.23
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)	8,356,537.94
53411 050_DS SDUSD 2012 2017J		0.00	5,200,100.00	0.00	5,200,100.00	(5,200,100.00)	3,279,147.46
53413 050_DS SDUSD 2008 2017 K		0.00	0.00	0.00	0.00	0.00	(352.41)
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	291,138.46
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)	847,875.27
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)	2,829,005.98
53420 050_DS SDUSD 2019 2018C		0.00	3,530,200.00	0.00	3,530,200.00	(3,530,200.00)	2,140,465.02

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date 09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53421 065_DS SAN MARCOS USD 20		0.00	3,115,100.57	0.00	3,115,100.57	(3,115,100.57)	2,268,955.81
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)	2,066,123.50
53424 050_DS SAN DIEGO USD 202		0.00	8,984,000.00	0.00	8,984,000.00	(8,984,000.00)	3,816,818.52
53425 189_DS BONSALL UNIFIED 2		0.00	173,476.80	0.00	173,476.80	(173,476.80)	103,873.95
53426 050_DS SDUSD MEAS YY 202		0.00	12,977,300.00	0.00	12,977,300.00	(12,977,300.00)	7,845,017.50
53427 050_DS SDUSD PROP S 2021		0.00	3,066,945.00	0.00	3,066,945.00	(3,066,945.00)	1,787,857.73
53428 050_DS SDUSD PROP Z 2020		0.00	7,588,400.00	0.00	7,588,400.00	(7,588,400.00)	4,468,970.69
53429 050_DS SAN DIEGO USD 202		0.00	8,950,526.71	0.00	8,950,526.71	(8,950,526.71)	5,718,056.70
53430 048_DS MT EMP 2018 2019		0.00	139,225.00	0.00	139,225.00	(139,225.00)	134,807.01
53431 048_DS MT EMPIRE USD 202		0.00	141,156.25	0.00	141,156.25	(141,156.25)	192,230.76
53432 050_DS SAN DIEGO USD 202		0.00	11,204,862.50	0.00	11,204,862.50	(11,204,862.50)	9,841,347.89
53433 050_DS SAN DIEGO USD 202		0.00	3,170,200.00	0.00	3,170,200.00	(3,170,200.00)	2,585,494.18
53434 050_DS SAN DIEGO USD 202		0.00	3,902,687.50	0.00	3,902,687.50	(3,902,687.50)	3,964,941.26
53435 051_DS VISTA USD 2019A M		0.00	761,000.00	0.00	761,000.00	(761,000.00)	850,380.02
53436 051_DS VISTA UNIFIED 202		0.00	9,086,882.18	0.00	9,086,882.18	(9,086,882.18)	1,223,571.15
53437 051_DS VISTA USD 2022B		0.00	3,267,787.50	0.00	3,267,787.50	(3,267,787.50)	3,667,071.33
53438 048_DS MT EMPIRE USD 202		0.00	170,612.50	0.00	170,612.50	(170,612.50)	148,346.44
53440 063_DS CARLSBAD 2019A ME		0.00	1,390,118.75	0.00	1,390,118.75	(1,390,118.75)	1,604,358.52
53441 063_DS CARLSBAD USD 2021		0.00	1,134,521.88	0.00	1,134,521.88	(1,134,521.88)	1,531,382.47
53442 063_DS CARLSBAD UNIFIED		0.00	1,626,646.65	0.00	1,626,646.65	(1,626,646.65)	1,576,688.41
53445 064_DS OCEANSIDE 2008E P		0.00	407,000.00	0.00	407,000.00	(407,000.00)	461,946.19
53446 064_DS OCEANSIDE PROP H		0.00	1,768,900.00	0.00	1,768,900.00	(1,768,900.00)	1,151,513.16
53447 064_DS OCEANSIDE 2020REF		0.00	855,300.00	0.00	855,300.00	(855,300.00)	613,587.15
53448 064_DS OCEANSIDE 2020REF		0.00	0.00	0.00	0.00	0.00	(311.76)
53449 064_DS OCEANSIDE USD 202		0.00	810,900.00	0.00	810,900.00	(810,900.00)	818,583.48
53450 062_DS_BORREGO 2018A MEA		0.00	262,400.00	0.00	262,400.00	(262,400.00)	267,247.97
53451 064_DS OCEANSIDE USD 202		0.00	1,154,001.75	0.00	1,154,001.75	(1,154,001.75)	693,941.62
53452 064_DS OCEANSIDE USD 202		0.00	140,675.00	0.00	140,675.00	(140,675.00)	163,166.25
53453 064_DS OCEANSIDE USD 200		0.00	355,125.00	0.00	355,125.00	(355,125.00)	385,249.33
53454 064_DS OCEANSIDE USD 202		0.00	4,090,531.25	0.00	4,090,531.25	(4,090,531.25)	2,980,045.14
53455 009_DS CHULA VISTA ESD 2		0.00	1,186,111.83	0.00	1,186,111.83	(1,186,111.83)	373,247.49
53456 009_DS CHULA VISTA ESD 2		0.00	3,504,300.00	0.00	3,504,300.00	(3,504,300.00)	3,157,442.84
53457 009_DS CHULA VISTA ESD 2		0.00	8,674,125.00	0.00	8,674,125.00	(8,674,125.00)	4,008,033.14
53458 047_DS CORONADO USD 2022		0.00	1,282,996.24	0.00	1,282,996.24	(1,282,996.24)	761,226.90
53459 009_DS CHULA VISTA ESD 2		0.00	1,244,500.00	0.00	1,244,500.00	(1,244,500.00)	998,190.16
53466 065_DS SAN MARCOS USD 20		0.00	0.00	0.00	0.00	0.00	4,829,506.57
53467 065_DS SAN MARCOS USD 20		0.00	0.00	0.00	0.00	0.00	5,816,948.10
53500 050_DS SDUSD 2023 ZR-2		0.00	5,195,250.00	0.00	5,195,250.00	(5,195,250.00)	3,249,073.76
53501 050_DS SDUSD 2023 ZR-3		0.00	1,862,750.00	0.00	1,862,750.00	(1,862,750.00)	688,723.23
53502 050_DS SDUSD 2023 ZR-4A		0.00	888,750.00	0.00	888,750.00	(888,750.00)	493,340.76
53503 050_DS SDUSD 2023 ZR-4B		0.00	5,095,000.00	0.00	5,095,000.00	(5,095,000.00)	2,923,629.90
53504 050_DS SDUSD MEAS U 2023		0.00	20,450,197.00	0.00	20,450,197.00	(20,450,197.00)	14,195,286.55
53505 050_DS SDUSD MEAS YY 202		0.00	65,940,400.00	0.00	65,940,400.00	(65,940,400.00)	15,297,778.59
53506 050_DS SDUSD PROP S 2023		0.00	3,995,750.00	0.00	3,995,750.00	(3,995,750.00)	2,906,504.19
53507 050_DS SDUSD 2023 SR-3A		0.00	1,721,750.00	0.00	1,721,750.00	(1,721,750.00)	846,191.28
53508 050_DS SDUSD 2023 R-6		0.00	873,250.00	0.00	873,250.00	(873,250.00)	1,008,481.18
53509 050_DS SDUSD 2024 REF SR		0.00	2,515,750.00	0.00	2,515,750.00	(2,515,750.00)	1,281,071.90
53510 050_DS SDUSD 2024 REF ZR		0.00	6,755,250.00	0.00	6,755,250.00	(6,755,250.00)	1,841,793.69
53511 050_DS SDUSD 2024 REF R-		0.00	766,000.00	0.00	766,000.00	(766,000.00)	857,619.82

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
53512 050_DS SDUSD 2025 REF SR		0.00	388,929.17	0.00	388,929.17	(388,929.17)	259,798.10
53513 050_DS SDUSD 2025 REF ZR		0.00	1,488,279.87	0.00	1,488,279.87	(1,488,279.87)	1,038,488.46
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)	1,044,209.23
53516 050_DS SDUSD MEAS YY 202		0.00	70,385,400.00	0.00	70,385,400.00	(70,385,400.00)	4,841,673.37
53517 050_DS SDUSD MEAS U 2024		0.00	66,788,565.57	0.00	66,788,565.57	(66,788,565.57)	9,089,963.59
53518 050_DS SDUSD 2025 REF R-		0.00	4,962,147.91	0.00	4,962,147.91	(4,962,147.91)	19,158,752.22
53519 050_DS SDUSD 2025 REF R-		0.00	961,114.58	0.00	961,114.58	(961,114.58)	532,540.39
53520 050_DS SDUSD 2025 REF SR		0.00	1,153,711.11	0.00	1,153,711.11	(1,153,711.11)	864,596.69
53521 050_DS SDUSD 2025 REF SR		0.00	2,162,834.72	0.00	2,162,834.72	(2,162,834.72)	1,611,576.87
53522 050_DS SDUSD 2025 REF ZR		0.00	3,978,024.30	0.00	3,978,024.30	(3,978,024.30)	1,996,356.25
53523 050_DS SDUSD 2025 REF ZR		0.00	367,072.93	0.00	367,072.93	(367,072.93)	225,218.53
53524 050_DS SDUSD 2025P PROP		0.00	8,684,981.84	0.00	8,684,981.84	(8,684,981.84)	27,797,428.24
53525 050_DS SDUSD 2025I MEAS		0.00	11,602,924.13	0.00	11,602,924.13	(11,602,924.13)	63,480,859.98
53526 050_DS SDUSD 2025C MEAS		0.00	18,010,843.41	0.00	18,010,843.41	(18,010,843.41)	45,136,689.96
53600 064_DS OCEANSIDE USD 202		0.00	355,577.50	0.00	355,577.50	(355,577.50)	288,880.54
53601 064_DS OCEANSIDE USD 202		0.00	3,352,375.00	0.00	3,352,375.00	(3,352,375.00)	2,070,573.01
53602 064_DS OCEANSIDE USD 202		0.00	825,625.00	0.00	825,625.00	(825,625.00)	700,838.71
53603 064_DS OCEANSIDE USD 202		0.00	631,396.06	0.00	631,396.06	(631,396.06)	1,357,361.39
53604 064_DS OCEANSIDE USD 202		0.00	162,345.14	0.00	162,345.14	(162,345.14)	881,041.03
53605 064_DS OCEANSIDE USD 202		0.00	195,748.38	0.00	195,748.38	(195,748.38)	4,417,203.66
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	39,996.65
56706 007_DS CARDIFF SCH DIST		0.00	1,675,000.00	0.00	1,675,000.00	(1,675,000.00)	113,442.90
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
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	1,891,140.63	0.00	1,891,140.63	(1,891,140.63)	1,489,671.81
56732 006_DS CAJON VALLEY USD		0.00	1,533,967.65	0.00	1,533,967.65	(1,533,967.65)	335,515.30
56734 006_DS CAJON VALLEY USD		0.00	751,562.50	0.00	751,562.50	(751,562.50)	146,643.07
56735 009_DS CHULA VISTA ELEM		0.00	1,511,825.00	0.00	1,511,825.00	(1,511,825.00)	869,197.36
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	245,216.75	0.00	245,216.75	(245,216.75)	270,684.44
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	(156.23)
56744 016_DS FALLBROOK ELEM 20		0.00	0.00	0.00	0.00	0.00	2,737.64
56746 016_DS FALLBROOK UNION E		0.00	0.00	0.00	0.00	0.00	1,218,998.75
56747 016_DS FALLBROOK ELEM 20		0.00	655,000.00	0.00	655,000.00	(655,000.00)	371,149.61
56749 016_DS FALLBROOK UN ELEM		0.00	88,775.00	0.00	88,775.00	(88,775.00)	66,503.63
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	2,275,453.13	0.00	2,275,453.13	(2,275,453.13)	343,690.75
56753 009_DS CHULA VISTA ELEM		0.00	782,000.00	0.00	782,000.00	(782,000.00)	446,950.54
56755 006_DS CAJON VALLEY USD		0.00	0.00	0.00	0.00	0.00	54,443.71
56756 021_DS LEMON GROVE ELEC		0.00	0.00	0.00	0.00	0.00	47.00
56758 017_DS JAMUL ELEM 2004A		0.00	1,095,000.00	0.00	1,095,000.00	(1,095,000.00)	634,628.77
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	1,098,243.73

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56762 020_DS LA MESA SPRING VA		0.00	4,765,000.00	0.00	4,765,000.00	(4,765,000.00)	2,731,456.59
56763 021_DS LEMON GROVE DS 19		0.00	0.00	0.00	0.00	0.00	2,751.28
56764 021_DS LEMON GROVE DS 19		0.00	1,450,000.00	0.00	1,450,000.00	(1,450,000.00)	266,420.73
56765 021_DS LEMON GROVE DS 19		0.00	380,000.00	0.00	380,000.00	(380,000.00)	1,031,468.14
56767 021_DS LEMON GROVE DS 20		0.00	0.00	0.00	0.00	0.00	0.35
56770 028_DS RANCHO SANTA FE 2		0.00	0.00	0.00	0.00	0.00	1,941.58
56771 020_DS RANCHO SANTA FE 2		0.00	375,000.00	0.00	375,000.00	(375,000.00)	221,989.37
56773 028_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	573,412.51	0.00	573,412.51	(573,412.51)	411,805.70
56776 006_DS CAJON VALLEY USD		0.00	83,010.93	0.00	83,010.93	(83,010.93)	1,602.13
56779 032_DS SANTEE SCHOOL DIS		0.00	0.00	0.00	0.00	0.00	18,775.74
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)	155,853.24
56786 033_DS SAN YSIDRO 1997D		0.00	3,760,000.00	0.00	3,760,000.00	(3,760,000.00)	2,467,470.33
56791 033_DS SAN YSIDRO 1997E		0.00	0.00	0.00	0.00	0.00	1,645,935.71
56792 033_DS SAN YSIDRO 1997F		0.00	0.00	0.00	0.00	0.00	50.26
56793 035_DS SOUTH BAY 1997A G		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)	1,040,486.43
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	58,150.00	0.00	58,150.00	(58,150.00)	37,168.73
56800 035_DS SOUTH BAY USD 201		0.00	79,595.09	0.00	79,595.09	(79,595.09)	1,536.22
56801 010_DS DEHESA SCH DIST 2		0.00	50,218.75	0.00	50,218.75	(50,218.75)	37,175.91
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	2,022,546.88	0.00	2,022,546.88	(2,022,546.88)	624,031.54
56806 006_DS CAJON VALLEY USD		0.00	739,362.51	0.00	739,362.51	(739,362.51)	602,747.62
56807 023_DS NATIONAL SCH DIST		0.00	601,040.63	0.00	601,040.63	(601,040.63)	526,970.79
56808 033_DS SAN YSIDRO 2015 R		0.00	2,598,375.00	0.00	2,598,375.00	(2,598,375.00)	451,623.45
56809 021_DS LEMON GROVE SD 20		0.00	241,725.00	0.00	241,725.00	(241,725.00)	176,145.99
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	906,496.88	0.00	906,496.88	(906,496.88)	627,958.49
56812 019_DS LAKESIDE USD 2015		0.00	154,303.13	0.00	154,303.13	(154,303.13)	138,012.46
56813 006_DS CAJON VALLEY USD		0.00	666,215.63	0.00	666,215.63	(666,215.63)	573,871.71
56814 028_DS RANCHO SANTA FE S		0.00	2,844,950.00	0.00	2,844,950.00	(2,844,950.00)	1,659,694.92
56815 014_DS ENCINITAS USD 201		0.00	685,000.00	0.00	685,000.00	(685,000.00)	30,844.25
56816 017_DS JAMUL DULZURA USD		0.00	135,884.38	0.00	135,884.38	(135,884.38)	132,554.30
56817 032_DS SANTEE SCHOOL DIS		0.00	1,793,099.70	0.00	1,793,099.70	(1,793,099.70)	310,048.99
56818 032_DS SANTEE SCHOOL DIS		0.00	295,882.50	0.00	295,882.50	(295,882.50)	174,168.87
56819 006_DS CAJON VALLEY USD		0.00	2,221,925.00	0.00	2,221,925.00	(2,221,925.00)	1,390,358.21
56820 035_DS SOUTH BAY USD 201		0.00	1,140,331.25	0.00	1,140,331.25	(1,140,331.25)	734,515.33
56821 035_DS SOUTH BAY USD 200		0.00	251,400.00	0.00	251,400.00	(251,400.00)	246,786.54
56822 035_DS SOUTH BAY USD 201		0.00	418,725.00	0.00	418,725.00	(418,725.00)	281,590.64
56823 023_DS NATIONAL SCH DIST		0.00	197,025.00	0.00	197,025.00	(197,025.00)	210,292.35
56824 019_DS LAKESIDE USD 2016		0.00	397,825.00	0.00	397,825.00	(397,825.00)	352,103.27
56825 009_DS CHULA VISTA ELEM		0.00	1,448,700.00	0.00	1,448,700.00	(1,448,700.00)	1,334,832.35

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date.09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56826 034_DS SOLANA BCH SFID 2		0.00	1,783,350.00	0.00	1,783,350.00	(1,783,350.00)	1,429,110.04
56827 007_DS CARDIFF SCH DIST		0.00	273,621.88	0.00	273,621.88	(273,621.88)	324,725.10
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	4,177,375.00	0.00	4,177,375.00	(4,177,375.00)	2,419,689.50
56830 014_DS ENCINITAS USD 201		0.00	999,650.00	0.00	999,650.00	(999,650.00)	593,890.65
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	612,275.00	0.00	612,275.00	(612,275.00)	119,950.44
56834 032_DS SANTEE SCHOOL DIS		0.00	530,850.00	0.00	530,850.00	(530,850.00)	409,893.66
56835 006_DS CAJON VALLEY USD		0.00	766,390.63	0.00	766,390.63	(766,390.63)	553,723.56
56836 015_DS ESCONDIDO USD 201		0.00	1,648,653.13	0.00	1,648,653.13	(1,648,653.13)	1,218,198.71
56837 019_DS LAKESIDE USD 2014		0.00	411,256.25	0.00	411,256.25	(411,256.25)	407,509.48
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)	21,228.61
56840 007_DS CARDIFF SCH DIST		0.00	247,368.76	0.00	247,368.76	(247,368.76)	235,374.48
56841 034_DS SOLANA BCH SFID 2		0.00	1,905,725.00	0.00	1,905,725.00	(1,905,725.00)	1,643,607.97
56842 021_DS LEMON GROVE SD 20		0.00	323,300.00	0.00	323,300.00	(323,300.00)	200,240.52
56843 011_DS DEL MAR 2018ELEC		0.00	1,329,259.38	0.00	1,329,259.38	(1,329,259.38)	1,189,613.54
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	2,388,500.00	0.00	2,388,500.00	(2,388,500.00)	658,710.01
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	1,397,625.00	0.00	1,397,625.00	(1,397,625.00)	902,958.09
56849 050_DS SAN DIEGO USD 202		0.00	1,550,306.50	0.00	1,550,306.50	(1,550,306.50)	830,000.87
56850 015_DS ESCONDIDO ELEM PR		0.00	711,000.00	0.00	711,000.00	(711,000.00)	537,934.79
56851 009_DS CHULA VISTA MEAS		0.00	5,115,700.00	0.00	5,115,700.00	(5,115,700.00)	2,926,069.59
56852 014_DS ENCINITAS 2020 RE		0.00	538,185.00	0.00	538,185.00	(538,185.00)	305,778.74
56853 014_DS ENCINITAS 2020 RE		0.00	0.00	0.00	0.00	0.00	372,276.90
56854 019_DS LAKESIDE USD 2021		0.00	450,300.00	0.00	450,300.00	(450,300.00)	370,779.42
56855 033_DS SAN YSIDRO MEAS U		0.00	506,800.00	0.00	506,800.00	(506,800.00)	444,139.16
56856 033_DS SAN YSIDRO MEAS T		0.00	416,911.48	0.00	416,911.48	(416,911.48)	325,646.62
56857 023_DS NATIONAL ELEM 201		0.00	238,289.00	0.00	238,289.00	(238,289.00)	188,443.75
56858 015_DS ESCONDIDO ELEM 20		0.00	1,012,214.40	0.00	1,012,214.40	(1,012,214.40)	869,401.00
56859 020_DS LA MESA SPRNG VLY		0.00	785,400.00	0.00	785,400.00	(785,400.00)	798,053.02
56860 015_DS ESCONDIDO UN ESD		0.00	370,700.00	0.00	370,700.00	(370,700.00)	561,599.43
56861 010_DS DEHESA ESD 2012B		0.00	5,512.50	0.00	5,512.50	(5,512.50)	5,718.49
56862 010_DS DEHESA ESD 2022A		0.00	35,691.25	0.00	35,691.25	(35,691.25)	40,053.68
56863 010_DS DEHESA ESD 2022B		0.00	26,093.00	0.00	26,093.00	(26,093.00)	26,890.56
56864 010_DS DEHESA ESD 2022C		0.00	8,915.00	0.00	8,915.00	(8,915.00)	6,704.57
56865 015_DS ESCONDIDO ESD 201		0.00	1,007,900.00	0.00	1,007,900.00	(1,007,900.00)	393,426.55
56866 011_DS DEL MAR ESD 2022B		0.00	3,260,000.00	0.00	3,260,000.00	(3,260,000.00)	1,505,506.86
56867 021_DS LEMON GROVE ESD 2		0.00	354,766.80	0.00	354,766.80	(354,766.80)	221,658.44
56868 021_DS LEMON GROVE ESD 2		0.00	621,250.00	0.00	621,250.00	(621,250.00)	367,026.70
56869 023_DS NATIONAL ESD 2016		0.00	208,243.75	0.00	208,243.75	(208,243.75)	240,982.88
56870 035_DS SOUTH BAY USD 201		0.00	406,050.00	0.00	406,050.00	(406,050.00)	439,192.30
56871 035_DS SOUTH BAY ESD 200		0.00	177,000.00	0.00	177,000.00	(177,000.00)	204,412.63
56872 035_DS SOUTH BAY ESD 202		0.00	778,125.00	0.00	778,125.00	(778,125.00)	598,867.84
56873 035_DS SOUTH BAY USD 202		0.00	0.00	0.00	0.00	0.00	1,710,339.86
56874 011_DS DEL MAR USD 2024C		0.00	574,900.00	0.00	574,900.00	(574,900.00)	1,261,130.88
56875 006_DS CAJON VALLEY ESD		0.00	1,159,500.00	0.00	1,159,500.00	(1,159,500.00)	2,456,418.49
56876 006_DS CAJON VALLEY ESD		0.00	6,481,375.00	0.00	6,481,375.00	(6,481,375.00)	1,003,248.79

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD
Current Period JAN-26

Currency: USD
No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
56877 033_DS SAN YSIDRO MEAS U		0.00	1,457,050.00	0.00	1,457,050.00	(1,457,050.00)	383,271.93
56878 033_DS SAN YSIDRO MEAS T		0.00	1,501,175.00	0.00	1,501,175.00	(1,501,175.00)	383,280.19
56879 033_DS SAN YSIDRO ESD 20		0.00	382,700.00	0.00	382,700.00	(382,700.00)	329,848.27
56880 020_DS LA MESA-SV ESD 20		0.00	2,022,500.00	0.00	2,022,500.00	(2,022,500.00)	1,131,758.93
56881 006_DS CAJON VALLEY ESD		0.00	1,333,625.00	0.00	1,333,625.00	(1,333,625.00)	895,080.88
56882 020_DS LA MESA-SV ESD 20		0.00	1,389,725.00	0.00	1,389,725.00	(1,389,725.00)	806,143.29
56884 023_DS NATIONAL ESD 2016		0.00	450,000.00	0.00	450,000.00	(450,000.00)	304,980.21
56886 032_DS SANTEE ESD 2025A		0.00	177,304.86	0.00	177,304.86	(177,304.86)	1,609,709.23
56888 014_DS ENCINITAS ESD 202		0.00	700,000.02	0.00	700,000.02	(700,000.02)	2,903,644.18
56890 033_DS SAN YSIDRO ESD 20		0.00	0.00	0.00	0.00	0.00	1,055,595.95
56891 033_DS SAN YSIDRO MEAS T		0.00	0.00	0.00	0.00	0.00	472,259.92
56892 033_DS SAN YSIDRO MEAS U		0.00	0.00	0.00	0.00	0.00	438,053.57
56895 066_DS WARNER USD 2025A		0.00	0.00	0.00	0.00	0.00	236,909.23
56898 021_DS LEMON GROVE ESD 2		0.00	0.00	0.00	0.00	0.00	1,148,693.60
56899 021_DS LEMON GROVE ESD 2		0.00	0.00	0.00	0.00	0.00	1,148,692.55
56900 021_DS LEMON GROVE ESD 2		0.00	0.00	0.00	0.00	0.00	1,390,195.69
56910 028_DS RANCHO SANTA FE 2		0.00	0.00	0.00	0.00	0.00	417,975.00
57520 040_DS ESCONDIDO HIGH 19		0.00	96.73	0.00	96.73	(96.73)	1.87
57521 040_DS ESCONDIDO UN HI 2		0.00	7,804,906.25	0.00	7,804,906.25	(7,804,906.25)	4,453,204.29
57522 040_DS ESCONDIDO UN HI 2		0.00	0.00	0.00	0.00	0.00	10,693.75
57523 040_DS ESCONDIDO UHSD 20		0.00	320,593.75	0.00	320,593.75	(320,593.75)	271,027.82
57531 042_DS GROSSMONT UNION H		0.00	5,380,000.00	0.00	5,380,000.00	(5,380,000.00)	3,093,891.79
57532 042_DS GROSSMONT UNION H		0.00	12,360,000.00	0.00	12,360,000.00	(12,360,000.00)	7,731,571.21
57533 042_DS GROSSMONT UNION H		0.00	5,210,000.00	0.00	5,210,000.00	(5,210,000.00)	3,135,379.01
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)	23,022,270.39
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	0.86
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 2010E		0.00	238,456.25	0.00	238,456.25	(238,456.25)	162,655.61
57543 042_DS GROSSMONT UHSD 20		0.00	0.00	0.00	0.00	0.00	0.06
57544 042_DS GROSSMONT UHSD 20		0.00	612,744.44	0.00	612,744.44	(612,744.44)	165,106.45
57545 042_DS GROSSMONT UHSD 20		0.00	748,453.13	0.00	748,453.13	(748,453.13)	553,188.89
57546 042_DS GROSSMONT UHSD 20		0.00	3,450,150.00	0.00	3,450,150.00	(3,450,150.00)	2,513,808.83
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	1,548,775.00	0.00	1,548,775.00	(1,548,775.00)	1,703,756.26
57549 042_DS GROSSMONT UHSD EL		0.00	1,179,700.00	0.00	1,179,700.00	(1,179,700.00)	606,550.12
57551 045_DS SAN DIEGUITO UHSD		0.00	164,845.76	0.00	164,845.76	(164,845.76)	63,727.69
57553 045_DS SAN DIEGUITO UHSD		0.00	1,515,512.50	0.00	1,515,512.50	(1,515,512.50)	204,335.50
57555 045_DS SAN DIEGUITO UHSD		0.00	2,588,806.25	0.00	2,588,806.25	(2,588,806.25)	2,276,094.04
57556 042_DS GROSSMONT UHSD EL		0.00	1,310,950.00	0.00	1,310,950.00	(1,310,950.00)	1,200,776.64
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	377,418.76	0.00	377,418.76	(377,418.76)	423,534.26
57559 046_DS SWEETWATER UNION		0.00	2,083,005.00	0.00	2,083,005.00	(2,083,005.00)	358,227.90
57562 046_DS SWEETWATER UN HIG		0.00	8,995,000.00	0.00	8,995,000.00	(8,995,000.00)	1,375,486.45
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)	1,001,305.35

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
57565 046_DS SWEETWATER UHSD 2		0.00	3,866,675.00	0.00	3,866,675.00	(3,866,675.00)	3,643,979.44
57566 046_DS SWEETWATER UHSD 2		0.00	5,897,803.14	0.00	5,897,803.14	(5,897,803.14)	3,746,597.11
57567 041_DS FALLBROOK UNION H		0.00	256,906.25	0.00	256,906.25	(256,906.25)	209,922.02
57568 046_DS SWEETWATER UHSD 2		0.00	552,150.00	0.00	552,150.00	(552,150.00)	618,225.33
57569 061_DS POWAY SFID2002-1		0.00	5,194,651.23	0.00	5,194,651.23	(5,194,651.23)	3,204,245.44
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)	1,411,448.19
57574 042_DS GROSSMONT UHSD 20		0.00	591,200.00	0.00	591,200.00	(591,200.00)	892,770.17
57576 045_DS SAN DIEGUITO UHSD		0.00	363,700.00	0.00	363,700.00	(363,700.00)	405,211.78
57577 042_DS GROSSMT UHSD 2016		0.00	1,160,125.00	0.00	1,160,125.00	(1,160,125.00)	1,171,562.21
57578 042_DS GROSSMT 2016 2019		0.00	940,250.00	0.00	940,250.00	(940,250.00)	952,947.99
57579 042_DS GROSSMT 2008 2019		0.00	263,900.00	0.00	263,900.00	(263,900.00)	388,981.23
57580 042_DS GROSSMT PROP U 20		0.00	681,750.00	0.00	681,750.00	(681,750.00)	743,269.98
57581 045_DS SAN DIEGUITO UHSD		0.00	8,159,072.60	0.00	8,159,072.60	(8,159,072.60)	5,638,292.19
57582 041_DS FALLBROOK UHSD 20		0.00	202,315.63	0.00	202,315.63	(202,315.63)	187,751.73
57583 042_DS GROSSMT 2008 PROP		0.00	429,537.51	0.00	429,537.51	(429,537.51)	266,108.73
57584 042_DS GROSSMONT UHSD 20		0.00	0.00	0.00	0.00	0.00	115.82
57585 045_DS SAN DIEGUITO UHSD		0.00	763,944.95	0.00	763,944.95	(763,944.95)	613,032.36
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	1,064,993.75	0.00	1,064,993.75	(1,064,993.75)	1,429,693.19
57588 041_DS FALLBROOK UHSD 20		0.00	641,775.00	0.00	641,775.00	(641,775.00)	572,792.94
57589 042_DS GROSSMONT UHSD 20		0.00	593,750.00	0.00	593,750.00	(593,750.00)	617,631.24
57590 046_DS SWEETWATER UHSD 2		0.00	10,896,350.00	0.00	10,896,350.00	(10,896,350.00)	4,509,584.27
57591 046_DS SWEETWATER USHD 2		0.00	1,053,750.00	0.00	1,053,750.00	(1,053,750.00)	1,125,531.76
57592 046_DS SWEETWATER UHSD 2		0.00	4,126,875.00	0.00	4,126,875.00	(4,126,875.00)	11,677,606.84
57593 046_DS SWEETWATER UHSD 2		0.00	855,670.67	0.00	855,670.67	(855,670.67)	2,788.88
57594 046_DS SWEETWATER UHSD 2		0.00	802,614.72	0.00	802,614.72	(802,614.72)	10,086,327.87
57595 042_DS GROSSMONT UHSD 20		0.00	2,171,000.00	0.00	2,171,000.00	(2,171,000.00)	4,560,074.70
57596 042_DS GROSSMONT UHSD 20		0.00	34,640.00	0.00	34,640.00	(34,640.00)	200,402.60
57598 045_DS SAN DIEGUITO UHSD		0.00	1,511,260.41	0.00	1,511,260.41	(1,511,260.41)	3,426,155.09
57599 046_DS SWEETWATER UHSD 2		0.00	121,666.67	0.00	121,666.67	(121,666.67)	710,251.36
58490 053_DS GROSS CUY CC 2021		0.00	1,381,850.00	0.00	1,381,850.00	(1,381,850.00)	1,541,659.61
58491 053_DS GROSS CUY CC 2021		0.00	2,608,758.95	0.00	2,608,758.95	(2,608,758.95)	2,225,980.12
58492 053_DS GROSS CUY CC 2018		0.00	1,000,000.00	0.00	1,000,000.00	(1,000,000.00)	250,782.29
58493 053_DS GROSS CUY CC 2018		0.00	2,648,300.00	0.00	2,648,300.00	(2,648,300.00)	2,928,564.09
58494 053_DS GROSS CUY CC 2013		0.00	0.00	0.00	0.00	0.00	14,477.60
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)	11,165,790.36
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)	4,985,713.94
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	11,858.55
58508 055_DS SOUTHWESTERN CC 2		0.00	3,966,750.00	0.00	3,966,750.00	(3,966,750.00)	681,986.63
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	4,221,650.00	0.00	4,221,650.00	(4,221,650.00)	3,279,842.07
58512 055_DS SOUTHWESTERN CC 2		0.00	2,585,871.88	0.00	2,585,871.88	(2,585,871.88)	2,470,846.98

PERIODIC FINANCIAL STATEMENT - SCHEDULE OF REVENUES AND EXPENDITURES BY FUND AND ORGANIZATIONAL UNIT - GL041

Date:09-FEB-2026 12:53:34

COSD

Current Period: JAN-26

Currency: USD

No specific FUND requested

FUND	ORG	REVISED BUDGET	EXPENDITURES	ENCUMBRANCES	EXPENDITURES & ENCUMBRANCES	REMAINING BUDGET	REVENUE
58513 055_DS SOUTHWESTERN CC P		0.00	2,505,415.52	0.00	2,505,415.52	(2,505,415.52)	1,717,072.17
58514 055_DS SOUTHWESTERN CC P		0.00	1,441,525.00	0.00	1,441,525.00	(1,441,525.00)	1,106,108.74
58515 055_DS SOUTHWESTERN CC M		0.00	770,725.00	0.00	770,725.00	(770,725.00)	711,681.57
58516 055_DS SOUTHWESTERN CC 2		0.00	2,701,752.83	0.00	2,701,752.83	(2,701,752.83)	2,903,845.58
58517 055_DS SOUTHWESTERN CC 2		0.00	1,065,184.38	0.00	1,065,184.38	(1,065,184.38)	722,390.01
58518 052_DS PALOMAR CC DS 200		0.00	4,078,212.50	0.00	4,078,212.50	(4,078,212.50)	3,807,640.24
58519 052_DS PALOMAR CC DS 200		0.00	2,260,125.00	0.00	2,260,125.00	(2,260,125.00)	332,232.10
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	5,030,000.00	0.00	5,030,000.00	(5,030,000.00)	3,996,159.93
58522 052_DS PALOMAR CC 2015 G		0.00	0.00	0.00	0.00	0.00	1,216,300.19
58523 052_DS PALOMAR CC 2017 R		0.00	2,218,800.00	0.00	2,218,800.00	(2,218,800.00)	2,448,263.25
58524 052_DS PALOMAR CC 2020 R		0.00	4,913,411.41	0.00	4,913,411.41	(4,913,411.41)	4,169,356.94
58525 052_DS_PALOMAR CC 2021 G		0.00	3,114,678.58	0.00	3,114,678.58	(3,114,678.58)	7,383,382.95
58535 054_DS MIRACOSTA CC 2016		0.00	2,063,325.00	0.00	2,063,325.00	(2,063,325.00)	1,870,495.10
58536 054_DS MIRACOSTA CC 2016		0.00	5,590,521.88	0.00	5,590,521.88	(5,590,521.88)	5,017,716.12
58537 054_DS MIRACOSTA CCD 201		0.00	6,025,118.76	0.00	6,025,118.76	(6,025,118.76)	4,138,866.93
58540 055_DS SOUTHWESTERN CC 2		0.00	4,273,925.00	0.00	4,273,925.00	(4,273,925.00)	4,048,192.97
58541 055_DS SOUTHWESTERN CC 2		0.00	1,696,625.00	0.00	1,696,625.00	(1,696,625.00)	1,527,964.98
58542 055_DS SOUTHWESTERN CC 2		0.00	0.00	0.00	0.00	0.00	6,761,759.89
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	5,992.63
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	7,371,400.00	0.00	7,371,400.00	(7,371,400.00)	4,881,078.45
58561 060_DS SDCCD 2016 REF		0.00	23,702,875.00	0.00	23,702,875.00	(23,702,875.00)	15,381,216.29
58562 060_DS SDCC2019REF PROPN		0.00	30,421,901.21	0.00	30,421,901.21	(30,421,901.21)	17,482,831.36
58563 060_DS SDCC2019REF PROPN		0.00	3,108,242.49	0.00	3,108,242.49	(3,108,242.49)	3,840,886.99
58564 060_DS SDCCD 2021 REF		0.00	13,918,683.73	0.00	13,918,683.73	(13,918,683.73)	10,968,404.92
58565 060_DS SDCCD 2024 REF		0.00	3,942,325.00	0.00	3,942,325.00	(3,942,325.00)	5,767,447.63
58566 060_DS SDCCD SERIES 2025		0.00	17,224,272.78	0.00	17,224,272.78	(17,224,272.78)	1,918,503.28
58567 060_DS SDCCD SERIES 2025		0.00	4,610,863.19	0.00	4,610,863.19	(4,610,863.19)	33,427,179.77
58570 061_DS POWAY USD 2025 RE		0.00	8,860,250.00	0.00	8,860,250.00	(8,860,250.00)	12,478,480.40
REPORT TOTAL		11,405,731,262.18	6,012,762,524.95	2,782,775,430.13	8,795,537,955.08	2,610,193,307.10	4,359,783,252.42

COSD CLERK OF THE BOARD
2026 MAR 10 AM10:27

CHIEF ADMINISTRATIVE OFFICE
1600 PACIFIC HIGHWAY, ROOM 209, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5880

EBONY N. SHELTON
CHIEF ADMINISTRATIVE OFFICER

CAROLINE SMITH
ASST. CHIEF ADMINISTRATIVE OFFICER

March 9, 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: Caroline Smith
Assistant Chief Administrative Officer

EXPLORE OPPORTUNITIES TO RELOCATE THE SPENT NUCLEAR FUEL AT THE DECOMMISSIONED SAN ONOFRE NUCLEAR GENERATING STATION (SONGS) REPORT BACK

On December 9, 2025 (1), the San Diego County Board of Supervisor's (Board) directed the Chief Administrative Officer (CAO) to explore opportunities to support initiatives that advance efforts toward reprocessing the spent nuclear fuel (SNF) currently being held in interim storage at the decommissioned San Onofre Nuclear Generating Station (SONGS). The Board directed the CAO to report back in 90 days on options to relocate and reprocess spent nuclear fuel from SONGS, including policy updates, legislative advocacy, and partnerships with national laboratories, along with associated costs and potential funding sources.

To better understand jurisdictional roles and to learn more about reprocessing spent nuclear fuel, County of San Diego (County) staff in the Office of Economic Development and Government Affairs (EDGA) and Office of Emergency Services (OES) met with regional stakeholders and subject matter experts on nuclear energy and the environment. The U.S. Nuclear Regulatory Commission (NRC) is the primary federal agency that oversees, regulates, and licenses the civilian use of nuclear fuel to protect public health and safety. The U.S. Department of Energy (DOE) is responsible for managing high-level waste generated by its programs and oversees research, development, and demonstration of new nuclear technologies. The County also met with subject matter experts, including those who support and those who oppose reprocessing spent nuclear fuel.

The San Diego region is home to some proponents of spent fuel reprocessing for research and development purposes, including leaders in fission and fusion research (UC San Diego) and fusion industry leaders (General Atomics). Fission nuclear facilities split apart heavy atomic items to create energy, while fusion nuclear facilities combine two light atomic items to create energy. One current avenue of nuclear research is focused on the potential of converting spent fuel from a fission nuclear facility into tritium, which would then serve as a fuel source for certain types of fusion nuclear production facilities. According to the local

supporters, fusion energy systems can provide a cleaner and safer source of energy than traditional fission nuclear sites like SONGS. Specifically, fusion does not produce the same long-lasting, highly radioactive waste that is produced by fission reactors. Additionally, nuclear fusion is a driver of the region's economy, with $442 million in annual economic output and 1,600 regional jobs. The industry is projected to grow to support more than 40,000 jobs throughout the state and add $125 billion to California's economy over the coming years. However, support for reprocessing nuclear fuel is not universal. Advocacy groups such as the Samuel Lawrence Foundation and Sierra Club believe that reprocessing nuclear fuel is unsafe and cost-prohibitive. These groups and others have significant concerns about the potential impacts of reprocessing spent nuclear fuel on the environment and on national security.

The County's Legislative Program (Legislative Program) outlines the policy framework that EDGA uses in the County's advocacy efforts for each year. Like past iterations, the 2026 Legislative Program directs advocacy on legislation related to the safe storage of the spent nuclear fuel at SONGS. Specifically, section I.B.5 directs EDGA to "Support legislation that ensures continued funding for local jurisdictions for emergency planning, training, drills, mitigation, and response and recovery activities until all spent fuel is removed from the site of the decommissioned San Onofre Nuclear Generating Station." Section I.B.6. further directs EDGA to "Support legislation that would remove and relocate outside of the San Diego region the spent nuclear fuel stored at the decommissioned San Onofre Nuclear Generating Station."

On December 9, 2025 (1), the Board also directed formal support for Congressman Mike Levin's Nuclear Waste Administration Act and to incorporate this support into all related legislative engagement, analysis, and report backs to the Board. Previously, the County has supported numerous pieces of federal legislation to address issues related to nuclear waste at San Onofre. In both the 118th and 119th Congress, the County supported the Spent Fuel Prioritization Act (H.R. 3862 on February 16, 2023, and H.R. 1012 on February 21, 2025, respectively) authored by Representative Mike Levin. This legislation would prioritize the removal of spent nuclear fuel from sites with large populations nearby like SONGS. Additionally, on October 11, 2024, the County supported the Nuclear Waste Administration Act (H.R. 9786), also authored by Representative Mike Levin, which would have established a federal agency to manage the safe removal of spent nuclear fuel across the country. This legislation has not yet been reintroduced in this session of Congress, but EDGA continues to monitor for the bill's reintroduction and other federal legislation that will expedite the removal of spent nuclear fuel from SONGS for the County to consider supporting.

There are a number of actions the Board may take to further bolster the County's efforts to reprocess spent nuclear fuel currently stored at SONGS.

Option A. Addition to the 2026 Legislative Program
The Board could direct the addition of language to the 2026 Legislative Program to support State and federal legislation that would advance efforts to reprocess spent nuclear fuel. This addition to the Legislative Program would give EDGA the authority to search for opportunities to advocate on specifically related legislation.

Option B. Procurement of a Contractor to Explore Potential Partnerships
The Board may consider authorizing a procurement of a contractor to explore potential partnerships with an established national laboratory for research and development focused on reprocessing SNF currently stored at SONGS. The Board previously approved a contract with Bodewell Group (formerly Southwest Strategies) on August 26, 2025 (1), to support the Spent Fuel Solutions coalition and its advocacy for the removal and relocation of SNF from the San Diego region. This contract is funded at $100,000 annually in the Fiscal Year 2025–26 Operational Plan for OES. Work related to the reprocessing of SNF, as described in this memorandum, is outside the scope of the existing contract. The Bodewell Group is unable to propose a scope of work for this effort due to potential conflicts with their ongoing Spent Fuel Solutions engagement. While OES may issue a Request for Qualifications (RFQ) under delegated purchasing authority, OES would still require funding to secure a contractor able to conduct the necessary activities, including legal analysis; foundational research; outreach to national laboratories, private companies, and industry experts; stakeholder interviews; coordination of national laboratory facility tours; policy research and federal process monitoring; preparation of policy and technical analysis; and the development and presentation of findings and recommendations to the Board. At this time, no funding source has been identified for these activities. If funding is identified, OES will return to the Board as needed to request authority to appropriate funds to support the RFQ and resulting contract.

While reprocessing offers potential benefits, reports on nuclear waste management and reprocessing policy from the U.S. Department of Energy and the Nuclear Regulatory Commission indicate that commercial-scale reprocessing in the U.S. has historically been cost-prohibitive and presents security concerns related to plutonium separation. Although emerging technologies may reduce some risks, deployment timelines remain uncertain and federal policy does not prioritize reprocessing as a near-term solution. These factors suggest that pursuing this initiative may not be a cost-effective or strategically viable project at this time.

Should you have any questions related to this matter, please contact Daryl Arbuthnott at daryl.a@sdcounty.ca.gov.

Respectfully,

CAROLINE SMITH
Assistant Chief Administrative Office

c: Ebony N. Shelton, Chief Administrative Officer
Andrew Strong, Deputy Chief Administrative Officer, Public Safety
Daryl Arbuthnott, Director, Office of Emergency Services
Matthew Parr, Director, Economic Development and Government Affairs
Board of Supervisors Communications Received

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 23, 2026

Benjamin A. Haddad
[redacted]

RE: Client List Update (Lobbyist #856)

The Clerk of the Board of Supervisors has received your request to update your client list. The following client is now on file with your registration:

- CH MH Services (CA), LLC

A copy of the notice with our receipt date stamp is enclosed. If you have any questions, please contact us at (619) [redacted].

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communications Received (CR)

For COB Use Only

REG. NO. 856

COSD CLERK OF THE BOARD
2026 JAN 19 AM 10:25

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ■ Amendment to Initial Registration
- ☐ Termination to Initial Registration

1. Benjamin A. Haddad [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted] [redacted] [redacted] [redacted]
Street Address City State Zip Code

benh@calstrat.com
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM. CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
CH MH Services (CA), LLC	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)
All Possible Offices	All Possible Offices

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 1/16/2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 23, 2026

Craig S. Benedetto
[redacted]

RE: Client List Update (Lobbyist #507)

The Clerk of the Board of Supervisors has received your request to update your client list. The following client is now on file with your registration:

- CH MH Services (CA), LLC

A copy of the notice with our receipt date stamp is enclosed. If you have any questions, please contact us at (619) [redacted].

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communications Received (CR)

For COB Use Only

REG. NO. 507

COSD CLERK OF THE BOARD
2026 JAN 19 AM 10:22

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ■ Amendment to Initial Registration
- ☐ Termination to Initial Registration

1. Craig Benedetto [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted] [redacted] [redacted] [redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
CH MH Services (CA), LLC	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)
All Possible Offices	All Possible Offices

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 1/16/2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to: [redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 23, 2026

Marshall Anderson
[redacted]

RE: Client List Update (Lobbyist #1183)

The Clerk of the Board of Supervisors has received your request to update your client list. The following client is now on file with your registration:

- CH MH Services (CA), LLC

A copy of the notice with our receipt date stamp is enclosed. If you have any questions, please contact us at (619) [redacted].

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communications Received (CR)

For COB Use Only

REG. NO. 507

COSD CLERK OF THE BOARD
2026 JAN 19 AM10:22

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ■ Amendment to Initial Registration
- ☐ Termination to Initial Registration

1. Craig Benedetto [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted] [redacted] [redacted] [redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM. CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
CH MH Services (CA), LLC	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)
All Possible Offices	All Possible Offices

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 1/16/2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619[redacted]

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

February 18, 2026

Victor Avina
[redacted]

RE: Client List Update (Lobbyist #1142)

The Clerk of the Board of Supervisors has received your request to update your client list. The following client is now on file with your registration:

- Cornerstone Aggregates, Inc.

A copy of the notice with our receipt date stamp is enclosed. If you have any questions, please contact us at (619) 531-5601.

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communications Received (CR)

For COB Use Only

REG. NO. 1142

COSD CLERK OF THE BOARD
2026 FEB 18 AM 11:12

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ■ Amendment to Initial Registration
- ☐ Termination to Initial Registration

1. Victor Avina [redacted]
   Name of Registrant (Please print or type name of individual) — Phone (Include AreaCode)
   [redacted] [redacted] [redacted] [redacted]
   Street Address — City — State — Zip Code
   [redacted]
   Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
AT&T	[redacted]	[redacted]
Carlsbad Jet Center	[redacted]	[redacted]
San Luis Rey Training Center	[redacted]	[redacted]
Cornerstone Aggregates, Inc.	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTYOFFICE(S)	NAME OF COUNTYOFFICE(S)
All Possible County Offices	

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 2/18/26 Registrant's Signature: Victor Avina Digitally signed by Victor Avina Date: 2026.02.18 10:09:10 -08'00'

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

Control No: 348706

COSD CLERK OF THE BOARD
2026 MAR 4 AM9:35

Public Service Ethics Education
Online Proof of Participation Certificate

Date of Completion: Mar 03, 2026 **Training Time*:** 2 hr. 5 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.

Beth Ploesch
Participant Signature

Beth Ploesch
Participant Name

Children's Legal Services 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.*

3/24/26 CR2

COSD CLERK OF THE BOARD
2026 MAR 4 PM 2:51

California School Boards Association

CERTIFICATE

presented to

Dawn Perfect

has completed the prescribed course of study and is awarded this certificate in AB 2158 State Mandated Ethics Training. Completed on 2/27/2026.

PRESIDENT

CEO & EXECUTIVE DIRECTOR

Control No: 341753

COSB CLERK OF THE BOARD
2026 MAR 3 AM8:43

Public Service Ethics Education
Online Proof of Participation Certificate

Date of Completion: Mar 05, 2026 **Training Time*:** 2 hr. 0 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.

Erin Gospodarec — Erin Gospodarec

Participant Signature — Participant Name

Casa de Amparo

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: 341943

COSD CLERK OF THE BOARD
2026 MAR 3 PM1:38

Public Service Ethics Education
Online Proof of Participation Certificate

Date of Completion: Mar 02, 2026 **Training Time*:** 2 hr. 8 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

Jordan Marks
Participant Name

San Diego County
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.*

COB/CLERK OF THE BOARD
2026 MAR 9 AM 10:38

Ethics Training for State Officials

Certificate of Completion

Date of Completion: 03/06/2026 **Training Time:** 05:06 hours

This course is offered by the Attorney General and the Fair Political Practices Commission to satisfy the ethics training requirement for state officials. (Government Code section 11146 et seq.)

Course completed with these optional components:
4.30(a). Section 1090 as Applied to Multi-Member Bodies
4.41. Part G: Constitutional Ban on Income from Lobbyists and Lobbying Firms
4.42. Part H: Constitutional Ban on Representation of Clients Before State Agencies
5.24. Special Restrictions on Personal Loans
5.25. Free Transportation from Transportation Companies
5.34 Mass Mailing Prohibition
6.8. Part C: Holding Incompatible Offices
7.13. Part C: Open Meetings for State Boards and Commissions
7.21. Fundraising Disclosure for Legislative, Governmental, or Charitable Purposes (Behested Payment Reports)

By signing below, I certify that I fully reviewed the content of this online course.

Jovanna Aguilera
Participant Name

Jovanna Aguilera
Participant Signature

Child and Family Well-Being
Agency Name

NOTE TO PARTICIPANT: If you are fulfilling your agency's ethics training requirement, make sure you are following your agency's required procedures. Your agency may also require you to review its incompatible activities statement or other conflict-of-interest laws specific to your agency. Please retain a copy of this certificate for five years.

CLERK OF THE BOARD
2025 MAR 4 PM 2:51

Certificate of Completion

CSDA

2025 Ethics AB 1234 Compliance Training

1/30/2025

Ross Pike

North County Fire Protection District (San Diego County)

Neil C. McCormick, CSDA Chief Executive Officer

California Special Districts Association

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 27, 2026

Edward Meyer
[redacted]

Dear Edward Meyer,

This letter confirms that the Clerk of the Board of Supervisors has received your Legislative Advocate (Lobbyist) Registration Form for the County of San Diego.

You have been assigned Lobbyist Registration Number: **1348**

Please include this number in all future correspondence with the Clerk of the Board of Supervisors.

For your convenience, we have enclosed the following items:

- A list of County officers and employees, as shown in Section 23.102 of the County Code.
- Quarterly Disclosure Statement forms:
  Form LO4 is for your use and Form LO5 is for your clients' use.

Quarterly Disclosure Statement Forms must be filed between the 1st and 15th day of January, April, July, and October for the preceding calendar quarter. Filing is required only if you or your client have made an expenditure of $25 or more on any one occasion or have expended an aggregate total of $100 or more during any one quarter.

Please DO NOT FILE IF NO EXPENDITURES HAVE BEEN MADE IN THE PRECEDING QUARTER, per County Code Section 23.106 (b).

When submitting these forms, ensure that your registration number is entered in the space provided in the upper right corner of the form.

If you have any questions, please email [redacted] or call our office at (619) [redacted].

Sincerely,

Gliceria Magpayo Digitally signed by Gliceria Magpayo Date: 2026.01.27 11:06:11 -08'00'

Gliceria Magpayo
Program Manager, Clerk of the Board of Supervisors

Enclosures (3)
GM:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1348

COSD CLERK OF THE BOARD
2026 JAN 22 AM 9:20

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- [■] Initial Registration
- [ ] Amendment to Initial Registration
- [ ] Termination to Initial Registration

1. Edward Meyer [redacted]

Name of Registrant (Please print or type name of individual) Phone (Include AreaCode)

[redacted] [redacted] [redacted] [redacted]

Street Address City State Zip Code

info@keyslawcorp.com

Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
ACLU of San Diego and Imperial Counties	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTYOFFICE(S)	NAME OF COUNTYOFFICE(S)
Board of Supervisors	District Attorney
Chief Administrative Officer	Sherriff

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 01 / 16 / 2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

Doc ID: 854a9a94f4c5aabba24800a2c8c1ffb29265926d

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 27, 2026

Frederick Carroll
[redacted]

Dear Frederick Carroll,

This letter confirms that the Clerk of the Board of Supervisors has received your Legislative Advocate (Lobbyist) Registration Form for the County of San Diego.

You have been assigned Lobbyist Registration Number: **1347**

Please include this number in all future correspondence with the Clerk of the Board of Supervisors.

For your convenience, we have enclosed the following items:

- A list of County officers and employees, as shown in Section 23.102 of the County Code.
- Quarterly Disclosure Statement forms:
  Form LO4 is for your use and Form LO5 is for your clients' use.

Quarterly Disclosure Statement Forms must be filed between the 1st and 15th day of January, April, July, and October for the preceding calendar quarter. Filing is required only if you or your client have made an expenditure of $25 or more on any one occasion or have expended an aggregate total of $100 or more during any one quarter.

Please DO NOT FILE IF NO EXPENDITURES HAVE BEEN MADE IN THE PRECEDING QUARTER, per County Code Section 23.106 (b).

When submitting these forms, ensure that your registration number is entered in the space provided in the upper right corner of the form.

If you have any questions, please email [redacted] or call our office at (619) [redacted].

Sincerely,

Gliceria Magpayo Digitally signed by Gliceria Magpayo Date: 2026.01.27 11:05:04 -08'00'

Gliceria Magpayo
Program Manager, Clerk of the Board of Supervisors

Enclosures (3)
GM:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1347

COSD CLERK OF THE BOARD
2026 JAN 22 AM9:17

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- [■] Initial Registration
- [ ] Amendment to Initial Registration
- [ ] Termination to Initial Registration

1. Frederick Carroll [redacted]

Name of Registrant (Please print or type name of individual) Phone (Include AreaCode)

[redacted] Street Address [redacted] City [redacted] State [redacted] Zip Code

[redacted] Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
ACLU of San Diego and Imperial Counties	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTYOFFICE(S)	NAME OF COUNTYOFFICE(S)
Board of Supervisors	District Attorney
Chief Administrative Officer	Sherriff

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 01 / 14 / 2026 [signature]

(rev: 06/25)

PLEASE RETURN FORM TO:

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 27, 2026

Nalini Gupta
[redacted]

Dear Nalini Gupta,

This letter confirms that the Clerk of the Board of Supervisors has received your Legislative Advocate (Lobbyist) Registration Form for the County of San Diego.

You have been assigned Lobbyist Registration Number: **1350**

Please include this number in all future correspondence with the Clerk of the Board of Supervisors.

For your convenience, we have enclosed the following items:

- A list of County officers and employees, as shown in Section 23.102 of the County Code.
- Quarterly Disclosure Statement forms:
  Form LO4 is for your use and Form LO5 is for your clients' use.

Quarterly Disclosure Statement Forms must be filed between the 1st and 15th day of January, April, July, and October for the preceding calendar quarter. Filing is required only if you or your client have made an expenditure of $25 or more on any one occasion or have expended an aggregate total of $100 or more during any one quarter.

Please DO NOT FILE IF NO EXPENDITURES HAVE BEEN MADE IN THE PRECEDING QUARTER, per County Code Section 23.106 (b).

When submitting these forms, ensure that your registration number is entered in the space provided in the upper right corner of the form.

If you have any questions, please email [redacted] or call our office at (619) [redacted].

Sincerely,

Gliceria Magpayo Digitally signed by Gliceria Magpayo Date: 2026.01.27 11:06:55 -08'00'

Gliceria Magpayo
Program Manager, Clerk of the Board of Supervisors
Enclosures (3)
GM:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1350

COSD CLERK OF THE BOARD
2026 JAN 22 AM9:22

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- [■] Initial Registration
- [ ] Amendment to Initial Registration
- [ ] Termination to Initial Registration

1. Nalini Gupta [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include AreaCode)

[redacted] [redacted] [redacted] [redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
ACLU of San Diego and Imperial Counties	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTYOFFICE(S)	NAME OF COUNTYOFFICE(S)
Board of Supervisors	District Attorney
Chief Administrative Officer	Sherriff

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 01 / 14 / 2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

Doc ID: 66428173496a31f319cecf31a7d1b2715a30338d

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

January 27, 2026

Cesar Hernandez
[redacted]

RE: Lobbyist Termination Confirmation No. 1318

We have received your request to be removed as a registered lobbyist for the County of San Diego. We are pleased to inform you that your Registration No. 1318 has been successfully removed from our current list of registered lobbyists.

Enclosed is a copy of the notice, including our receipt date stamp for your reference. Should you have any inquiries or require further assistance, please do not hesitate to contact our department at (619) [redacted].

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communication Received (CR)

3/24/26 CR2

For COB Use Only

REG. NO. 1318

COSD CLERK OF THE BOARD
2026 JAN 22 AM 9:15

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- Amendment to Initial Registration
- ■ Termination to Initial Registration

1. Cesar Hernandez — 619-232-2121

Name of Registrant (Please print or type name of individual) — Phone (Include AreaCode)

[redacted] — [redacted] — [redacted] — [redacted]

Street Address — City — State — Zip Code

[redacted]

Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
ACLU of San Diego and Imperial Counties	[redacted]	[redacted]

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTYOFFICE(S)	NAME OF COUNTYOFFICE(S)
Board of Supervisors	District Attorney
Chief Administrative Officer	Sherriff

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 01 / 21 / 2026 Registrant's Signature: Cesar Hernandez

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

Doc ID: 89e27e262625fba7e45eed5ee3a5e6e856b7f92e

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

February 13, 2026

Dana Amato
[redacted]

RE: Lobbyist Termination Confirmation No. 1259

We have received your request to be removed as a registered lobbyist for the County of San Diego. We are pleased to inform you that your Registration No. 1259 has been successfully removed from our current list of registered lobbyists.

Enclosed is a copy of the notice, including our receipt date stamp for your reference. Should you have any inquiries or require further assistance, please do not hesitate to contact our department at (619) 531-5601.

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1259

COSD CLERK OF THE BOARD
2026 FEB 11 AM 11:15

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- Amendment to Initial Registration
- ■ Termination to Initial Registration

1. Dana Amato

Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted]

Street Address City State Zip Code

[redacted]

Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
Medea Inc.	[redacted]	

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)
All Possible County Offices	

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 02/10/2026 Registrant's Signature: Dana W. Amato Digitally signed by Dana W. Amato Date: 2026.02.10 15:29:58 -07'00'

PLEASE RETURN FORM TO:

Email the completed form to:

[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

February 13, 2026

Jimena Villasenor-Martinez
[redacted]

RE: Lobbyist Termination Confirmation No. 1304

We have received your request to be removed as a registered lobbyist for the County of San Diego. We are pleased to inform you that your Registration No. 1304 has been successfully removed from our current list of registered lobbyists.

Enclosed is a copy of the notice, including our receipt date stamp for your reference. Should you have any inquiries or require further assistance, please do not hesitate to contact our department at (619) 531-5601.

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1304

COSD CLERK OF THE BOARD
2026 FEB 11 AM 11:35

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ☐ Amendment to Initial Registration
- ■ Termination to Initial Registration

1. Jimena Villasenor-Martinez [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: February 11, 2026 Registrant's Signature: _____

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at [redacted]

(Rev. 06/25)

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

February 13, 2026

Luisana Gonzalez
[redacted]

Dear Luisana Gonzalez,

This letter confirms that the Clerk of the Board of Supervisors has received your Legislative Advocate (Lobbyist) Registration Form for the County of San Diego.

You have been assigned Lobbyist Registration Number: **1351**

Please include this number in all future correspondence with the Clerk of the Board of Supervisors.

For your convenience, we have enclosed the following documents:

- A list of County officers and employees, as shown in Section 23.102 of the County Code.
- Quarterly Disclosure Statement forms:
  Form LO4 is for your use and Form LO5 is for your clients' use.

Quarterly Disclosure Statement Forms must be filed between the 1st and 15th day of January, April, July, and October for the preceding calendar quarter. Filing is required only if you or your client have made an expenditure of $25 or more on any one occasion or have expended an aggregate total of $100 or more during any one quarter.

Please DO NOT FILE IF NO EXPENDITURES HAVE BEEN MADE IN THE PRECEDING QUARTER, per County Code Section 23.106 (b).

When submitting these forms, please ensure that your registration number is entered in the space provided in the upper right corner of the form.

If you have any questions, please email lobbyist@sdcounty.ca.gov or call our office at (619) 531-5601.

Sincerely,

Gliceria Magpayo Digitally signed by Gliceria Magpayo
Date: 2026.02.13 09:30:02 -08'00'

Gliceria Magpayo
Program Manager, Clerk of the Board of Supervisors

Enclosures (3)
GM:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1351

COSD CLERK OF THE BOARD
2026 FEB 11 AM 11:25

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- [■] Initial Registration
- [ ] Amendment to Initial Registration
- [ ] Termination to Initial Registration

1. Luisana Gonzalez [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
San Diego Regional Chamber of Commerce	[redacted]	

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)
All possible County offices	

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 2/11/2026 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619[redacted]

(Rev: 06/25)

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

December 16, 2025

Scott B. Crider
[redacted]

RE: Lobbyist Termination Confirmation No. 1221

We have received your request to be removed as a registered lobbyist for the County of San Diego. We are pleased to inform you that your Registration No. 1221 has been successfully removed from our current list of registered lobbyists.

Enclosed is a copy of the notice, including our receipt date stamp for your reference. Should you have any inquiries or require further assistance, please do not hesitate to contact our department at (619) [redacted].

Sincerely,

Gliceria Magpayo Digitally signed by Gliceria Magpayo
Date: 2025.12.17 08:03:39 -08'00'

Gliceria Magpayo
Program Manager, Clerk of the Board of Supervisors

GM:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1221

COSD CLERK OF THE BOARD
2025 DEC 16 AM10:45

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ☐ Amendment to Initial Registration
- ■ Termination to Initial Registration

1. Scott B. Crider [redacted]
Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted] [redacted] [redacted] [redacted]
Street Address City State Zip Code

[redacted]
Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
San Diego Gas & Electric	[redacted]	

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 12/09/2025 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619-[redacted]

(Rev: 06/25)

CLERK OF THE BOARD OF SUPERVISORS
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422
(619) [redacted]

ANDREW POTTER, CCB
EXECUTIVE OFFICER/CLERK

RYAN SHARP
ASSISTANT CLERK

ANN MOORE
ASSISTANT CLERK

February 9, 2026

Thomas Majewski
[redacted]

RE: Lobbyist Termination Confirmation No. 1027

We have received your request to be removed as a registered lobbyist for the County of San Diego. We are pleased to inform you that your Registration No. 1027 has been successfully removed from our current list of registered lobbyists.

Enclosed is a copy of the notice, including our receipt date stamp for your reference. Should you have any inquiries or require further assistance, please do not hesitate to contact our department at (619) 531-5601.

Sincerely,

Jocelyn Porter

Jocelyn Porter
Senior Board Assistant, Clerk of the Board of Supervisors

JP:af

Cc: Communication Received (CR)

For COB Use Only

REG. NO. 1027

COSD CLERK OF THE BOARD
2026 FEB 5 AM 9:15

COUNTY OF SAN DIEGO
LEGISLATIVE ADVOCATE
INDIVIDUAL REGISTRATION

Please Check the Appropriate Box:

- ☐ Initial Registration
- ☐ Amendment to Initial Registration
- ☒ Termination to Initial Registration

1. Thomas Majewski [redacted]

Name of Registrant (Please print or type name of individual) Phone (Include Area Code)

[redacted]

Street Address City State Zip Code

[redacted]

Email Address

2. List names of person(s), firm(s), corporation(s) or organization(s) represented by the Registrant. Attach additional sheet(s) if necessary. Any person, corporation, firm or organization represented by a legislative advocate must file a written statement disclosing individual expenditures of more than $25.00, or an aggregate total of more than $100.00 to an individual County officer or employee described in the County Code on a quarterly basis. (Section 23.106)

NAME OF FIRM, CORP. ORORGANIZATION REPRESENTED	ADDRESS	PHONE NO.
Eagle Point Credit Mangement LLC	[redacted]	

3. List name(s) of the elective county offices that the registrant will attempt to influence. If the registrant will attempt to influence any member of the Board of Supervisors, the list shall include the "Board of Supervisors." Attach additional sheet(s) if necessary. Elected officeholders (and candidates for elective office) may not accept campaign contributions from any registered legislative advocate whose registration form names the elective office of that officeholder (or the office to which the candidate is seeking election).

NAME OF COUNTY OFFICE(S)	NAME OF COUNTY OFFICE(S)

I certify under penalty of perjury that the foregoing statements are true and correct. Refer to San Diego County Code of Regulatory Ordinances Section 23.104 *Contents of Registration* for current information on registration.

Date: 2/2/26 Registrant's Signature: [signature]

PLEASE RETURN FORM TO:

Email the completed form to:
[redacted]

For questions, please call:
Clerk of the Board's office at 619[redacted]

(Rev: 06/25)

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

February 4, 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
Larry Cohen, Treasurer-Tax Collector
Jordan Z. Marks, Assessor/Recorder/County Clerk
Kelly Martinez, Sheriff
Summer Stephan, District Attorney

FROM: Andrew Potter
Clerk of the Board of Supervisors

SAN DIEGO COUNTY REGISTERED LOBBYIST LISTING

Attached please find the current lobbyist listings that include updated registration information. These reports provide information regarding lobbyists, the firm represented and the elective offices/officials that the lobbyists will attempt to influence.

- **Attachment A** is an alphabetical listing by the name of the lobbyist and includes the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment B** is an alphabetical listing by the name of the lobbyist and includes the firm represented and the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment C** is an alphabetical listing by name of the firm represented and includes the name of the lobbyist and the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment D** is a list of elective offices/officials and the lobbyists that will attempt to influence them.

These reports are updated and distributed on a monthly basis and can be accessed via the Clerk of the Board webpage at *www.sandiegocounty.gov/cob/lobbyists/index.html*.

CHANGES FROM PREVIOUS LOBBYIST REPORT:
There are three new registrations for Frederick Carroll, Nalini Gupta, and Edward Meyer; three amendments for Marshall Anderson, Craig S. Benedetto and Benjamin A. Haddad; and one termination for Cesar Hernandez.

If you have any questions, please contact our staff via email at lobbyist@sdcounty.ca.gov or call at (619) 531-5601. Thank you.

Respectfully,

ANDREW POTTER
Clerk of the Board of Supervisors

AP:af

Attachments

cc: Board of Supervisors Communications Received

Lobbyist Updates from Previous Month

Lobbyist:		New:	Amended Registration:	Terminated Registration:
1350	**Gupta, Nalini**	1/22/2026		
1348	**Meyer, Edward**	1/22/2026		
1347	**Carroll, Frederick**	1/22/2026		
1318	**Hernandez, Cesar**	4/18/2025		1/22/2026
1183	**Anderson, Marshall**	8/6/2021	1/19/2026	
856	**Haddad, Benjamin A.**	6/24/2009	1/19/2026	
507	**Benedetto, Craig S.**	10/16/1996	1/19/2026	

County of San Diego - Registered Lobbyists

Attachment A

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Abdi, Rahmo	1273	All Possible County Offices, Board of Supervisors
Acosta, Teresa	1342	All Possible County Offices
Adair, William C.	1088	All Possible County Offices
Aden, Lucky	1265	Board of Supervisors
Alcantar, Roberto C	1315	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
Alderman, Kyle	1241	All Possible County Offices
Alexander, John Scott	900	All Possible County Offices
Amato, Dana	1259	All Possible County Offices
Anderson, Jason	950	Board of Supervisors
Anderson, Jessica	1299	All Possible County Offices
Anderson, Marshall	1183	All Possible County Offices
Anderson, Michel	737	Board of Supervisors
Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Avina, Victor H.	1142	All Possible County Offices
Baldwin, Christopher	1210	All Possible County Offices
Barrett, Adam	1336	All Possible County Offices
Beaudin, Livia B.	1249	Board of Supervisors
Benedetto, Craig S.	507	All Possible County Offices
Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Blackwood, Sapphire	1174	All Possible County Offices
Bowman-Styles, Molly	956	Board of Supervisors
Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
Britton, Joseph	1338	Board of Supervisors
Brown, Christopher M.	782	Board of Supervisors
Burrola, Alex	1286	All Possible County Offices
Burton, James E.	1011	All Possible County Offices
Busiel, Justin	1341	All Possible County Offices
Byrne, Katherine	1238	All Possible County Offices, Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Cameron, Robert	1044	Board of Supervisors
Capretz, Nicole	1012	Board of Supervisors
Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
Carroll, Frederick	1347	Board of Supervisors, Chief Administrative Officer
Cate, Chris	1329	All Possible County Offices
Chanes, Jill	1316	All Possible County Offices
Chase, Nancy M.	793	Board of Supervisors
Chavez, Gilbert R.	1284	Board of Supervisors
Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Ching, George	1226	All Possible County Offices, Board of Supervisors
Cobbs, Efaon	1279	All Possible County Offices, Chief Administrative Officer
Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Contreras, Corinna	1332	All Possible County Offices, Board of Supervisors
Cordova, Jessica	981	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Cristiani, Carlos	1326	Board of Supervisors
Cuestas, Elizabeth R	1257	All Possible County Offices, Board of Supervisors
Dadian, John M.	617	Board of Supervisors
Dang, Anthony	1333	All Possible County Offices, Board of Supervisors
Danziger, Derek	1267	All Possible County Offices, Board of Supervisors
Disenhouse, Masada	1155	Board of Supervisors
Drasser, Matthew	1292	All Possible County Offices
Dressel, Alison	1331	All Possible County Offices, Board of Supervisors
Enriquez, Manuel	1213	All Possible County Offices, Board of Supervisors
Escobar, Marcela	1312	Board of Supervisors
Falcon, Clarissa Reyes	918	All Possible County Offices
Farouq, Sarah	1189	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Fierro, Daniel	1287	All Possible County Offices

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Freeman, Noel	1161	Treasurer/Tax Collector
Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
Gabrielson, Timothy W.	742	All Possible County Offices, Board of Supervisors, Planning Commission
Gacek, Erika	1152	All Possible County Offices
Galuppo, Louis A.	806	All Possible County Offices, Board of Supervisors
Garner, Keith	1029	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Garuba, Joseph	1165	Board of Supervisors
Gbeh, Hannah	1281	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Gomez, Georgette	1258	All Possible County Offices, Board of Supervisors
Greene, Kyra	980	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
Guan, Jacqueline	1110	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Guillen, Chris	1096	Board of Supervisors
Gupta, Nalini	1350	Board of Supervisors, Chief Administrative Officer
Haase, Stephen M.	855	Board of Supervisors
Haddad, Benjamin A.	856	All Possible County Offices
Hamilton, Julie M.	860	Board of Supervisors
Hansen, Elizabeth	1097	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Harper, Chloe Louise	1269	All Possible County Offices
Harris, Chad A.	667	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Harris, Sondra M.	668	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Hepfer, Eric	1116	All Possible County Offices
Hernandez, Pedro	1222	All Possible County Offices, Board of Supervisors
Hernandez-Garcia, Belen	1133	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Herron, Mason	1090	Board of Supervisors
Higgins, Karl	698	Board of Supervisors, Director of Planning and Development Services
Hill, Christie	1036	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Hom, Dan	919	All Possible County Offices, Board of Supervisors
Hong, Haney	1069	Board of Supervisors
Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
Jacob, Bradley	1098	All Possible County Offices
Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Karahamuheto, Jeffrey	1251	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Kattoula, Vince	1121	All Possible County Offices
Kilkenny, Kim J.	676	Board of Supervisors
Kilkenny, Maddy	1048	All Possible County Offices
King, Peter	1290	All Possible County Offices
Kirkland, Molly	893	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Kwiatkowski, Adrian	1141	All Possible County Offices
Lawson, James	1112	Board of Supervisors
Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
LeeFatt, Kimberly	1095	Board of Supervisors
Lindley, Stephen	1295	Board of Supervisors
Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Luternauer, Jessica	1190	All Possible County Offices, Board of Supervisors
Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Madaffer, Robin M.	894	All Possible County Offices
Mahzari, Farah	1242	All Possible County Offices
Majewski, Thomas	1027	All Possible County Offices, Board of Supervisors
Marchesin, Gilles	1173	All Possible County Offices
Marston, Jeff	662	Board of Supervisors, Sheriff
McDade, Kristen A.	703	Board of Supervisors
McGrady, Kyle	1026	All Possible County Offices, Board of Supervisors
McHenry, Katherine	709	Board of Supervisors
McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Mendoza, Myriam	1301	All Possible County Offices
Mercurio, Michael T.	801	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector
Meyer, Edward	1348	Board of Supervisors, Chief Administrative Officer
Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Molloy, Scott	1180	Board of Supervisors
Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Moore, Christine	1244	All Possible County Offices, Board of Supervisors
Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Morrison Scott A.	738	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services
Moser, Dennis	1046	Board of Supervisors
Mracek, Edward J. G.	1071	Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
Nguyen, Quynh	972	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Nunn, Laura	1060	Board of Supervisors
Oettinger, Stephen R.	660	Board of Supervisors
Ogul, Jeremy	1154	All Possible County Offices
Packard, Scott	970	Board of Supervisors
Park, Sonya	1083	All Possible County Offices
Parker, Joseph M.	967	Board of Supervisors
Pelka, Serena	1334	All Possible County Offices, Board of Supervisors
Pentico, Alan	771	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Perkins, Douglas	805	Board of Supervisors, Treasurer/Tax Collector
Peterson, Haley	1064	All Possible County Offices
Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Peterson, Norma Chavez	931	Board of Supervisors, District Attorney, Sheriff
Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Prater, Brian	1252	All Possible County Offices, Director of Planning and Development Services
Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Rath, Phil	868	All Possible County Offices, Board of Supervisors
Riley, Heather S.	1162	Board of Supervisors, Director of Planning and Development Services
Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
Russel, Stephen	1061	Board of Supervisors
Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Sahid, Ramla	1159	All Possible County Offices, Board of Supervisors
Sahni, Anjleena	1283	Board of Supervisors, Chief Administrative Officer
Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Shearer, Pete	1117	All Possible County Offices
Silverstein, Mitch	1217	Board of Supervisors
Skiko, Chuck	1207	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff
Smith, Peter B.	996	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Smith, Rob	1113	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Smith, Stephanie	1140	All Possible County Offices
Steiner, Dustin	1212	Board of Supervisors
Straub, Randy	963	Board of Supervisors
Strawn, Evan	1303	All Possible County Offices
Syz, Brittany	1235	Board of Supervisors
Tate, Nathaniel	1188	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Taylor, Tim	1148	Board of Supervisors, Sheriff
Tetlow, Julianna	1065	All Possible County Offices
Thompson, Thomas Taylor	1168	Board of Supervisors
Toney, Jeff	1340	Board of Supervisors
Tredinnick, Eirian	1291	All Possible County Offices
Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Van Leer, Ann	858	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Velasquez, Alberto	1288	All Possible County Offices
Villasenor-Martinez, Jimena	1304	All Possible County Offices
Vircks, Chelsea Walczak	1282	Board of Supervisors
Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Wallace, Mary	1324	All Possible County Offices
Walling, Aaron	1181	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff
Warren, Matthew	1314	Board of Supervisors, Chief Administrative Officer
Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Weinlein, Cassandra	1201	Board of Supervisors
Weiss, Stephen	1204	Chief Deputy, Treasurer/Tax Collector
Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Woods, Melanie	1214	Board of Supervisors
Young, Blythe	1325	Board of Supervisors
Young, Renee	784	Treasurer/Tax Collector
Yusufi, Homayra	1158	All Possible County Offices, Board of Supervisors
Zamarripa, Kenia	1305	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600

County of San Diego - Registered Lobbyists and Firms Represented

Attachment B

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Abdi, Rahmo	1273	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Acosta, Teresa	1342	Workday	All Possible County Offices
Adair, William C.	1088	Sun Life Capital Management (U.S) LLC	All Possible County Offices
Aden, Lucky	1265	Partnership for the Advancement of New Americans	Board of Supervisors
Alcantar, Roberto C	1315	San Diego Gas & Electric	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
Alderman, Kyle	1241	AES Clean Energy Development	All Possible County Offices
Alexander, John Scott	900	Gauge Station Pursuits	All Possible County Offices
Amato, Dana	1259	Medea Inc.	All Possible County Offices
Anderson, Jason	950	Clean TECH San Diego	Board of Supervisors
Anderson, Jessica	1299	San Diego Regional Chamber of Commerce	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Anderson, Marshall	1183	American Medical Response Axon Blackstone Blue Shield Promise BOMA San Diego CH MH Services (CA), LLC Clear Channel Outdoor, LLC Downtown San Diego Partnershp Enterprise Holdings Inc. (Orange, CA) Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc NAIOP, San Diego Performance Protocol Promises2Kids RealPage Inc. S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego	All Possible County Offices
Anderson, Michel	737	American Shooting Center Jacobs Center Neighborhood Innovation Sycuan Band/Kumeyaay Nat.	Board of Supervisors
Austin, Gina	1176	Assoc. Licensed Cannnabis Operators Tony Mikhail	Board of Supervisors, Director of Planning and Development Services
Avina, Victor H.	1142	AT&T Carlsbad Jet Center San Luis Rey Training Center	All Possible County Offices
Baldwin, Christopher	1210	Microsoft Corporation	All Possible County Offices
Barrett, Adam	1336	Chorus Capital Management Limited	All Possible County Offices
Beaudin, Livia B.	1249	Coastal Environmental Rights Foundation	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Benedetto, Craig S.	507	AMEC Foster Wheeler American Medical Response Axon Blackstone Blue Shield Promise BOMA San Diego Clear Channel Outdoor, LLC Cresleigh Homes Downtown San Diego Partnershp Enterprise Holdings Inc. (Orange, CA) Hines Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc NAIOP, San Diego Promises2Kids RealPage Inc. S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego Waterford Property Company	All Possible County Offices
Berkman, Jack	1006	Pacific Imperial Railroad Statue of Responsibility Foundation	Board of Supervisors, Treasurer/Tax Collector
Blackwood, Sapphire	1174	Land Use Equity Group	All Possible County Offices
Bowman-Styles, Molly	956	RCS Ray Cammack Shows Inc.	Board of Supervisors
Boyce, Ben	1313	Republic Services (Pheonix, AZ) UKG Veolia North America	Board of Supervisors, Chief Administrative Officer
Britton, Joseph	1338	San Diego Gas & Electric	Board of Supervisors
Brown, Christopher M.	782	BayWa r.e. Solar Project, LLC Campus Park LLC Demler Egg Ranch Fallbrook Public Utilities District KB Home Coastal Inc. Port of San Diego Rainbow Municipal Water District	Board of Supervisors
Burrola, Alex	1286	Science Applications International Corporation	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Burton, James E.	1011	Salient Partners	All Possible County Offices
Busiel, Justin	1341	DWS Investment Management Americas, Inc	All Possible County Offices
Byrne, Katherine	1238	San Diego County Farm Bureau	All Possible County Offices, Board of Supervisors
Cameron, Robert	1044	GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company Jackson Pendo Development Company	Board of Supervisors
Capretz, Nicole	1012	Climate Action Campaign	Board of Supervisors
Carlson, Mack	1194	Chestnut Properties, LLC SGCLMC-WELD Investment Co., L.P.	All Possible County Offices, Board of Supervisors
Carroll, Frederick	1347	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Cate, Chris	1329	San Diego Regional Chamber of Commerce	All Possible County Offices
Chanes, Jill	1316	Fortress Capital Formation LLC	All Possible County Offices
Chase, Nancy M.	793	Perspecta, Inc.	Board of Supervisors
Chavez, Gilbert R.	1284	Spring Valley Coalition 2024	Board of Supervisors
Chavez, Jennifer	989	Integral Partners, LLC KB Home NexEra Energy, LLC T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Ching, George	1226	Pacific Southwest Assn of REALTORS	All Possible County Offices, Board of Supervisors
Cobbs, Efaon	1279	ACLU of San Diego & Imperial Counties	All Possible County Offices, Chief Administrative Officer
Contreras, Andrea M.	985	Sunroad Enterprises Sunroad Otay Partners, L.P.	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Contreras, Corinna	1332	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Cordova, Jessica	981	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Cristiani, Carlos	1326	San Diego ART Matters	Board of Supervisors
Cuestas, Elizabeth R	1257	Casa Familiar	All Possible County Offices, Board of Supervisors
Dadian, John M.	617	Dadian & Associates	Board of Supervisors
Dang, Anthony	1333	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Danziger, Derek	1267	Allied Universal	All Possible County Offices, Board of Supervisors
Disenhouse, Masada	1155	SanDiego350	Board of Supervisors
Drasser, Matthew	1292	Sun Life Capital Management (U.S) LLC	All Possible County Offices
Dressel, Alison	1331	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Enriquez, Manuel	1213	Mid-City CAN (Community Advocacy Network)	All Possible County Offices, Board of Supervisors
Escobar, Marcela	1312	Atlantis Group	Board of Supervisors
Falcon, Clarissa Reyes	918	AT&T BioMed Realty Carlsbad Jet Center Prologis Unqork Zoura Family Trust	All Possible County Offices
Farouq, Sarah	1189	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Fierro, Daniel	1287	Science Applications International Corporation	All Possible County Offices
Forrest, Jeffrey W.	823	Capstone Advisors EGP Jewel Valley, LLC Enel Green Power - North America Enel Green Power Integral Partners, LLC KB Home NexEra Energy, LLC Pacific Hospitality Group Inc. Program Resources, Inc. Rancho Cielo Estates, Ltd. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Freeman, Noel	1161	Morgan Stanley Investment Management Inc.	Treasurer/Tax Collector

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Gabaldon, Joseph	1055	San Diego Gas & Electric Sempra Energy	All Possible County Offices, Board of Supervisors, Planning Commission
Gabrielson, Timothy W.	742	Lennar Communities aka Estates Seven, LLC	All Possible County Offices, Board of Supervisors, Planning Commission
Gacek, Erika	1152	Microsoft Corporation	All Possible County Offices
Galuppo, Louis A.	806	Galuppo and Blake, A California Professional Law Corporation	All Possible County Offices, Board of Supervisors
Garner, Keith	1029	Rancho Guejito Corporation	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Garratt, Gregory C. M.	708	Bates Nut Farm c/o Sherrie Ness Campbell, Dustin & Dick Christiansen Family Trust c/o G. Monetta Cocopah Nurseries E Grove Partners c/o Gary Monetta H.G. Fenton Company Island Architects c/o Tony Crisafi JH Partners c/o Dick Bottomley Kennedy Dev. Of California, c/o M. Galey Michael Jonna MSK Development, c/o Joe Gallagher Newland Communities/Newland Real Estate Group SAA Consultants, c/o Salar Dehbozorgi Saatjian, Ray Sandera, Rene Sugarbush, LLC c/o Bob Booker T. M. Cobb Co., c/o Ray Cobb Tecate Water District, c/o Louis Schooler Vandewater, George Weston-Valley Center LLC Wiener, Malcolm & Carolyn WWI Properties, c/o Douglas J. Frye, Esq.	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Garuba, Joseph	1165	IBM Global Business Services Vectis Strategies	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Gbeh, Hannah	1281	Resolution Environmental	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Gomez, Georgette	1258	Casa Familiar	All Possible County Offices, Board of Supervisors
Greene, Kyra	980	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
Guan, Jacqueline	1110	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Guillen, Chris	1096	BayWa r.e. Solar Project, LLC Rugged Solar LLC	Board of Supervisors
Gupta, Nalini	1350	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Haase, Stephen M.	855	Baldwin & Sons Moller Otay Lakes Investments, LLC	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Haddad, Benjamin A.	856	Axon Blackstone Blue Shield Promise CH MH Services (CA), LLC Clear Channel Outdoor, LLC Collins Development CO./ Talone Lake Downtown San Diego Partnershp Hines Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc Peraton Corporation Performance Protocol Promises2Kids S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority San Diego Senior Community Foundation Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego	All Possible County Offices
Hamilton, Julie M.	860	Mesa Rock Road LLC	Board of Supervisors
Hansen, Elizabeth	1097	Pardee Homes (San Diego)	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Harper, Chloe Louise	1269	Chorus Capital Management Limited	All Possible County Offices
Harris, Chad A.	667	Lamco Housing, Inc. dba Western Pac Housing	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Harris, Sondra M.	668	Lamco Housing, Inc. dba Western Pac Housing	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Hepfer, Eric	1116	Hines SD Riverwalk LLC	All Possible County Offices
Hernandez, Pedro	1222	Common Cause	All Possible County Offices, Board of Supervisors
Hernandez-Garcia, Belen	1133	Mid-City CAN (Community Advocacy Network)	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Herron, Mason	1090	San Diego County District Attorneys Association San Diego County Probation Officers Association San Diego Deputy District Attorney's Association	Board of Supervisors
Higgins, Karl	698	Warner Springs Estates, LLC	Board of Supervisors, Director of Planning and Development Services
Hill, Christie	1036	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Hodges, Whitney A.	1093	Integral Partners, LLC KB Home Pacific Hospitality Group Inc. Rancho Cielo Estates, Ltd. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Hom, Dan	919	CGI Inc.	All Possible County Offices, Board of Supervisors
Hong, Haney	1069	San Diego County Taxpayers Association	Board of Supervisors
Hunter, Ranie L.	832	JPB Development, LLC Otay Lakes, LP Otay Ranch New Homes, LLC	Board of Supervisors, Planning Commission
Jacob, Bradley	1098	Sun Life Capital Management (U.S) LLC	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Jones, Darcy	614	DJ Designs Inc., DBA Jones Engineering Gonya Enterprises, DBA REI Gonya Consulting Inc. Progress Construction Co. REI-NC, LLC Reynolds Communities	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones, Donna	711	Allied Waste Management Republic Services (Pheonix, AZ) Republic Services (San Diego, CA) San Diego Landfill Systems, Inc.	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Karahamuheto, Jeffrey	1251	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Kattoula, Vince	1121		All Possible County Offices
Kilkenny, Kim J.	676	Otay Ranch Co. (Otay Project LLC; Otay Dev. LLC)	Board of Supervisors
Kilkenny, Maddy	1048	Cottonwood Cajon, LLC	All Possible County Offices
King, Peter	1290	DWS Investment Management Americas, Inc	All Possible County Offices
Kirkland, Molly	893	San Diego County Apartment Association	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Kwiatkowski, Adrian	1141		All Possible County Offices
Lawson, James	1112	Associated Builders & Contractors of San Diego County Cottonwood Cajon, LLC Deloitte	Board of Supervisors
Ledford, Richard S.	774	Brixton Polo Plaza, LLC Goldrich & Kest Hines Quality Control Manufacturing Inc. St. Paul's Senior Services	All Possible County Offices, Board of Supervisors
Ledford, Thomas S.	1114	Goldrich & Kest Hines Quality Control Manufacturing Inc. St. Paul's Senior Services	All Possible County Offices, Board of Supervisors
LeeFatt, Kimberly	1095	BayWa r.e. Solar Project, LLC	Board of Supervisors
Lindley, Stephen	1295	Brady United	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Lutar, Ildiko (Lani)	798	Bevolve California Schools VEBA Molina Healthcare of California Rancho Guejito Corporation RCS-Harmony Partners, LLC	All Possible County Offices, Board of Supervisors
Luternauer, Jessica	1190	Southern California Edison	All Possible County Offices, Board of Supervisors
Madaffer, Jim	908	AES Clean Energy Development Chestnut Properties, LLC Deckard Technologies, Inc. San Diego County Disposal Association	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Madaffer, Robin M.	894	Chinese Bible Church c/o Ron Harper Harper Communities Rath Miller Silvergate Development	All Possible County Offices
Mahzari, Farah	1242	AES Clean Energy Development	All Possible County Offices
Majewski, Thomas	1027	Eagle Point Credit Management LLC	All Possible County Offices, Board of Supervisors
Marchesin, Gilles	1173	Chorus Capital Management Limited	All Possible County Offices
Marston, Jeff	662	Douglas Barnhart, Inc. San Diego Grand Prix Association, LLC U.S. Generating Co.	Board of Supervisors, Sheriff
McDade, Kristen A.	703	California Transportation Ventures Eastlake Development Co. Genstar, Land, KS Kelwood McMillan Companies Mercy Air Pardee Construction Co. Steele Canyon Golf Club The Otay Ranch Company U.S. Olympic Committee UCSD	Board of Supervisors
McGrady, Kyle	1026	Eagle Point Credit Management LLC	All Possible County Offices, Board of Supervisors
McHenry, Katherine	709	Whispering Palms Community Council	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
McPartland, Stephen J.	722	K. Hovnanian (Jerome Jacobi) Newland Communities/Newland Real Estate Group Rancho Viejo, LLC Sunroad Enterprises	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Mendoza, Myriam	1301	San Diego Regional Chamber of Commerce	All Possible County Offices
Mercurio, Michael T.	801	The Greater San Diego Association of REALTORS	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector
Meyer, Edward	1348	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Miller, Brooke	1203	Program Resources, Inc. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Miller, Kimberly	1084	Ivanhoe Ranch Verizon	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Molloy, Scott	1180	Building Industry Association of San Diego J. Whalen Associates San Ysidro Health Warner Springs Ranch Resort, LLC	Board of Supervisors
Monger, Jack	644	Alliance Healthcare Foundation Industrial Environmental Association Jones Lang LaSalle KAPOS & Associates The Monger Company	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Moore, Christine	1244	AT&T	All Possible County Offices, Board of Supervisors
Morgan-Reed, Cynthia	1193	Jaxx Cannabis OutCo, Inc Ramona Cannabis Company Releaf Meds	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Morrison Scott A.	738	Nature Conservancy	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Moser, Dennis	1046	GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company	Board of Supervisors
Mracek, Edward J. G.	1071	Edward J. G. Mracek	Board of Supervisors
Nguyen, Khoa	876	Authorized City Towing Granite Construction Iberdrola Renewables Maranatha Chapel Newland Communities/Newland Real Estate Group Poseidon Resources	All Possible County Offices, Board of Supervisors, Planning Commission
Nguyen, Quynh	972	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Nunn, Laura	1060	San Diego Housing Federation	Board of Supervisors
Oettinger, Stephen R.	660	Earth Technologies Inc.	Board of Supervisors
Ogul, Jeremy	1154	AES Clean Energy Development Chestnut Properties, LLC Deckard Technologies, Inc. San Diego County Disposal Association	All Possible County Offices
Packard, Scott	970	Employee Loan Solutions Packard Government Affairs	Board of Supervisors
Park, Sonya	1083	State Street Global Advisors Trust Company	All Possible County Offices
Parker, Joseph M.	967	Crown Castle USA Inc. Attn. Scott Harry	Board of Supervisors
Pelka, Serena	1334	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Pentico, Alan	771	San Diego County Apartment Association	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Peraza, Humberto	1091	San Diego County District Attorneys Association San Diego County Probation Officers Association Southwest Regional Council of Carpenters	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Perkins, Douglas	805	Public Financial Management	Board of Supervisors, Treasurer/Tax Collector

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Peterson, Haley	1064	Cottonwood Cajon, LLC	All Possible County Offices
Peterson, Matthew A.	590	5415 Market St. LLC Darwin Deason Helga & Brian Fritz Scott Parry Walter Cruttenden Willard Romney	Board of Supervisors, Director of Planning and Development Services
Peterson, Norma Chavez	931	ACLU of San Diego & Imperial Counties	Board of Supervisors, District Attorney, Sheriff
Ponder, John E.	824	Integral Partners, LLC Pacific Hospitality Group Inc. Rancho Cielo Estates, Ltd.	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Prater, Brian	1252	Mesirow Financial, Inc.	All Possible County Offices, Director of Planning and Development Services
Price, Denise	1039	Auto Return Corporate Office Edera L3C Golden Door Properties, LLC Kaiser Permanente Maximus Microsoft Corporation Republic Services (Santee, CA)	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Rath, Phil	868	Apothekare Golden State Greens Hikei March and Ash Newland Communities/Newland Real Estate Group Superior Ready Mix Concrete The Healing Center Torrey Holistics UMMC, Inc. Urbn Leaf	All Possible County Offices, Board of Supervisors
Riley, Heather S.	1162	CR Questhaven Associates, LLC	Board of Supervisors, Director of Planning and Development Services
Rosenbaum, S. Wayne	921	Soitec Solar Development, LLC Stoel Rives, LLP	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Rupp III, Henry P.	788	Bolivar Shipping Co. Jaminco Management The Rodney Company	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
Russel, Stephen	1061	San Diego Housing Federation	Board of Supervisors
Saathoff, Stephanie	696	211 San Diego Auto Return Corporate Office Edera L3C Golden Door Properties, LLC Kaiser Permanente Maximus Microsoft Corporation Republic Services (Santee, CA)	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Sahid, Ramla	1159	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Sahni, Anjleena	1283	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Shaw, Ted	1054	Baldwin & Sons Moller Otay Lakes Investments, LLC	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Shearer, Pete	1117	Hines SD Riverwalk LLC	All Possible County Offices
Silverstein, Mitch	1217	The Surfrider Foundation	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Skiko, Chuck	1207	International Business Machines Corporation	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff
Smith, Peter B.	996	San Diego Country Estates Association	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Smith, Rob	1113	Center for Employment Opportunities	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Smith, Stephanie	1140	Imperial Western Products	All Possible County Offices
Steiner, Dustin	1212	Associated General Contractors	Board of Supervisors
Straub, Randy	963	Brian Smith Randy Straub	Board of Supervisors
Strawn, Evan	1303	San Diego Regional Chamber of Commerce	All Possible County Offices
Syz, Brittany	1235	San Diego Gas & Electric	Board of Supervisors
Tate, Nathaniel	1188	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Taylor, Tim	1148	NaphCare	Board of Supervisors, Sheriff

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Tetlow, Julianna	1065	San Diego Humane Society	All Possible County Offices
Thompson, Thomas Taylor	1168	North San Diego County Realtors	Board of Supervisors
Toney, Jeff	1340	Infrastructure Documentation Solutions	Board of Supervisors
Tredinnick, Eirian	1291	Chorus Capital Management Limited	All Possible County Offices
Turner, Jarl	790	Centex Homes La Mesa Spring Valley School District	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Van Leer, Ann	858	The Escondido Creek Conservancy	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services
Velasquez, Alberto	1288	Cox Communications	All Possible County Offices
Villasenor-Martinez, Jimena	1304	San Diego Regional Chamber of Commerce	All Possible County Offices
Vircks, Chelsea Walczak	1282	American Heart Association	Board of Supervisors
Wahl, A. Christopher	866	Jackson Pendo Development Company McDonald's USA, LLC Pacifica Enterprises, Inc. Republic Services (Pheonix, AZ) Southern California Edison Veolia North America	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Wainio, John	867	American Medical Response Apex Power Group CBCSD Development Deputy Sheriff's Association Harper Communities	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Wallace, Mary	1324	DWS Investment Management Americas, Inc	All Possible County Offices
Walling, Aaron	1181	Center for Employment Opportunities	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Warren, Matthew	1314	Veolia North America	Board of Supervisors, Chief Administrative Officer
Waterman, Ryan	1094	BayWa r.e. Solar Project, LLC Chestnut Properties, LLC Rugged Solar LLC SGCLMC-WELD Investment Co., L.P.	All Possible County Offices, Board of Supervisors
Weinlein, Cassandra	1201	Cox Communications	Board of Supervisors
Weiss, Stephen	1204	Sun Life Institutional Investments (U.S.) LLC	Chief Deputy, Treasurer/Tax Collector
Whalen, James E.	736	Baldwin & Sons Clean Focus, Inc. Haagaen Company Jabro Law Group, APC Jackson Pendo Development Company Jim Mumford & Rodger Quist Richard Sager/Fallbrook Development Company Rough Acres Foundation (Formerly Hamann Companies) The Gildred Companies Warner Springs Ranch Resort LLC/Pacific Hospitality Group, Inc.	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Woods, Melanie	1214	CA Apartment Association	Board of Supervisors
Young, Blythe	1325	American Heart Association	Board of Supervisors
Young, Renee	784	Bearing Point	Treasurer/Tax Collector
Yusufi, Homayra	1158	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Zamarripa, Kenia	1305	San Diego Regional Chamber of Commerce	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600

County of San Diego - Registered Lobbyists
Sorted by Firms Represented

Attachment C

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
211 San Diego			
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
5415 Market St. LLC			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
ACLU of San Diego & Imperial Counties			
	Carroll, Frederick	1347	Board of Supervisors, Chief Administrative Officer
	Cobbs, Efaon	1279	All Possible County Offices, Chief Administrative Officer
	Gupta, Nalini	1350	Board of Supervisors, Chief Administrative Officer
	Hill, Christie	1036	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
	Karahamuheto, Jeffrey	1251	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
	Meyer, Edward	1348	Board of Supervisors, Chief Administrative Officer
	Peterson, Norma Chavez	931	Board of Supervisors, District Attorney, Sheriff
	Sahni, Anjleena	1283	Board of Supervisors, Chief Administrative Officer
AES Clean Energy Development			
	Alderman, Kyle	1241	All Possible County Offices
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Mahzari, Farah	1242	All Possible County Offices
	Ogul, Jeremy	1154	All Possible County Offices
Alliance Healthcare Foundation			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Allied Universal			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Danziger, Derek	1267	All Possible County Offices, Board of Supervisors
Allied Waste Management			
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
AMEC Foster Wheeler			
	Benedetto, Craig S.	507	All Possible County Offices
American Heart Association			
	Vircks, Chelsea Walczak	1282	Board of Supervisors
	Young, Blythe	1325	Board of Supervisors
American Medical Response			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
American Shooting Center			
	Anderson, Michel	737	Board of Supervisors
Apex Power Group			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Apothekare			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Assoc. Licensed Cannnabis Operators			
	Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Associated Builders & Contractors of San Diego County			
	Lawson, James	1112	Board of Supervisors
Associated General Contractors			
	Steiner, Dustin	1212	Board of Supervisors
AT&T			
	Avina, Victor H.	1142	All Possible County Offices
	Falcon, Clarissa Reyes	918	All Possible County Offices
	Moore, Christine	1244	All Possible County Offices, Board of Supervisors

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Atlantis Group			
	Escobar, Marcela	1312	Board of Supervisors
Authorized City Towing			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
Auto Return Corporate Office			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Axon			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Baldwin & Sons			
	Haase, Stephen M.	855	Board of Supervisors
	Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Bates Nut Farm c/o Sherrie Ness			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
BayWa r.e. Solar Project, LLC			
	Brown, Christopher M.	782	Board of Supervisors
	Guillen, Chris	1096	Board of Supervisors
	LeeFatt, Kimberly	1095	Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Bearing Point			
	Young, Renee	784	Treasurer/Tax Collector
Bevolve			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
BioMed Realty			
	Falcon, Clarissa Reyes	918	All Possible County Offices
Blackstone			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Blue Shield Promise			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Bolivar Shipping Co.			
	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
BOMA San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
Brady United			
	Lindley, Stephen	1295	Board of Supervisors
Brian Smith			
	Straub, Randy	963	Board of Supervisors
Brixton Polo Plaza, LLC			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
Building Industry Association of San Diego			
	Molloy, Scott	1180	Board of Supervisors
CA Apartment Association			
	Woods, Melanie	1214	Board of Supervisors
California Schools VEBA			
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
California Transportation Ventures			
	McDade, Kristen A.	703	Board of Supervisors
Campbell, Dustin & Dick			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Campus Park LLC			
	Brown, Christopher M.	782	Board of Supervisors
Capstone Advisors			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Carlsbad Jet Center			
	Avina, Victor H.	1142	All Possible County Offices
	Falcon, Clarissa Reyes	918	All Possible County Offices
Casa Familiar			
	Cuestas, Elizabeth R	1257	All Possible County Offices, Board of Supervisors
	Gomez, Georgette	1258	All Possible County Offices, Board of Supervisors
CBCSD Development			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Center for Employment Opportunities			
	Smith, Rob	1113	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
	Walling, Aaron	1181	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff
Center on Policy Initiatives			
	Cordova, Jessica	981	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
	Farouq, Sarah	1189	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
	Greene, Kyra	980	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
	Guan, Jacqueline	1110	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Nguyen, Quynh	972	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
	Tate, Nathaniel	1188	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Centex Homes			
	Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
CGI Inc.			
	Hom, Dan	919	All Possible County Offices, Board of Supervisors
CH MH Services (CA), LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Chestnut Properties, LLC			
	Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Ogul, Jeremy	1154	All Possible County Offices
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Chinese Bible Church c/o Ron Harper			
	Madaffer, Robin M.	894	All Possible County Offices
Chorus Capital Management Limited			
	Barrett, Adam	1336	All Possible County Offices
	Harper, Chloe Louise	1269	All Possible County Offices
	Marchesin, Gilles	1173	All Possible County Offices
	Tredinnick, Eirian	1291	All Possible County Offices
Christiansen Family Trust c/o G. Monetta			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Clean Focus, Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Clean TECH San Diego			
	Anderson, Jason	950	Board of Supervisors
Clear Channel Outdoor, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Climate Action Campaign			
	Capretz, Nicole	1012	Board of Supervisors
	Contreras, Corinna	1332	All Possible County Offices, Board of Supervisors
	Dang, Anthony	1333	All Possible County Offices, Board of Supervisors
	Dressel, Alison	1331	All Possible County Offices, Board of Supervisors
	Pelka, Serena	1334	All Possible County Offices, Board of Supervisors
Coastal Environmental Rights Foundation			
	Beaudin, Livia B.	1249	Board of Supervisors
Cocopah Nurseries			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Collins Development CO./ Talone Lake			
	Haddad, Benjamin A.	856	All Possible County Offices
Common Cause			
	Hernandez, Pedro	1222	All Possible County Offices, Board of Supervisors
Cottonwood Cajon, LLC			
	Kilkenny, Maddy	1048	All Possible County Offices
	Lawson, James	1112	Board of Supervisors
	Peterson, Haley	1064	All Possible County Offices
Cox Communications			
	Velasquez, Alberto	1288	All Possible County Offices
	Weinlein, Cassandra	1201	Board of Supervisors
CR Questhaven Associates, LLC			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Riley, Heather S.	1162	Board of Supervisors, Director of Planning and Development Services
Cresleigh Homes			
	Benedetto, Craig S.	507	All Possible County Offices
Crown Castle USA Inc. Attn. Scott Harry			
	Parker, Joseph M.	967	Board of Supervisors
Dadian & Associates			
	Dadian, John M.	617	Board of Supervisors
Darwin Deason			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Deckard Technologies, Inc.			
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Ogul, Jeremy	1154	All Possible County Offices
Deloitte			
	Lawson, James	1112	Board of Supervisors
Demler Egg Ranch			
	Brown, Christopher M.	782	Board of Supervisors
Deputy Sheriff's Association			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
DJ Designs Inc., DBA Jones Engineering			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Douglas Barnhart, Inc.			
	Marston, Jeff	662	Board of Supervisors, Sheriff
Downtown San Diego Partnershp			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
DWS Investment Management Americas, Inc			
	Busiel, Justin	1341	All Possible County Offices
	King, Peter	1290	All Possible County Offices
	Wallace, Mary	1324	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
E Grove Partners c/o Gary Monetta			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Eagle Point Credit Management LLC			
	Majewski, Thomas	1027	All Possible County Offices, Board of Supervisors
	McGrady, Kyle	1026	All Possible County Offices, Board of Supervisors
Earth Technologies Inc.			
	Oettinger, Stephen R.	660	Board of Supervisors
Eastlake Development Co.			
	McDade, Kristen A.	703	Board of Supervisors
Edera L3C			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Edward J. G. Mracek			
	Mracek, Edward J. G.	1071	Board of Supervisors
EGP Jewel Valley, LLC Enel Green Power - North America			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Employee Loan Solutions			
	Packard, Scott	970	Board of Supervisors
Enel Green Power			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Enterprise Holdings Inc. (Orange, CA)			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
Fallbrook Public Utilities District			
	Brown, Christopher M.	782	Board of Supervisors

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Fortress Capital Formation LLC			
	Chanes, Jill	1316	All Possible County Offices
Galuppo and Blake, A California Professional Law Corporation			
	Galuppo, Louis A.	806	All Possible County Offices, Board of Supervisors
Gauge Station			
	Alexander, John Scott	900	All Possible County Offices
GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company			
	Cameron, Robert	1044	Board of Supervisors
	Moser, Dennis	1046	Board of Supervisors
Genstar, Land, KS Kelwood			
	McDade, Kristen A.	703	Board of Supervisors
Golden Door Properties, LLC			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Golden State Greens			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Goldrich & Kest			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
Gonya Enterprises, DBA REI Gonya Consulting Inc.			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Granite Construction			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
H.G. Fenton Company			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Haagaen Company			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Harper Communities			
	Madaffer, Robin M.	894	All Possible County Offices
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Helga & Brian Fritz			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Hikei			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Hines			
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
	Hepfer, Eric	1116	All Possible County Offices
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
	Shearer, Pete	1117	All Possible County Offices
Horizon Hill El Monte GP, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Iberdrola Renewables			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
IBM Global Business Services			
	Garuba, Joseph	1165	Board of Supervisors
Imperial Western Products			
	Smith, Stephanie	1140	All Possible County Offices
Industrial Environmental Association			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Infrastructure Documentation Solutions			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Toney, Jeff	1340	Board of Supervisors
Integral Partners, LLC			
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
International Business Machines Corporation			
	Skiko, Chuck	1207	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff
Island Architects c/o Tony Crisafi			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Ivanhoe Ranch			
	Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
J. Whalen Associates			
	Molloy, Scott	1180	Board of Supervisors
Jabro Law Group, APC			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jackson Pendo Development Company			
	Cameron, Robert	1044	Board of Supervisors
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jacobs Center Neighborhood Innovation			
	Anderson, Michel	737	Board of Supervisors
Jaminco Management			
	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
Jamul Indian Village			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Jaxx Cannabis			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
JH Partners c/o Dick Bottomley			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Jim Mumford & Rodger Quist			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones Lang LaSalle			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
JPB Development, LLC			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
K. Hovnanian (Jerome Jacobi)			
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Kaiser Permanente			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
KAPOS & Associates			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
KB Home			
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
KB Home Coastal Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Brown, Christopher M.	782	Board of Supervisors
Kennedy Dev. Of California, c/o M. Galey			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
La Mesa Spring Valley School District			
	Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Lamco Housing, Inc. dba Western Pac Housing			
	Harris, Chad A.	667	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Harris, Sondra M.	668	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Land Use Equity Group			
	Blackwood, Sapphire	1174	All Possible County Offices
Lennar Communities aka Estates Seven, LLC			
	Gabrielson, Timothy W.	742	All Possible County Offices, Board of Supervisors, Planning Commission
Maranatha Chapel			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
March and Ash			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Mark43, Inc			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Maximus			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
McDonald's USA, LLC			
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
McMillan Companies			
	McDade, Kristen A.	703	Board of Supervisors
Medea Inc.			
	Amato, Dana	1259	All Possible County Offices
Mercy Air			
	McDade, Kristen A.	703	Board of Supervisors
Mesa Rock Road LLC			
	Hamilton, Julie M.	860	Board of Supervisors
Mesirow Financial, Inc.			
	Prater, Brian	1252	All Possible County Offices, Director of Planning and Development Services
Michael Jonna			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Microsoft Corporation			
	Baldwin, Christopher	1210	All Possible County Offices
	Gacek, Erika	1152	All Possible County Offices
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Mid-City CAN (Community Advocacy Network)			
	Enriquez, Manuel	1213	All Possible County Offices, Board of Supervisors
	Hernandez-Garcia, Belen	1133	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Molina Healthcare of California			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Moller Otay Lakes Investments, LLC			
	Haase, Stephen M.	855	Board of Supervisors
	Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Morgan Stanley Investment Management Inc.			
	Freeman, Noel	1161	Treasurer/Tax Collector
MSK Development, c/o Joe Gallagher			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
NAIOP, San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
NaphCare			
	Taylor, Tim	1148	Board of Supervisors, Sheriff
Nature Conservancy			
	Morrison Scott A.	738	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services
Newland Communities/Newland Real Estate Group			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
NexEra Energy, LLC			
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
North San Diego County Realtors			
	Thompson, Thomas Taylor	1168	Board of Supervisors
Otay Lakes, LP			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
Otay Ranch Co. (Otay Project LLC; Otay Dev. LLC)			
	Kilkenny, Kim J.	676	Board of Supervisors
Otay Ranch New Homes, LLC			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
OutCo, Inc			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Pacific Hospitality Group Inc.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Pacific Imperial Railroad			
	Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Pacific Southwest Assn of REALTORS			
	Ching, George	1226	All Possible County Offices, Board of Supervisors
Pacifica Enterprises, Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Packard Government Affairs			
	Packard, Scott	970	Board of Supervisors
Pardee Construction Co.			
	McDade, Kristen A.	703	Board of Supervisors
Pardee Homes (San Diego)			
	Hansen, Elizabeth	1097	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Partnership for the Advancement of New Americans			
	Abdi, Rahmo	1273	All Possible County Offices, Board of Supervisors
	Aden, Lucky	1265	Board of Supervisors
	Sahid, Ramla	1159	All Possible County Offices, Board of Supervisors
	Yusufi, Homayra	1158	All Possible County Offices, Board of Supervisors
Peraton Corporation			
	Haddad, Benjamin A.	856	All Possible County Offices
Performance Protocol			
	Anderson, Marshall	1183	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Perspecta, Inc.			
	Chase, Nancy M.	793	Board of Supervisors
Port of San Diego			
	Brown, Christopher M.	782	Board of Supervisors
Poseidon Resources			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
Program Resources, Inc.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Progress Construction Co.			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Prologis			
	Falcon, Clarissa Reyes	918	All Possible County Offices
Promises2Kids			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Public Financial Management			
	Perkins, Douglas	805	Board of Supervisors, Treasurer/Tax Collector
Pursuits			
	Alexander, John Scott	900	All Possible County Offices
Quality Control Manufacturing Inc.			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
Rainbow Municipal Water District			
	Brown, Christopher M.	782	Board of Supervisors
Ramona Cannabis Company			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Rancho Cielo Estates, Ltd.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Rancho Guejito Corporation			
	Garner, Keith	1029	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Rancho Viejo, LLC			
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Randy Straub			
	Straub, Randy	963	Board of Supervisors
Rath Miller			
	Madaffer, Robin M.	894	All Possible County Offices
RCS Ray Cammack Shows Inc.			
	Bowman-Styles, Molly	956	Board of Supervisors
RCS-Harmony Partners, LLC			
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
RealPage Inc.			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
REI-NC, LLC			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Releaf Meds			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Republic Services (Pheonix, AZ)			
	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Republic Services (San Diego, CA)			
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Republic Services (Santee, CA)			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Resolution Environmental			
	Gbeh, Hannah	1281	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Reynolds Communities			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Richard Sager/Fallbrook Development Company			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Rough Acres Foundation (Formerly Hamann Companies)			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Rugged Solar LLC			
	Guillen, Chris	1096	Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
S.V.D.P. Management Inc., dba Father Joe's Villages			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
SAA Consultants, c/o Salar Dehbozorgi			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Saatjian, Ray			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Salient Partners			
	Burton, James E.	1011	All Possible County Offices
San Diego ART Matters			
	Cristiani, Carlos	1326	Board of Supervisors
San Diego Country Estates Association			
	Smith, Peter B.	996	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
San Diego County Apartment Association			
	Kirkland, Molly	893	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
	Pentico, Alan	771	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
San Diego County Disposal Association			
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Ogul, Jeremy	1154	All Possible County Offices
San Diego County District Attorneys Association			
	Herron, Mason	1090	Board of Supervisors
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
San Diego County Farm Bureau			
	Byrne, Katherine	1238	All Possible County Offices, Board of Supervisors
San Diego County Lodging Association			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
San Diego County Probation Officers Association			
	Herron, Mason	1090	Board of Supervisors
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
San Diego County Taxpayers Association			
	Hong, Haney	1069	Board of Supervisors
San Diego Deputy District Attorney's Association			
	Herron, Mason	1090	Board of Supervisors
San Diego Gas & Electric			
	Alcantar, Roberto C	1315	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
	Britton, Joseph	1338	Board of Supervisors
	Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
	Syz, Brittany	1235	Board of Supervisors
San Diego Grand Prix Association, LLC			
	Marston, Jeff	662	Board of Supervisors, Sheriff
San Diego Housing Federation			
	Nunn, Laura	1060	Board of Supervisors
	Russel, Stephen	1061	Board of Supervisors
San Diego Humane Society			
	Tetlow, Julianna	1065	All Possible County Offices
San Diego Landfill Systems, Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
San Diego Regional Airport Authority			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
San Diego Regional Chamber of Commerce			
	Anderson, Jessica	1299	All Possible County Offices
	Cate, Chris	1329	All Possible County Offices
	Mendoza, Myriam	1301	All Possible County Offices
	Strawn, Evan	1303	All Possible County Offices
	Villasenor-Martinez, Jimena	1304	All Possible County Offices
	Zamarripa, Kenia	1305	All Possible County Offices
San Diego Senior Community Foundation			
	Haddad, Benjamin A.	856	All Possible County Offices
San Luis Rey Training Center			
	Avina, Victor H.	1142	All Possible County Offices
San Ysidro Health			
	Molloy, Scott	1180	Board of Supervisors
Sandera, Rene			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
SanDiego350			
	Disenhouse, Masada	1155	Board of Supervisors
Science Applications International Corporation			
	Burrola, Alex	1286	All Possible County Offices
	Fierro, Daniel	1287	All Possible County Offices
Scott Parry			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
SD Riverwalk LLC			
	Hepfer, Eric	1116	All Possible County Offices
	Shearer, Pete	1117	All Possible County Offices
Sempra Energy			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
SGCLMC-WELD Investment Co., L.P.			
	Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Silvergate Development			
	Madaffer, Robin M.	894	All Possible County Offices
Soitec Solar Development, LLC			
	Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Solar Turbines Inc.			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Southern California Edison			
	Luternauer, Jessica	1190	All Possible County Offices, Board of Supervisors
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Southwest Regional Council of Carpenters			
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Spring Valley Coalition 2024			
	Chavez, Gilbert R.	1284	Board of Supervisors
St. Paul's Senior Services			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
State Street Global Advisors Trust Company			
	Park, Sonya	1083	All Possible County Offices
Statue of Responsibility Foundation			
	Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Steele Canyon Golf Club			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	McDade, Kristen A.	703	Board of Supervisors
Stoel Rives, LLP			
	Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Sugarbush, LLC c/o Bob Booker			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Sun Life Capital Management (U.S) LLC			
	Adair, William C.	1088	All Possible County Offices
	Drasser, Matthew	1292	All Possible County Offices
	Jacob, Bradley	1098	All Possible County Offices
Sun Life Institutional Investments (U.S.) LLC			
	Weiss, Stephen	1204	Chief Deputy, Treasurer/Tax Collector
Sunroad Enterprises			
	Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Sunroad Otay Partners, L.P.			
	Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Superior Ready Mix Concrete			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Sycuan Band/Kumeyaay Nat.			
	Anderson, Michel	737	Board of Supervisors
T. M. Cobb Co., c/o Ray Cobb			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
T2 Borrego LLC, dba Rams Hill			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Haddad, Benjamin A.	856	All Possible County Offices
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Tecate Water District, c/o Louis Schooler			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Terra-Gen, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
The Escondido Creek Conservancy			
	Van Leer, Ann	858	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services
The Gildred Companies			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
The Greater San Diego Association of REALTORS			
	Mercurio, Michael T.	801	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
The Healing Center	Rath, Phil	868	All Possible County Offices, Board of Supervisors
The Monger Company	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
The Otay Ranch Company	McDade, Kristen A.	703	Board of Supervisors
The Rodney Company	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
The Surfrider Foundation	Silverstein, Mitch	1217	Board of Supervisors
Tony Mikhail	Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Torrey Holistics	Rath, Phil	868	All Possible County Offices, Board of Supervisors
U.S. Generating Co.	Marston, Jeff	662	Board of Supervisors, Sheriff
U.S. Olympic Committee	McDade, Kristen A.	703	Board of Supervisors
UCSD	McDade, Kristen A.	703	Board of Supervisors
UKG	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
UMMC, Inc.	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Unqork	Falcon, Clarissa Reyes	918	All Possible County Offices
Urbn Leaf	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Vandewater, George			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Vectis Strategies			
	Garuba, Joseph	1165	Board of Supervisors
Veolia North America			
	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Warren, Matthew	1314	Board of Supervisors, Chief Administrative Officer
Verizon			
	Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Veterans Village of San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Walter Cruttenden			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Warner Springs Estates, LLC			
	Higgins, Karl	698	Board of Supervisors, Director of Planning and Development Services
Warner Springs Ranch Resort LLC/Pacific Hospitality Group, Inc.			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Warner Springs Ranch Resort, LLC			
	Molloy, Scott	1180	Board of Supervisors
Waterford Property Company			
	Benedetto, Craig S.	507	All Possible County Offices
Weston-Valley Center LLC			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Whispering Palms Community Council			
	McHenry, Katherine	709	Board of Supervisors
Wiener, Malcolm & Carolyn			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Willard Romney			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Workday			
	Acosta, Teresa	1342	All Possible County Offices
WWI Properties, c/o Douglas J. Frye, Esq.			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Zoura Family Trust			
	Falcon, Clarissa Reyes	918	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600.

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

All Possible County Offices

Registered Lobbyist	Reg. #	Registered Lobbyist	Reg. #
Abdi, Rahmo	1273	Fierro, Daniel	1287
Acosta, Teresa	1342	Forrest, Jeffrey W.	823
Adair, William C.	1088	Gabaldon, Joseph	1055
Alderman, Kyle	1241	Gabrielson, Timothy W.	742
Alexander, John Scott	900	Gacek, Erika	1152
Amato, Dana	1259	Galuppo, Louis A.	806
Anderson, Jessica	1299	Garratt, Gregory C. M.	708
Anderson, Marshall	1183	Gomez, Georgette	1258
Avina, Victor H.	1142	Haddad, Benjamin A.	856
Baldwin, Christopher	1210	Harper, Chloe Louise	1269
Barrett, Adam	1336	Harris, Chad A.	667
Benedetto, Craig S.	507	Harris, Sondra M.	668
Blackwood, Sapphire	1174	Hepfer, Eric	1116
Burrola, Alex	1286	Hernandez, Pedro	1222
Burton, James E.	1011	Hernandez-Garcia, Belen	1133
Busiel, Justin	1341	Hodges, Whitney A.	1093
Byrne, Katherine	1238	Hom, Dan	919
Carlson, Mack	1194	Jacob, Bradley	1098
Cate, Chris	1329	Jones, Darcy	614
Chanes, Jill	1316	Kilkenny, Maddy	1048
Chavez, Jennifer	989	King, Peter	1290
Ching, George	1226	Ledford, Richard S.	774
Cobbs, Efaon	1279	Ledford, Thomas S.	1114
Contreras, Corinna	1332	Lutar, Ildiko (Lani)	798
Cuestas, Elizabeth R	1257	Luternauer, Jessica	1190
Dang, Anthony	1333	Madaffer, Jim	908
Danziger, Derek	1267	Madaffer, Robin M.	894
Drasser, Matthew	1292	Mahzari, Farah	1242
Dressel, Alison	1331	Majewski, Thomas	1027
Enriquez, Manuel	1213	Marchesin, Gilles	1173
Falcon, Clarissa Reyes	918	McGrady, Kyle	1026

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

All Possible County Offices

Registered Lobbyist	Reg. #
McPartland, Stephen J.	722
Mendoza, Myriam	1301
Miller, Brooke	1203
Moore, Christine	1244
Morgan-Reed, Cynthia	1193
Morrison Scott A.	738
Nguyen, Khoa	876
Ogul, Jeremy	1154
Park, Sonya	1083
Pelka, Serena	1334
Peraza, Humberto	1091
Peterson, Haley	1064
Ponder, John E.	824
Prater, Brian	1252
Price, Denise	1039
Rath, Phil	868
Rupp III, Henry P.	788
Saathoff, Stephanie	696
Sahid, Ramla	1159
Shearer, Pete	1117
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Smith, Stephanie	1140
Strawn, Evan	1303
Tetlow, Julianna	1065
Tredinnick, Eirian	1291
Turner, Jarl	790
Van Leer, Ann	858
Velasquez, Alberto	1288
Villasenor-Martinez, Jimena	1304
Wahl, A. Christopher	866
Wallace, Mary	1324
Walling, Aaron	1181
Waterman, Ryan	1094
Whalen, James E.	736
Yusufi, Homayra	1158
Zamarripa, Kenia	1305

County Official that the Lobbyists May Try to Influence:

Assessment Appeals Board

Registered Lobbyist	Reg. #
Hodges, Whitney A.	1093
Mercurio, Michael T.	801
Skiko, Chuck	1207

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Chavez, Jennifer	989
Forrest, Jeffrey W.	823
Garner, Keith	1029
Jones, Donna	711
Kirkland, Molly	893
Mercurio, Michael T.	801
Miller, Brooke	1203
Miller, Kimberly	1084
Morgan-Reed, Cynthia	1193
Pentico, Alan	771
Ponder, John E.	824
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996

County Official that the Lobbyists May Try to Influence:

Assistant Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Assistant Chief Administrative Officer

Registered Lobbyist	Reg. #
Cordova, Jessica	981
Farouq, Sarah	1189
Greene, Kyra	980
Guan, Jacqueline	1110
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Monger, Jack	644
Nguyen, Quynh	972
Shaw, Ted	1054
Skiko, Chuck	1207
Tate, Nathaniel	1188
Wahl, A. Christopher	866

County Official that the Lobbyists May Try to Influence:

Assistant Director Planning and Development Services

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assistant Director Purchasing and Contracting

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assistant District Attorney

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #
Abdi, Rahmo	1273
Aden, Lucky	1265
Alcantar, Roberto C	1315
Anderson, Jason	950
Anderson, Michel	737
Austin, Gina	1176
Beaudin, Livia B.	1249
Berkman, Jack	1006
Bowman-Styles, Molly	956
Boyce, Ben	1313
Britton, Joseph	1338
Brown, Christopher M.	782
Byrne, Katherine	1238
Cameron, Robert	1044
Capretz, Nicole	1012
Carlson, Mack	1194
Carroll, Frederick	1347
Chase, Nancy M.	793
Chavez, Gilbert R.	1284
Chavez, Jennifer	989
Ching, George	1226
Contreras, Andrea M.	985
Contreras, Corinna	1332
Cordova, Jessica	981
Cristiani, Carlos	1326
Cuestas, Elizabeth R	1257
Dadian, John M.	617
Dang, Anthony	1333
Danziger, Derek	1267
Disenhouse, Masada	1155
Dressel, Alison	1331

Registered Lobbyist	Reg. #
Enriquez, Manuel	1213
Escobar, Marcela	1312
Farouq, Sarah	1189
Forrest, Jeffrey W.	823
Gabaldon, Joseph	1055
Gabrielson, Timothy W.	742
Galuppo, Louis A.	806
Garner, Keith	1029
Garratt, Gregory C. M.	708
Garuba, Joseph	1165
Gbeh, Hannah	1281
Gomez, Georgette	1258
Greene, Kyra	980
Guillen, Chris	1096
Gupta, Nalini	1350
Haase, Stephen M.	855
Hamilton, Julie M.	860
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Hernandez, Pedro	1222
Hernandez-Garcia, Belen	1133
Herron, Mason	1090
Higgins, Karl	698
Hill, Christie	1036
Hodges, Whitney A.	1093
Hom, Dan	919
Hong, Haney	1069
Hunter, Ranie L.	832
Jones, Darcy	614
Jones, Donna	711

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #
Karahamuheto, Jeffrey	1251
Kilkenny, Kim J.	676
Kirkland, Molly	893
Lawson, James	1112
Ledford, Richard S.	774
Ledford, Thomas S.	1114
LeeFatt, Kimberly	1095
Lindley, Stephen	1295
Lutar, Ildiko (Lani)	798
Luternauer, Jessica	1190
Madaffer, Jim	908
Majewski, Thomas	1027
Marston, Jeff	662
McDade, Kristen A.	703
McGrady, Kyle	1026
McHenry, Katherine	709
McPartland, Stephen J.	722
Mercurio, Michael T.	801
Meyer, Edward	1348
Miller, Brooke	1203
Miller, Kimberly	1084
Molloy, Scott	1180
Monger, Jack	644
Moore, Christine	1244
Morrison Scott A.	738
Moser, Dennis	1046
Mracek, Edward J. G.	1071
Nguyen, Khoa	876
Nguyen, Quynh	972
Nunn, Laura	1060
Oettinger, Stephen R.	660
Packard, Scott	970
Parker, Joseph M.	967
Pelka, Serena	1334
Pentico, Alan	771
Peraza, Humberto	1091
Perkins, Douglas	805
Peterson, Matthew A.	590
Peterson, Norma Chavez	931
Ponder, John E.	824
Price, Denise	1039
Rath, Phil	868
Riley, Heather S.	1162
Rosenbaum, S. Wayne	921
Rupp III, Henry P.	788
Russel, Stephen	1061
Saathoff, Stephanie	696
Sahid, Ramla	1159
Sahni, Anjleena	1283
Shaw, Ted	1054
Silverstein, Mitch	1217
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Steiner, Dustin	1212
Straub, Randy	963
Syz, Brittany	1235
Tate, Nathaniel	1188
Taylor, Tim	1148
Thompson, Thomas Taylor	1168
Toney, Jeff	1340
Turner, Jarl	790

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #
Van Leer, Ann	858
Vircks, Chelsea Walczak	1282
Wahl, A. Christopher	866
Wainio, John	867
Warren, Matthew	1314
Waterman, Ryan	1094
Weinlein, Cassandra	1201
Whalen, James E.	736
Woods, Melanie	1214
Young, Blythe	1325
Yusufi, Homayra	1158

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Board Representatives of the Board of Supervisors

Registered Lobbyist	Reg. #
Alcantar, Roberto C	1315
Chavez, Jennifer	989
Cordova, Jessica	981
Forrest, Jeffrey W.	823
Garner, Keith	1029
Garratt, Gregory C. M.	708
Greene, Kyra	980
Guan, Jacqueline	1110
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Hodges, Whitney A.	1093
Jones, Donna	711
Miller, Brooke	1203
Monger, Jack	644
Morgan-Reed, Cynthia	1193
Nguyen, Quynh	972
Ponder, John E.	824
Rosenbaum, S. Wayne	921
Turner, Jarl	790
Wahl, A. Christopher	866
Wainio, John	867
Walling, Aaron	1181

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Chief Administrative Officer

Registered Lobbyist	Reg. #
Boyce, Ben	1313
Carroll, Frederick	1347
Cobbs, Efaon	1279
Cordova, Jessica	981
Garratt, Gregory C. M.	708
Guan, Jacqueline	1110
Gupta, Nalini	1350
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Hill, Christie	1036
Jones, Darcy	614
Karahamuheto, Jeffrey	1251
Madaffer, Jim	908
Meyer, Edward	1348
Monger, Jack	644
Nguyen, Quynh	972
Peraza, Humberto	1091
Rupp III, Henry P.	788
Sahni, Anjleena	1283
Shaw, Ted	1054
Skiko, Chuck	1207
Van Leer, Ann	858
Wahl, A. Christopher	866
Warren, Matthew	1314
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

Chief Deputy, Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Chief Deputy, Treasurer/Tax Collector

Registered Lobbyist	Reg. #
Skiko, Chuck	1207
Weiss, Stephen	1204

County Official that the Lobbyists May Try to Influence:

Civil Service Commission

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Director of General Services

Registered Lobbyist	Reg. #
Skiko, Chuck	1207
Van Leer, Ann	858

County Official that the Lobbyists May Try to Influence:

Director of Planning and Development Services

Registered Lobbyist	Reg. #
Alcantar, Roberto C	1315
Austin, Gina	1176
Contreras, Andrea M.	985
Garner, Keith	1029
Gbeh, Hannah	1281
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Higgins, Karl	698
Jones, Darcy	614
Jones, Donna	711
Madaffer, Jim	908
McPartland, Stephen J.	722
Morrison Scott A.	738
Peterson, Matthew A.	590
Prater, Brian	1252
Riley, Heather S.	1162
Rosenbaum, S. Wayne	921
Shaw, Ted	1054
Skiko, Chuck	1207
Turner, Jarl	790
Van Leer, Ann	858
Wahl, A. Christopher	866
Wainio, John	867
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

Director of Purchasing and Contracting

Registered Lobbyist	Reg. #
Cordova, Jessica	981
Farouq, Sarah	1189
Greene, Kyra	980
Guan, Jacqueline	1110
Nguyen, Quynh	972
Skiko, Chuck	1207
Tate, Nathaniel	1188

County Official that the Lobbyists May Try to Influence:

District Attorney

Registered Lobbyist	Reg. #
Greene, Kyra	980
Hernandez-Garcia, Belen	1133
Hill, Christie	1036
Karahamuheto, Jeffrey	1251
Peterson, Norma Chavez	931
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Walling, Aaron	1181

County Official that the Lobbyists May Try to Influence:

Planning Commission

Registered Lobbyist	Reg. #
Chavez, Jennifer	989
Contreras, Andrea M.	985
Forrest, Jeffrey W.	823
Gabaldon, Joseph	1055
Gabrielson, Timothy W.	742
Garner, Keith	1029
Garratt, Gregory C. M.	708
Gbeh, Hannah	1281
Hodges, Whitney A.	1093
Hunter, Ranie L.	832
Jones, Darcy	614
Jones, Donna	711
McPartland, Stephen J.	722
Mercurio, Michael T.	801
Miller, Brooke	1203
Morgan-Reed, Cynthia	1193
Nguyen, Khoa	876
Ponder, John E.	824
Rosenbaum, S. Wayne	921
Rupp III, Henry P.	788
Skiko, Chuck	1207
Turner, Jarl	790
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

San Diego County Capital Asset Leasing Corporation (SANCAL)

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Sheriff

Registered Lobbyist	Reg. #
Hernandez-Garcia, Belen	1133
Hill, Christie	1036
Karahamuheto, Jeffrey	1251
Marston, Jeff	662
Miller, Kimberly	1084
Peterson, Norma Chavez	931
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Taylor, Tim	1148
Wainio, John	867
Walling, Aaron	1181

County Official that the Lobbyists May Try to Influence:

Treasurer/Tax Collector

Registered Lobbyist	Reg. #
Berkman, Jack	1006
Freeman, Noel	1161
Kirkland, Molly	893
Mercurio, Michael T.	801
Pentico, Alan	771
Perkins, Douglas	805
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Young, Renee	784

County Official that the Lobbyists May Try to Influence:

Undersheriff

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600

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 6, 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
Larry Cohen, Treasurer-Tax Collector
Jordan Z. Marks, Assessor/Recorder/County Clerk
Kelly Martinez, Sheriff
Summer Stephan, District Attorney

FROM: Andrew Potter
Clerk of the Board of Supervisors

SAN DIEGO COUNTY REGISTERED LOBBYIST LISTING

Attached please find the current lobbyist listings that include updated registration information. These reports provide information regarding lobbyists, the firm represented and the elective offices/officials that the lobbyists will attempt to influence.

- **Attachment A** is an alphabetical listing by the name of the lobbyist and includes the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment B** is an alphabetical listing by the name of the lobbyist and includes the firm represented and the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment C** is an alphabetical listing by name of the firm represented and includes the name of the lobbyist and the elective offices/officials that the lobbyists will attempt to influence.
- **Attachment D** is a list of elective offices/officials and the lobbyists that will attempt to influence them.

These reports are updated and distributed on a monthly basis and can be accessed via the Clerk of the Board webpage at *www.sandiegocounty.gov/cob/lobbyists/index.html*.

3/24/26 CR2

CHANGES FROM PREVIOUS LOBBYIST REPORT:
There is one new registration for Luisana Gonzalez; one amendment for Victor H. Avina; and three terminations for Dana Amato, Thomas Majewski, and Jimena Villasenor-Martinez.

If you have any questions, please contact our staff via email at lobbyist@sdcounty.ca.gov or call at (619) 531-5601. Thank you.

Respectfully,

ANDREW POTTER
Clerk of the Board of Supervisors

AP:jlg

Attachments

cc: Board of Supervisors Communications Received

County of San Diego - Registered Lobbyists

Attachment A

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Abdi, Rahmo	1273	All Possible County Offices, Board of Supervisors
Acosta, Teresa	1342	All Possible County Offices
Adair, William C.	1088	All Possible County Offices
Aden, Lucky	1265	Board of Supervisors
Alcantar, Roberto C	1315	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
Alderman, Kyle	1241	All Possible County Offices
Alexander, John Scott	900	All Possible County Offices
Anderson, Jason	950	Board of Supervisors
Anderson, Jessica	1299	All Possible County Offices
Anderson, Marshall	1183	All Possible County Offices
Anderson, Michel	737	Board of Supervisors
Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Avina, Victor H.	1142	All Possible County Offices
Baldwin, Christopher	1210	All Possible County Offices
Barrett, Adam	1336	All Possible County Offices
Beaudin, Livia B.	1249	Board of Supervisors
Benedetto, Craig S.	507	All Possible County Offices
Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Blackwood, Sapphire	1174	All Possible County Offices
Bowman-Styles, Molly	956	Board of Supervisors
Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
Britton, Joseph	1338	Board of Supervisors
Brown, Christopher M.	782	Board of Supervisors
Burrola, Alex	1286	All Possible County Offices
Burton, James E.	1011	All Possible County Offices
Busiel, Justin	1341	All Possible County Offices
Byrne, Katherine	1238	All Possible County Offices, Board of Supervisors
Cameron, Robert	1044	Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Capretz, Nicole	1012	Board of Supervisors
Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
Carroll, Frederick	1347	Board of Supervisors, Chief Administrative Officer
Cate, Chris	1329	All Possible County Offices
Chanes, Jill	1316	All Possible County Offices
Chase, Nancy M.	793	Board of Supervisors
Chavez, Gilbert R.	1284	Board of Supervisors
Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Ching, George	1226	All Possible County Offices, Board of Supervisors
Cobbs, Efaon	1279	All Possible County Offices, Chief Administrative Officer
Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Contreras, Corinna	1332	All Possible County Offices, Board of Supervisors
Cordova, Jessica	981	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Cristiani, Carlos	1326	Board of Supervisors
Cuestas, Elizabeth R	1257	All Possible County Offices, Board of Supervisors
Dadian, John M.	617	Board of Supervisors
Dang, Anthony	1333	All Possible County Offices, Board of Supervisors
Danziger, Derek	1267	All Possible County Offices, Board of Supervisors
Disenhouse, Masada	1155	Board of Supervisors
Drasser, Matthew	1292	All Possible County Offices
Dressel, Alison	1331	All Possible County Offices, Board of Supervisors
Enriquez, Manuel	1213	All Possible County Offices, Board of Supervisors
Escobar, Marcela	1312	Board of Supervisors
Falcon, Clarissa Reyes	918	All Possible County Offices
Farouq, Sarah	1189	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Fierro, Daniel	1287	All Possible County Offices
Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Freeman, Noel	1161	Treasurer/Tax Collector
Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
Gabrielson, Timothy W.	742	All Possible County Offices, Board of Supervisors, Planning Commission
Gacek, Erika	1152	All Possible County Offices
Galuppo, Louis A.	806	All Possible County Offices, Board of Supervisors
Garner, Keith	1029	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Garuba, Joseph	1165	Board of Supervisors
Gbeh, Hannah	1281	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Gomez, Georgette	1258	All Possible County Offices, Board of Supervisors
Gonzalez, Luisana	1351	All Possible County Offices
Greene, Kyra	980	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
Guan, Jacqueline	1110	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Guillen, Chris	1096	Board of Supervisors
Gupta, Nalini	1350	Board of Supervisors, Chief Administrative Officer
Haase, Stephen M.	855	Board of Supervisors
Haddad, Benjamin A.	856	All Possible County Offices
Hamilton, Julie M.	860	Board of Supervisors
Hansen, Elizabeth	1097	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Harper, Chloe Louise	1269	All Possible County Offices
Harris, Chad A.	667	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Harris, Sondra M.	668	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Hepfer, Eric	1116	All Possible County Offices
Hernandez, Pedro	1222	All Possible County Offices, Board of Supervisors
Hernandez-Garcia, Belen	1133	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Herron, Mason	1090	Board of Supervisors
Higgins, Karl	698	Board of Supervisors, Director of Planning and Development Services
Hill, Christie	1036	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Hom, Dan	919	All Possible County Offices, Board of Supervisors
Hong, Haney	1069	Board of Supervisors
Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
Jacob, Bradley	1098	All Possible County Offices
Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Karahamuheto, Jeffrey	1251	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Kattoula, Vince	1121	All Possible County Offices
Kilkenny, Kim J.	676	Board of Supervisors
Kilkenny, Maddy	1048	All Possible County Offices
King, Peter	1290	All Possible County Offices
Kirkland, Molly	893	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Kwiatkowski, Adrian	1141	All Possible County Offices
Lawson, James	1112	Board of Supervisors
Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
LeeFatt, Kimberly	1095	Board of Supervisors
Lindley, Stephen	1295	Board of Supervisors
Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Luternauer, Jessica	1190	All Possible County Offices, Board of Supervisors
Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Madaffer, Robin M.	894	All Possible County Offices
Mahzari, Farah	1242	All Possible County Offices
Marchesin, Gilles	1173	All Possible County Offices
Marston, Jeff	662	Board of Supervisors, Sheriff
McDade, Kristen A.	703	Board of Supervisors
McGrady, Kyle	1026	All Possible County Offices, Board of Supervisors
McHenry, Katherine	709	Board of Supervisors
McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Mendoza, Myriam	1301	All Possible County Offices
Mercurio, Michael T.	801	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector
Meyer, Edward	1348	Board of Supervisors, Chief Administrative Officer
Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Molloy, Scott	1180	Board of Supervisors
Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Moore, Christine	1244	All Possible County Offices, Board of Supervisors
Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Morrison Scott A.	738	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services
Moser, Dennis	1046	Board of Supervisors
Mracek, Edward J. G.	1071	Board of Supervisors
Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Nguyen, Quynh	972	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Nunn, Laura	1060	Board of Supervisors
Oettinger, Stephen R.	660	Board of Supervisors
Ogul, Jeremy	1154	All Possible County Offices
Packard, Scott	970	Board of Supervisors
Park, Sonya	1083	All Possible County Offices
Parker, Joseph M.	967	Board of Supervisors
Pelka, Serena	1334	All Possible County Offices, Board of Supervisors
Pentico, Alan	771	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Perkins, Douglas	805	Board of Supervisors, Treasurer/Tax Collector
Peterson, Haley	1064	All Possible County Offices
Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Peterson, Norma Chavez	931	Board of Supervisors, District Attorney, Sheriff
Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Prater, Brian	1252	All Possible County Offices, Director of Planning and Development Services
Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Rath, Phil	868	All Possible County Offices, Board of Supervisors
Riley, Heather S.	1162	Board of Supervisors, Director of Planning and Development Services
Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
Russel, Stephen	1061	Board of Supervisors
Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Sahid, Ramla	1159	All Possible County Offices, Board of Supervisors
Sahni, Anjleena	1283	Board of Supervisors, Chief Administrative Officer

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Shearer, Pete	1117	All Possible County Offices
Silverstein, Mitch	1217	Board of Supervisors
Skiko, Chuck	1207	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff
Smith, Peter B.	996	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Smith, Rob	1113	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Smith, Stephanie	1140	All Possible County Offices
Steiner, Dustin	1212	Board of Supervisors
Straub, Randy	963	Board of Supervisors
Strawn, Evan	1303	All Possible County Offices
Syz, Brittany	1235	Board of Supervisors
Tate, Nathaniel	1188	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Taylor, Tim	1148	Board of Supervisors, Sheriff
Tetlow, Julianna	1065	All Possible County Offices
Thompson, Thomas Taylor	1168	Board of Supervisors
Toney, Jeff	1340	Board of Supervisors
Tredinnick, Eirian	1291	All Possible County Offices
Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Van Leer, Ann	858	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services
Velasquez, Alberto	1288	All Possible County Offices
Vircks, Chelsea Walczak	1282	Board of Supervisors

Name of Registrant	Reg #	County Official that the Lobbyists May Try to Influence
Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Wallace, Mary	1324	All Possible County Offices
Walling, Aaron	1181	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff
Warren, Matthew	1314	Board of Supervisors, Chief Administrative Officer
Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Weinlein, Cassandra	1201	Board of Supervisors
Weiss, Stephen	1204	Chief Deputy, Treasurer/Tax Collector
Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Woods, Melanie	1214	Board of Supervisors
Young, Blythe	1325	Board of Supervisors
Young, Renee	784	Treasurer/Tax Collector
Yusufi, Homayra	1158	All Possible County Offices, Board of Supervisors
Zamarripa, Kenia	1305	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600.

County of San Diego - Registered Lobbyists and Firms Represented

Attachment B

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Abdi, Rahmo	1273	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Acosta, Teresa	1342	Workday	All Possible County Offices
Adair, William C.	1088	Sun Life Capital Management (U.S) LLC	All Possible County Offices
Aden, Lucky	1265	Partnership for the Advancement of New Americans	Board of Supervisors
Alcantar, Roberto C	1315	San Diego Gas & Electric	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
Alderman, Kyle	1241	AES Clean Energy Development	All Possible County Offices
Alexander, John Scott	900	Gauge Station Pursuits	All Possible County Offices
Anderson, Jason	950	Clean TECH San Diego	Board of Supervisors
Anderson, Jessica	1299	San Diego Regional Chamber of Commerce	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Anderson, Marshall	1183	American Medical Response Axon Blackstone Blue Shield Promise BOMA San Diego CH MH Services (CA), LLC Clear Channel Outdoor, LLC Downtown San Diego Partnershp Enterprise Holdings Inc. (Orange, CA) Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc NAIOP, San Diego Performance Protocol Promises2Kids RealPage Inc. S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego	All Possible County Offices
Anderson, Michel	737	American Shooting Center Jacobs Center Neighborhood Innovation Sycuan Band/Kumeyaay Nat.	Board of Supervisors
Austin, Gina	1176	Assoc. Licensed Cannnabis Operators Tony Mikhail	Board of Supervisors, Director of Planning and Development Services
Avina, Victor H.	1142	AT&T Carlsbad Jet Center Cornerstone Aggregates, Inc. San Luis Rey Training Center	All Possible County Offices
Baldwin, Christopher	1210	Microsoft Corporation	All Possible County Offices
Barrett, Adam	1336	Chorus Capital Management Limited	All Possible County Offices
Beaudin, Livia B.	1249	Coastal Environmental Rights Foundation	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Benedetto, Craig S.	507	AMEC Foster Wheeler American Medical Response Axon Blackstone Blue Shield Promise BOMA San Diego Clear Channel Outdoor, LLC Cresleigh Homes Downtown San Diego Partnershp Enterprise Holdings Inc. (Orange, CA) Hines Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc NAIOP, San Diego Promises2Kids RealPage Inc. S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego Waterford Property Company	All Possible County Offices
Berkman, Jack	1006	Pacific Imperial Railroad Statue of Responsibility Foundation	Board of Supervisors, Treasurer/Tax Collector
Blackwood, Sapphire	1174	Land Use Equity Group	All Possible County Offices
Bowman-Styles, Molly	956	RCS Ray Cammack Shows Inc.	Board of Supervisors
Boyce, Ben	1313	Republic Services (Pheonix, AZ) UKG Veolia North America	Board of Supervisors, Chief Administrative Officer
Britton, Joseph	1338	San Diego Gas & Electric	Board of Supervisors
Brown, Christopher M.	782	BayWa r.e. Solar Project, LLC Campus Park LLC Demler Egg Ranch Fallbrook Public Utilities District KB Home Coastal Inc. Port of San Diego Rainbow Municipal Water District	Board of Supervisors
Burrola, Alex	1286	Science Applications International Corporation	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Burton, James E.	1011	Salient Partners	All Possible County Offices
Busiel, Justin	1341	DWS Investment Management Americas, Inc	All Possible County Offices
Byrne, Katherine	1238	San Diego County Farm Bureau	All Possible County Offices, Board of Supervisors
Cameron, Robert	1044	GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company Jackson Pendo Development Company	Board of Supervisors
Capretz, Nicole	1012	Climate Action Campaign	Board of Supervisors
Carlson, Mack	1194	Chestnut Properties, LLC SGCLMC-WELD Investment Co., L.P.	All Possible County Offices, Board of Supervisors
Carroll, Frederick	1347	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Cate, Chris	1329	San Diego Regional Chamber of Commerce	All Possible County Offices
Chanes, Jill	1316	Fortress Capital Formation LLC	All Possible County Offices
Chase, Nancy M.	793	Perspecta, Inc.	Board of Supervisors
Chavez, Gilbert R.	1284	Spring Valley Coalition 2024	Board of Supervisors
Chavez, Jennifer	989	Integral Partners, LLC KB Home NexEra Energy, LLC T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Ching, George	1226	Pacific Southwest Assn of REALTORS	All Possible County Offices, Board of Supervisors
Cobbs, Efaon	1279	ACLU of San Diego & Imperial Counties	All Possible County Offices, Chief Administrative Officer
Contreras, Andrea M.	985	Sunroad Enterprises Sunroad Otay Partners, L.P.	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Contreras, Corinna	1332	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Cordova, Jessica	981	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Cristiani, Carlos	1326	San Diego ART Matters	Board of Supervisors
Cuestas, Elizabeth R	1257	Casa Familiar	All Possible County Offices, Board of Supervisors
Dadian, John M.	617	Dadian & Associates	Board of Supervisors
Dang, Anthony	1333	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Danziger, Derek	1267	Allied Universal	All Possible County Offices, Board of Supervisors
Disenhouse, Masada	1155	SanDiego350	Board of Supervisors
Drasser, Matthew	1292	Sun Life Capital Management (U.S) LLC	All Possible County Offices
Dressel, Alison	1331	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Enriquez, Manuel	1213	Mid-City CAN (Community Advocacy Network)	All Possible County Offices, Board of Supervisors
Escobar, Marcela	1312	Atlantis Group	Board of Supervisors
Falcon, Clarissa Reyes	918	AT&T BioMed Realty Carlsbad Jet Center Prologis Unqork Zoura Family Trust	All Possible County Offices
Farouq, Sarah	1189	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Fierro, Daniel	1287	Science Applications International Corporation	All Possible County Offices
Forrest, Jeffrey W.	823	Capstone Advisors EGP Jewel Valley, LLC Enel Green Power - North America Enel Green Power Integral Partners, LLC KB Home NexEra Energy, LLC Pacific Hospitality Group Inc. Program Resources, Inc. Rancho Cielo Estates, Ltd. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Freeman, Noel	1161	Morgan Stanley Investment Management Inc.	Treasurer/Tax Collector

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Gabaldon, Joseph	1055	San Diego Gas & Electric Sempra Energy	All Possible County Offices, Board of Supervisors, Planning Commission
Gabrielson, Timothy W.	742	Lennar Communities aka Estates Seven, LLC	All Possible County Offices, Board of Supervisors, Planning Commission
Gacek, Erika	1152	Microsoft Corporation	All Possible County Offices
Galuppo, Louis A.	806	Galuppo and Blake, A California Professional Law Corporation	All Possible County Offices, Board of Supervisors
Garner, Keith	1029	Rancho Guejito Corporation	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Garratt, Gregory C. M.	708	Bates Nut Farm c/o Sherrie Ness Campbell, Dustin & Dick Christiansen Family Trust c/o G. Monetta Cocopah Nurseries E Grove Partners c/o Gary Monetta H.G. Fenton Company Island Architects c/o Tony Crisafi JH Partners c/o Dick Bottomley Kennedy Dev. Of California, c/o M. Galey Michael Jonna MSK Development, c/o Joe Gallagher Newland Communities/Newland Real Estate Group SAA Consultants, c/o Salar Dehbozorgi Saatjian, Ray Sandera, Rene Sugarbush, LLC c/o Bob Booker T. M. Cobb Co., c/o Ray Cobb Tecate Water District, c/o Louis Schooler Vandewater, George Weston-Valley Center LLC Wiener, Malcolm & Carolyn WWI Properties, c/o Douglas J. Frye, Esq.	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Garuba, Joseph	1165	IBM Global Business Services Vectis Strategies	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Gbeh, Hannah	1281	Resolution Environmental	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Gomez, Georgette	1258	Casa Familiar	All Possible County Offices, Board of Supervisors
Gonzalez, Luisana	1351	San Diego Regional Chamber of Commerce	All Possible County Offices
Greene, Kyra	980	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
Guan, Jacqueline	1110	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Guillen, Chris	1096	BayWa r.e. Solar Project, LLC Rugged Solar LLC	Board of Supervisors
Gupta, Nalini	1350	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Haase, Stephen M.	855	Baldwin & Sons Moller Otay Lakes Investments, LLC	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Haddad, Benjamin A.	856	Axon Blackstone Blue Shield Promise CH MH Services (CA), LLC Clear Channel Outdoor, LLC Collins Development CO./ Talone Lake Downtown San Diego Partnershp Hines Horizon Hill El Monte GP, LLC Jamul Indian Village Mark43, Inc Peraton Corporation Performance Protocol Promises2Kids S.V.D.P. Management Inc., dba Father Joe's Villages San Diego County Lodging Association San Diego Regional Airport Authority San Diego Senior Community Foundation Solar Turbines Inc. T2 Borrego LLC, dba Rams Hill Terra-Gen, LLC Veterans Village of San Diego	All Possible County Offices
Hamilton, Julie M.	860	Mesa Rock Road LLC	Board of Supervisors
Hansen, Elizabeth	1097	Pardee Homes (San Diego)	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Harper, Chloe Louise	1269	Chorus Capital Management Limited	All Possible County Offices
Harris, Chad A.	667	Lamco Housing, Inc. dba Western Pac Housing	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Harris, Sondra M.	668	Lamco Housing, Inc. dba Western Pac Housing	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Hepfer, Eric	1116	Hines SD Riverwalk LLC	All Possible County Offices
Hernandez, Pedro	1222	Common Cause	All Possible County Offices, Board of Supervisors
Hernandez-Garcia, Belen	1133	Mid-City CAN (Community Advocacy Network)	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Herron, Mason	1090	San Diego County District Attorneys Association San Diego County Probation Officers Association San Diego Deputy District Attorney's Association	Board of Supervisors
Higgins, Karl	698	Warner Springs Estates, LLC	Board of Supervisors, Director of Planning and Development Services
Hill, Christie	1036	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Hodges, Whitney A.	1093	Integral Partners, LLC KB Home Pacific Hospitality Group Inc. Rancho Cielo Estates, Ltd. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Hom, Dan	919	CGI Inc.	All Possible County Offices, Board of Supervisors
Hong, Haney	1069	San Diego County Taxpayers Association	Board of Supervisors
Hunter, Ranie L.	832	JPB Development, LLC Otay Lakes, LP Otay Ranch New Homes, LLC	Board of Supervisors, Planning Commission
Jacob, Bradley	1098	Sun Life Capital Management (U.S) LLC	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Jones, Darcy	614	DJ Designs Inc., DBA Jones Engineering Gonya Enterprises, DBA REI Gonya Consulting Inc. Progress Construction Co. REI-NC, LLC Reynolds Communities	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones, Donna	711	Allied Waste Management Republic Services (Pheonix, AZ) Republic Services (San Diego, CA) San Diego Landfill Systems, Inc.	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Karahamuheto, Jeffrey	1251	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
Kattoula, Vince	1121		All Possible County Offices
Kilkenny, Kim J.	676	Otay Ranch Co. (Otay Project LLC; Otay Dev. LLC)	Board of Supervisors
Kilkenny, Maddy	1048	Cottonwood Cajon, LLC	All Possible County Offices
King, Peter	1290	DWS Investment Management Americas, Inc	All Possible County Offices
Kirkland, Molly	893	San Diego County Apartment Association	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Kwiatkowski, Adrian	1141		All Possible County Offices
Lawson, James	1112	Associated Builders & Contractors of San Diego County Cottonwood Cajon, LLC Deloitte	Board of Supervisors
Ledford, Richard S.	774	Brixton Polo Plaza, LLC Goldrich & Kest Hines Quality Control Manufacturing Inc. St. Paul's Senior Services	All Possible County Offices, Board of Supervisors
Ledford, Thomas S.	1114	Goldrich & Kest Hines Quality Control Manufacturing Inc. St. Paul's Senior Services	All Possible County Offices, Board of Supervisors
LeeFatt, Kimberly	1095	BayWa r.e. Solar Project, LLC	Board of Supervisors
Lindley, Stephen	1295	Brady United	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Lutar, Ildiko (Lani)	798	Bevolve California Schools VEBA Molina Healthcare of California Rancho Guejito Corporation RCS-Harmony Partners, LLC	All Possible County Offices, Board of Supervisors
Luternauer, Jessica	1190	Southern California Edison	All Possible County Offices, Board of Supervisors
Madaffer, Jim	908	AES Clean Energy Development Chestnut Properties, LLC Deckard Technologies, Inc. San Diego County Disposal Association	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Madaffer, Robin M.	894	Chinese Bible Church c/o Ron Harper Harper Communities Rath Miller Silvergate Development	All Possible County Offices
Mahzari, Farah	1242	AES Clean Energy Development	All Possible County Offices
Marchesin, Gilles	1173	Chorus Capital Management Limited	All Possible County Offices
Marston, Jeff	662	Douglas Barnhart, Inc. San Diego Grand Prix Association, LLC U.S. Generating Co.	Board of Supervisors, Sheriff
McDade, Kristen A.	703	California Transportation Ventures Eastlake Development Co. Genstar, Land, KS Kelwood McMillan Companies Mercy Air Pardee Construction Co. Steele Canyon Golf Club The Otay Ranch Company U.S. Olympic Committee UCSD	Board of Supervisors
McGrady, Kyle	1026	Eagle Point Credit Management LLC	All Possible County Offices, Board of Supervisors
McHenry, Katherine	709	Whispering Palms Community Council	Board of Supervisors
McPartland, Stephen J.	722	K. Hovnanian (Jerome Jacobi) Newland Communities/Newland Real Estate Group Rancho Viejo, LLC Sunroad Enterprises	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Mendoza, Myriam	1301	San Diego Regional Chamber of Commerce	All Possible County Offices
Mercurio, Michael T.	801	The Greater San Diego Association of REALTORS	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector
Meyer, Edward	1348	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Miller, Brooke	1203	Program Resources, Inc. T2 Borrego LLC, dba Rams Hill	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Miller, Kimberly	1084	Ivanhoe Ranch Verizon	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Molloy, Scott	1180	Building Industry Association of San Diego J. Whalen Associates San Ysidro Health Warner Springs Ranch Resort, LLC	Board of Supervisors
Monger, Jack	644	Alliance Healthcare Foundation Industrial Environmental Association Jones Lang LaSalle KAPOS & Associates The Monger Company	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Moore, Christine	1244	AT&T	All Possible County Offices, Board of Supervisors
Morgan-Reed, Cynthia	1193	Jaxx Cannabis OutCo, Inc Ramona Cannabis Company Releaf Meds	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Morrison Scott A.	738	Nature Conservancy	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services
Moser, Dennis	1046	GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company	Board of Supervisors
Mracek, Edward J. G.	1071	Edward J. G. Mracek	Board of Supervisors

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Nguyen, Khoa	876	Authorized City Towing Granite Construction Iberdrola Renewables Maranatha Chapel Newland Communities/Newland Real Estate Group Poseidon Resources	All Possible County Offices, Board of Supervisors, Planning Commission
Nguyen, Quynh	972	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
Nunn, Laura	1060	San Diego Housing Federation	Board of Supervisors
Oettinger, Stephen R.	660	Earth Technologies Inc.	Board of Supervisors
Ogul, Jeremy	1154	AES Clean Energy Development Chestnut Properties, LLC Deckard Technologies, Inc. San Diego County Disposal Association	All Possible County Offices
Packard, Scott	970	Employee Loan Solutions Packard Government Affairs	Board of Supervisors
Park, Sonya	1083	State Street Global Advisors Trust Company	All Possible County Offices
Parker, Joseph M.	967	Crown Castle USA Inc. Attn. Scott Harry	Board of Supervisors
Pelka, Serena	1334	Climate Action Campaign	All Possible County Offices, Board of Supervisors
Pentico, Alan	771	San Diego County Apartment Association	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
Peraza, Humberto	1091	San Diego County District Attorneys Association San Diego County Probation Officers Association Southwest Regional Council of Carpenters	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Perkins, Douglas	805	Public Financial Management	Board of Supervisors, Treasurer/Tax Collector
Peterson, Haley	1064	Cottonwood Cajon, LLC	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Peterson, Matthew A.	590	5415 Market St. LLC Darwin Deason Helga & Brian Fritz Scott Parry Walter Cruttenden Willard Romney	Board of Supervisors, Director of Planning and Development Services
Peterson, Norma Chavez	931	ACLU of San Diego & Imperial Counties	Board of Supervisors, District Attorney, Sheriff
Ponder, John E.	824	Integral Partners, LLC Pacific Hospitality Group Inc. Rancho Cielo Estates, Ltd.	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Prater, Brian	1252	Mesirow Financial, Inc.	All Possible County Offices, Director of Planning and Development Services
Price, Denise	1039	Auto Return Corporate Office Edera L3C Golden Door Properties, LLC Kaiser Permanente Maximus Microsoft Corporation Republic Services (Santee, CA)	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Rath, Phil	868	Apothekare Golden State Greens Hikei March and Ash Newland Communities/Newland Real Estate Group Superior Ready Mix Concrete The Healing Center Torrey Holistics UMMC, Inc. Urbn Leaf	All Possible County Offices, Board of Supervisors
Riley, Heather S.	1162	CR Questhaven Associates, LLC	Board of Supervisors, Director of Planning and Development Services
Rosenbaum, S. Wayne	921	Soitec Solar Development, LLC Stoel Rives, LLP	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Rupp III, Henry P.	788	Bolivar Shipping Co. Jaminco Management The Rodney Company	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Russel, Stephen	1061	San Diego Housing Federation	Board of Supervisors
Saathoff, Stephanie	696	211 San Diego Auto Return Corporate Office Edera L3C Golden Door Properties, LLC Kaiser Permanente Maximus Microsoft Corporation Republic Services (Santee, CA)	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Sahid, Ramla	1159	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Sahni, Anjleena	1283	ACLU of San Diego & Imperial Counties	Board of Supervisors, Chief Administrative Officer
Shaw, Ted	1054	Baldwin & Sons Moller Otay Lakes Investments, LLC	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Shearer, Pete	1117	Hines SD Riverwalk LLC	All Possible County Offices
Silverstein, Mitch	1217	The Surfrider Foundation	Board of Supervisors
Skiko, Chuck	1207	International Business Machines Corporation	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Smith, Peter B.	996	San Diego Country Estates Association	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Smith, Rob	1113	Center for Employment Opportunities	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Smith, Stephanie	1140	Imperial Western Products	All Possible County Offices
Steiner, Dustin	1212	Associated General Contractors	Board of Supervisors
Straub, Randy	963	Brian Smith Randy Straub	Board of Supervisors
Strawn, Evan	1303	San Diego Regional Chamber of Commerce	All Possible County Offices
Syz, Brittany	1235	San Diego Gas & Electric	Board of Supervisors
Tate, Nathaniel	1188	Center on Policy Initiatives	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Taylor, Tim	1148	NaphCare	Board of Supervisors, Sheriff
Tetlow, Julianna	1065	San Diego Humane Society	All Possible County Offices
Thompson, Thomas Taylor	1168	North San Diego County Realtors	Board of Supervisors
Toney, Jeff	1340	Infrastructure Documentation Solutions	Board of Supervisors
Tredinnick, Eirian	1291	Chorus Capital Management Limited	All Possible County Offices
Turner, Jarl	790	Centex Homes La Mesa Spring Valley School District	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Van Leer, Ann	858	The Escondido Creek Conservancy	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services
Velasquez, Alberto	1288	Cox Communications	All Possible County Offices

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Vircks, Chelsea Walczak	1282	American Heart Association	Board of Supervisors
Wahl, A. Christopher	866	Jackson Pendo Development Company McDonald's USA, LLC Pacifica Enterprises, Inc. Republic Services (Pheonix, AZ) Southern California Edison Veolia North America	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Wainio, John	867	American Medical Response Apex Power Group CBCSD Development Deputy Sheriff's Association Harper Communities	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Wallace, Mary	1324	DWS Investment Management Americas, Inc	All Possible County Offices
Walling, Aaron	1181	Center for Employment Opportunities	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff
Warren, Matthew	1314	Veolia North America	Board of Supervisors, Chief Administrative Officer
Waterman, Ryan	1094	BayWa r.e. Solar Project, LLC Chestnut Properties, LLC Rugged Solar LLC SGCLMC-WELD Investment Co., L.P.	All Possible County Offices, Board of Supervisors
Weinlein, Cassandra	1201	Cox Communications	Board of Supervisors
Weiss, Stephen	1204	Sun Life Institutional Investments (U.S.) LLC	Chief Deputy, Treasurer/Tax Collector
Whalen, James E.	736	Baldwin & Sons Clean Focus, Inc. Haagaen Company Jabro Law Group, APC Jackson Pendo Development Company Jim Mumford & Rodger Quist Richard Sager/Fallbrook Development Company Rough Acres Foundation (Formerly Hamann Companies) The Gildred Companies Warner Springs Ranch Resort LLC/Pacific Hospitality Group, Inc.	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission

Name of Registrant	Reg. #	Firms Represented by Lobbyist	County Official that the Lobbyists May Try to Influence
Woods, Melanie	1214	CA Apartment Association	Board of Supervisors
Young, Blythe	1325	American Heart Association	Board of Supervisors
Young, Renee	784	Bearing Point	Treasurer/Tax Collector
Yusufi, Homayra	1158	Partnership for the Advancement of New Americans	All Possible County Offices, Board of Supervisors
Zamarripa, Kenia	1305	San Diego Regional Chamber of Commerce	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600.

County of San Diego - Registered Lobbyists
Sorted by Firms Represented

Attachment C

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
211 San Diego			
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
5415 Market St. LLC			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
ACLU of San Diego & Imperial Counties			
	Carroll, Frederick	1347	Board of Supervisors, Chief Administrative Officer
	Cobbs, Efaon	1279	All Possible County Offices, Chief Administrative Officer
	Gupta, Nalini	1350	Board of Supervisors, Chief Administrative Officer
	Hill, Christie	1036	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
	Karahamuheto, Jeffrey	1251	Board of Supervisors, Chief Administrative Officer, District Attorney, Sheriff
	Meyer, Edward	1348	Board of Supervisors, Chief Administrative Officer
	Peterson, Norma Chavez	931	Board of Supervisors, District Attorney, Sheriff
	Sahni, Anjleena	1283	Board of Supervisors, Chief Administrative Officer
AES Clean Energy Development			
	Alderman, Kyle	1241	All Possible County Offices
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Mahzari, Farah	1242	All Possible County Offices
	Ogul, Jeremy	1154	All Possible County Offices
Alliance Healthcare Foundation			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
Allied Universal			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Danziger, Derek	1267	All Possible County Offices, Board of Supervisors
Allied Waste Management			
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
AMEC Foster Wheeler			
	Benedetto, Craig S.	507	All Possible County Offices
American Heart Association			
	Vircks, Chelsea Walczak	1282	Board of Supervisors
	Young, Blythe	1325	Board of Supervisors
American Medical Response			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
American Shooting Center			
	Anderson, Michel	737	Board of Supervisors
Apex Power Group			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Apothekare			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Assoc. Licensed Cannnabis Operators			
	Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Associated Builders & Contractors of San Diego County			
	Lawson, James	1112	Board of Supervisors
Associated General Contractors			
	Steiner, Dustin	1212	Board of Supervisors
AT&T			
	Avina, Victor H.	1142	All Possible County Offices
	Falcon, Clarissa Reyes	918	All Possible County Offices
	Moore, Christine	1244	All Possible County Offices, Board of Supervisors

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Atlantis Group			
	Escobar, Marcela	1312	Board of Supervisors
Authorized City Towing			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
Auto Return Corporate Office			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Axon			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Baldwin & Sons			
	Haase, Stephen M.	855	Board of Supervisors
	Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Bates Nut Farm c/o Sherrie Ness			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
BayWa r.e. Solar Project, LLC			
	Brown, Christopher M.	782	Board of Supervisors
	Guillen, Chris	1096	Board of Supervisors
	LeeFatt, Kimberly	1095	Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Bearing Point			
	Young, Renee	784	Treasurer/Tax Collector
Bevolve			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
BioMed Realty			
	Falcon, Clarissa Reyes	918	All Possible County Offices
Blackstone			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Blue Shield Promise			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Bolivar Shipping Co.			
	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
BOMA San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
Brady United			
	Lindley, Stephen	1295	Board of Supervisors
Brian Smith			
	Straub, Randy	963	Board of Supervisors
Brixton Polo Plaza, LLC			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
Building Industry Association of San Diego			
	Molloy, Scott	1180	Board of Supervisors
CA Apartment Association			
	Woods, Melanie	1214	Board of Supervisors
California Schools VEBA			
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
California Transportation Ventures			
	McDade, Kristen A.	703	Board of Supervisors
Campbell, Dustin & Dick			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Campus Park LLC			
	Brown, Christopher M.	782	Board of Supervisors
Capstone Advisors			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Carlsbad Jet Center			
	Avina, Victor H.	1142	All Possible County Offices
	Falcon, Clarissa Reyes	918	All Possible County Offices
Casa Familiar			
	Cuestas, Elizabeth R	1257	All Possible County Offices, Board of Supervisors
	Gomez, Georgette	1258	All Possible County Offices, Board of Supervisors
CBCSD Development			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Center for Employment Opportunities			
	Smith, Rob	1113	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
	Walling, Aaron	1181	All Possible County Offices, Board Representatives of the Board of Supervisors, District Attorney, Sheriff
Center on Policy Initiatives			
	Cordova, Jessica	981	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
	Farouq, Sarah	1189	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
	Greene, Kyra	980	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Purchasing and Contracting, District Attorney
	Guan, Jacqueline	1110	Assistant Chief Administrative Officer, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Nguyen, Quynh	972	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Purchasing and Contracting
	Tate, Nathaniel	1188	Assistant Chief Administrative Officer, Board of Supervisors, Director of Purchasing and Contracting
Centex Homes			
	Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
CGI Inc.			
	Hom, Dan	919	All Possible County Offices, Board of Supervisors
CH MH Services (CA), LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Chestnut Properties, LLC			
	Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Ogul, Jeremy	1154	All Possible County Offices
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Chinese Bible Church c/o Ron Harper			
	Madaffer, Robin M.	894	All Possible County Offices
Chorus Capital Management Limited			
	Barrett, Adam	1336	All Possible County Offices
	Harper, Chloe Louise	1269	All Possible County Offices
	Marchesin, Gilles	1173	All Possible County Offices
	Tredinnick, Eirian	1291	All Possible County Offices
Christiansen Family Trust c/o G. Monetta			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Clean Focus, Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Clean TECH San Diego			
	Anderson, Jason	950	Board of Supervisors
Clear Channel Outdoor, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Climate Action Campaign			
	Capretz, Nicole	1012	Board of Supervisors
	Contreras, Corinna	1332	All Possible County Offices, Board of Supervisors
	Dang, Anthony	1333	All Possible County Offices, Board of Supervisors
	Dressel, Alison	1331	All Possible County Offices, Board of Supervisors
	Pelka, Serena	1334	All Possible County Offices, Board of Supervisors
Coastal Environmental Rights Foundation			
	Beaudin, Livia B.	1249	Board of Supervisors
Cocopah Nurseries			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Collins Development CO./ Talone Lake			
	Haddad, Benjamin A.	856	All Possible County Offices
Common Cause			
	Hernandez, Pedro	1222	All Possible County Offices, Board of Supervisors
Cornerstone Aggregates, Inc.			
	Avina, Victor H.	1142	All Possible County Offices
Cottonwood Cajon, LLC			
	Kilkenny, Maddy	1048	All Possible County Offices
	Lawson, James	1112	Board of Supervisors
	Peterson, Haley	1064	All Possible County Offices
Cox Communications			
	Velasquez, Alberto	1288	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Weinlein, Cassandra	1201	Board of Supervisors
CR Questhaven Associates, LLC			
	Riley, Heather S.	1162	Board of Supervisors, Director of Planning and Development Services
Cresleigh Homes			
	Benedetto, Craig S.	507	All Possible County Offices
Crown Castle USA Inc. Attn. Scott Harry			
	Parker, Joseph M.	967	Board of Supervisors
Dadian & Associates			
	Dadian, John M.	617	Board of Supervisors
Darwin Deason			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Deckard Technologies, Inc.			
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Ogul, Jeremy	1154	All Possible County Offices
Deloitte			
	Lawson, James	1112	Board of Supervisors
Demler Egg Ranch			
	Brown, Christopher M.	782	Board of Supervisors
Deputy Sheriff's Association			
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
DJ Designs Inc., DBA Jones Engineering			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Douglas Barnhart, Inc.			
	Marston, Jeff	662	Board of Supervisors, Sheriff
Downtown San Diego Partnershp			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
DWS Investment Management Americas, Inc			
	Busiel, Justin	1341	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	King, Peter	1290	All Possible County Offices
	Wallace, Mary	1324	All Possible County Offices
E Grove Partners c/o Gary Monetta			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Eagle Point Credit Management LLC			
	McGrady, Kyle	1026	All Possible County Offices, Board of Supervisors
Earth Technologies Inc.			
	Oettinger, Stephen R.	660	Board of Supervisors
Eastlake Development Co.			
	McDade, Kristen A.	703	Board of Supervisors
Edera L3C			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Edward J. G. Mracek			
	Mracek, Edward J. G.	1071	Board of Supervisors
EGP Jewel Valley, LLC Enel Green Power - North America			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Employee Loan Solutions			
	Packard, Scott	970	Board of Supervisors
Enel Green Power			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Enterprise Holdings Inc. (Orange, CA)			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
Fallbrook Public Utilities District			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Brown, Christopher M.	782	Board of Supervisors
Fortress Capital Formation LLC			
	Chanes, Jill	1316	All Possible County Offices
Galuppo and Blake, A California Professional Law Corporation			
	Galuppo, Louis A.	806	All Possible County Offices, Board of Supervisors
Gauge Station			
	Alexander, John Scott	900	All Possible County Offices
GDCI Proctor Valley, L.P. c/o Jackson Pendo Development Company			
	Cameron, Robert	1044	Board of Supervisors
	Moser, Dennis	1046	Board of Supervisors
Genstar, Land, KS Kelwood			
	McDade, Kristen A.	703	Board of Supervisors
Golden Door Properties, LLC			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Golden State Greens			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Goldrich & Kest			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
Gonya Enterprises, DBA REI Gonya Consulting Inc.			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Granite Construction			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
H.G. Fenton Company			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Haagaen Company			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Harper Communities			
	Madaffer, Robin M.	894	All Possible County Offices
	Wainio, John	867	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Sheriff
Helga & Brian Fritz			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Hikei			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Hines			
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
	Hepfer, Eric	1116	All Possible County Offices
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
	Shearer, Pete	1117	All Possible County Offices
Horizon Hill El Monte GP, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Iberdrola Renewables			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
IBM Global Business Services			
	Garuba, Joseph	1165	Board of Supervisors
Imperial Western Products			
	Smith, Stephanie	1140	All Possible County Offices
Industrial Environmental Association			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Infrastructure Documentation Solutions			
	Toney, Jeff	1340	Board of Supervisors
Integral Partners, LLC			
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
International Business Machines Corporation			
	Skiko, Chuck	1207	All Possible County Offices, Assessment Appeals Board, Assessor/Recorder/County Clerk, Assistant Assessor/Recorder/County Clerk, Assistant Chief Administrative Officer, Assistant Director Planning and Development Services, Assistant Director Purchasing and Contracting, Assistant District Attorney, Board of Supervisors, Chief Administrative Officer, Chief Deputy, Assessor/Recorder/County Clerk, Chief Deputy, Treasurer/Tax Collector, Civil Service Commission, Director of General Services, Director of Planning and Development Services, Director of Purchasing and Contracting, District Attorney, Planning Commission, San Diego County Capital Asset Leasing Corporation (SANCAL) Board of Directors, Sheriff, Treasurer/Tax Collector, Undersheriff
Island Architects c/o Tony Crisafi			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Ivanhoe Ranch			
	Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
J. Whalen Associates			
	Molloy, Scott	1180	Board of Supervisors
Jabro Law Group, APC			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jackson Pendo Development Company			
	Cameron, Robert	1044	Board of Supervisors
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jacobs Center Neighborhood Innovation			
	Anderson, Michel	737	Board of Supervisors
Jaminco Management			
	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
Jamul Indian Village			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Jaxx Cannabis			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
JH Partners c/o Dick Bottomley			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Jim Mumford & Rodger Quist			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Jones Lang LaSalle			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
JPB Development, LLC			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
K. Hovnanian (Jerome Jacobi)			
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Kaiser Permanente			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
KAPOS & Associates			
	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
KB Home			
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
KB Home Coastal Inc.			
	Brown, Christopher M.	782	Board of Supervisors
Kennedy Dev. Of California, c/o M. Galey			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
La Mesa Spring Valley School District			
	Turner, Jarl	790	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Lamco Housing, Inc. dba Western Pac Housing			
	Harris, Chad A.	667	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Harris, Sondra M.	668	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Land Use Equity Group			
	Blackwood, Sapphire	1174	All Possible County Offices
Lennar Communities aka Estates Seven, LLC			
	Gabrielson, Timothy W.	742	All Possible County Offices, Board of Supervisors, Planning Commission
Maranatha Chapel			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
March and Ash			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Mark43, Inc			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Haddad, Benjamin A.	856	All Possible County Offices
Maximus			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
McDonald's USA, LLC			
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
McMillan Companies			
	McDade, Kristen A.	703	Board of Supervisors
Mercy Air			
	McDade, Kristen A.	703	Board of Supervisors
Mesa Rock Road LLC			
	Hamilton, Julie M.	860	Board of Supervisors
Mesirow Financial, Inc.			
	Prater, Brian	1252	All Possible County Offices, Director of Planning and Development Services
Michael Jonna			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Microsoft Corporation			
	Baldwin, Christopher	1210	All Possible County Offices
	Gacek, Erika	1152	All Possible County Offices
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Mid-City CAN (Community Advocacy Network)			
	Enriquez, Manuel	1213	All Possible County Offices, Board of Supervisors

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Hernandez-Garcia, Belen	1133	All Possible County Offices, Board of Supervisors, District Attorney, Sheriff
Molina Healthcare of California			
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Moller Otay Lakes Investments, LLC			
	Haase, Stephen M.	855	Board of Supervisors
	Shaw, Ted	1054	Assistant Chief Administrative Officer, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Morgan Stanley Investment Management Inc.			
	Freeman, Noel	1161	Treasurer/Tax Collector
MSK Development, c/o Joe Gallagher			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
NAIOP, San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
NaphCare			
	Taylor, Tim	1148	Board of Supervisors, Sheriff
Nature Conservancy			
	Morrison Scott A.	738	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services
Newland Communities/Newland Real Estate Group			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
NexEra Energy, LLC			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
North San Diego County Realtors			
	Thompson, Thomas Taylor	1168	Board of Supervisors
Otay Lakes, LP			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
Otay Ranch Co. (Otay Project LLC; Otay Dev. LLC)			
	Kilkenny, Kim J.	676	Board of Supervisors
Otay Ranch New Homes, LLC			
	Hunter, Ranie L.	832	Board of Supervisors, Planning Commission
OutCo, Inc			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Pacific Hospitality Group Inc.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Pacific Imperial Railroad			
	Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Pacific Southwest Assn of REALTORS			
	Ching, George	1226	All Possible County Offices, Board of Supervisors

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
Pacifica Enterprises, Inc.			
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Packard Government Affairs			
	Packard, Scott	970	Board of Supervisors
Pardee Construction Co.			
	McDade, Kristen A.	703	Board of Supervisors
Pardee Homes (San Diego)			
	Hansen, Elizabeth	1097	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Partnership for the Advancement of New Americans			
	Abdi, Rahmo	1273	All Possible County Offices, Board of Supervisors
	Aden, Lucky	1265	Board of Supervisors
	Sahid, Ramla	1159	All Possible County Offices, Board of Supervisors
	Yusufi, Homayra	1158	All Possible County Offices, Board of Supervisors
Peraton Corporation			
	Haddad, Benjamin A.	856	All Possible County Offices
Performance Protocol			
	Anderson, Marshall	1183	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Perspecta, Inc.			
	Chase, Nancy M.	793	Board of Supervisors
Port of San Diego			
	Brown, Christopher M.	782	Board of Supervisors
Poseidon Resources			
	Nguyen, Khoa	876	All Possible County Offices, Board of Supervisors, Planning Commission
Program Resources, Inc.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Progress Construction Co.			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Prologis			
	Falcon, Clarissa Reyes	918	All Possible County Offices
Promises2Kids			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Public Financial Management			
	Perkins, Douglas	805	Board of Supervisors, Treasurer/Tax Collector
Pursuits			
	Alexander, John Scott	900	All Possible County Offices
Quality Control Manufacturing Inc.			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
Rainbow Municipal Water District			
	Brown, Christopher M.	782	Board of Supervisors
Ramona Cannabis Company			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Rancho Cielo Estates, Ltd.			
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Ponder, John E.	824	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Rancho Guejito Corporation			
	Garner, Keith	1029	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
Rancho Viejo, LLC			
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Randy Straub			
	Straub, Randy	963	Board of Supervisors
Rath Miller			
	Madaffer, Robin M.	894	All Possible County Offices
RCS Ray Cammack Shows Inc.			
	Bowman-Styles, Molly	956	Board of Supervisors
RCS-Harmony Partners, LLC			
	Lutar, Ildiko (Lani)	798	All Possible County Offices, Board of Supervisors
RealPage Inc.			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
REI-NC, LLC			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Releaf Meds			
	Morgan-Reed, Cynthia	1193	All Possible County Offices, Assessor/Recorder/County Clerk, Board Representatives of the Board of Supervisors, Planning Commission
Republic Services (Pheonix, AZ)			
	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Republic Services (San Diego, CA)			
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Republic Services (Santee, CA)			
	Price, Denise	1039	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
	Saathoff, Stephanie	696	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
Resolution Environmental			
	Gbeh, Hannah	1281	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Reynolds Communities			
	Jones, Darcy	614	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Richard Sager/Fallbrook Development Company			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Rough Acres Foundation (Formerly Hamann Companies)			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Rugged Solar LLC			
	Guillen, Chris	1096	Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
S.V.D.P. Management Inc., dba Father Joe's Villages			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
SAA Consultants, c/o Salar Dehbozorgi			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Saatjian, Ray			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Salient Partners			
	Burton, James E.	1011	All Possible County Offices
San Diego ART Matters			
	Cristiani, Carlos	1326	Board of Supervisors
San Diego Country Estates Association			
	Smith, Peter B.	996	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, District Attorney, Sheriff, Treasurer/Tax Collector
San Diego County Apartment Association			
	Kirkland, Molly	893	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
	Pentico, Alan	771	Assessor/Recorder/County Clerk, Board of Supervisors, Treasurer/Tax Collector
San Diego County Disposal Association			
	Madaffer, Jim	908	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Ogul, Jeremy	1154	All Possible County Offices
San Diego County District Attorneys Association			
	Herron, Mason	1090	Board of Supervisors
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
San Diego County Farm Bureau			
	Byrne, Katherine	1238	All Possible County Offices, Board of Supervisors
San Diego County Lodging Association			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
San Diego County Probation Officers Association			
	Herron, Mason	1090	Board of Supervisors
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
San Diego County Taxpayers Association			
	Hong, Haney	1069	Board of Supervisors
San Diego Deputy District Attorney's Association			
	Herron, Mason	1090	Board of Supervisors
San Diego Gas & Electric			
	Alcantar, Roberto C	1315	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services
	Britton, Joseph	1338	Board of Supervisors
	Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
	Syz, Brittany	1235	Board of Supervisors
San Diego Grand Prix Association, LLC			
	Marston, Jeff	662	Board of Supervisors, Sheriff
San Diego Housing Federation			
	Nunn, Laura	1060	Board of Supervisors
	Russel, Stephen	1061	Board of Supervisors
San Diego Humane Society			
	Tetlow, Julianna	1065	All Possible County Offices
San Diego Landfill Systems, Inc.			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Jones, Donna	711	Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
San Diego Regional Airport Authority			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
San Diego Regional Chamber of Commerce			
	Anderson, Jessica	1299	All Possible County Offices
	Cate, Chris	1329	All Possible County Offices
	Gonzalez, Luisana	1351	All Possible County Offices
	Mendoza, Myriam	1301	All Possible County Offices
	Strawn, Evan	1303	All Possible County Offices
	Zamarripa, Kenia	1305	All Possible County Offices
San Diego Senior Community Foundation			
	Haddad, Benjamin A.	856	All Possible County Offices
San Luis Rey Training Center			
	Avina, Victor H.	1142	All Possible County Offices
San Ysidro Health			
	Molloy, Scott	1180	Board of Supervisors
Sandera, Rene			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
SanDiego350			
	Disenhouse, Masada	1155	Board of Supervisors
Science Applications International Corporation			
	Burrola, Alex	1286	All Possible County Offices
	Fierro, Daniel	1287	All Possible County Offices
Scott Parry			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
SD Riverwalk LLC			
	Hepfer, Eric	1116	All Possible County Offices
	Shearer, Pete	1117	All Possible County Offices
Sempra Energy			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Gabaldon, Joseph	1055	All Possible County Offices, Board of Supervisors, Planning Commission
SGCLMC-WELD Investment Co., L.P.			
	Carlson, Mack	1194	All Possible County Offices, Board of Supervisors
	Waterman, Ryan	1094	All Possible County Offices, Board of Supervisors
Silvergate Development			
	Madaffer, Robin M.	894	All Possible County Offices
Soitec Solar Development, LLC			
	Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Solar Turbines Inc.			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Southern California Edison			
	Luternauer, Jessica	1190	All Possible County Offices, Board of Supervisors
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
Southwest Regional Council of Carpenters			
	Peraza, Humberto	1091	All Possible County Offices, Board of Supervisors, Chief Administrative Officer
Spring Valley Coalition 2024			
	Chavez, Gilbert R.	1284	Board of Supervisors
St. Paul's Senior Services			
	Ledford, Richard S.	774	All Possible County Offices, Board of Supervisors
	Ledford, Thomas S.	1114	All Possible County Offices, Board of Supervisors
State Street Global Advisors Trust Company			
	Park, Sonya	1083	All Possible County Offices
Statue of Responsibility Foundation			
	Berkman, Jack	1006	Board of Supervisors, Treasurer/Tax Collector
Steele Canyon Golf Club			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	McDade, Kristen A.	703	Board of Supervisors
Stoel Rives, LLP			
	Rosenbaum, S. Wayne	921	Board of Supervisors, Board Representatives of the Board of Supervisors, Director of Planning and Development Services, Planning Commission
Sugarbush, LLC c/o Bob Booker			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Sun Life Capital Management (U.S) LLC			
	Adair, William C.	1088	All Possible County Offices
	Drasser, Matthew	1292	All Possible County Offices
	Jacob, Bradley	1098	All Possible County Offices
Sun Life Institutional Investments (U.S.) LLC			
	Weiss, Stephen	1204	Chief Deputy, Treasurer/Tax Collector
Sunroad Enterprises			
	Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
	McPartland, Stephen J.	722	All Possible County Offices, Board of Supervisors, Director of Planning and Development Services, Planning Commission
Sunroad Otay Partners, L.P.			
	Contreras, Andrea M.	985	Board of Supervisors, Director of Planning and Development Services, Planning Commission
Superior Ready Mix Concrete			
	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Sycuan Band/Kumeyaay Nat.			
	Anderson, Michel	737	Board of Supervisors
T. M. Cobb Co., c/o Ray Cobb			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
T2 Borrego LLC, dba Rams Hill			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Chavez, Jennifer	989	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Forrest, Jeffrey W.	823	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Haddad, Benjamin A.	856	All Possible County Offices
	Hodges, Whitney A.	1093	All Possible County Offices, Assessment Appeals Board, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
	Miller, Brooke	1203	All Possible County Offices, Assessor/Recorder/County Clerk, Board of Supervisors, Board Representatives of the Board of Supervisors, Planning Commission
Tecate Water District, c/o Louis Schooler			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Terra-Gen, LLC			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
The Escondido Creek Conservancy			
	Van Leer, Ann	858	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of General Services, Director of Planning and Development Services
The Gildred Companies			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
The Greater San Diego Association of REALTORS			
	Mercurio, Michael T.	801	Assessment Appeals Board, Assessor/Recorder/County Clerk, Board of Supervisors, Planning Commission, Treasurer/Tax Collector

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
The Healing Center	Rath, Phil	868	All Possible County Offices, Board of Supervisors
The Monger Company	Monger, Jack	644	Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer
The Otay Ranch Company	McDade, Kristen A.	703	Board of Supervisors
The Rodney Company	Rupp III, Henry P.	788	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Planning Commission
The Surfrider Foundation	Silverstein, Mitch	1217	Board of Supervisors
Tony Mikhail	Austin, Gina	1176	Board of Supervisors, Director of Planning and Development Services
Torrey Holistics	Rath, Phil	868	All Possible County Offices, Board of Supervisors
U.S. Generating Co.	Marston, Jeff	662	Board of Supervisors, Sheriff
U.S. Olympic Committee	McDade, Kristen A.	703	Board of Supervisors
UCSD	McDade, Kristen A.	703	Board of Supervisors
UKG	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
UMMC, Inc.	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Unqork	Falcon, Clarissa Reyes	918	All Possible County Offices
Urbn Leaf	Rath, Phil	868	All Possible County Offices, Board of Supervisors
Vandewater, George			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Vectis Strategies			
	Garuba, Joseph	1165	Board of Supervisors
Veolia North America			
	Boyce, Ben	1313	Board of Supervisors, Chief Administrative Officer
	Wahl, A. Christopher	866	All Possible County Offices, Assistant Chief Administrative Officer, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services
	Warren, Matthew	1314	Board of Supervisors, Chief Administrative Officer
Verizon			
	Miller, Kimberly	1084	Assessor/Recorder/County Clerk, Board of Supervisors, Sheriff
Veterans Village of San Diego			
	Anderson, Marshall	1183	All Possible County Offices
	Benedetto, Craig S.	507	All Possible County Offices
	Haddad, Benjamin A.	856	All Possible County Offices
Walter Cruttenden			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Warner Springs Estates, LLC			
	Higgins, Karl	698	Board of Supervisors, Director of Planning and Development Services
Warner Springs Ranch Resort LLC/Pacific Hospitality Group, Inc.			
	Whalen, James E.	736	All Possible County Offices, Board of Supervisors, Chief Administrative Officer, Director of Planning and Development Services, Planning Commission
Warner Springs Ranch Resort, LLC			
	Molloy, Scott	1180	Board of Supervisors
Waterford Property Company			
	Benedetto, Craig S.	507	All Possible County Offices
Weston-Valley Center LLC			

Firm Represented by Lobbyist	Registered Lobbyist	Reg. #	County Official that the Lobbyists May Try to Influence
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Whispering Palms Community Council			
	McHenry, Katherine	709	Board of Supervisors
Wiener, Malcolm & Carolyn			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Willard Romney			
	Peterson, Matthew A.	590	Board of Supervisors, Director of Planning and Development Services
Workday			
	Acosta, Teresa	1342	All Possible County Offices
WWI Properties, c/o Douglas J. Frye, Esq.			
	Garratt, Gregory C. M.	708	All Possible County Offices, Board of Supervisors, Board Representatives of the Board of Supervisors, Chief Administrative Officer, Planning Commission
Zoura Family Trust			
	Falcon, Clarissa Reyes	918	All Possible County Offices

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600.

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

All Possible County Offices

Registered Lobbyist	Reg. #	Registered Lobbyist	Reg. #
Abdi, Rahmo	1273	Forrest, Jeffrey W.	823
Acosta, Teresa	1342	Gabaldon, Joseph	1055
Adair, William C.	1088	Gabrielson, Timothy W.	742
Alderman, Kyle	1241	Gacek, Erika	1152
Alexander, John Scott	900	Galuppo, Louis A.	806
Anderson, Jessica	1299	Garratt, Gregory C. M.	708
Anderson, Marshall	1183	Gomez, Georgette	1258
Avina, Victor H.	1142	Gonzalez, Luisana	1351
Baldwin, Christopher	1210	Haddad, Benjamin A.	856
Barrett, Adam	1336	Harper, Chloe Louise	1269
Benedetto, Craig S.	507	Harris, Chad A.	667
Blackwood, Sapphire	1174	Harris, Sondra M.	668
Burrola, Alex	1286	Hepfer, Eric	1116
Burton, James E.	1011	Hernandez, Pedro	1222
Busiel, Justin	1341	Hernandez-Garcia, Belen	1133
Byrne, Katherine	1238	Hodges, Whitney A.	1093
Carlson, Mack	1194	Hom, Dan	919
Cate, Chris	1329	Jacob, Bradley	1098
Chanes, Jill	1316	Jones, Darcy	614
Chavez, Jennifer	989	Kilkenny, Maddy	1048
Ching, George	1226	King, Peter	1290
Cobbs, Efaon	1279	Ledford, Richard S.	774
Contreras, Corinna	1332	Ledford, Thomas S.	1114
Cuestas, Elizabeth R	1257	Lutar, Ildiko (Lani)	798
Dang, Anthony	1333	Luternauer, Jessica	1190
Danziger, Derek	1267	Madaffer, Jim	908
Drasser, Matthew	1292	Madaffer, Robin M.	894
Dressel, Alison	1331	Mahzari, Farah	1242
Enriquez, Manuel	1213	Marchesin, Gilles	1173
Falcon, Clarissa Reyes	918	McGrady, Kyle	1026
Fierro, Daniel	1287	McPartland, Stephen J.	722

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

All Possible County Offices

Registered Lobbyist	Reg. #	Registered Lobbyist	Reg. #
Mendoza, Myriam	1301	Walling, Aaron	1181
Miller, Brooke	1203	Waterman, Ryan	1094
Moore, Christine	1244	Whalen, James E.	736
Morgan-Reed, Cynthia	1193	Yusufi, Homayra	1158
Morrison Scott A.	738	Zamarripa, Kenia	1305
Nguyen, Khoa	876		
Ogul, Jeremy	1154		
Park, Sonya	1083		
Pelka, Serena	1334		
Peraza, Humberto	1091		
Peterson, Haley	1064		
Ponder, John E.	824		
Prater, Brian	1252		
Price, Denise	1039		
Rath, Phil	868		
Rupp III, Henry P.	788		
Saathoff, Stephanie	696		
Sahid, Ramla	1159		
Shearer, Pete	1117		
Skiko, Chuck	1207		
Smith, Peter B.	996		
Smith, Rob	1113		
Smith, Stephanie	1140		
Strawn, Evan	1303		
Tetlow, Julianna	1065		
Tredinnick, Eirian	1291		
Turner, Jarl	790		
Van Leer, Ann	858		
Velasquez, Alberto	1288		
Wahl, A. Christopher	866		
Wallace, Mary	1324		

County Official that the Lobbyists May Try to Influence:

Assessment Appeals Board

Registered Lobbyist	Reg. #
Hodges, Whitney A.	1093
Mercurio, Michael T.	801
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Chavez, Jennifer	989
Forrest, Jeffrey W.	823
Garner, Keith	1029
Jones, Donna	711
Kirkland, Molly	893
Mercurio, Michael T.	801
Miller, Brooke	1203
Miller, Kimberly	1084
Morgan-Reed, Cynthia	1193
Pentico, Alan	771
Ponder, John E.	824
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996

County Official that the Lobbyists May Try to Influence:

Assistant Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assistant Chief Administrative Officer

Registered Lobbyist	Reg. #
Cordova, Jessica	981
Farouq, Sarah	1189
Greene, Kyra	980
Guan, Jacqueline	1110
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Monger, Jack	644
Nguyen, Quynh	972
Shaw, Ted	1054
Skiko, Chuck	1207
Tate, Nathaniel	1188
Wahl, A. Christopher	866

County Official that the Lobbyists May Try to Influence:

Assistant Director Planning and Development Services

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assistant Director Purchasing and Contracting

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Assistant District Attorney

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #	Registered Lobbyist	Reg. #
Abdi, Rahmo	1273	Enriquez, Manuel	1213
Aden, Lucky	1265	Escobar, Marcela	1312
Alcantar, Roberto C	1315	Farouq, Sarah	1189
Anderson, Jason	950	Forrest, Jeffrey W.	823
Anderson, Michel	737	Gabaldon, Joseph	1055
Austin, Gina	1176	Gabrielson, Timothy W.	742
Beaudin, Livia B.	1249	Galuppo, Louis A.	806
Berkman, Jack	1006	Garner, Keith	1029
Bowman-Styles, Molly	956	Garratt, Gregory C. M.	708
Boyce, Ben	1313	Garuba, Joseph	1165
Britton, Joseph	1338	Gbeh, Hannah	1281
Brown, Christopher M.	782	Gomez, Georgette	1258
Byrne, Katherine	1238	Greene, Kyra	980
Cameron, Robert	1044	Guillen, Chris	1096
Capretz, Nicole	1012	Gupta, Nalini	1350
Carlson, Mack	1194	Haase, Stephen M.	855
Carroll, Frederick	1347	Hamilton, Julie M.	860
Chase, Nancy M.	793	Hansen, Elizabeth	1097
Chavez, Gilbert R.	1284	Harris, Chad A.	667
Chavez, Jennifer	989	Harris, Sondra M.	668
Ching, George	1226	Hernandez, Pedro	1222
Contreras, Andrea M.	985	Hernandez-Garcia, Belen	1133
Contreras, Corinna	1332	Herron, Mason	1090
Cordova, Jessica	981	Higgins, Karl	698
Cristiani, Carlos	1326	Hill, Christie	1036
Cuestas, Elizabeth R	1257	Hodges, Whitney A.	1093
Dadian, John M.	617	Hom, Dan	919
Dang, Anthony	1333	Hong, Haney	1069
Danziger, Derek	1267	Hunter, Ranie L.	832
Disenhouse, Masada	1155	Jones, Darcy	614
Dressel, Alison	1331	Jones, Donna	711

County of San Diego - Registered Lobbyists
Sorted by County Offices

Attachment D

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #	Registered Lobbyist	Reg. #
Karahamuheto, Jeffrey	1251	Parker, Joseph M.	967
Kilkenny, Kim J.	676	Pelka, Serena	1334
Kirkland, Molly	893	Pentico, Alan	771
Lawson, James	1112	Peraza, Humberto	1091
Ledford, Richard S.	774	Perkins, Douglas	805
Ledford, Thomas S.	1114	Peterson, Matthew A.	590
LeeFatt, Kimberly	1095	Peterson, Norma Chavez	931
Lindley, Stephen	1295	Ponder, John E.	824
Lutar, Ildiko (Lani)	798	Price, Denise	1039
Luternauer, Jessica	1190	Rath, Phil	868
Madaffer, Jim	908	Riley, Heather S.	1162
Marston, Jeff	662	Rosenbaum, S. Wayne	921
McDade, Kristen A.	703	Rupp III, Henry P.	788
McGrady, Kyle	1026	Russel, Stephen	1061
McHenry, Katherine	709	Saathoff, Stephanie	696
McPartland, Stephen J.	722	Sahid, Ramla	1159
Mercurio, Michael T.	801	Sahni, Anjleena	1283
Meyer, Edward	1348	Shaw, Ted	1054
Miller, Brooke	1203	Silverstein, Mitch	1217
Miller, Kimberly	1084	Skiko, Chuck	1207
Molloy, Scott	1180	Smith, Peter B.	996
Monger, Jack	644	Smith, Rob	1113
Moore, Christine	1244	Steiner, Dustin	1212
Morrison Scott A.	738	Straub, Randy	963
Moser, Dennis	1046	Syz, Brittany	1235
Mracek, Edward J. G.	1071	Tate, Nathaniel	1188
Nguyen, Khoa	876	Taylor, Tim	1148
Nguyen, Quynh	972	Thompson, Thomas Taylor	1168
Nunn, Laura	1060	Toney, Jeff	1340
Oettinger, Stephen R.	660	Turner, Jarl	790
Packard, Scott	970	Van Leer, Ann	858

County Official that the Lobbyists May Try to Influence:

Board of Supervisors

Registered Lobbyist	Reg. #
Vircks, Chelsea Walczak	1282
Wahl, A. Christopher	866
Wainio, John	867
Warren, Matthew	1314
Waterman, Ryan	1094
Weinlein, Cassandra	1201
Whalen, James E.	736
Woods, Melanie	1214
Young, Blythe	1325
Yusufi, Homayra	1158

County Official that the Lobbyists May Try to Influence:

Board Representatives of the Board of Supervisors

Registered Lobbyist	Reg. #
Alcantar, Roberto C	1315
Chavez, Jennifer	989
Cordova, Jessica	981
Forrest, Jeffrey W.	823
Garner, Keith	1029
Garratt, Gregory C. M.	708
Greene, Kyra	980
Guan, Jacqueline	1110
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Hodges, Whitney A.	1093
Jones, Donna	711
Miller, Brooke	1203
Monger, Jack	644
Morgan-Reed, Cynthia	1193
Nguyen, Quynh	972
Ponder, John E.	824
Rosenbaum, S. Wayne	921
Turner, Jarl	790
Wahl, A. Christopher	866
Wainio, John	867
Walling, Aaron	1181

County Official that the Lobbyists May Try to Influence:

Chief Administrative Officer

Registered Lobbyist	Reg. #
Boyce, Ben	1313
Carroll, Frederick	1347
Cobbs, Efaon	1279
Cordova, Jessica	981
Garratt, Gregory C. M.	708
Guan, Jacqueline	1110
Gupta, Nalini	1350
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Hill, Christie	1036
Jones, Darcy	614
Karahamuheto, Jeffrey	1251
Madaffer, Jim	908
Meyer, Edward	1348
Monger, Jack	644
Nguyen, Quynh	972
Peraza, Humberto	1091
Rupp III, Henry P.	788
Sahni, Anjleena	1283
Shaw, Ted	1054
Skiko, Chuck	1207
Van Leer, Ann	858
Wahl, A. Christopher	866
Warren, Matthew	1314
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

Chief Deputy, Assessor/Recorder/County Clerk

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Chief Deputy, Treasurer/Tax Collector

Registered Lobbyist	Reg. #
Skiko, Chuck	1207
Weiss, Stephen	1204

County Official that the Lobbyists May Try to Influence:

Civil Service Commission

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Director of General Services

Registered Lobbyist	Reg. #
Skiko, Chuck	1207
Van Leer, Ann	858

County Official that the Lobbyists May Try to Influence:

Director of Planning and Development Services

Registered Lobbyist	Reg. #
Alcantar, Roberto C	1315
Austin, Gina	1176
Contreras, Andrea M.	985
Garner, Keith	1029
Gbeh, Hannah	1281
Hansen, Elizabeth	1097
Harris, Chad A.	667
Harris, Sondra M.	668
Higgins, Karl	698
Jones, Darcy	614
Jones, Donna	711
Madaffer, Jim	908
McPartland, Stephen J.	722
Morrison Scott A.	738
Peterson, Matthew A.	590
Prater, Brian	1252
Riley, Heather S.	1162
Rosenbaum, S. Wayne	921
Shaw, Ted	1054
Skiko, Chuck	1207
Turner, Jarl	790
Van Leer, Ann	858
Wahl, A. Christopher	866
Wainio, John	867
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

Director of Purchasing and Contracting

Registered Lobbyist	Reg. #
Cordova, Jessica	981
Farouq, Sarah	1189
Greene, Kyra	980
Guan, Jacqueline	1110
Nguyen, Quynh	972
Skiko, Chuck	1207
Tate, Nathaniel	1188

County Official that the Lobbyists May Try to Influence:

District Attorney

Registered Lobbyist	Reg. #
Greene, Kyra	980
Hernandez-Garcia, Belén	1133
Hill, Christie	1036
Karahamuheto, Jeffrey	1251
Peterson, Norma Chavez	931
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Walling, Aaron	1181

County Official that the Lobbyists May Try to Influence:

Planning Commission

Registered Lobbyist	Reg. #
Chavez, Jennifer	989
Contreras, Andrea M.	985
Forrest, Jeffrey W.	823
Gabaldon, Joseph	1055
Gabrielson, Timothy W.	742
Garner, Keith	1029
Garratt, Gregory C. M.	708
Gbeh, Hannah	1281
Hodges, Whitney A.	1093
Hunter, Ranie L.	832
Jones, Darcy	614
Jones, Donna	711
McPartland, Stephen J.	722
Mercurio, Michael T.	801
Miller, Brooke	1203
Morgan-Reed, Cynthia	1193
Nguyen, Khoa	876
Ponder, John E.	824
Rosenbaum, S. Wayne	921
Rupp III, Henry P.	788
Skiko, Chuck	1207
Turner, Jarl	790
Whalen, James E.	736

County Official that the Lobbyists May Try to Influence:

San Diego County Capital Asset Leasing Corporation (SANCAL)

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

County Official that the Lobbyists May Try to Influence:

Sheriff

Registered Lobbyist	Reg. #
Hernandez-Garcia, Belen	1133
Hill, Christie	1036
Karahamuheto, Jeffrey	1251
Marston, Jeff	662
Miller, Kimberly	1084
Peterson, Norma Chavez	931
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Smith, Rob	1113
Taylor, Tim	1148
Wainio, John	867
Walling, Aaron	1181

County Official that the Lobbyists May Try to Influence:

Treasurer/Tax Collector

Registered Lobbyist	Reg. #
Berkman, Jack	1006
Freeman, Noel	1161
Kirkland, Molly	893
Mercurio, Michael T.	801
Pentico, Alan	771
Perkins, Douglas	805
Price, Denise	1039
Saathoff, Stephanie	696
Skiko, Chuck	1207
Smith, Peter B.	996
Young, Renee	784

County Official that the Lobbyists May Try to Influence:

Undersheriff

Registered Lobbyist	Reg. #
Skiko, Chuck	1207

For questions about this report, please contact the Clerk of the Board of Supervisors at (619) 531-5600.

POSTING DATE:
February 23, 2026

THE CLERK OF THE BOARD OF SUPERVISORS

SPECIAL VACANCY NOTICE

This is to announce the vacancy that has occurred on the **CHILD AND FAMILY STRENGTHENING ADVISORY BOARD OF SAN DIEGO, Seat NO. 13.** 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 09, 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:

_____ Supervisors Terra Lawson-Remer, A-500
_____ Torrey Giaquinta, The Children's Initiative, via email
_____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

3/24/26 CR2

COSB CLERK OF THE BOARD
2026 FEB 25 PM 3:36

POSTING DATE:
February 25, 2026

THE CLERK OF THE BOARD OF SUPERVISORS

SPECIAL VACANCY NOTICE

This is to announce the vacancy that has occurred on the **EMERGENCY MEDICAL CARE COMMITTEE, seat 14**. 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 **March 11, 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:

_____ Nicole del Toro, San Diego County Emergency Medical Services Office, O-302
_____San Diego Public Library - 330 Park Boulevard, San Diego, CA 92101
_____Posted Copy – Board Chamber
_____Posted Copy – South Entrance of County Administration Center
_____Clerk of the Board Website
__✓__Communications Received

COSD CLERK OF THE BOARD
2026 MAR 4 PM 1:58

BORREGO SPRINGS COMMUNITY SPONSOR GROUP
VACANCY NOTICE

This notice is to announce that a vacancy has occurred on the Borrego Springs Community Sponsor Group (CSG) for seat #2 of the 9 member group. The County's BOARD OF SUPERVISORS makes this appointment.

You may refer to the Roster of Boards, Commissions and Committees on the County's website at www.sandiegocounty.gov/cob/ for information about this CSG. Vacancies for this Planning/Sponsor Group are filled in compliance with Policy I-1 of the Board of Supervisors. The Borrego Springs Community Sponsor Group may make a recommendation to the Board of Supervisors, who can then appoint the interested, qualified community member.

Those wishing to apply to become a member of the Borrego Springs CSG are requested to inform the group's Chairperson, John Peterson via phone: 858-220-0877 or email: petersonenv@hotmail.com of their desire to serve. They shall then present themselves in person to the group at a CSG meeting to inform the group in a five-minute presentation of their credentials and their desire to serve.

Community Sponsor Group applicants must reside in or own property located within the Sponsor Group area to be eligible for appointment to the group. Candidates must provide a completed application, be at least 18 years of age, be registered to vote in the area they wish to represent, and disclose any financial interest in real estate or business in the Borrego Springs Community Sponsor Group area other than their home (if any). The Standing Rules as they presently exist will be observed in these procedures.

cc: ____ Group Chairperson
____ County Supervisor's Office
____ Posted Copy – BCC@sdcounty.ca.gov
____ Planning & Development Services – CommunityGroups.LUEG@sdcounty.ca.gov

COSD CLERK OF THE BOARD
2026 MAR 2 PM 2:06

Jamul - Dulzura

Community Planning Group

P.O. Box 613, Jamul, CA 91935

VACANCY NOTICE

Feb 28, 2026

This notice is to announce that a vacancy has occurred on the Jamul-Dulzura Community Planning Group (JDCPG) for Seat #10 and Seat #13 of the 15-member group. The County's BOARD OF SUPERVISORS makes this appointment.

You may refer to the Roster of Boards, Commissions and Committees on the County's website at www.sandiegocounty.gov/cob/ for information about this Board. Vacancies for this Planning Group are filled in compliance with Policy I-1 of the Board of Supervisors. The JDCPG may make a recommendation to the Board of Supervisors, who can then appoint the interested, qualified community member.

Those wishing to apply to become a member of the JDCPG are requested to inform the group's Chairperson Al Provencio by email: jdcpgchairman@gmail.com of their desire to serve. They shall then present themselves in person to the group at a JDCPG meeting to inform the group in a five-minute presentation of their credentials and their desire to serve.

Community Planning Group applicants must reside in the Planning Group area to be eligible for appointment to the group. Applicants must also submit a completed application online: https://sandiegocounty.primegov.com/Portal/NewForm/1?committeeId=198 and be at least 18 years of age, be registered to vote in the area they wish to represent, and disclose any financial interest in real estate or business in the Jamul-Dulzura Community Planning Group area other than their home. The Standing Rules as they presently exist will be observed in these procedures.

MISSION STATEMENT

"The mission of the Jamul-Dulzura Community Planning Group is to represent the best interests of the communities of Jamul and Dulzura while adhering to County of San Diego, California Board of Supervisors Policy I-1."

PURPOSE STATEMENT

The purpose of the Jamul-Dulzura Community Planning Group is:

- *To provide a public forum where local citizens can learn about issues of importance to them and their community and provide input.*
- *To carefully consider all input when advising the county on such issues as planning, land use, discretionary projects, and community and sub-regional plans.* APPROVED 5/12/2020.

COSD CLERK OF THE BOARD
2026 MAR 4 AM11:40

PINE VALLEY COMMUNITY PLANNING GROUP
VACANCY NOTICE

This notice is to announce that a vacancy has occurred on the Pine Valley Community Planning Group (CPG) for Seats #5, 12 and 13 of the 13 member group. The County's BOARD OF SUPERVISORS makes this appointment.

You may refer to the Roster of Boards, Commissions and Committees on the County's website at www.sandiegocounty.gov/cob/ for information about this Committee. Vacancies for this Planning Group are filled in compliance with Policy I-1 of the Board of Supervisors. The Pine Valley Community Planning Group may make a recommendation to the Board of Supervisors, who can then appoint the interested, qualified community member.

Those wishing to apply to become a member of the Pine Valley CPG are requested to inform the group's Chairperson Vern Denham, 619-473-8579 or pinevalleyplanninggroup@gmail.com of their desire to serve. They shall then present themselves in person to the group at a CPG meeting to inform the group in a five-minute presentation of their credentials and their desire to serve.

Community Planning Group applicants must reside in the Planning Group area to be eligible for appointment to the group. Candidates must provide a completed application, be at least 18 years of age, be registered to vote in the area they wish to represent, and disclose any financial interest in real estate or business in the Pine Valley Community Planning Group area other than their home (if any). The Standing Rules as they presently exist will be observed in these procedures.

cc: ____ Group Chairperson
____ County Supervisor's Office
____ Posted Copy – BCC@sdcounty.ca.gov
____ Planning & Development Services – CommunityGroups.LUEG@sdcounty.ca.gov

COSD CLERK OF THE BOARD
2026 MAR 6 PM12:16

DEPARTMENT OF PARKS AND RECREATION
5510 OVERLAND AVENUE, SUITE 270, SAN DIEGO, CALIFORNIA 92123
(858) 565-3600
www.sdparks.org

JASON HEMMENS
DIRECTOR

March 6, 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: Jason Hemmens
Director, Parks and Recreation

FISH AND WILDLIFE ADVISORY COMMISSION FY 2025-26 SECOND SEMI-ANNUAL REPORT

In the second round of the Fiscal Year 2025-26 grant cycle, the Fish and Wildlife Advisory Commission disbursed $21,795 in grant funding to support eight projects in the region.

- The SoCal Jr. Bass Anglers – 2026 SoCal Jr. Bass Anglers Youth Fishing Initiative aims to conduct club fishing tournaments annually. Youth anglers, elementary through high school-aged, get an opportunity to experience the tournament fishing world through the club that has been in existence for nearly 20 years. The tournament experience is facilitated through relationships with the local bass fishing community that gives their time and resources to captain these anglers on their private bass boats. Funding has been awarded for the costs associated with the tournament, including permits (State and local), insurance, launch and fishing fees at each city lake, food, awards, and membership. ($2,500)

- The Sr. Anglers of Escondido (Sr. Anglers) – Sr. Anglers of Escondido Youth Day involves 25 5th and 6th grade students chosen by Escondido Unified School District and the Boys and Girls Club to participate in an all-day experience at Lake Dixon in Escondido. The experience gives students the opportunity to fish, hike, and learn about the ecosystem that makes the lake beneficial to Escondido and Valley Center. The tour is supported by the Sr. Anglers, as well as local rangers, naturalists, and councilors. Associated costs include games, crafts, and lunch. ($1,000)

- The County of San Diego Department of Parks and Recreation (DPR) – Nature Explorers Program is offered through the Spring Valley and Lakeside Recreation Centers (Rec Clubs) and utilizes curriculum-based programming designed to expose youth to local wildlife areas throughout the San Diego region and California. DPR will use the grant to expand the offerings of the Nature Explorers Program. With $2,000, the program will be able to offer outdoor adventure activities for both Spring Valley and Lakeside Rec Clubs in 2026. These offerings will provide opportunities to gain hands-on experience outdoors. DPR will use the funds for various program supplies and equipment, entrance and parking passes, as well as food for the participants. ($2,000)

- The Captain Rollos Kids at Sea (Captain Rollos) – Taking Kids Fishing project is focused on serving underprivileged youth and introducing them to saltwater fishing as a primary goal. Captain Rollos has been introducing kids to the ocean since 1999, and the organization serves many children from various schools and other youth organizations. Grant funds will be used to cover the following costs – lunch for each child, rental tackle, and the cost of chartering a boat. ($3,500)

- The San Diego Anglers Foundation (Foundation) – Wounded Warriors Saltwater Fishing Events get kids and wounded warriors out on the ocean on charter boats. The Foundation uses their expertise to take 45 warriors at a time on local charter fishing fleet boats (New Seaforth, Mission Belle, Liberty, San Diego) to take them on a wonderful day out on the water. The California Department of Fish and Wildlife also provides a free annual group license to take them fishing. ($3,000)

- The San Diego Imperial Council Scouting America – Mataguay Waterway Improvement 2025-2026 project is focused on repairs at Lake Dan Henry to keep it clean and help improve the life of fish and other animals that use the lake. Grant funds will be used to rent equipment, including an auger to replace a downed power pole that is contaminating the waterway and a mini excavator to repair a retaining wall which has created a tripping hazard near the boat house on site. ($3,000)

- The Oceanside Senior Anglers (OSA) – 2026 Anglers4Kids Program provides saltwater sport fishing trips for local San Diego North County youth groups during the summer. OSA seeks youth from groups including, but not limited to, the Boys and Girls Club, the Boy Scouts, and the Girl Scouts. OSA's goal is to provide kids with an affordable, safe, and fun fishing experience. Kids learn proper boat procedures, ocean safety, and fish and game regulations. This enhances the kids' exposure to oceanic ecology and respect for natural resources. Funding has been awarded for the costs associated with chartering fishing boats and feeding participants. ($3,100)

- The Carlton Hills School – Carlton Hills Fishing and Marine Conservation Club provides hands-on outdoor education for students in the Santee School District, focusing on responsible fishing, marine habitat preservation, and wildlife awareness. The program

aims to provide opportunities for kids in the 4th - 6th grades to learn about local marine ecosystems, conservation ethics, and sustainable fishing practices, and foster lifelong respect for marine and freshwater ecosystems. Funds will be used to purchase rod and reel combos, tackle and storage, and educational and safety materials. ($3,695)

Please contact Jesus Amial at (619) 385-7538 or Jesus.Amial@sdcounty.ca.gov if you would like additional information about this Commission or the grants above.

Respectfully,

Jason Hemmens

Digitally signed by Jason Hemmens
Date: 2026.03.06 09:49:39 -08'00'

JASON HEMMENS
Director

Enclosure: FY 2025-26 SECOND SEMI-ANNUAL REPORT

DEPARTMENT OF PARKS AND RECREATION
5510 OVERLAND AVENUE, SUITE 270, SAN DIEGO, CALIFORNIA 92123
(858) 565-3600
www.sdparks.org

JASON HEMMENS
DIRECTOR

SAN DIEGO COUNTY FISH AND WILDLIFE ADVISORY COMMISSION
Fiscal Year 2025-26 Second Semi-Annual Report

The San Diego County Fish and Wildlife Advisory Commission (Commission) was established to advise the Board of Supervisors (Board), the Chief Administrative Officer, and County of San Diego (County) departments on procedures, programs, and issues pertaining to fish and wildlife. Additionally, the Commission is responsible for disbursing funds obtained through State Fish and Game fines and forfeitures that have been returned to the County pursuant to the Fish and Game Code Division 10 Chapter 2. The Board appoints the Commission's ten members (two from each supervisorial district), and the role of administrative support is held by the County Department of Parks and Recreation.

Grant Funding Availability

The Commission is required to produce semi-annual reports no later than 60 days after its funding meeting. During the second half of the Fiscal Year 2025-26 grant cycle, $21,795 was available to the Commission for funding grant requests. The Commission received 12 grant applications totaling $74,446 and approved funding for eight of the projects for a total disbursement of $21,795. A summary of the grant applications received and approved funding is included as Attachment A of this report, on page 3.

Meeting Minutes

Meeting minutes from December 11, 2025 and January 8, 2026 are included in this report as Attachments B and C, respectively located on pages 5 and 23.

Significant Accomplishments

A. Continued coordination meetings with federal, State, and local agencies and non-governmental organizations regarding fish and wildlife-related issues

B. Continued conservation efforts to maintain and revitalize wildlife and recreation areas in the region

C. Continued support for projects and programs to improve educational and recreational opportunities for youth in the region

Priorities

The Fish and Wildlife Advisory Commission is committed to protecting, perpetuating, and promoting the biologically and fiscally prudent use of wildlife resources in San Diego County. When considering the dissemination of funds, the Commission prioritizes proposals that align with the County's Strategic Plan Initiatives, including improving opportunities for youth, protecting the environment, and promoting safe and livable communities. In its advisory role, the Commission would like to encourage the Board of Supervisors to continue to take appropriate actions as needed to enhance County ordinances and policies and to influence municipal, State, and federal policy, legislation, and regulation to:

- Promote sound, science-based conservation of natural resources;
- Promote volunteerism, and both allow and encourage the use of volunteers in wildlife conservation and habitat restoration projects;
- Prevent the loss of and promote the increase of wildlife-related and wildlife-dependent recreational opportunities for residents of and visitors to San Diego county;
- Pursue an educational and outreach program regarding the need to follow established hunting and fishing regulations;
- Aggressively pursue the appropriate and consistent application of Fish and Game codes and regulations by the courts in San Diego county with a full accounting of fine monies collected; and
- Support legislation that strengthens Fish and Game laws and penalties to protect, perpetuate, and promote the biologically and fiscally prudent use of wildlife resources for the benefit of the public.

ATTACHMENT A – FY 2025/26 Round 2 Grants

FWAC Grants FY 25-26 Round 2					
Grant App #	**Project Name**	**Organization**	**Project Start Date**	**Grant Amount Proposed**	**Grant Amount Awarded**
25/26-6	2026 SoCal Jr. Bass Anglers Youth Fishing Initiative	SoCal Jr. Bass Anglers	2/1/2026	$7,500	$2,500
25/26-7	Sr. Anglers of Escondido Youth Day	Sr. Anglers of Escondido	1/12/2025	$1,000	$1,000
25/26-8	Trout Stock San Diego City Lakes	Friends of the San Diego Lakes	11/17/2025	$22,000	$0
25/26-9	Nature Explorers Program	County of San Diego Department of Parks and Recreation	3/1/2026	$4,000	$2,000
25/26-10	Taking Kids Fishing	Captain Rollos Kids at Sea	4/1/2025	$7,000	$3,500
25/26-11	Wounded Warriors Saltwater Fishing Events	San Diego Anglers Foundation	Ongoing	$3,000	$3,000
25/26-12	2026 U.S. Kayak Qualifier Tournament	Fishing Initiative for Stewardship & Habitat (F.I.S.H.)	1/15/2026	$5,000	$0
25/26-13	Hookup Baits GROM Academy Program	Hookup Baits, Inc.	Ongoing	$5,000	$0

25/26-14	Mataguay Waterway Improvement 2025-26	San Diego-Imperial Council Scouting America	1/3/2026	$3,850	$3,000
25/26-15	San Diego River Park Foundation	Wildlife-Friendly Fencing at Eagle Peak Ranch Pond	1/1/2026	$4,646	$0
25/26-16	2026 Anglers4Kids Program	Oceanside Senior Anglers	1/15/2026	$7,500	$3,100
25/26-17	Carlton Hills Fishing and Marine Conservation Club	Carlton Hills School	1/15/2026	$3,950	$3,695
			Total	**$74,446**	**$21,795**

ATTACHMENT B – December 11, 2025 Meeting Minutes

San Diego County
Fish & Wildlife Advisory Commission

(858) 565-3600
www.sdparks.org

5510 Overland Ave, Suite 270, Sycamore Conference Room
San Diego, CA 92123

FWAC Minutes

DATE: December 11, 2025

TIME: **11:30 a.m.**

PLACE: **Department of Parks and Recreation**
5510 Overland Ave, 2nd Floor, Sycamore Conference Room
San Diego, CA 92123

Commissioner	Present	Absent	Late	District	Supervisor
Mark Kukuchek	x			1	Aguirre
Janeen Reed	x			1	Aguirre
Ed Stovin	x			2	Anderson
Andy Paluczak	x			2	Anderson
Tashi MacMillen	x			3	Lawson-Remer
Wayne Kotow		x		3	Lawson-Remer
Matthew Craig	x			4	Montgomery-Steppe
Samantha Guzzardo	x			4	Montgomery-Steppe
Jim Conrad	x			5	Desmond
Steve Turigliatto	x			5	Desmond

ATTACHMENT B – December 11, 2025 Meeting Minutes

Call to Order

A. **Introduction-** The Commissioners introduced themselves and the following guest were present: Jesus Amial-DPR, John Dewitt-OSA, Sean Howarter-Socal Jr. Bass anglers, Ron Parker- Sr. Anglers of Escondido, Jim McIssac- Sr. anglers of Escondido, Denny Jung-OSA, Manuel Ontiverdos-OSA, Debbie Patenaude- SD Anglers Foundation, Dwayne Patenaude- SD Anglers Foundation, Louis Aumedia- F.I.S.H, Wyatt Harvin-SDIC Boy Scouts, Tom Lowery-Friends of San Diego Lakes, Sarah Hutmacher-SDRPF, Chris Stanley-Carlton Hills Fishing and Marine Conservation Club

B. **Approval of Minutes** –A motion was made to approve the minutes of the July 10, 2025 Meeting. Motion made by Commissioner Kukuchek, seconded by Commissioner Craig, passed unanimously with 9 Ayes.

C. **Public Comment** - on any subject matter within Commission jurisdiction, but not on the agenda (No discussion or action may be taken by the Commission.)-No Public comment

D. **Chairperson's Report-**No report

E. **Administrative Items**

1. Funds available and any funding status – A total of $21,795 is available for this round of grant funding.
2. Updated business cards – All Commissioners received their new business cards at the meeting
3. Name Plates for new Commissioners – Nameplates for Commissioners needing them are on order and will be provided at a later date.

F. **Old Business**

1. Commissioners look for new opportunities- As evidenced by the increased number of new grant requests the Commission has been successful in bringing in new grantees.

G. **New Business**

1. Review and approve the meeting calendar for Calendar Year 2026
   - Attachment 1- A motion was made to approve the proposed calendar for next year. Motion made by Commissioner Kukuchek, Seconded by Commissioner Paluczak, passed unanimously with 9 Ayes.
2. Update Fish and Wildlife Advisory Commission Bylaws
   - Attachment 2- A motion was made to approve the revised bylaws. Motion made by Commissioner Kukuchek, Seconded by Commissioner Reed, passed unanimously with 9 Ayes.
3. Grant Applications for Round 2 of Fiscal Year 2025-26
   - Attachment 3- Each of the grant Applications was presented by a representative from the grantee organization and questions were taken and answered from the Commissioners. Grant 25/26-10 was not presented as no representative from the organization was present at the meeting.

H. **Commissioner's Corner**

Another friendly reminder for all commissioners to continue contacting their community members and colleagues to encourage grant applications.

Commissioner Stovin is still encouraging grant applications from the boy Scouts for individual Eagle scout projects.

Commissioner Turigliatto stated that the NWTF Turkey Tuneup will be held on February 21 of next year.

I. **Adjourn-**The meeting adjourned at 1:33PM

FOR MORE INFORMATION CONTACT:

San Diego County Department of Parks and Recreation
Cell: (619) 385-7538 | Jesus.Amial@sdcounty.ca.gov
Fish and Wildlife Advisory Commission Web Page:
https://www.sdparks.org/content/sdparks/en/AboutUs/fwac.html

The next meeting is Jan 8, 2026, at 11:30 am.

ATTACHMENT 1

2026 Dates	Activity
January 8	Meeting
February	**No Meeting**
March	**No Meeting**
April	**No Meeting**
May	**No Meeting**
June 1	*Grant Applications Due*
June 11	Meeting
July 9	Meeting
August	**No Meeting**
September	**No Meeting**
October	**No Meeting**
November	**No Meeting**
December 1	*Grant Applications Due*
December 10	Meeting

ATTACHMENT 2

San Diego County
Fish & Wildlife Advisory Commission
~~9325 Hazard Way, Suite 100 San Diego, California 921235510~~
Overland Ave, Suite 270, Sycamore Conference Room
San Diego, CA 92123

~~(858) 694-2472~~
~~Fax (858) 467-9697~~
~~www.sdfwac.org~~(858) 565-3600

Bylaws

~~*June 19, 2019 – Refer to FWAC Fact Sheet: Change in meeting time to 11:30 a.m.*~~

PURPOSE

The San Diego County Administrative Code creates and establishes the San Diego County Fish and Wildlife Advisory Commission to advise the Board of Supervisors, the Chief Administrative Officer and County Departments on procedures, programs and issues pertaining to fish and wildlife as defined in Section 286.8, Duties and Responsibilities. The Commission is responsible for the disbursement of the State Fish and Game Fines and Forfeitures moneys returned pursuant to provisions of Sections 13101 and 13103 of the State Fish and Game Code, in a manner consistent with that Code.

MEMBERSHIP AND SELECTION

The Commission shall consist of ten (10) members demonstrating interest and expertise in fish and wildlife issues, environmental issues, or wildlife management issues. Each Supervisor shall nominate two (2) members, who shall be appointed by the Board of Supervisors. The members shall serve during their terms at the pleasure of the Board of Supervisors and any member may be removed at any time by a majority vote of the Board of Supervisors or by any member's failure to meet the regularly scheduled meeting attendance requirements.

EXCLUSIONS

(1) An employee of the County shall not serve on the Commission.

(2) An employee of a State agency with responsibilities directly related to fish and wildlife habitat or game management within the County region shall not serve on the Commission.

(3) No person shall be appointed to the Commission if by reason of such employment a conflict of interest could arise. Appointment by the court of an attorney to represent an individual shall not be considered a conflict of interest.

TERMS OF OFFICE

Members shall serve a term of office concurrent with the term of office of their nominating Supervisor. The terms shall expire on the date of expiration of the term of the nominating member of the Board of Supervisors or at such time as said member of the Board of Supervisors ceases to hold office, whichever first occurs. Any member whose term has expired hereunder shall continue to discharge the duties as a member until a successor has been appointed and qualified. Any member who submits his or her intent to resign may continue to discharge the duties as a member until a successor has been appointed and qualified. The reelection of a member of the Board of Supervisors for a succeeding term shall not automatically extend the term of any Commission member.

VACANCIES

A vacancy shall occur on the happening of any of the following events before the expiration of the term:

(1) The death of the incumbent.

(2) The resignation of the incumbent.

(3) Unexcused absences from more than one-third of the regularly scheduled meetings in any 12-month period or any three consecutive regularly scheduled meetings.

(4) Or for any reason specified in Government Code Section 1770.

When a vacancy occurs as the result of missing one-third of the regularly scheduled meetings in one 12-month period or three consecutive regularly scheduled meetings, both the member and the nominating Supervisor shall be notified by the Commission Chairperson. Vacancies shall be filled in accordance with Section 286.1 of the County Administrative Code. Vacancies shall be filled for the balance of the unexpired term of the member being replaced.

ORGANIZATION

(1) Officers. The Commission shall annually select from its membership a Chairperson, Vice Chairperson and Secretary. The officers shall serve for a calendar year. The Chairpersons shall preside at meetings, sign correspondence on behalf of the Commission and other duties. The Vice Chairperson shall assume the duties of the Chairperson if the Chairperson is not present.

(2) Rules. The Commission shall prepare and adopt the necessary rules and regulations for the conduct of its business, including regularly updated by-laws, goals and grant guidelines.

(3) Quorum. A majority of members currently appointed to the Commission shall constitute a quorum. A majority of members in attendance shall be required to carry any motion or approval.

(4) Minutes. The Commission shall keep written minutes of its meetings, a copy of which shall be filed with the Clerk of the Board of Supervisors and the Department of ~~Agriculture, Weights and Measures~~Parks and Recreation. It shall be the responsibility of the Secretary, or a member appointed by the Chairperson if the Secretary is not present, to keep the minutes and file them with the Department of ~~Agriculture, Weights and Measures~~Parks and Recreation.

(5) Meetings. The Commission shall establish a regular meeting schedule and shall give public notice of the time and place of meetings in compliance with the requirements of the Brown Act. All meetings of the Commission shall be open and public and all persons shall be permitted to attend any meetings of the Commission.

The Commission shall meet no less than two times per year. Unless otherwise noted. ~~T~~these meetings shall be held on the second Thursday of each month at 11:30 a.m. If there is a holiday on the scheduled meeting date, the meeting shall be held on the following Thursday. Meetings will be held in January, July and other months as the Commission deems necessary. County Staff shall be present at all meetings where County funds are being recommended for disbursement.

ESTABLISHMENT OF COMMITTEES

(1) Ad Hoc Committees. The Commission may appoint committees for the purpose of carrying out the functions and duties of the Commission. Any committee appointed shall consist of not fewer than three members, including at least one Commission member. The actions and recommendations of committees shall not be deemed the action of the Commission or its members.

(2) Volunteer and Consultant Services. The Commission shall engage the services of volunteer workers and consultants without salary as it may find necessary from time to time. Service of an individual as a volunteer worker or as a consultant shall not be considered as service for or employment by the County.

COMPENSATION AND EXPENSES

Members of the Commission shall serve without compensation. Commission members shall be reimbursed for expenses incurred in performing their duties, including mileage reimbursement in accordance with Administrative Code Section 472 and 484, et seq.

DUTIES AND RESPONSIBILITIES

The Commission shall have the following duties and responsibilities:

(1) To develop such criteria, guidelines and evaluation processes as deemed necessary for the distribution of State Fines and Forfeitures moneys in an equitable and regional manner within the parameters set forth by the Fish and Game Code. Programs, and/or projects funded under this program shall demonstrate a benefit to the fish and wildlife of the County of San Diego.

(2) To disburse these funds in accordance with applicable State guidelines, including provisions of the Fish and Game Code, and monitor project/program progress, completion and evaluation in accordance with established guidelines.

(3) To develop recommendations to the Board of Supervisors, Chief Administrative Officer, and County Departments as appropriate regarding regionally significant fish and wildlife issues within the County, such as but not limited to habitat control, environmental hazards, effects of planning or recreational use on wildlife and its habitat, and wildlife/game management. Recommendations shall reflect Commission expertise and research which substantiates the Commission's position/recommendation.

(4) To develop recommendations to the Board of Supervisors and the Chief Administrative Officer on those fish and wildlife issues referred to the Commission or the County by the State Department of Fish and Game. Recommendations shall reflect Commission expertise and research which substantiates the Commission's position/recommendation.

(5) To review and comment on Policies and Programs from County Departments regarding the impact of such policies or programs on fish and wildlife within the County region.

(6) To perform such other duties as may be assigned to the Commission by the Board of Supervisors.

REPORTS

The Commission shall make available to the Board of Supervisors its findings and recommendations on fish and wildlife issues, and submit a written semi-annual report of its activities to the Board of Supervisors within 60 days of each semi-annual funding meeting.

STAFF ASSISTANCE

The Chief Administrative Officer shall ensure the provision of the necessary staff and assistance to the Fish and Wildlife Commission. The Department of ~~Agriculture, Weights and Measures~~Parks and Recreation ~~–~~shall provide a staff person to facilitate the work of the Commission. Expenses related to staffing the Commission shall not exceed $3,000 per fiscal year and shall be reported to the Commission on a monthly basis.

GRANT FUNDING CONSIDERATION

The Commission shall consider all requests for funds at its January and July Meetings. Deadlines for submission of proposals to be considered shall be the first of December and June, respectively.

San Diego County
Fish & Wildlife Advisory Commission

5510 Overland Ave, Suite 270, Sycamore Conference Room
San Diego, CA 92123

(858) 565-3600
www.sdparks.org

Bylaws

PURPOSE

The San Diego County Administrative Code creates and establishes the San Diego County Fish and Wildlife Advisory Commission to advise the Board of Supervisors, the Chief Administrative Officer and County Departments on procedures, programs and issues pertaining to fish and wildlife as defined in Section 286.8, Duties and Responsibilities. The Commission is responsible for the disbursement of the State Fish and Game Fines and Forfeitures moneys returned pursuant to provisions of Sections 13101 and 13103 of the State Fish and Game Code, in a manner consistent with that Code.

MEMBERSHIP AND SELECTION

The Commission shall consist of ten (10) members demonstrating interest and expertise in fish and wildlife issues, environmental issues, or wildlife management issues. Each Supervisor shall nominate two (2) members, who shall be appointed by the Board of Supervisors. The members shall serve during their terms at the pleasure of the Board of Supervisors and any member may be removed at any time by a majority vote of the Board of Supervisors or by any member's failure to meet the regularly scheduled meeting attendance requirements.

EXCLUSIONS

(1) An employee of the County shall not serve on the Commission.

(2) An employee of a State agency with responsibilities directly related to fish and wildlife habitat or game management within the County region shall not serve on the Commission.

(3) No person shall be appointed to the Commission if by reason of such employment a conflict of interest could arise. Appointment by the court of an attorney to represent an individual shall not be considered a conflict of interest.

TERMS OF OFFICE

Members shall serve a term of office concurrent with the term of office of their nominating Supervisor. The terms shall expire on the date of expiration of the term of the nominating member of the Board of Supervisors or at such time as said member of the Board of Supervisors ceases to hold office, whichever first occurs. Any member whose term has expired hereunder shall continue to discharge the duties as a member until a successor has been appointed and qualified. Any member who submits his or her intent to resign may continue to discharge the duties as a member until a successor has been appointed and qualified. The reelection of a member of the Board of Supervisors for a succeeding term shall not automatically extend the term of any Commission member.

VACANCIES

A vacancy shall occur on the happening of any of the following events before the expiration of the term:

(1) The death of the incumbent.

(2) The resignation of the incumbent.

(3) Unexcused absences from more than one-third of the regularly scheduled meetings in any 12-month period or any three consecutive regularly scheduled meetings.

(4) Or for any reason specified in Government Code Section 1770.

When a vacancy occurs as the result of missing one-third of the regularly scheduled meetings in one 12-month period or three consecutive regularly scheduled meetings, both the member and the nominating Supervisor shall be notified by the Commission Chairperson. Vacancies shall be filled in accordance with Section 286.1 of the County Administrative Code. Vacancies shall be filled for the balance of the unexpired term of the member being replaced.

ORGANIZATION

(1) Officers. The Commission shall annually select from its membership a Chairperson, Vice Chairperson and Secretary. The officers shall serve for a calendar year. The Chairpersons shall preside at meetings, sign correspondence on behalf of the Commission and other duties. The Vice Chairperson shall assume the duties of the Chairperson if the Chairperson is not present.

(2) Rules. The Commission shall prepare and adopt the necessary rules and regulations for the conduct of its business, including regularly updated by-laws, goals and grant guidelines.

(3) Quorum. A majority of members currently appointed to the Commission shall constitute a quorum. A majority of members in attendance shall be required to carry any motion or approval.

(4) Minutes. The Commission shall keep written minutes of its meetings, a copy of which shall be filed with the Clerk of the Board of Supervisors and the Department of Parks and Recreation. It shall be the responsibility of the Secretary, or a member appointed by the Chairperson if the Secretary is not present, to keep the minutes and file them with the Department of Parks and Recreation.

(5) Meetings. The Commission shall establish a regular meeting schedule and shall give public notice of the time and place of meetings in compliance with the requirements of the Brown Act. All meetings of the Commission shall be open and public and all persons shall be permitted to attend any meetings of the Commission.

The Commission shall meet no less than two times per year. Unless otherwise noted, these meetings shall be held on the second Thursday of each month at 11:30 a.m. If there is a holiday on the scheduled meeting date, the meeting shall be held on the following Thursday. Meetings will be held in January, July and other months as the Commission deems necessary. County Staff shall be present at all meetings where County funds are being recommended for disbursement.

ESTABLISHMENT OF COMMITTEES

(1) Ad Hoc Committees. The Commission may appoint committees for the purpose of carrying out the functions and duties of the Commission. Any committee appointed shall consist of not fewer than three members, including at least one Commission member. The actions and recommendations of committees shall not be deemed the action of the Commission or its members.

(2) Volunteer and Consultant Services. The Commission shall engage the services of volunteer workers and consultants without salary as it may find necessary from time to time. Service of an individual as a volunteer worker or as a consultant shall not be considered as service for or employment by the County.

COMPENSATION AND EXPENSES

Members of the Commission shall serve without compensation. Commission members shall be reimbursed for expenses incurred in performing their duties, including mileage reimbursement in accordance with Administrative Code Section 472 and 484, et seq.

DUTIES AND RESPONSIBILITIES

The Commission shall have the following duties and responsibilities:

(1) To develop such criteria, guidelines and evaluation processes as deemed necessary for the distribution of State Fines and Forfeitures moneys in an equitable and regional manner within the parameters set forth by the Fish and Game Code. Programs, and/or projects funded under this program shall demonstrate a benefit to the fish and wildlife of the County of San Diego.

(2) To disburse these funds in accordance with applicable State guidelines, including provisions of the Fish and Game Code, and monitor project/program progress, completion and evaluation in accordance with established guidelines.

(3) To develop recommendations to the Board of Supervisors, Chief Administrative Officer, and County Departments as appropriate regarding regionally significant fish and wildlife issues within the County, such as but not limited to habitat control, environmental hazards, effects of planning or recreational use on wildlife and its habitat, and wildlife/game management. Recommendations shall reflect Commission expertise and research which substantiates the Commission's position/recommendation.

(4) To develop recommendations to the Board of Supervisors and the Chief Administrative Officer on those fish and wildlife issues referred to the Commission or the County by the State Department of Fish and Game. Recommendations shall reflect Commission expertise and research which substantiates the Commission's position/recommendation.

(5) To review and comment on Policies and Programs from County Departments regarding the impact of such policies or programs on fish and wildlife within the County region.

(6) To perform such other duties as may be assigned to the Commission by the Board of Supervisors.

REPORTS

The Commission shall make available to the Board of Supervisors its findings and recommendations on fish and wildlife issues, and submit a written semi-annual report of its activities to the Board of Supervisors within 60 days of each semi-annual funding meeting.

STAFF ASSISTANCE

The Chief Administrative Officer shall ensure the provision of the necessary staff and assistance to the Fish and Wildlife Commission. The Department of Parks and Recreation shall provide a staff person to facilitate the work of the Commission. Expenses related to staffing the Commission shall not exceed $3,000 per fiscal year and shall be reported to the Commission on a monthly basis.

GRANT FUNDING CONSIDERATION

The Commission shall consider all requests for funds at its January and July Meetings. Deadlines for submission of proposals to be considered shall be the first of December and June, respectively.

ATTACHMENT 3

FWAC Grants FY 25-26 Round 2					
Grant App #	**Project Name**	**Organization**	**Project Description**	**Project Start Date**	**Amount Proposed**
25/26-6	2026 SoCal Jr. Bass Anglers Youth Fishing Initiative	SoCal Jr. Bass Anglers	My name is Sean Howarter. I have the privilege of Directing the SoCal Jr. Bass Anglers in San Diego County. We have over 40 youth anglers along with many others, (boaters and families), in the fishing community that are involved in some form or another. Our Club Charter stands on the premise of developing young men and women into amazing character driven human beings that not only thrive out on the water but in society as well. Youth anglers, elementary through High School, get an opportunity to experience the tournament fishing world through our club that has been in existence nearly 20 years. We are unique in that the tournament experience is facilitated through relationships with our local bassing community that give of their time and resources to captain these anglers on their private bass boats. We conduct 6 club tournaments annually at a cost of $2500 per event. Costs associated with each tournament come from permits (state and local), insurance, launch and fishing at each city lake, food, awards and memberships.	2/1/2026	$7,500
25/26-7	Sr. Anglers of Escondido Youth Day	Sr. Anglers of Escondido	Youth Day events which began in 2006 and happened each year until 2019. Youth Day was a cordinated outside event between the Escondido Union School District (EUSD), the Escondido YMCA, the City of Escondido Rangers, the Friends of Daily Ranch, and sponsored by the Sr. Anglers of Escondido (SAE). When COVID shutdown prohibited the use to the activites, and schools were instructed to limit outside activities, the program closed. With the Loss of the YMCA during that period, it was some time before we got the Escondido Boys and Girls Club (B&GC), the EUSD, the City of Escondido Rangers, and SAE on board to recreate the experience. Youth Day involves 25 5th and 6th grade children chosen by EUSD and B&GC to participate in an all day experience at Lake Dixon Escondido. All children will experience fishing on the lake, and a hike learing the ecosystems that make this lake benificial to the citys of Escondido and Valley Center. Each tour will be supported by Sr. Anglers, Rangers, Naturalists, Rangers, and Counclers. The all day event will include games and crafts with an all american lunch provided	1/12/2025	$1,000
25/26-8	Trout Stock San Diego City Lakes	Friends of the San Diego Lakes	Its been decades since we have had true trout stocking within the San Diego City lakes.	11/17/2025	$22,000

25/26-9	Nature Explorers Program	County of San Diego Department of Parks and Recreation	The Nature Explorers Program is offered through the Spring Valley and Lakeside REC Clubs through curriculum-based program designed to expose youth to local wildlife areas throughout San Diego County and California, with the goal of increasing knowledge and awareness of nature, biodiversity and sustainability. This program encourages outdoor participation, nature exploration and historical discovery. Nature Explorers Program provides participants opportunities including but not limited to: follow a trail, play in a safe place, camp under the stars, explore bays and beaches, how to recycle and leave no trace, plant a tree, and sustainable fishing. Nature Explorers Program staff and hired guides are trained in interpretive skills, experiential learning, group dynamics, leadership techniques, and knowledge to lead youth safely and ethically in wilderness areas. Staff are trained to make decisions with confidence and are versatile enough to guide a variety of nature excursions. They are certified in Wilderness Advanced First Aid and are able to provide commercial transportation for smaller local excursions. They have the technical and academic expertise to deliver the highest quality experiences by interpreting wildlife area ecology and history, as well as managing group dynamics. During wildlife area activities, staff focus on identifying learning opportunities for youth by using the curriculum and lesson plans. County of San Diego will use this grant to expand offerings in the Nature Explorers Program. With $4,000, the Spring Valley and Lakeside REC Clubs will be able to offer 8 outdoor adventure activities in 2026, with 4 events provided at each location. This offering will provide 120 youth the opportunity to gain hands-on experience outdoors, with having 15 participants attending each offering. County of San Diego will use $500 for each event to use on various program supplies and equipment, entrance and parking passes, and food for participants. In order to promote participation, each event include outdoor education and recreation activities. Participants will engage in activities that promote active hobbies and encourage healthy lifestyles such as hiking, camping, rock climbing, fishing, kayaking, surfing, or mountain biking.	3/1/2026	$4,000

25/26-10	Taking Kids Fishing	Captain Rollos Kids at Sea	Our organization is entirely focused on introducing youth to a Saltwater fishing experience. Many of our youth in California have never been on an ocean fishing adventure. They have not experienced catching a fish, or observing the marine life such as seals, dolphins and whales. Our organization has been introducing kids to the ocean since 1999, and we have had over 150,000 kids go out on a Captain Rollo's sponsored fishing trip. We focus on underprivileged children as a primary goal. we also have many children from various schools and youth organization's that we service. We are proposing three trips in total for this grant. Typically, a trip in San Diego costs us approximately $3500 per trip. This includes the cost of the boat, a lunch for each child and their rental tackle. We are requesting a $7000 grant so that we may co-sponsor four trips. The cost of four trips is $14,000, our orginization would pay half and partner with Sand Diego Fish and Wildlife for the other half.	4/1/2025	$7,000
25/26-11	Wounded Warriors Saltwater Fishing Events	San Diego Anglers Foundation	Our Foundation specializes in getting kids and wounded warriors out on the ocean on the charter boats. These trips, as we have quickly discovered are much needed in the wounded warrior world. We get our warriors from Project Wounded Warrior (San Diego chapter), Freedom Station Temporary Housing project. Our local PTSD branch called the Aspire Center, the VA hospital and the Vet Center. We were told by Balboa Naval hospital in the past that the most requested event by wounded warriors is to go fishing! We use our expertise to take 45 warriors at a time on our local charter fishing fleet boats (New Seaforth, Mission Belle, Liberty, San Diego) to take them on a wonderful day on the water. CDFW also provides a Free Annual group license to take them fishing. It is very satisfying to hear the guys and gals said they they have had the best fishing day of their lives or they caught their biggest fish ever! We even pick up the galley food bill for everyone on board and pay to have their fish cleaned.		$3,000
25/26-12	2026 U.S. Kayak Qualifier Tournament	Fishing Initiative for Stewardship & Habitat (F.I.S.H.)	The San Diego Bay Kayak Tournament (US Angling sanctioned) is designed not only as a recreational and competitive event but also as a platform to highlight the importance of healthy aquatic habitats for wildlife survival. By engaging anglers, conservation partners, and the public, the tournament will promote stewardship of San Diego Bay's diverse ecosystems, including eelgrass beds, tidal marshes, and near shore habitats that support fish, birds, and marine mammals. Tournament rules emphasize responsible recreation, including mandatory catch-and-release practices, eco-friendly gear guidelines, and restrictions on fishing in sensitive areas. These measures safeguard existing habitats from degradation while modeling sustainable	1/15/2026	$5,000

25/26-13	Hookup Baits GROM Academy Program	Hookup Baits, Inc.	The Hookup Baits GROM Academy Program is designed to support and inspire the next generation of young anglers. A GROM is simply a young, up-and-coming angler-typically ages 8-17-who shows enthusiasm for fishing, willingness to learn, and positive sportsmanship on and off the water. Our program provides these youth anglers with mentorship, fishing education, product support, and opportunities to grow within the fishing community. GROMs learn proper handling of fish, conservation ethics, rigging and tackle skills, and how to represent themselves and the sport in a positive manner. Many go on to become skilled, respectful anglers who contribute to a healthier fishing culture. Supporting the Hookup Baits GROM Academy Program means investing directly in the future of fishing. Your support helps us provide gear, educational materials, youth events, and hands-on guidance that builds confidence, responsibility, and love for the outdoors. By empowering GROMs today, we help ensure a stronger, more respectful, and conservation-		$5,000
25/26-14	Mataguay Waterway Improvement 2025-26	San Diego-Imperial Council Scouting America	In this grant cycle, we are focusing on Lake Dan Henry and some needed repairs to keep it clean and help improve the life of fish and other animals that utilize the lake. Over the past year, Lake Dan Henry has experienced its largest algae bloom to date, preventing youth from fishing, canoeing, rowing and other activities vital to their aquatic education. The excess of algae negatively affects wildlife, and particularly the fish. To negate these effects, we plan on investing in/designing a lake rake that can be pulled by cable across the whole lake to remove the algae. This summer was rough on the waterway of Matagual Creek. Several trees have fallen and damaged existing infrastructure. There are many shifters and strainers that need to be removed, but a power pole that delivers power to our nearby ranges has fallen into the entrance of Lake Dan Henry. We plan on using part of the grant money to rent an auger and replace the pole. This prevents it from being a hazard and contaminating the waterway. The last project for which we would use this funding is to repair a retaining wall that has fallen partially into the lake. It has caused a tripping hazard in front of the boat house, and if not repaired, it will allow debris to continue to fall into the lake. To repair it, a Mini excavator will be required. We would use funding to rent the equipment and to reposition the retaining wall so it will be the most effective. We believe these repairs will help improve the lake and the lives of the wildlife that use it.	1/3/2026	$3,850

25/26-15	San Diego River Park Foundation	Wildlife-Friendly Fencing at Eagle Peak Ranch Pond	Upper Temescal Creek is protected habitat as part of the San Diego River Park Foundation's 450+ acre Eagle Peak Ranch Preserve. It is an essential wildlife corridor, with downstream sections of the creek on the preserve assessed to be a "reference creek" for how a healthy stream should function. However, this freshwater lifeline for the San Diego River watershed's wildlife is threatened. At the headwaters of the creek, habitat disturbance and trampling of the creekbed by regular unauthorized cattle grazing have been identified as a significant threat to this creek. While grazing is not permitted on the property, cattle belonging to adjacent landowners cross into the preserve as there is no access control at the property boundaries. The cattle eat vegetation, disrupt the sediment and introduce bacteria that create poorer habitat for wildlife. We are seeking a grant to install ~1,500 feet of wildlife-friendly fencing to protect a 3 acre pond on Temescal Creek. Fencing design will allow wildlife to access the creek habitat while excluding unwanted cattle trespass. Fencing nearest gathering areas and recreational trail will be more attractive lodgepole fence and will include interpretive sign. FWAC funds will be matched by a local family foundation.	1/1/2026	$4,646
25/26-16	2026 Anglers4Kids Program	Oceanside Senior Anglers	OSA provides saltwater sport fishing trips for local San Diego North County youth groups during the summer. We seek groups like, but not limited to Boys and Girls Clubs, Boys and Girls Scouts and recreational programs. We especially seek, but are not limited to organizations that serve low income youths. Our goal is to provide kids an otherwise not affordable, safe, fun fishing experience where they learn proper boat procedures, ocean safety, fish and game regulations and enhance their exposure to oceanic ecology and respect for our natural resources. Oceanside Senior Anglers volunteers supervise and provide hands-on instruction. Many of them, like myself, have spent a lifetime learning, using and respecting our local fishery. By exposing kids to the pleasure of sport fishing, we seek to share our appreciation of the marine environment, the value of conservation plus the great joy that nature presents. Our over twenty year history of these on-the-water experiences have given our community over one thousand youths that have received lifetime benefits from a single day on the ocean. The program is extremely fiscally efficient. Our trips over the past several years have been aboard the Sea Star out of Oceanside Sea Center in Oceanside. Captain Joe Cacciola has discounted his charter prices for our program so we have been able to include greater numbers of kids to participate.	1/15/2026	$7,500

25/26-17	Carlton Hills Fishing and Marine Conservation Club	Carlton Hills School	The Carlton Hills Fishing and Marine Conservation Club provides hands-on outdoor education for students in the Santee School District, focusing on responsible fishing, marine habitat preservation, and wildlife awareness. The club engages 4th–8th grade students in field-based experiences, including the annual Lake Cuyamaca Kids' Derby and Captain Rollo's Kids at Sea trips, which provide opportunities to learn about local marine ecosystems, conservation ethics, and sustainable fishing practices. The school will also have its 29th annual 4th grade fishing trip to Lake Cuyamaca in May 2026. Through partnerships with local organizations such as Hookup Baits and Lake Cuyamaca, students learn about native fish species, aquatic food webs, and responsible angling techniques. The program also includes classroom lessons on ocean stewardship and waste reduction, linking to California Science and Environmental Education Standards.	1/15/2026	$3,950
				Total	**$74,446**

ATTACHMENT C – January 8, 2026 Meeting Minutes

San Diego County
Fish & Wildlife Advisory Commission

5510 Overland Ave, Suite 270, Sycamore Conference Room
San Diego, CA 92123

(858) 565-3600
www.sdparks.org

FWAC MINUTES

DATE: January 8, 2026

TIME: **11:30 a.m.**

PLACE: **Department of Parks and Recreation**
5510 Overland Ave, 2nd Floor, Sycamore Conference Room
San Diego, CA 92123

Commissioner	Present	Absent	Late	District	Supervisor
Mark Kukuchek	X			1	Aguirre
Janeen Reed	X			1	Aguirre
Ed Stovin	X			2	Anderson
Andy Paluczak	X			2	Anderson
Tashi MacMillen	X			3	Lawson-Remer
Wayne Kotow	X			3	Lawson-Remer
Matthew Craig	X			4	Montgomery-Steppe
Samantha Guzzardo	X			4	Montgomery-Steppe
Jim Conrad	X			5	Desmond
Steve Turigliatto	X			5	Desmond

ATTACHMENT C – January 8, 2026 Meeting Minutes

Call to Order-The meeting was called to order at 11:38AM.

A. **Introductions-**The Commissioners introduced themselves and the following guest was present: Jesus Amial-DPR

B. **Approval of Minutes-**A motion was made to approve the minutes of the December 11, 2025 meeting. Motion made by Commissioner Kukuchek Seconded by Commissioner Conrad, Passed unanimously with 10 Ayes,

C. **Public Comment** - on any subject matter within Commission jurisdiction, but not on the agenda (No discussion or action may be taken by the Commission.). No Public comment.

D. **Chairperson's Report** The chair stated that Commissioners are doing a good job of encouraging grant application as evidenced by the large volume of grant applications for the current round. He is also communicating with other counties to form their own FWAC Commissions thru his membership on the CALTIP Advisory Board.

E. **Administrative Items**

1. Funds available and any funding status – A total of $21,795 is available for this round of grant funding.
2. Name Plates for new Commissioners – All Commissioners now have their nameplates.

F. **Old Business**

No Items

G. **New Business**

1. Grant Awards for Round 2 of Fiscal Year 2025-26. The Commissioners performed a detailed analysis and discussion of each individual grant application. Due to the large difference in grant requested amounts and the amount available for award the Commission made grant awards to make the best use of grant monies to support Commission priorities and best practices. As always grant applicants that did not receive their requested grant amounts are encouraged to reapply for further grant awards. The grants applications were awarded as follows:

   Grant 25/26-6 was awarded $2,500. Motion made by Commissioner Kukuchek Seconded by Commissioner Turigliatto passed with 9 Ayes and one reclusion (Commissioner Paluczak)

   Grant 25/26-7 was awarded $1,000, Grant 25/26-8 was awarded $0, Grant 25/26-9 was awarded $2,000. Motion made by Commissioner Craig Seconded by Commissioner MacMillen passed unanimously with 10 Ayes.

   Grant 25/26-10 was awarded $3,500. Motion made by Commissioner Turigliatto Seconded by Commissioner Reed passed with 9 Ayes and one reclusion (Commissioner Kotow)

   Grant25/26-11 was awarded $3,000, Grant 25/26-12 was awarded $0, Grant 25/26-13 was awarded $0, Grant25/26-14 was awarded $3,000, Grant 25/26-16 was awarded $3,100, Grant 25/26-17 was awarded $3,695. Motion made by Commissioner Guzzardo Seconded by Commissioner Paluczak passed unanimously with 10 Ayes.

   Grant 25/26-15 was awarded $0. Motion made by Commissioner Craig Seconded by Commissioner Turigliatto passed with 9 Ayes and one reclusion (Commissioner Conrad)

2. Updates to the grant application – Commissioner Craig was appointed as chair to a newly formed Ad hoc committee to review existing FWAC website, Grant application forms and other documentation to ensure uniformity, continuity and prioritization on all Documentation. Commissioner's MacMillen and Stovin were also appointed to the committee. They will bring forth any changes recommended at a future meeting.

H. **Commissioner's Corner**

Another friendly reminder for all commissioners to continue contacting their community

members and colleagues to encourage grant applications.

Commissioner Turigliatto stated that the NWTF Spring Turkey Tuneup will be held On February 21 at Lake Henshaw. He also requested if another Commissioner could man a FWAC booth at the event.

I. **Adjourn-**The meeting was adjourned at 12:58 PM

FOR MORE INFORMATION CONTACT:

San Diego County Department of Parks and Recreation Cell: (619) 385-7538 | Jesus.Amial@sdcounty.ca.gov Fish and Wildlife Advisory Commission Web Page: https://www.sdparks.org/content/sdparks/en/AboutUs/fwac.html

The next meeting is June 11, 2026, at 11:30 am.

ATTACHMENT C – January 8, 2026 Meeting Minutes

ATTACHMENT 1

FWAC Grants FY 25-26 Round 2						
Grant App #	**Project Name**	**Organization**	**Project Description**	**Project Start Date**	**Grant Amount Proposed**	**Grant Amount Awarded**
25/26-6	2026 SoCal Jr. Bass Anglers Youth Fishing Initiative	SoCal Jr. Bass Anglers	My name is Sean Howarter. I have the privilege of Directing the SoCal Jr. Bass Anglers in San Diego County. We have over 40 youth anglers along with many others, (boaters and families), in the fishing community that are involved in some form or another. Our Club Charter stands on the premise of developing young men and women into amazing character driven human beings that not only thrive out on the water but in society as well. Youth anglers, elementary through High School, get an opportunity to experience the tournament fishing world through our club that has been in existence nearly 20 years. We are unique in that the tournament experience is facilitated through relationships with our local bassing community that give of their time and resources to captain these anglers on their private bass boats. We conduct 6 club tournaments annually at a cost of $2500 per event. Costs associated with each tournament come from permits (state and local), insurance, launch and fishing at each city lake, food, awards and memberships.	2/1/2026	$7,500	$2,500
25/26-7	Sr. Anglers of Escondido Youth Day	Sr. Anglers of Escondido	Youth Day events which began in 2006 and happened each year until 2019. Youth Day was a cordinated outside event between the Escondido Union School District (EUSD), the Escondido YMCA, the City of Escondido Rangers, the Friends of Daily Ranch, and sponsored by the Sr. Anglers of Escondido (SAE). When COVID shutdown prohibited the use to the activites, and schools were instructed to limit outside activities, the program closed. With the Loss of the YMCA during that period, it was some time before we got the Escondido Boys and Girls Club (B&GC), the EUSD, the City of Escondido Rangers, and SAE on board to recreate the experience. Youth Day involves 25 5th and 6th grade children chosen by EUSD and B&GC to participate in an all day experience at Lake Dixon Escondido. All children will experience fishing on the lake, and a hike learing the ecosystems that make this lake benificial to the citys of Escondido and Valley Center. Each tour will be supported by Sr. Anglers, Rangers, Naturalists, Rangers, and Counclers. The all day event will include games and crafts with an all american lunch provided	1/12/2025	$1,000	$1,000

25/26-8	Trout Stock San Diego City Lakes	Friends of the San Diego Lakes	Its been decades since we have had true trout stocking within the San Diego City lakes.	11/17/2025	$22,000	$0
25/26-9	Nature Explorers Program	County of San Diego Department of Parks and Recreation	The Nature Explorers Program is offered through the Spring Valley and Lakeside REC Clubs through curriculum-based program designed to expose youth to local wildlife areas throughout San Diego County and California, with the goal of increasing knowledge and awareness of nature, biodiversity and sustainability. This program encourages outdoor participation, nature exploration and historical discovery. Nature Explorers Program provides participants opportunities including but not limited to: follow a trail, play in a safe place, camp under the stars, explore bays and beaches, how to recycle and leave no trace, plant a tree, and sustainable fishing. Nature Explorers Program staff and hired guides are trained in interpretive skills, experiential learning, group dynamics, leadership techniques, and knowledge to lead youth safely and ethically in wilderness areas. Staff are trained to make decisions with confidence and are versatile enough to guide a variety of nature excursions. They are certified in Wilderness Advanced First Aid and are able to provide commercial transportation for smaller local excursions. They have the technical and academic expertise to deliver the highest quality experiences by interpreting wildlife area ecology and history, as well as managing group dynamics. During wildlife area activities, staff focus on identifying learning opportunities for youth by using the curriculum and lesson plans. County of San Diego will use this grant to expand offerings in the Nature Explorers Program. With $4,000, the Spring Valley and Lakeside REC Clubs will be able to offer 8 outdoor adventure activities in 2026, with 4 events provided at each location. This offering will provide 120 youth the opportunity to gain hands-on experience outdoors, with having 15 participants attending each offering. County of San Diego will use $500 for each event to use on various program supplies and equipment, entrance and parking passes, and food for participants. In order to promote participation, each event include outdoor education and recreation activities. Participants will engage in activities that promote active hobbies and encourage healthy lifestyles such as hiking, camping, rock climbing, fishing, kayaking, surfing, or mountain biking.	3/1/2026	$4,000	$2,000

25/26-10	Taking Kids Fishing	Captain Rollos Kids at Sea	Our organization is entirely focused on introducing youth to a Saltwater fishing experience. Many of our youth in California have never been on an ocean fishing adventure. They have not experienced catching a fish, or observing the marine life such as seals, dolphins and whales. Our organization has been introducing kids to the ocean since 1999, and we have had over 150,000 kids go out on a Captain Rollo's sponsored fishing trip. We focus on underprivileged children as a primary goal. we also have many children from various schools and youth organization's that we service. We are proposing three trips in total for this grant. Typically, a trip in San Diego costs us approximately $3500 per trip. This includes the cost of the boat, a lunch for each child and their rental tackle. We are requesting a $7000 grant so that we may co-sponsor four trips. The cost of four trips is $14,000, our orginization would pay half and partner with Sand Diego Fish and Wildlife for the other half.	4/1/2025	$7,000	$3,500
25/26-11	Wounded Warriors Saltwater Fishing Events	San Diego Anglers Foundation	Our Foundation specializes in getting kids and wounded warriors out on the ocean on the charter boats. These trips, as we have quickly discovered are much needed in the wounded warrior world. We get our warriors from Project Wounded Warrior (San Diego chapter), Freedom Station Temporary Housing project. Our local PTSD branch called the Aspire Center, the VA hospital and the Vet Center. We were told by Balboa Naval hospital in the past that the most requested event by wounded warriors is to go fishing! We use our expertise to take 45 warriors at a time on our local charter fishing fleet boats (New Seaforth, Mission Belle, Liberty, San Diego) to take them on a wonderful day on the water. CDFW also provides a Free Annual group license to take them fishing. It is very satisfying to hear the guys and gals said they they have had the best fishing day of their lives or they caught their biggest fish ever! We even pick up the galley food bill for everyone on board and pay to have their fish cleaned.		$3,000	$3,000

25/26-12	2026 U.S. Kayak Qualifier Tournament	Fishing Initiative for Stewardship & Habitat (F.I.S.H.)	The San Diego Bay Kayak Tournament (US Angling sanctioned) is designed not only as a recreational and competitive event but also as a platform to highlight the importance of healthy aquatic habitats for wildlife survival. By engaging anglers, conservation partners, and the public, the tournament will promote stewardship of San Diego Bay's diverse ecosystems, including eelgrass beds, tidal marshes, and near shore habitats that support fish, birds, and marine mammals. Tournament rules emphasize responsible recreation, including mandatory catch-and-release practices, eco-friendly gear guidelines, and restrictions on fishing in sensitive areas. These measures safeguard existing habitats from degradation while modeling sustainable use of the Bay's resources.	1/15/2026	$5,000	$0
25/26-13	Hookup Baits GROM Academy Program	Hookup Baits, Inc.	The Hookup Baits GROM Academy Program is designed to support and inspire the next generation of young anglers. A GROM is simply a young, up-andcoming angler-typically ages 8-17-who shows enthusiasm for fishing, willingness to learn, and positive sportsmanship on and off the water. Our program provides these youth anglers with mentorship, fishing education, product support, and opportunities to grow within the fishing community. GROMs learn proper handling of fish, conservation ethics, rigging and tackle skills, and how to represent themselves and the sport in a positive manner. Many go on to become skilled, respectful anglers who contribute to a healthier fishing culture. Supporting the Hookup Baits GROM Academy Program means investing directly in the future of fishing. Your support helps us provide gear, educational materials, youth events, and hands-on guidance that builds confidence, responsibility, and love for the outdoors. By empowering GROMs today, we help ensure a stronger, more respectful, and conservation-minded generation of anglers tomorrow.		$5,000	$0

25/26-14	Mataguay Waterway Improvement 2025-26	San Diego-Imperial Council Scouting America	In this grant cycle, we are focusing on Lake Dan Henry and some needed repairs to keep it clean and help improve the life of fish and other animals that utilize the lake. Over the past year, Lake Dan Henry has experienced its largest algae bloom to date, preventing youth from fishing, canoeing, rowing and other activities vital to their aquatic education. The excess of algae negatively affects wildlife, and particularly the fish. To negate these effects, we plan on investing in/designing a lake rake that can be pulled by cable across the whole lake to remove the algae. This summer was rough on the waterway of Matagual Creek. Several trees have fallen and damaged existing infrastructure. There are many shifters and strainers that need to be removed, but a power pole that delivers power to our nearby ranges has fallen into the entrance of Lake Dan Henry. We plan on using part of the grant money to rent an auger and replace the pole. This prevents it from being a hazard and contaminating the waterway. The last project for which we would use this funding is to repair a retaining wall that has fallen partially into the lake. It has caused a tripping hazard in front of the boat house, and if not repaired, it will allow debris to continue to fall into the lake. To repair it, a Mini excavator will be required. We would use funding to rent the equipment and to reposition the retaining wall so it will be the most effective. We believe these repairs will help improve the lake and the lives of the wildlife that use it.	1/3/2026	$3,850	$3,000
25/26-15	San Diego River Park Foundation	Wildlife-Friendly Fencing at Eagle Peak Ranch Pond	Upper Temescal Creek is protected habitat as part of the San Diego River Park Foundation's 450+ acre Eagle Peak Ranch Preserve. It is an essential wildlife corridor, with downstream sections of the creek on the preserve assessed to be a "reference creek" for how a healthy stream should function. However, this freshwater lifeline for the San Diego River watershed's wildlife is threatened. At the headwaters of the creek, habitat disturbance and trampling of the creekbed by regular unauthorized cattle grazing have been identified as a significant threat to this creek. While grazing is not permitted on the property, cattle belonging to adjacent landowners cross into the preserve as there is no access control at the property boundaries. The cattle eat vegetation, disrupt the sediment and introduce bacteria that create poorer habitat for wildlife. We are seeking a grant to install ~1,500 feet of wildlife-friendly fencing to protect a 3 acre pond on Temescal Creek. Fencing design will allow wildlife to access the creek habitat while excluding unwanted cattle trespass. Fencing nearest gathering areas and recreational trail will be	1/1/2026	$4,646	$0

			more attractive lodgepole fence and will include interpretive sign. FWAC funds will be matched by a local family foundation.			
25/26-16	2026 Anglers4Kids Program	Oceanside Senior Anglers	OSA provides saltwater sport fishing trips for local San Diego North County youth groups during the summer. We seek groups like, but not limited to Boys and Girls Clubs, Boys and Girls Scouts and recreational programs. We especially seek, but are not limited to organizations that serve low income youths. Our goal is to provide kids an otherwise not affordable, safe, fun fishing experience where they learn proper boat procedures, ocean safety, fish and game regulations and enhance their exposure to oceanic ecology and respect for our natural resources. Oceanside Senior Anglers volunteers supervise and provide hands-on instruction. Many of them, like myself, have spent a lifetime learning, using and respecting our local fishery. By exposing kids to the pleasure of sport fishing, we seek to share our appreciation of the marine environment, the value of conservation plus the great joy that nature presents. Our over twenty year history of these on-the-water experiences have given our community over one thousand youths that have received lifetime benefits from a single day on the ocean. The program is extremely fiscally efficient. Our trips over the past several years have been aboard the Sea Star out of Oceanside Sea Center in Oceanside. Captain Joe Cacciola has discounted his charter prices for our program so we have been able to include greater numbers of kids to participate.	1/15/2026	$7,500	$3,100
25/26-17	Carlton Hills Fishing and Marine Conservation Club	Carlton Hills School	The Carlton Hills Fishing and Marine Conservation Club provides hands-on outdoor education for students in the Santee School District, focusing on responsible fishing, marine habitat preservation, and wildlife awareness. The club engages 4th–8th grade students in field-based experiences, including the annual Lake Cuyamaca Kids' Derby and Captain Rollo's Kids at Sea trips, which provide opportunities to learn about local marine ecosystems, conservation ethics, and sustainable fishing practices. The school will also have its 29th annual 4th grade fishing trip to Lake Cuyamaca in May 2026. Through partnerships with local organizations such as Hookup Baits and Lake Cuyamaca, students learn about native fish species, aquatic food webs, and responsible angling techniques. The program also includes classroom lessons on ocean stewardship and waste reduction, linking to California Science and Environmental Education Standards.	1/15/2026	$3,950	$3,695
				Total	**$74,446**	**$21,795**

BRIAN ALBRIGHT
DEPUTY CHIEF ADMINISTRATIVE OFFICER

FINANCE & GENERAL GOVERNMENT GROUP
1600 PACIFIC HIGHWAY, ROOM 166, SAN DIEGO, CALIFORNIA 92101-2422
(619) 531-5413

CARRIE HOFF
CHIEF OPERATIONS OFFICER

February 24, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Brian Albright, Deputy Chief Administrative Officer
Finance and General Government Group

Brian Albright Digitally signed by Brian Albright Date: 2026.02.23 14:24:13 -08'00'

IMPLEMENTATION PLAN FOR CIVIL LIBERTIES ENFORCEMENT AND ACCOUNTABILITY RULES (CLEAR) ORDINANCE

On January 28, 2026 (9), the Board of Supervisors (Board) adopted the Civil Liberties Enforcement and Accountability Rules (CLEAR Ordinance), adding Article LXV to the San Diego County Code of Administrative Ordinances. The CLEAR ordinance restricts federal and out-of-state law enforcement personnel and private parties acting under the color of law enforcement authority access to non-public areas of County of San Diego (County) facilities without a judicial warrant or court order, mandates multilingual signage informing residents of their rights, and extends compliance requirement to County contractors, grantees, and leaseholders.

The implementation plan supports operational readiness across County facilities and partnerships while maintaining transparency and compliance. These actions will be implemented on or before February 27, 2026, the effective date of the ordinance.

Key Actions:

Signage: Multilingual signs will be posted in approximately 270 County-owned and leased facilities serving the public. Signs will be printed in English and Spanish as specified in the Ordinance, with translations in seven additional languages available via QR code. The languages include Chinese (Mandarin/Cantonese), Vietnamese, Tagalog, Arabic, Farsi (Persian), Korean, and Japanese.

Staff Training: On February 26, 2026, staff in identified classifications will receive instructions and assigned online training covering the ordinance requirements, reporting procedures, and guidance for managing contracts, leases, and grants. The information will be available to all and shared via a letter from the Department of Human Resources.

Reporting: A process is in place to provide written notice to the Board within three business days of any federal and out-of-state law enforcement personnel and private parties acting under the color of law enforcement authority access to non-public areas at County-owned or leased facilities as required by

the ordinance. Reports will exclude client or customer information but will include sufficient detail for review and staff are available for follow-up questions as needed.

Annual Reporting: The first annual report summarizing County participation in joint law enforcement task forces, Truth Act Forum, legal changes, information reported under Penal Code 13777 and Government Code 12525.5, and law enforcement activity involving protected personal characteristics or activities will be provided at the end of Fiscal Year 2025-26, reporting on calendar year 2025. Because calendar year 2025 pre-dates the effective date of the ordinance, some data may be incomplete for 2025. All available information will be captured from February 27, 2026, onward.

Labor Engagement: In March and April, the County will complete a meet-and-confer process with labor organizations to review existing agreements for compliance update. After this process, represented staff will receive instructions for incident reporting.

If you have any questions, please contact Carrie Hoff, Chief Operations Officer at Carrie.Hoff@sdcounty.ca.gov or 619-944-7319.

Respectfully,

BRIAN ALBRIGHT
Deputy Chief Administrative Officer

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Andrew Strong, Deputy Chief Administrative Officer, Public Safety Group
Dahvia Lynch, Deputy Chief Administrative Officer, Land Use and Environment Group
Dr. Elizabeth Hernandez, Interim Deputy Chief Administrative Officer, Health and Human Services Agency
Damon M. Brown, County Counsel
Board Communications Received

COSD CLERK OF THE BOARD
2026 MAR 4 PM3:59

COUNTY OF SAN DIEGO

HEALTH AND HUMAN SERVICES AGENCY
1600 PACIFIC HIGHWAY, ROOM 206, SAN DIEGO, CALIFORNIA 92101-2417
(619) 515-6555

ELIZABETH A. HERNANDEZ, Ph.D.
INTERIM DEPUTY CHIEF
ADMINISTRATIVE OFFICER

JENNIFER BRANSFORD-KOONS
INTERIM CHIEF
OPERATIONS OFFICER

March 4, 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: Elizabeth Hernandez, PhD, Interim Deputy Chief Administrative Officer
Health and Human Services Agency

REPORT BACK ON NOTIFICATION PLAN TO ALERT CALFRESH RECIPIENTS OF SERVICE LEVEL CHANGES

On July 22, 2025 (8), the San Diego County Board of Supervisors (Board) directed the Chief Administrative Officer to develop a notification plan to alert CalFresh recipients of changes as a result of H.R.1. As part of the action, the Board directed the plan to include a multi-channel communication system once policy details were formalized by the State of California.

The provisions of H.R.1 will go into effect over the next several years, with two significant changes to CalFresh coming in 2026. Specifically, these changes will require certain CalFresh recipients to report at least 80 hours of employment or eligible volunteer activities per month to maintain eligibility for food assistance and make certain lawfully present noncitizens ineligible for CalFresh benefits.

On September 22, 2025, County of San Diego (County) staff provided an update to the Board about the status of CalFresh policy details, which at the time had not been released by the California Department of Social Services (CDSS). The previous memorandum described the County's approach to align the Notification Plan with the release of CDSS policy details, to avoid the risk of providing direction that may later conflict with official State communication. At the time, County staff were preparing the strategy to implement and mitigate the impacts of H.R. 1, and a County webpage was published informing the public that additional details were forthcoming and provided resources to support San Diego County residents find employment, training and volunteer activities.

On December 31, 2025, CDSS released policy details for upcoming changes to CalFresh. This memorandum summarizes the implementation details for CalFresh work requirements and noncitizen eligibility changes based on policy details released by CDSS. Included in the memorandum is an overview of the attached CalFresh Communication and Outreach Plan (Attachment A), as well as a

summary of other key provisions of H.R.1 and the State budget that will impact the County's social safety net programs.

The Communications and Outreach Plan is part of a broader coordinated County strategy to address the safety net service impacts of H.R. 1, intended to support eligible households remain enrolled in benefits and promote equitable access to essential services through: 1) Proactive Customer Service and Communication; 2) Statewide Engagement and Advocacy; 3) Data, AI and Technology Solutions; 4) Workforce Capacity and Administrative Readiness; and 5) Cross-Sector and Community Partnerships.

Implementation Details

On December 31, 2025, CDSS released formal policy guidance via two All-County Letters (ACL) detailing how counties will need to implement new noncitizen eligibility criteria and reinstate work requirements for CalFresh. ACLs are the mechanism for the State to formally provide policy implementation details including effective dates or when work requirements or other eligibility criteria should be verified (e.g., during annual or semi-annual reviews).

Noncitizen Eligibility

Starting on April 1, 2026, counties will evaluate CalFresh applications and renewals under new rules that remove eligibility for certain groups of lawfully present noncitizens such as asylees and refugees. Eligibility will be limited to individuals who are:

- A United States (U.S.) citizen;
- A U.S. national;
- A Lawful Permanent Resident;
- A Cuban and Haitian Entrant; or,
- An individual who resides in the US in accordance with a Compact of Free Association agreement.

Households already receiving CalFresh will be evaluated under the new provision at their next annual recertification starting in April. County staff estimate that this change could lead to a loss of CalFresh benefits for approximately 13,000 current San Diego County CalFresh customers over the next year. The full list of impacted populations can be found on the County CalFresh webpage at https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ssp/calfresh-medical-work-requirements/calfresh-work-requirements.html.

Work Requirements

Starting on June 1, 2026, new or renewing CalFresh "Able-Bodied Adults Without Dependents (ABAWDs)" will have to meet work requirements to get or maintain eligibility for benefits. These work requirements generally apply to CalFresh adults age 18-64. Various exemptions County staff will screen for include if a new or renewing customer is:

- Physically or mentally unfit for employment;
- A parent of, or responsible for the care of, a dependent child under the age of 14;
- Meeting the work requirement for another program (such as CalWORKs);
- Pregnant; or,
- Disabled

In order to meet CalFresh work requirements, ABAWDs who do not meet an exemption must do one or more of the following:

- Work at least 20 hours per week or 80 hours per month
- Participate in other qualifying work activities for at least 20 hours per week (80 hours averaged monthly), including:
    - Community service or volunteer work
    - A Workforce Innovation and Opportunity Act program
    - Qualifying CalFresh Employment & Training components
    - A program under Section 236 of the Trade Act of 1974

Starting in June 2026, households already receiving CalFresh will be evaluated under these rules at their next annual recertification. Based on December 2025 enrollment, County staff estimate that approximately 93,500 individuals will be subject to the ABAWD work requirement during the first year of implementation.

ABAWDs who do not meet the work requirement will be subject to a time limit for their CalFresh benefits, where they can only receive 3 months of benefits in a 3-year period. In practice this means that if a CalFresh customer has a renewal due in June 2026, and they do not meet an exemption or the work requirement, they can only receive CalFresh through August 2026 before being discontinued. More information about the change can be found on the County's CalFresh Eligibility Changes webpage.

Some policy details have yet to be released by CDSS, such as specific statewide automations that will support County eligibility workers in screening for exemptions and specific forms needed to verify work or volunteer requirements; however the County's implementation planning is fully underway and the information above has been confirmed and will be distributed through a robust CalFresh Communication and Outreach Plan.

CalFresh Communication and Outreach Plan

To help eligible households maintain their CalFresh benefits in the midst of these eligibility changes, Health and Human Services Agency, Self-Sufficiency Services (SSS), in collaboration with the County Communications Office, County departments, and Board offices developed a multilingual communication strategy in the form of a Communications and Outreach Plan (Attachment A).

Implementation of the plan is already underway and will provide clear, actionable guidance and reach impacted households, prospective applicants, and key stakeholders through direct and broad outreach channels. Guided by the principles of clarity, equity, consistency, and accessibility, messaging will emphasize the importance of responding to communication from the County and focus on upcoming CalFresh policy changes, eligibility impacts, and available support resources from the County and partners. The Communications and Outreach Plan builds on tools that SSS uses to remind customers about upcoming deadlines and incorporates additional strategies to leverage partnerships and outreach staff to maximize reach. Plain language flyers have been developed that will be widely distributed to community members and made available as part of an outreach toolkit.

The Communications and Outreach Plan also includes active engagement with stakeholders to ensure timely, accurate, and widespread dissemination of CalFresh policy changes. SSS is coordinating with Board Offices, the Social Services Advisory Board, and a broad network of community-based

organizations, including food banks, legal aid groups, and healthcare providers, to share resource materials, amplify messaging, and gather continuous input. In addition, outreach through trusted community networks, including the *Live Well San Diego* Sectors and Community Leadership Teams, will ensure broad and timely reach. Ongoing engagement will continue through Board Office and stakeholder briefings, partner convenings, and regular meetings with key groups to align outreach and ensure community readiness.

Other Safety Net Changes

Subsequent impacts to the CalFresh and the Medi-Cal programs related to H.R. 1 and the State budget are expected to take effect over the next several years. Specifically, changes to full-scope Medi-Cal eligibility for current recipients with "Unsatisfactory Immigration Status" are anticipated to begin in October 2026, and work requirements and semi-annual recertifications for Medi-Cal recipients are anticipated to begin in January 2027. Formal guidance on these Medi-Cal changes has not been released by the State. When the guidance is released, the County will expand on this existing Communications and Outreach Plan to implement widespread communication strategies in alignment with the State to maximize continuity of coverage for recipients. Additional information about other changes related to H.R. 1 and the State budget can be found on the County's website at https://www.sandiegocounty.gov/content/sdc/hhsa/programs/ssp/calfresh-medical-work-requirements.html.

For any questions or concerns, please contact Alberto Banuelos, Ph.D., Interim Director, Self-Sufficiency Services, via phone at (619) 338-2220 or email at Alberto.Banuelos@sdcounty.ca.gov.

Respectfully,

Elizabeth A. Hernandez PhD

ELIZABETH HERNANDEZ, Ph.D.
Interim Deputy Chief Administrative Officer
Health and Human Services Agency

Attachment A – CalFresh Communications and Outreach Plan

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Andrew Potter, Clerk of the Board of Supervisors

Communications & Outreach Plan
Upcoming CalFresh Changes in San Diego County

Purpose

This communications and outreach plan outlines a coordinated approach for the County of San Diego to proactively inform and engage customers, community members, partners, and media about upcoming changes to CalFresh. The plan is designed to ensure accurate understanding, minimize confusion, support continued enrollment and access to food assistance benefits, and promote consistent messaging countywide. Strategies and actions are focused on the initial changes to the CalFresh program and will be adapted to include Medi-Cal as needed.

This plan is intended to be updated as final implementation details are confirmed and activities are evaluated on an ongoing basis.

Objectives

- Support households in maintaining benefits where eligible
- Increase awareness of upcoming CalFresh work requirements and non-citizen eligibility changes
- Clearly explain what is changing, when changes take effect, and who may be impacted
- Equip community partners, media, and leaders with accurate and consistent information
- Reduce misinformation and unnecessary disruption to benefits
- Promote alternate food resources for those who will no longer be CalFresh eligible

Guiding Principles

- **Clarity:** Use plain language and avoid jargon
- **Equity:** Provide multilingual, culturally responsive outreach
- **Consistency:** Align messages across the state, County departments and partners
- **Accessibility:** Share information through multiple trusted channels

Key Messages

- "Some CalFresh requirements are changing, and help is available."
- "Some households may see changes to benefit amounts or eligibility requirements."
- "Most people will continue to qualify for CalFresh."
- "The County of San Diego and our partners are here to help community members understand next steps and provide links to additional resources for those who need them."

Customer Outreach

Audience: Current CalFresh households and potentially eligible San Diego County community members

Strategies:

- Use simple, reassuring language to ensure customers understand how changes may affect them
- Communicate early and often through trusted channels to reduce fear and benefit interruptions
- Emphasize local help and resources
- Encourage timely action when required
- Focus on phased approach for those impacted with special emphasis on hard-to-reach populations

Tactics:

- Direct mail and/or electronic notices
- Text, robocall and email alerts when available
- Updated call center scripts and frontline staff talking points
- Scripts and multi-lingual materials for Community Health Worker outreach
- Identify spaces and access points for focused outreach

Sample Customer Messaging:

- "Important CalFresh updates are coming, and help is available. Some households may see changes to their benefits. Check your mail and stay connected with the County of San Diego so you don't miss important information."
- "Most people will still qualify for CalFresh. If you have questions or need help, call the Access line, visit a local Family Resource Center or check online through your BenefitsCal portal."
- "Now is a great time to update your contact information by calling the Access line, visiting a local Family Resource Center or online at your BenefitsCal portal."

Organizational Outreach

Audience: Community-based organizations, schools, food banks, advocacy groups, healthcare providers, and service partners with a special focus on vulnerable populations (i.e. older adults, veterans, people experiencing homelessness and youth aging out of foster care).

Strategies:

- Expand outreach through trusted community networks, including the *Live Well San Diego* Sectors
- Early and ongoing partner engagement to ensure partners understand changes and can accurately support customers
- Provide clear, ready-to-use materials
- Strengthen access to work, training, and volunteer opportunities

Tactics:

- Leverage existing collaborations with food security partners
- Host telebriefings for partners and specific *Live Well San Diego* Sectors including: Community Based Organizations, Faith Based Organizations, Rural, Business, Youth, Education, Healthcare, Homeless Service Providers, and Veterans.
- Create toolkits with fact sheets, FAQs, and sample social media posts
- Provide updates and receive feedback through newsletters, webpage, Virtual Connection Hub and social media channels
- Engage Community Collaboratives, schools and other organizations for presentations/informational updates

Media Outreach

Audience: San Diego County print, digital, radio, television, and ethnic media outlets; social media, including Meta and Google platforms

Strategies:

- Support accurate and timely reporting on CalFresh changes
- Use broad and varied media approaches for community awareness and education
- Emphasize local impact and County/partner resources and support

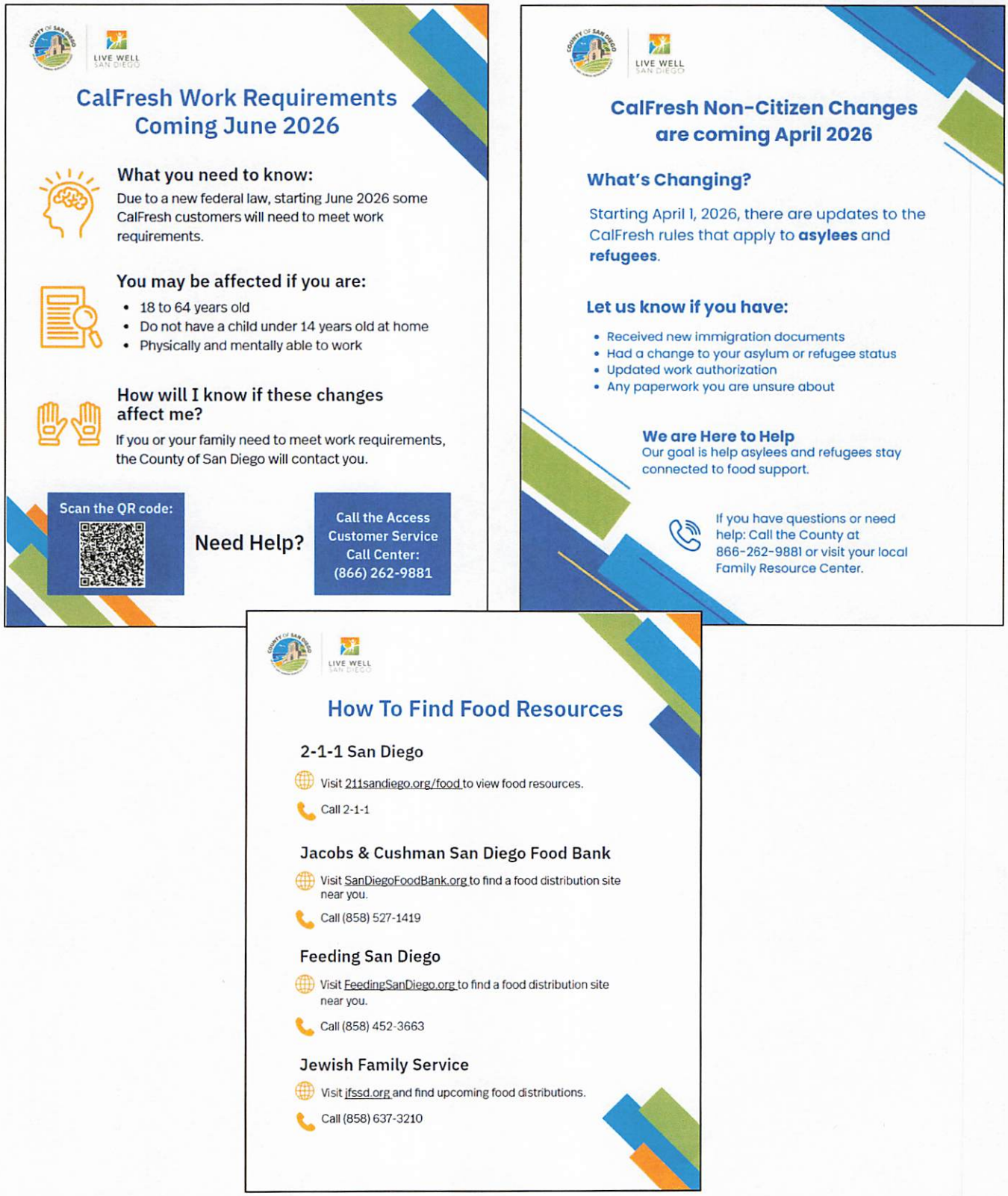
Tactics:

- County News Center stories ahead of implementation
- Media briefings with County subject-matter experts
- Social media posts, Meta and Google ads etc.
- Short explainer videos
- Updates to the County webpages

Communication & Outreach Plan Highlights

Timeline	Action
February 2026	Create outreach materials and update County website
March	90-Day formal Customer Notification process begins for CalFresh Able Bodied Adults Without Dependent (ABAWD) households with annual renewals in June • Notify adult heads of household via text message of upcoming work requirements
March	Customer Notification (text, robocalls) for customers potentially impacted by non-citizen eligibility changes
March	Publish County News Center (CNC) article announcing policy changes and text message campaign
March	Launch paid social media and Google campaign
March	Go live with Access Call Center queue for support with questions about CalFresh work requirements
March-June	Ramp up community outreach and engagement • Focused events with Live Well Mobile Office • Leverage existing community outreach teams
March-June	Begin telebriefing/webinar and in-person presentation series • Host webinars with key partners • Presentations at *Live Well San Diego* Community Leadership Teams, community partner meetings, etc.
May	Mail Annual Renewal CalFresh Packets to recipients with renewal due in June 2026 • Include an insert in packet with work requirement and CalFresh Employment & Training information
June	Focused Robocalls to inform recipients with renewals due in June of work requirements
June	Send text message and Robocall reminder to submit June Annual Renewal
June	Mail Annual Renewal CalFresh Packets to recipients with reporting due in July 2026
July and ongoing	Recipient-specific actions above will continue on a monthly cycle depending on date of customer Annual Renewal (mail packet, robocall, text messages, reminders, etc.)

Outreach Toolkit Example



CalFresh Work Requirements Coming June 2026

What you need to know:
Due to a new federal law, starting June 2026 some CalFresh customers will need to meet work requirements.

You may be affected if you are:

- 18 to 64 years old
- Do not have a child under 14 years old at home
- Physically and mentally able to work

How will I know if these changes affect me?
If you or your family need to meet work requirements, the County of San Diego will contact you.

Scan the QR code:

Need Help?

Call the Access Customer Service Call Center: (866) 262-9881

CalFresh Non-Citizen Changes are coming April 2026

What's Changing?

Starting April 1, 2026, there are updates to the CalFresh rules that apply to **asylees** and **refugees**.

Let us know if you have:

- Received new immigration documents
- Had a change to your asylum or refugee status
- Updated work authorization
- Any paperwork you are unsure about

We are Here to Help
Our goal is help asylees and refugees stay connected to food support.

If you have questions or need help: Call the County at 866-262-9881 or visit your local Family Resource Center.

How To Find Food Resources

2-1-1 San Diego

Visit 211sandiego.org/food to view food resources.

Call 2-1-1

Jacobs & Cushman San Diego Food Bank

Visit SanDiegoFoodBank.org to find a food distribution site near you.

Call (858) 527-1419

Feeding San Diego

Visit FeedingSanDiego.org to find a food distribution site near you.

Call (858) 452-3663

Jewish Family Service

Visit jfssd.org and find upcoming food distributions.

Call (858) 637-3210

Cambios de CalFresh para no ciudadanos
A partir de abril del 2026

Qué va a cambiar?

A partir del 1º de abril del 2026, habrán cambios al programa de CalFresh que aplicarán a personas con estado de **refugiados** y **asilados**.

Déjanos saber si:

- Recibiste nuevos documentos de inmigración
- Tuviste algún cambio en el estado de tu refugio y asilo
- Actualizaste tu autorización de trabajo
- Tienes documentos de los que no estas seguro

Estamos aquí para ayudar

Nuestra meta es ayudar a las personas refugiadas y asiladas a mantenerse conectadas con apoyo para alimentos.

Si tienes preguntas o necesitas ayuda: Habla al Condado al 866-262-9881 o visita a tu centro de recursos familiares del Condado de San Diego más cercano.

CalFresh Work Requirements Coming June 2026

What you need to know:

Due to a new federal law, starting June 2026 some CalFresh customers will need to meet work requirements.

You may be affected if you are:

- 18 to 64 years old
- Do not have a child under 14 years old at home
- Physically and mentally able to work

How will I know if these changes affect me?

If you or your family need to meet work requirements, the County of San Diego will contact you.

Scan the QR code:

Need Help?

Call the Access Customer Service Call Center: (866) 262-9881

COUNTY OF SAN DIEGO
Health and Human Services Agency

LIVE WELL
SAN DIEGO

CalFresh Non-Citizen Changes are coming April 2026

What's Changing?

Starting April 1, 2026, there are updates to the CalFresh rules that apply to **asylees** and **refugees**.

Let us know if you have:

- Received new immigration documents
- Had a change to your asylum or refugee status
- Updated work authorization
- Any paperwork you are unsure about

We are Here to Help

Our goal is help asylees and refugees stay connected to food support.

If you have questions or need help:
Call the County at 866-262-9881 or
visit your local Family Resource Center.

COUNTY OF SAN DIEGO
Health and Human Services Agency

LIVE WELL SAN DIEGO

How To Find Food Resources

2-1-1 San Diego

Visit 211sandiego.org/food to view food resources.

Call 2-1-1

Jacobs & Cushman San Diego Food Bank

Visit SanDiegoFoodBank.org to find a food distribution site near you

Call (858) 527-1419

Feeding San Diego

Visit FeedingSanDiego.org to find a food distribution site near you.

Call (858) 452-3663

Jewish Family Service

Visit jfssd.org and find upcoming food distributions.

Call (858) 637-3210

Como encontrar recursos de comida

2-1-1 San Diego

Visita 211sandiego.org/food para encontrar recursos de comida.

Llama al 2-1-1

Jacobs & Cushman San Diego Food Bank

Visita SanDiegoFoodBank.org para encontrar un centro de distribución cercano.

Llama al (858) 527-1419

Feeding San Diego

Visita FeedingSanDiego.org para encontrar un centro de distribución cercano.

Llama al (858) 452-3663

Jewish Family Service

Visita jfssd.org y encuentra las próximas distribuciones de comida.

Llama al (858) 637-3210

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY

LIVE WELL
SAN DIEGO

Requisitos de trabajo de CalFresh
A partir de junio del 2026



Lo que necesitas saber:

Debido a una nueva ley federal, a partir de junio del 2026 algunos clientes de CalFresh deberán cumplir con requisitos de trabajo.



Podrías ser afectado si tú:

- Tienes entre 18 a 64 años
- No tienes niños menores de 14 años en casa
- Eres físicamente y mentalmente capaz de trabajar



Como sabré si estos cambios me afectarán?

Si tú o tu familia necesitan cumplir con requisitos de trabajo, el Condado de San Diego te contactará.

Escanea el código QR:

Necesitas Ayuda?

Llama a Access, la línea de servicio al cliente (866) 262-9881

COSD CLERK OF THE BOARD
2026 FEB 27 PM4:50

HEALTH AND HUMAN SERVICES AGENCY
1600 PACIFIC HIGHWAY, ROOM 206, SAN DIEGO, CALIFORNIA 92101-2417
(619) 515-6555

ELIZABETH A. HERNANDEZ, Ph.D.
INTERIM DEPUTY CHIEF
ADMINISTRATIVE OFFICER

JENNIFER BRANSFORD-KOONS
INTERIM CHIEF OPERATIONS
OFFICER

February 26, 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: Elizabeth Hernandez, Ph.D., Interim Deputy Chief Administrative Officer
Health and Human Services Agency

UPDATE ON TRANSPARENCY AND ACCOUNTABILITY AUDIT OF HOMELESSNESS SPENDING REGIONWIDE

On November 18, 2025 (22), the San Diego County Board of Supervisors (Board) directed the Chief Administrative Officer to explore the feasibility of a regionwide audit to determine annual homelessness-related spending and report back within 90 days. As directed by the Board, the report back should include options for an audit that could be a collaborative effort with other entities and should also include:

1. All homelessness-related public funding allocated annually in the San Diego region
2. Annual expenditures by category from cities, the County, and non-governmental organizations
3. Identification of any funding that remains unspent or is not being disclosed to the public

The County tracks its own enterprise-wide homelessness spending through the County's Framework for Ending Homelessness Annual Program Index, and the results are shared with the Board each year. This report (Attachment A) is also made available publicly on the County's Office of Homeless Solutions website and was shared with the Board on July 2, 2025 via a memorandum. The next Annual Program Index is anticipated to be available in Summer 2026. Given that cities and non-governmental organizations receive funding from a variety of State, federal, and philanthropic sources, the County does not have jurisdiction or authority to audit these external entities. As a result, any audit effort led by the County would depend on the voluntary cooperation of those organizations and would likely produce findings that are necessarily limited in scope and completeness.

In light of these limitations, County staff have actively engaged and collaborated with an outside consultant hired by the Lucky Duck Foundation to support an effort already underway to quantify annual allocations and expenditures of homelessness-related public funding across cities, the County, and non-governmental organizations. In addition to the County, other participants in this effort include local cities, the local Continuum of Care including the Regional Task Force on Homelessness, the local Public Housing Authorities, the Veterans' Administration, and health care providers. County staff will share the results of this effort to the Board once they are made available. This collaborative, regionwide effort is unprecedented and will provide valuable insights for major local funders, including the County.

3/24/26 CR2

For any questions, please contact Dijana Beck, Director, Housing and Community Development Services, Office of Homeless Solutions, via phone at 619-855-7290 or email at Dijana.Beck@sdcounty.ca.gov.

Respectfully,

Elizabeth A. Hernandez PhD

ELIZABETH A. HERNANDEZ, Ph.D.
Interim Deputy Chief Administrative Officer
Health and Human Services Agency

c: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Andrew Potter, Clerk of the Board of Supervisors

Attachment A – ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX
ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ATTACHMENT A

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
BHS	Root Cause & Upstream Prevention	Rachel's Women's Center	Day center provides recovery supportive services, including linkage to resources.	$ 822,663.55
DCSS	Root Cause & Upstream Prevention	Department of Child Support Services (DCSS)	Provides services to establish support orders, paternity testing, payment collection, and community resource connection.	$ 797,422.53
OHS	Root Cause & Upstream Prevention	Coordinated Eviction Prevention System (CEPS) Program	Identifies households at-risk of being evicted and provide them with financial and case management support, including referrals tailored to each enrolled household's situation, with the goal of preventing unnecessary evictions, including preventing evictions from untraditional tenant situations.	$ 1,222,651.46
OHS	Root Cause & Upstream Prevention	Innovative Housing and Services for LGBTQ+	Provides enhanced and new access to Innovative Housing and Services approaches for vulnerable populations experiencing homelessness including Affirming Services for people identifying as LGBTQ+.	$ 822,123.33
OHS	Root Cause & Upstream Prevention	Shallow Rental Subsidy Program (SRSP)	Provides early intervention rental subsidy payments to keep seniors who are rent-burdened and at-risk of homelessness in their homes and provides light-touch case management to connect them with existing resources and social supports.	$ 1,575,139.50
SSS	Root Cause & Upstream Prevention	Self-Sufficiency Financial Assistance Programs[1]	HHSA provides public assistance through Self-Sufficiency programs, including CalFresh, CalWORKs, and General Relief (GR). These programs offer support to low-income families and provide temporary cash assistance to those with no other means of financial support.	$ 1,138,565,322.00
HCDS	Diversion and Mitigation	Security Deposit Assistance Program (SDAP)	Helped eligible County residents with a security deposit payment. The program provided a one-time supplement for renters unable to pay for a security deposit through a security deposit voucher program. To be eligible, households had to reside within San Diego County and household income had to be at or below 120% of the Area Median Income. SDAP ended as of 9/30/2023.	$ 193,724.39
MCS	Diversion and Mitigation	Justice Involved Health - Transitions Clinic	Expands existing in-reach and community-based services to additional individuals with behavioral health diagnoses to support linkages to ongoing community-based treatment. In this model, a community health worker with lived justice system experience establishes a relationship with clients in custody and then connects them to a community health center for comprehensive, culturally competent primary care and linkages to address additional needs in the community.	$ 12,361.25
OHS	Diversion and Mitigation	LGBTQ+ Capacity Building Program	Provides Capacity Building Skills curriculum for services and housing providers, and planning and funding organizations that serve persons at-risk of or experiencing homelessness.	$ 27,306.66
OHS	Diversion and Mitigation	Outreach Application	Streamlines internal County homelessness related referrals. County staff (e.g., Library or Parks and Recreation) is able to submit referrals via the application, which would be received and coordinated by the Office of Homeless Solutions (OHS).	$ 85,724.00

[1] Self Sufficiency Financial Assistance Programs includes approximately $849 million in CalFresh benefits, which are funded by the State and not included in HHSA budget.

ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX
ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ATTACHMENT A

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
OHS	Diversion and Mitigation	Specialized Funding for Imminent Needs (SFIN)	Helps reduce barriers to housing, help expedite housing placements and increase housing stabilization for individuals at-risk of or experiencing homelessness.	$ 732,801.64
PD	Diversion and Mitigation	Homeless Court	Special monthly court session for participants at-risk of or experiencing homelessness to resolve outstanding misdemeanor, and traffic offenses and warrants throughout the County.	$ 78,597.00
PD	Diversion and Mitigation	Homeless Court Pop-Up (HCP) Resource Fairs[2]	The HCP Resource Fairs began in 2021 and is a combination of the traditional community resource fairs targeting communities with high homeless populations, but supercharged on a monthly basis with all the government agencies, including the court, to remotely get warrants recalled. The DMV may address holds in real-time to allow engaged individuals to immediately enroll in benefits and housing. The inception of the Pretrial Advocacy and Community Connections (PACC) unit follows in the line of amazing work done in California and throughout the nation to provide supportive alternatives to pretrial incarceration.	$ -
PD	Diversion and Mitigation	Public Defender Housing Navigators	Provides direct assistance and support to individuals who are at-risk of or experiencing homelessness. Housing Navigators will perform casework services that assess housing needs, make appropriate referrals, and provide information regarding related programs and services.	$ 324,493.00
PD	Diversion and Mitigation	Pre-Trial Advocacy and Community Connections	Funded by the courts (one-time State pretrial funding) to provide pre-trial supportive services to clients for the period between arraignment and trial, to include temporary shelter for some clients. The pre- trial lasted six months and concluded on 6/30/2024. However, it received funding for an additional fiscal year and will remain active through 2024–2025.	$ 400,000.00
AIS	Services Treatment & Outreach	Home Safe Program (2 Programs)	Provides housing navigator services to eligible individuals that meet the screening and referral criteria as identified by the Adult Protective Services (APS). Reporting on two programs: Porch Light Partners (OHS) and Forever Home.	$ 2,231,361.00
BHS	Services Treatment & Outreach	Adult Drug Court(s)	Provides case management and non-residential alcohol and other drug (AOD) treatment and testing program services for non-violent adult offenders with histories of drug use and criminal justice contacts, previous treatment failures, and high rates of health and social problems who have been referred to a Drug Court.	$ 335,866.96
BHS	Services Treatment & Outreach	Adult Residential Substance Use Treatment	Provides intensive substance use treatment, including individual and group counseling, housing, food, residential case management, and peer support. Many programs also provide counseling and other services for families, educational and vocational workshops, life skills and non-residential aftercare.	$ 46,054,316.43
BHS	Services Treatment & Outreach	Assertive Community Treatment (ACT)	ACT services are provided in a multi-disciplinary team-based model of service that uses a comprehensive team approach and provides treatment 24 hours a day, seven days a week, 365 days a year. The services are targeted for persons experiencing homelessness with a serious mental	$ 67,899,364.35

[2] Collaborative events supported by both in-kind contributions and funding resources.

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
			illness who may have a co-occurring condition, are not connected to outpatient services, have multiple major areas of impairment, have more than one long-term care episode, and/or multiple Emergency Room and acute care hospitalizations and/or justice related episodes.	
BHS	Services Treatment & Outreach	Community Assistance Recovery and Empowerment (CARE Act)	Receive court order to evaluate individuals for eligibility for CARE Act program and connect to appropriate treatment services.	$ 2,011,580.86
BHS	Services Treatment & Outreach	Community Harm Reduction Team (C-HRT)	Provides street outreach and engagement for persons experiencing homelessness with chronic substance use. Case management service provided through outreach and connection to dedicated shelter and Safe Haven.	$ 280,591.12
BHS	Services Treatment & Outreach	Community Research Foundation Mobile Adolescent Services Team (MAST)	Case management for select 25 Monarch School families qualifying for housing vouchers.	$ 130,526.15
BHS	Services Treatment & Outreach	Connection 2 Community (C2C) Clubhouse	Recovery supportive services, including outreach and rehabilitation services in a clubhouse peer support environment.	$ 1,524,958.66
BHS	Services Treatment & Outreach	Connections Community Counseling (CCC)	Countywide intensive outpatient behavioral health services, outreach and case management. This is a Full Service partnership program that utilizes outreach and engagement and evidence-based or evidence-informed/best practice models for behavioral health treatment for homeless/runaway youth.	$ 1,064,162.08
BHS	Services Treatment & Outreach	Crisis Residential Services	An alternative to psychiatric hospitalization, providing short-term residential treatment for stabilization.	$ 15,257,040.43
BHS	Services Treatment & Outreach	Crisis Stabilization Unit (CSU) (5 Locations)	Provides mental health services lasting less than 24 hours. Interventions include but are not limited to rapid mental health evaluation and psychiatric assessment, crisis intervention, medication, collateral and disposition planning. for five CSU. CSU Palomar, CSU Vista, CSU Oceanside, CSU Bayview and the San Diego Emergency Screening Unit (ESU).	$ 10,613,566.46
BHS	Services Treatment & Outreach	Just Be U (JBU)	JBU is a Mental Health Services Act (MHSA), Prevention and Early Intervention (PEI) program for Transition Age Youth (TAY) ages 18-25 who have severe mental illness (SMI) or at-risk for SMI, and may also have a co-occurring substance use disorder, at-risk of or experiencing homelessness, are unconnected to services, and are repeat utilizers of acute/emergency mental health services. Contractor shall provide 24 hours a day, seven days a week, for up to 120 days for recuperative services that incorporates restorative, habilitative and supportive services specifically tailored to meet all life domains for this subpopulation of TAY. JBU creatively engages and connects these TAY to all needed services including ongoing behavioral health services and treatment. JBU also provides peer mentorship to TAY upon completion of the program.	$ 182,424.18
BHS	Services Treatment & Outreach	Mental Health Homeless Outreach Workers	Provides street outreach and time-limited case management to persons with substance use conditions.	$ 2,157,675.30
BHS	Services Treatment & Outreach	Mental Health Outpatient Clinics (14 Programs)	Specialty mental health services are provided to adults (18 years of age and older). Services include walk-in triage and urgent psychiatric services, medication management, group and individual therapy, peer support, case management linkage, outreach and referral services.	$ 11,770,305.75

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
			The 14 Programs include: Chaldean and Middle Eastern Social Services (CMSS) Areta Crowell; Wellness Recovery Center; Douglas Young Wellness Recovery Center; SOTI Biopsychosocial Rehabilitation (BPSR) Center; North Inland Mental Health Center & Kinesis BPSR with Satellites; North Coastal BPSR & BPSR Vista; Promise Wellness Recovery Center; Maria Sardiñas Center; South Bay Guidance Center; Healing Oaks Clinic; Jane Westin Center; Alianza Wellness Center; Heartland BPSR: and Counseling & Treatment Center (C&TC).	
BHS	Services Treatment & Outreach	Mobile Crisis Response Team (MCRT)	Supports individuals with a mental health or substance use crisis by dispatching behavioral health experts to emergency calls instead of law enforcement, when appropriate.	$ 8,510,722.10
BHS	Services Treatment & Outreach	Office of the Public Conservator	Manages conservatorship referrals and investigations, petitions for court-ordered psychiatric evaluations and investigations for temporary conservatorships and establishes and terminates permanent conservatorships.	$ 5,042,704.00
BHS	Services Treatment & Outreach	Opioid Treatment Programs (OTP) (10 programs)	Provides Medication-Assisted Treatment (MAT), case management, and counseling. Consists of 10 programs: Capalina Comprehensive Treatment Center; Chula Vista Comprehensive Treatment Center; El Cajon Comprehensive Treatment Center; El Dorado Community Service Center; Escondido Comprehensive Treatment Center; Fashion Valley Comprehensive Treatment Center; Oceanside Comprehensive Treatment Center; San Diego Comprehensive Treatment Center; SOAP MAT, LLC Central; and SOAP MAT, LLC North Coastal.	$ 5,044,257.24
BHS	Services Treatment & Outreach	Outpatient Substance Use Treatment – Adult Regional Recovery Center (RRC)	Provides outpatient substance use disorder treatment for adults 18 and older, including individual, family and group counseling, care coordination, peer-support, recovery services, job search skills, and the provision of or linkage to medication for addiction treatment. Transitional housing provided to eligible clients through Recovery Residence funding embedded in contracts.	$ 13,871,122.39
BHS	Services Treatment & Outreach	Outpatient Substance Use Treatment - Perinatal	Provides outpatient substance use disorder treatment for pregnant and parenting women, including individual and group counseling, care coordination, peer support, childcare, parenting education, recovery services, job search skills, therapeutic services, and recovery residence funding.	$ 2,991,933.42
BHS	Services Treatment & Outreach	Perinatal Residential Substance Use Treatment	Provides residential care and substance use disorder treatment for pregnant and parenting women, including recovery services, case management, mental health care, individual and group therapy, childcare, parenting education, job search skills, therapeutic services for children and case management which includes housing resources.	$ 14,649,823.58
BHS	Services Treatment & Outreach	Recovery & Bridge Center	Provides non-medical sobering services to adults who are intoxicated or inebriated and who are brought to the program via health, safety and/or law enforcement.	$ 1,715,136.00
BHS	Services Treatment & Outreach	Reentry Court	Provides substance use outpatient treatment services and care coordination for adult offenders with a history of substance use and co-occurring disorders.	$ 114,966.88

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
BHS	Services Treatment & Outreach	Rosecrans Shelter Care Coordination Services (RSCCS)	Provides low barrier site-based screening and behavioral health support services to adults 18 years of age and older, who may experience mental health and/or substance use and are homeless residing temporarily at the Rosecrans Shelter.	$ 70,892.74
BHS	Services Treatment & Outreach	San Diego County Psychiatric Hospital	Provides triage assessment services, acute crisis stabilization and care, and inpatient mental health services in an acute-care facility.	$ 41,564,561.50
BHS	Services Treatment & Outreach	San Diego Homeless Outreach Program (SD-HOP)	Provides street outreach and time-limited case management to persons with substance use conditions. Mental Health Homeless Outreach Workers merged with SD-HOP on 11/1/2024.	$ 92,164.22
BHS	Services Treatment & Outreach	Serial Inebriate Program (SIP)	Provides outpatient substance use treatment for adults with a primary alcohol use disorder who are at-risk of or experiencing homelessness. In addition, the program provides transitional housing for up to two years and case management services to link clients to mental health, physical health, financial assistance, and other community resources. Also known as Adult Substance Outpatient for Alcohol in fiscal year 2024-2025.	$ 1,205,335.87
BHS	Services Treatment & Outreach	Strengths-Based Case Management (SBCM)	SBCM programs assist clients to access needed mental health, medical, educational, social, prevocational, vocational, housing supports and rehabilitative or other community services.	$ 3,103,299.14
DPR	Services Treatment & Outreach	Parks and Recreation Homeless Patrols, Cleanup and Outreach	DPR staff patrol developed and open-space parks for the presence of unsheltered individuals camping in or on DPR property. Staff engage with individuals to determine if they are open to seeking any services, ranging from housing opportunities to food assistance and more. DPR staff then arranges for evaluation for potential services with the appropriate providers. Staff conduct clean-up of trash and debris associated with encampments and arrange for the storage of personal property when necessary.	$ 1,161,789.00
DPW	Services Treatment & Outreach	Cleanup and Sanitation Program (CSP)	CSP conducts cleanups of trash and debris related to encampment activity (temporary shelter or sleeping accommodations such as bedding, tents, and sleeping bags) or homelessness at the Department of Public Works (DPW) facilities in an effort to minimize public health, environmental health, and safety impacts within San Diego County.	$ 1,283,226.00
LIB	Services Treatment & Outreach	Food Assistance[3]	Working with Feeding San Diego and other partners, the Library provides grocery giveaways at two branches year-round and at 10 branches during the summer months.	$ -
LIB	Services Treatment & Outreach	San Diego Homeless Outreach Program (SD-HOP) - Social Worker at the Library	The Library has a memorandum of understanding with HHSA- Behavioral Health Services (BHS). The BHS Contracted Provider (SD-HOP) provides a social worker to provide counseling and other services out of the El Cajon Library 40 hours per week.	$ 78,502.83
MCS	Services Treatment & Outreach	Public Health Nurse Homeless Outreach Teams (PHN HOT)	Public Health Nurses (PHN) collaborate with law enforcement and Homeless Outreach Teams, along with multiple community partners to offer Harm Reduction resources, naloxone distribution, and vaccines such as hepatitis A, COVID-19, flu, and Mpox.	$ 603,518.88

[3] The Food Assistance program reports zero expended costs because all food is donated.

ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX
ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ATTACHMENT A

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
OHS	Services Treatment & Outreach	Housing and Disability Advocacy Program (HDAP)	Specialized outreach and case management services provided by OHS staff, legal advocacy for state disability benefits, and housing assistance through subsidy supports.	$ 7,619,958.43
OHS	Services Treatment & Outreach	LGBTQ+ Enhanced Affirming Services	Provides enhanced affirming wrap around and support services to people who identify as LGBTQ+ and who are currently at-risk of or experiencing homelessness. These services may include but are not limited to, linkages to health care services navigation including access to specialty pharmacies and medications, transition-related healthcare, locating specialty physicians, behavioral health care services, HIV and STD services, family of choice reunification, mediation, and supportive employment. These customized and tailored services complement already existing services being received by people that identify as LGBTQ+.	$ 455,765.97
OHS	Services Treatment & Outreach	Regional Homeless Services: Homeless Outreach and Case Management	Assists people experiencing homelessness with case management and linkage to public benefits.	$ 10,748,408.49
OHS	Services Treatment & Outreach	Riverbed Cleanup	Conducts abatement and clean up services for the Riverbed area.	$ 49,002.48
PDS	Services Treatment & Outreach	Code Compliance - Homeless Encampments on Private Property	Conducts assessment and monitoring of sites; work with property owners to clean properties when encampments leave waste/biowaste and collaborate with County's multi-disciplinary outreach team and community partners to connect people experiencing homelessness to available resources.	$ 366,640.00
PHS	Services Treatment & Outreach	Epidemiology & Immunization Services Branch (EISB) - Communicable Disease Prevention and Control	Routine assessment of all reported communicable disease if any association with the homeless population, including Hepatitis A efforts of providing vaccinations to individuals experiencing homelessness or people in jail and housing of infectious clients who are experiencing homelessness.	$ 134,140.00
PHS	Services Treatment & Outreach	Infectious Disease Temporary Lodging Program	Prevents further spread of an infectious disease by providing short-term shelter for non-congregate individuals who require a safe place to isolate during their infectious period. Types of infectious diseases may include, but are not limited to, COVID-19, hepatitis A, or shigellosis.	$ 171,667.08
PHS	Services Treatment & Outreach	Tuberculosis Control & Refugee Health	Provision of tuberculosis diagnosis, treatment, case management and surveillance paired with supportive housing.	$ 846,194.00
PSG	Services Treatment & Outreach	County Community Based Services and Recidivism Reduction Programs	Provides Outpatient Substance Use Disorder treatment, with case management and connections to supportive services including bridge and rapid re-housing and housing navigation.	$ 233,520.82
SSS	Services Treatment & Outreach	Stand Down - Office of Military and Veterans Affair (OMVA)	Intervention program to support homeless veterans with an opportunity to access services and connect with community providers.	$ 7,162.00
AIS	Emergency/Interim Housing & Resources	Case Management for Senior Homeless Prevention	Provides comprehensive case management services, transitional housing services, counseling services, and other crisis intervention services.	$ 132,920.60
BHS	Emergency/Interim Housing & Resources	Community Harm Reduction Team (C-HRT) Safe Haven	Transitional housing program for adults with a substance use disorder.	$ 1,218,708.19
BHS	Emergency/Interim Housing & Resources	Short-Term and Bridge Housing (STBH)	Provides shelter beds on a short-term (up to 60 days) and bridge/transitional (60-270 days) basis while waiting for permanent housing options to become available.	$ 963,464.02
BHS	Emergency/Interim Housing & Resources	Sober And Friendly Environment (SAFE) Housing	Provides safe transitional housing for parents and their children during the reunification process through the CFWB Department.	$ 350,000.00
BHS	Emergency/Interim Housing & Resources	Uptown Safe Haven	Provides transitional housing for adults with a serious mental illness.	$ 609,533.92

ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX
ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ATTACHMENT A

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
CWFB	Emergency/Interim Housing & Resources	Bringing Families Home (BFH)	Provides financial assistance and housing-related wrap around supportive services, including, but not limited to rental assistance, housing navigation, case management and security deposits to families with an active family reunification, family maintenance, or voluntary services CFWB case.	$ 1,652,055.00
CWFB	Emergency/Interim Housing & Resources	Housing Navigator Maintenance Program (HNMP)	Administered by the California Department of Housing and Community Development to county child welfare agencies. Provides housing navigator supports to help young adults ages 18-25 secure housing, with priority given to foster youth. HNMP is flexible funding that can be used to meet youth housing navigation needs.	$ 292,116.00
CWFB	Emergency/Interim Housing & Resources	Maternity Housing Program	Provides safe, secure and supportive housing with comprehensive home-based, family focused supportive services and intensive case management services for pregnant and partnering young women between 18-24 years old and their dependent children.	$ 84,302.00
CWFB	Emergency/Interim Housing & Resources	Transitional Housing Programs (3 Programs)	Consists of three programs: Transitional Housing Placement Program for Non-Minor Dependents (THPP-NMD), Transitional Housing Program Plus (THP+), and Transition Youth Housing (TYH). Provides transitional housing up to 36 months; individualized case management, skill-building and after-care support. Provides affordable housing and supportive services to former foster care youth and out-of-home youth on probation, ages 18-25 for up to 36 months for TYH and THP+. THPP-NMD is a program for Extended Foster Care (EFC) youth that are 18-21.	$ 12,561,500.14
HCDS	Emergency/Interim Housing & Resources	Emergency Housing Vouchers (EHV)	EHVs are for individuals and families who are at-risk of or experiencing homelessness, fleeing, or attempting to flee domestic violence, dating violence, sexual assault, stalking, human trafficking, or were recently homeless. EHV is a tenant-based referral program.	$ 5,466,887.00
HCDS	Emergency/Interim Housing & Resources	Emergency Rental Assistance Program (ERAP)	ERAP is an initiative designed to help households that are unable to pay rent or utilities due to the financial hardships and impacts of COVID-19. This program aims to prevent evictions, homelessness, and utility shut offs ensuring housing stability.	$ 504,437.13
HCDS	Emergency/Interim Housing & Resources	Emergency Solutions Grants (ESG) - (3 Programs)	ESG is designed to be the first step in a continuum of assistance to prevent homelessness and to help people experiencing homelessness move toward safe and healthy living. ESG funds can be used by emergency shelter operators and other service providers for activities such as street outreach, homelessness prevention, rapid re-housing and data collection. Three Programs reporting: (Federal ESG) Homeless Prevention Activity, (State ESG) Emergency Shelter Program, and (State ESG) Rapid Rehousing Program.	$ 851,801.00
HCDS	Emergency/Interim Housing & Resources	Home Foster	Home Foster is a transitional housing program providing rental assistance, security deposit, utility assistance and non-mandatory case management for up to 24 months to foster youth between the ages of 18-24 who are encountering issues with accessing independent living. Program is referral based.	$ 87,812.94
HCDS	Emergency/Interim Housing & Resources	Home Substance Abuse Treatment (HOME SAT)	HOME SAT is a reunification program providing a safe living space for parents to regain custody of their children. There is a maximum 18 months of assistance. Program is referral based.	$ 657,486.33

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
HCDS	Emergency/Interim Housing & Resources	Inclement Weather Program (IWP)	Hotel/Motel vouchers for individuals and families residing in unincorporated areas during times of inclement weather and for urgent needs.	$ 1,343,853.40
HCDS	Emergency/Interim Housing & Resources	Information and Referral for People with HIV/AIDS	Provider - Infoline/2-1-1 provided information and referral services regarding HIV services. No longer an active program as of 6/30/2024.	$ 33,549.22
HCDS	Emergency/Interim Housing & Resources	Rotational Shelter Program (7 Locations)	Temporary emergency rotational shelter, include light touch case management to connect to services and/or benefits and employment placements. Funded by the ESG program.	$ 24,493.00
HCDS	Emergency/Interim Housing & Resources	Tenant Legal Services	Provides eviction counseling, outreach, prevention and related legal services for individuals and families who are facing or at-risk of eviction. Program serves low-income families throughout the San Diego County. Current provider, Legal Aid Society of San Diego, was previously administering a $1 million General Purpose Revenue funded program. Program was augmented with American Rescue Plan Act (ARPA) funding. A total of $10 million is planned for tenant legal services over three years.	$ 2,909,311.71
OHS	Emergency/Interim Housing & Resources	Bancroft Safe Parking	Utilizing a safe parking model with housing navigation, the Bancroft Safe Parking Program offers services within the Compassionate Emergency Solutions and Pathways to Housing (CESPH) Program. This is a low-barrier model, which provides a safe, legal, and accessible place for those experiencing homelessness, especially in the unincorporated areas of the County, to sleep in their vehicles and receive services. The contractor provides access to services necessary to secure stable housing.	$ 59,670.56
OHS	Emergency/Interim Housing & Resources	Community Care Coordination for Veterans (C3V)	This program provides comprehensive care coordination, service navigation and housing assistance to justice-involved veterans being released from local jails and veterans at-risk of or experiencing homelessness in the community.	$ 2,199,215.30
OHS	Emergency/Interim Housing & Resources	Community Care Coordination Re-Entry Support (C3RES)	The program provides comprehensive care coordination, service navigation, peer support, housing and housing related assistance to persons at-risk of or experiencing homelessness who are justice-involved, including those impacted by Proposition 47.	$ 2,053,878.97
OHS	Emergency/Interim Housing & Resources	Community Care Coordination Straight to Home (C3STH)	Identifies households at-risk of being evicted and provides them with financial and case management support, including referrals tailored to each enrolled household's situation, with the goal of preventing unnecessary evictions, including preventing evictions from untraditional tenant situations.	$ 1,659,650.83
OHS	Emergency/Interim Housing & Resources	Domestic Violence Shelter Based programs (DVSBP)	Services include 24-hour emergency shelter, food, critical transportation, psychological support and peer counseling, referrals to community resources, community education and outreach, drop-in center, and arrangements for school-aged children to continue their education while they are at the shelter.	$ 1,058,544.93
OHS	Emergency/Interim Housing & Resources	Housing Our Youth (HOY)	HOY program provides specialized assistance to youth and young adults up to and including the age of 24 years throughout San Diego County who are at-risk of or experiencing homelessness, with the overall goal of permanently housing a minimum of 100 youth during the duration of the program. Services will be provided for enrolled participants for up to two years, from the enrollment into the program with an array of housing	$ 3,508,132.99

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
			options. HOY services will include housing, peer support, care coordination, service navigation, transportation, job preparation and placement, subsidized employment, education assistance, tenant support, and other wrap around services as needed to help youth remain stably housed and prepared for self-sufficiency.	
OHS	Emergency/Interim Housing & Resources	Magnolia Safe Parking	This compassionate emergency solution creates a single-site low – barrier model to address homelessness at no cost to participants, prioritizing housing navigation with the goal of exiting participants to permanent housing. The overnight Safe Parking program provides 16 spaces for persons experiencing homelessness to park and sleep, as well as access to services necessary to secure stable housing.	$ 646,046.00
OHS	Emergency/Interim Housing & Resources	Regional Homeless Assistance Program (RHAP)	RHAP is an emergency housing program that supports people experiencing homelessness in local participating hotels and motels. It is the primary emergency housing program that supports individuals and families in the unincorporated areas of the County and provides wrap around services with the goal of placing households into permanent housing. The program has served over 2,000 individuals since 2020 and has the capacity to serve up to 250 households on any given night.	$ 16,395,389.59
PHS	Emergency/Interim Housing & Resources	HIV/AIDS Emergency Housing Assistance	Short-term (up to 14 days) hotel/single-room occupancy stays or one-time rent payment to prevent eviction for clients receiving HIV case management and primary care services.	$ 1,100,373.32
PHS	Emergency/Interim Housing & Resources	HIV/AIDS Intensive Case Management	Residential substance abuse treatment and sober living facilities and coordination of care follow up.	$ 729,869.33
PROB	Emergency/Interim Housing & Resources	Community Transition Center (CTC)	Assessments, transitional living and short-term substance abuse services for individuals released from state prison to Probation Department supervision, and for individuals supervised by Probation in the community who can benefit from the CTC's services while awaiting other programs. CTC provides a temporary place to stay until a more stable setting is arranged for people who otherwise might be released from prison into homelessness.	$ 3,422,236.52
PROB	Emergency/Interim Housing & Resources	Housing & Resource Navigation	The Probation Department contracts with Home Start to provide Housing Navigators and a Navigation Coordinator to provide housing and resource navigation to people on probation who need assistance in finding permanent housing or obtaining critical resources.	$ 452,968.17
PROB	Emergency/Interim Housing & Resources	Interim Housing (8 Programs)	The Probation Department contracts with community providers to provide interim/transitional housing for people supervised by Probation who otherwise would lack a stable living situation. The housing providers work with Probation to support participants in meeting their rehabilitative and re-entry goals, such as sobriety, employment, and remaining crime free. Consists of eight programs: Foundations in Recovery; Interfaith Community Services; La Maestra Family Clinic; Living Life Solutions; Next Step Sober Living; R&R Sober Living; Restoring Citizens; and San Diego Second Chance.	$ 3,681,060.25
SDSO	Emergency/Interim Housing & Resources	Interim Housing (San Diego County Sheriff's Office - SDSO)	Provides interim housing for people referred by SDSO; contractors provide safe, secure, and stable housing while supporting clients in achieving educational and/or employment goals, physical and mental well-being, and positive connections to the community.	$ 16,152.20

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
BHS	Permanent Housing and Support	Home Finder	Provides 180 permanent supportive housing subsidies through the San Diego Housing Commission (SDHC) for clients experiencing chronic homelessness in the SDHC jurisdiction and have a serious mental illness.	$ 120,000.00
BHS	Permanent Housing and Support	Interfaith Rental Assistance Project (IRAP)[4]	Provides 15 permanent supportive housing subsidies through Interfaith Community Services for clients experiencing chronic homelessness who are enrolled in BHS Strength-Based Case Management or ACT services in North County.	$ -
BHS	Permanent Housing and Support	Mental Health Services Act (MHSA) – Housing Developments and Housing Program & Special Needs Housing Program (2 Programs)[5]	Permanent supportive housing units with BHS housing support services are provided by Full Service Provider programs or other contracted BHS programs.	$ -
BHS	Permanent Housing and Support	PATH 35	Provides 35 permanent supportive housing subsidies through the SDHC for clients experiencing chronic homelessness and have a serious mental illness who are enrolled in BHS Strength-Based Case Management or ACT services in Central and North County in the City of San Diego.	$ 32,142.86
BHS	Permanent Housing and Support	Tenant Peer Support Services (TPSS)	Provides housing navigation, on-going tenancy support services, time-limited rental assistance, and connects clients to permanent supportive housing.	$ 2,537,238.55
HCDS	Permanent Housing and Support	California Emergency Solutions and Housing (CESH) (2 Programs)	CESH funded and supported two programs. Services provided included assistance with homeless prevention, flat rent subsidy, and bridge housing. The second program was with the Regional Task Force on Homelessness (RTFH) flexible housing subsidy pool. The program ended in FY 2023-2024.	$ 550,898.00
HCDS	Permanent Housing and Support	Housing Choice Voucher (HCV)	HCV, also known as Section 8, is designed to help low-income families, older adults and persons with disabilities, afford safe housing in the private market.	$ 223,492,027.90
HCDS	Permanent Housing and Support	Housing for People with HIV/AIDS (HOPWA)	Provides permanent housing, tenant-based rental subsidies, and support services.	$ 5,969,808.71
HCDS	Permanent Housing and Support	Landlord Incentive Program (LIP)	LIP is designed to encourage property owners and landlords to participate in housing assistance programs like the HCV program. These incentives aim to increase the availability of affordable housing options for low-income families by making it more attractive for landlords to rent to voucher holders.	$ 1,026,599.00
HCDS	Permanent Housing and Support	Local Rental Subsidy Program (LRSP)	LRSP is a term-limited program that provides up to two years of rental assistance to a limited number of persons transitioning out of County emergency shelter programs, including the Hotel/Motel voucher program.	$ 3,386,783.69
HCDS	Permanent Housing and Support	Mainstream Vouchers	Mainstream vouchers assist non-elderly persons with disabilities and their families in the form of either project-based or tenant-based voucher assistance.	$ 3,538,720.00
HCDS	Permanent Housing and Support	Moderate Rehabilitation (Mod Rehab)	Mod Rehab is a Section 8 project-based program intended for landlords to reserve and rent subsidized housing units in association with the intent to rehabilitate the apartment complex.	$ 450,045.31

[4] Interfaith Rental Assistance Project (IRAP) funds are reported under Strengths-Based Case Management (SBCM).

[5] MHSA Housing Developments (also known as MHSA Housing Program & Special Needs Housing Program) funds are reported under Assertive Community Treatment (ACT).

ANNUAL FRAMEWORK FOR ENDING HOMELESSNESS PROGRAM INDEX
ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024

ATTACHMENT A

DEPARTMENT	STRATEGIC DOMAIN	PROGRAM	DESCRIPTION	ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024
HCDS	Permanent Housing and Support	Multifamily Affordable Rental Housing	Funds to develop multifamily affordable rental housing in the HOME Consortium jurisdiction, Urban County jurisdiction, Board-designated sites countywide and in the unincorporated area.	$ 49,539,622.37
OHS	Permanent Housing and Support	Encampment Resolution Funding (ERF) Plaza Bonita	Implement and administer emergency and permanent housing solutions for individuals experiencing homelessness and adult households residing in designated encampment within the Plaza Bonita area.	$ 427,396.40
OHS	Permanent Housing and Support	ERF Riverbed	Implement and administer emergency and permanent housing solutions for individuals experiencing homelessness and adult households residing in designated encampment within the San Diego Riverbed.	$ 4,438,062.67
OHS	Permanent Housing and Support	Flexible Housing Pool (FHP)	Serves as a mechanism to coordinate housing resources, establish consistent approaches to engaging landlords, and provide support to tenants and landlords. The FHP will serve individuals and families who are experiencing homelessness throughout San Diego County, including the 18 cities and unincorporated communities.	$ 253,300.00
PHS	Permanent Housing and Support	HIV/AIDS Partial Rental Subsidy Program	Provides a housing subsidy equal to 40% of the fair market rent as established and updated by the SDHC for up to 48 months for clients receiving HIV case management and primary care services.	$ 695,373.00
SSS	Permanent Housing and Support	CalWORKs Housing Support Program (HSP)	Provides short and long-term housing assistance including financial assistance to provide temporary housing, secure permanent housing such as deposit, move-in costs, rent and utility assistance, eviction prevention, housing navigation and case management to assist families in securing and maintaining housing stability.	$ 5,364,450.00

DEPARTMENT NAME	DEPARTMENT ACRONYM
Aging & Independent Services	AIS
Behavioral Health Services	BHS
Child and Family Well Being	CFWB
Department of Child Support Services	DCSS
Department of Parks and Recreation	DPR
Department of Public Works	DPW
Housing and Community Development Services	HCDS
Library	LIB
Medical Care Services	MCS
Office of Homeless Solutions	OHS
Planning and Development Services	PDS
Probation	PROB
Public Defender	PD
Public Health Services	PHS
Public Safety Group	PSG
San Diego Sheriff's Office	SDSO
Self Sufficiency Services	SSS

ESTIMATED EXPENDITURES FISCAL YEAR 2023-2024		
TOTAL AMOUNT	**$**	**1,797,460,374.12**
Root Cause & Upstream Prevention	$	1,143,805,322.37
Diversion and Mitigation	$	1,855,007.94
Services Treatment & Outreach	$	283,250,154.79
Emergency/Interim Housing & Resources	$	66,727,420.56
Permanent Housing and Support	$	301,822,468.46

DAHVIA LYNCH
DEPUTY CHIEF ADMINISTRATIVE OFFICER

LAND USE AND ENVIRONMENT GROUP OFFICE
1600 PACIFIC HIGHWAY, ROOM 212 SAN DIEGO, CALIFORNIA 92101-2422
858-514-4990

COSD CLERK OF THE BOARD
2026 FEB 27 PM4:50

February 25, 2026

TO: Supervisor Terra Lawson-Remer, Chair
Supervisor Paloma Aguirre, Chair Pro Tem
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Joel Anderson
Supervisor Jim Desmond

FROM: Dahvia Lynch, Deputy Chief Administrative Officer

UPDATE ON TRANSFORMATIVE HOUSING SOLUTIONS THAT ADVANCE EQUITY, SUSTAINABILITY, AND AFFORDABILITY FOR ALL

This memorandum is the eighth and final update detailing progress on the seven Transformative Housing Solutions directed by the County of San Diego (County) Board of Supervisors (Board) on August 31, 2021 (7). The Board's direction was to research and evaluate seven general pathways for transformative housing solutions (solutions) and report back on options for increasing "equitable housing" [i.e., very-low income (<50% of the Area Median Income or AMI), low-income (50-80% of the AMI), and moderate-income housing (80-120% of the AMI)]. The Board provided this direction as part of the County's commitment to providing housing solutions that accelerate housing production, preserve affordable housing that is affordable either through regulatory agreements or as "naturally occurring affordable housing," and advance sustainability and affordability for all.

These seven solutions included:

1. Assessing Opportunities to Acquire Land Along Key Corridors to Support Future Transit-Oriented Development
2. Capture Upzoning Land Value Windfalls through an Inclusionary Housing Program Focused on County General Plan Amendments (GPAs)
3. Comprehensive New Construction Cost Study
4. Reducing the Cost of Green Affordable Housing
5. Reducing Vehicle Miles Traveled (VMT) and Environmental Impact Report (EIR) Requirements for Housing Projects that Include a Significant Affordable Housing Production
6. Expand Preservation of Existing Affordable Housing, including Naturally Occurring Affordable Housing
7. Investigate Opportunities to Create a Regional Perennial Affordable Housing Trust Fund

This memorandum provides project status updates on the completion of the final three solutions, which have been led by Planning & Development Services (PDS): (2) Capture Upzoning Land Value Windfalls through an Inclusionary Housing Program Focused on County General Plan Amendments (GPAs), (3) Comprehensive New Construction Cost Study, and (4) Reducing the Cost of Green Affordable Housing. While many of the analyses and activities informing these solutions were completed over the last several years, the findings remain foundational to ongoing work. The findings can help inform implementation and future decision-making for upcoming Board initiatives. The following provides an overview of the findings of these final three solutions.

Capture Upzoning Land Value Windfalls through an Inclusionary Housing Program Focused on County General Plan Amendments (GPAs)
An Inclusionary Housing Ordinance is intended to expand the production of affordable housing while minimizing adverse impacts to market-rate development. To assess feasibility and potential impacts, the County retained a consultant to prepare an economic feasibility analysis. In response to the Board's Transformative Housing Solutions direction to explore value-capture mechanisms, the consultant's work included a review of how inclusionary housing requirements are applied to projects involving GPAs. AECOM surveyed ten peer jurisdictions—five California cities and five California counties—and conducted a GPA policy review examining how upzoning associated with discretionary approvals can create additional land value. The analysis also reviewed the County's GPA history in the unincorporated area, including differences in development trends between GPA projects and General Plan–compliant development.

The analysis generally found that increases in land value or development intensity resulting from GPA approvals support higher inclusionary housing requirements. Consistent with these findings, GPA projects in some peer jurisdictions are typically expected to provide higher inclusionary set-asides than General Plan–compliant projects. Reflecting this analysis, the draft ordinance presented to the Board in August 2024 included a menu of criteria applicable to non-GPA housing projects, as well as a separate menu of requirements tailored to GPA projects with higher inclusionary set-asides. At that time, the Board directed staff to return with additional information, including further analysis from the Development Feasibility Analysis and Vehicle Miles Traveled (VMT) work, and clarification of which policy options best support both market-rate and affordable housing production. Over 60 public meetings and hearings have been held to inform development of the Inclusionary Housing Ordinance. Consistent with prior Board direction, staff will return in summer 2026 with the proposed ordinance for Board consideration and action.

Comprehensive New Construction Cost Study (Cost Study)
The Cost Study evaluated housing development feasibility across San Diego County using a multi-layered analysis of construction costs, land values, regulatory requirements, and permitting timelines. The analysis found that housing construction costs increased substantially between 2013 and 2023, with rising land values identified as the single largest driver of overall cost escalation, followed by increases in labor and materials. By contrast, County fees and permitting costs rose roughly in line with inflation and were not a primary contributor to rising development costs. Many of the most significant cost drivers—such as labor markets, material pricing, and interest rates—are largely outside the County's direct control. The findings are based on data collected through 2023 and reflect the market and policy conditions in place at that time. As such, the Study represents a snapshot in time and does not account for subsequent policy or legislative changes adopted after its completion in early 2024, including CEQA reforms enacted in 2025.

Overall, the Study concludes that while the County has limited ability to influence market-driven costs, it can meaningfully affect housing feasibility through actions within its control, including regulatory streamlining, increased predictability, and targeted incentives. Consistent with this conclusion, rather than proposing new programs, the Study identifies policy considerations that emphasize certainty, efficiency, and feasibility, and that largely align with the County's current policy direction.

Reducing the Cost of Green Affordable Housing (Green Affordable Housing Study)
The Green Affordable Housing Study examined how building practices and policy approaches can reduce energy use, greenhouse gas emissions, and long-term operating costs, while also accounting for potential impacts on upfront construction costs. The analysis looked at both near-term construction expenses and longer-term lifecycle costs, including the role of available state and federal incentives, changes in utility costs associated with electrification and energy-efficiency measures, and broader social benefits such as reduced greenhouse gas emissions and lower demand on the electrical grid during peak periods.e
Overall, the Study concludes that the County is already well positioned to advance cost-effective green affordable housing. It identifies opportunities to expand, better coordinate, or layer existing County sustainability programs with state and federal incentives, rather than introducing new requirements. The findings confirm that the County's current approach is consistent with broader state and federal policy frameworks and reinforce the County's existing policy direction.

With this memo, staff have now evaluated and reported back on all seven Board-directed solutions, addressing Items 2, 3, and 4 here and Items 1, 5, 6, and 7 in prior memoranda.
Each solution was led by one of three County departments: Planning & Development Services (PDS), Department of General Services (DGS), and Housing & Community Development Services (HCDS). The scope and schedules vary across the seven solutions, which means that communications and engagement activities involved ongoing collaborations from department efforts customized to each solution. The methods of communication and engagement outlined in the Joint Communications and Engagement Plan were provided as an attachment to the second quarterly memo (March 2022).

Developing Transformative Housing Solutions: Completed as of July 2025

2. *Capture Upzoning Land Value Windfalls through an Inclusionary Housing Program Focused on County General Plan Amendments (GPAs) (Planning & Development Services)*

   This item serves as an update on the status of the development of the draft Inclusionary Housing Ordinance as directed by the Board on February 10, 2021 (4), and the completion of the GPA land value recapture solution that the Board directed on August 31, 2021 (7).

   Inclusionary housing is a tool used to increase the production of affordable housing by requiring that new development include a percentage of affordable housing units for lower and moderate-income families. To facilitate the feasibility of a project, including the affordable housing units, inclusionary housing programs typically include incentives and alternative ways to comply with the program, such as in-lieu fees or off-site compliance. The state density bonus program is voluntary and offers developers additional density (i.e., additional dwelling units on a parcel) and incentives in exchange for providing affordable units. Incentives can

include reduced development requirements, such as setbacks, building height, and open space standards. Local governments must provide the incentives available under the state density bonus law to qualifying projects that provide affordable housing. Since most inclusionary housing projects qualify for a density bonus through the state program, many jurisdictions rely on this program to provide incentives. However, there are jurisdictions, such as the County of Los Angeles and the City of San Diego, that provide additional incentives for projects go above the minimum requirements in their inclusionary housing ordinance. These incentives usually included enhanced density bonuses beyond state law and expedited permit review.

In addition, inclusionary housing programs can be used to capture land value increases associated with the approval of GPAs. As part of the GPA process, projects may increase the density of the site to develop additional units. These increases in density can result in a significant increase in land value which could offer a special resource for affordable housing if captured and used to fund affordable units.

Item #2: Status Update and Deliverables	
Initial Research Findings	The Inclusionary Housing Study (Study) includes a best practice analysis that evaluates the implementation of inclusionary housing ordinances by other jurisdictions. In addition, the Study includes an economic feasibility analysis that evaluates market forces associated with housing production in the unincorporated area. The study was conducted to present options for affordable housing development that would not impact market-rate housing production. The potential program criteria evaluated as part of the economic analysis were informed by best practice research and input from the public and stakeholder groups during outreach events. The criteria evaluated by the economic analysis includes: affordable housing set aside requirements, options for Area Median Income (AMI) levels, geographical sub-areas, incentives (e.g., streamlined processing and density bonus incentives), alternative compliance options (e.g., in-lieu fee or off-site compliance), and applicability of the ordinance based on development type. In addition, the analysis explores how other jurisdictions approach projects that seek a GPA, including potential tools for capturing GPA land value increases for programs that can provide public benefits. • The best practice research found that most jurisdictions have an inclusionary requirement for affordable units that ranges from 10 - 20% of the total number of units. In addition, depending on the relative strength of their various housing markets, jurisdictions also have different set-aside requirements and targeted AMI levels for for-sale and for-rent housing to minimize the costs of their program and incentivize the development of affordable and market-rate units.

Item #2: Status Update and Deliverables	
Initial Research Findings (continued)	• Jurisdictions also provide incentives and concessions to compensate for the costs of developing affordable units under a local inclusionary housing program. Examples include incentives offered under the state density bonus program, development standard waivers for projects that provide affordable housing but do not qualify for incentives and concessions under the density bonus program, and impact fee waivers for affordable units. • Regarding alternative compliance options, most jurisdictions allow for in-lieu options, off-site development, or land dedication. Some ordinances have also allowed the development of accessory dwelling units (ADUs) as an alternative compliance option. • Best practice research revealed example policies in New Jersey (NJ) and Washington (WA) that tie upzoning to affordable housing. Both states have laws allowing jurisdictions to tie upzoning to affordable housing explicitly. While the law does not mandate this connection, it provides the legal framework for jurisdictions that make this decision. Some cities within these states have mandated the inclusion of affordable housing for new developments within areas with significant increases in development capacity, including Seattle, Bellevue, Trenton, and Cranbury. • While no such statewide law exists in California, some jurisdictions have codified inclusionary housing requirements specific to GPA projects. The City of Los Angeles and the County of Riverside do not have mandatory Inclusionary Housing programs but require affordable housing for upzoned residential developments. Placer and Monterey counties have mandatory inclusionary housing programs with additional requirements for developments proposed that require an amendment to the General Plan. • Collectively, the best-practice and peer jurisdiction research indicates that projects seeking a General Plan Amendment are commonly treated differently than General Plan–compliant projects, reflecting the increased land value or development intensity created through discretionary upzoning. In these jurisdictions, higher or differentiated inclusionary housing requirements for GPA projects are used as a value-capture mechanism to support the provision of affordable housing and other public benefits. The findings from the best-practice and GPA research were incorporated into the economic analysis to evaluate the feasibility

Item #2: Status Update and Deliverables	
	of applying these approaches to development in the unincorporated County. Michael Baker International was secured to conduct a peer review of the economic analysis to validate the approach, methodology, and findings of the economic analysis. The purpose of the peer review was to ensure a high-quality economic analysis, transparent explanation of methods, objective interpretation of results, and effective communication of the information. The peer review was conducted as an interactive process, and the feedback received has been used to refine and strengthen the economic analysis.
Progress on Consultant Engagement Efforts	In 2020, PDS engaged AECOM to perform an economic analysis and identify criteria for two program options 1) a GPA Affordable Housing Program, and 2) a GPA Inclusionary Housing Ordinance previously directed by the Board. The AECOM task order was amended in response to February and August 2021 Board direction to include additional best practice research and an expanded economic feasibility analysis, outreach with market-rate and affordable housing developers, and identifying options for an Inclusionary Housing Ordinance that can capture land value increases from GPAs. On March 21, 2022, PDS staff began the procurement process for a third-party expert consulting firm to conduct a peer review of the economic analysis prepared by AECOM. The peer review helped provide technical feedback to researchers for additional refinements before the economic analysis was made available for public review. Michael Baker International (MBI) was selected and began work in early May 2022. As part of the peer review work, MBI reviewed the methodology and findings described in the economic analysis to confirm that they are based on acceptable industry modeling and analysis standards, have been conducted following stated methodologies, and have resulted in defensible and replicable findings. The final revisions to the economic analysis, which were completed in January 2023 and incorporated the comments from the peer review, are available on the project website (Affordable and Middle-Income Housing Study (sandiegocounty.gov). The peer review validated the original findings of AECOM's economic analysis.
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback	Staff conducted public outreach for the development of the Inclusionary Housing program, including the land value capture housing solution. In the second Board Memo on March 17, 2022, staff provided an update on the input received during three stakeholder sessions. These sessions were held with market-rate housing developers, the development industry, and economic development organizations; affordable housing developers and advocacy groups; and environmental, equity, and labor groups.

Item #2: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (continued)	In the third Board Memo provided on June 15, 2022, staff provided an update on additional input received during individual outreach meetings conducted with the Building Industry Association (BIA), Environmental Coalition, and the San Diego Housing Federation. Since the third update, staff have conducted additional outreach events. On June 29, 2022, staff held a public meeting, and on July 15, 2022, staff held an individual outreach meeting with the BIA. During the public meeting held in June, staff presented and received input from the general public on potential program criteria that could apply for General Plan compliant projects and potential program criteria that could apply for projects seeking a GPA. The potential criteria discussed during these meetings derived from best practice research described above under Initial Research Findings. Input was received on the geographic applicability of the ordinance, minimum set-aside affordable housing requirements, incentives that could be used to offset the costs of developing affordable housing, and alternative compliance options (e.g., in-lieu fee or off-site compliance) to provide program flexibility. During the outreach meeting conducted with the BIA, staff also presented and received input on potential program criteria. In addition, staff presented a summary of the input received from members of the public and stakeholders. The additional feedback received during these meetings included the following: • The Inclusionary Housing program should consider and work in conjunction with all new housing bills recently approved. • Most commenters stated that the Inclusionary Housing program requirements should not apply to projects smaller than 10 units. However, staff also received feedback stating that in-lieu fees could apply to small projects. • To offset the costs of developing affordable housing, most of the feedback received showed preferences for potential incentives, which included: expedited review, direct financial subsidies, density increases, and reduced fees for affordable units (in this order). • Most commenters preferred an ordinance that allows flexibility for using alternative compliance methods rather than only allowing it when projects demonstrate that affordable housing development on site is infeasible. However, 30% of the participants thought that in-lieu fees should only be available for projects that cannot feasibly accommodate the affordable units onsite. In addition, the preferred alternative compliance method among the participants was, in this order: off-site development, land dedication, ADUs, and in-lieu fee. Participants also expressed that proximity to services, high resources areas,

Item #2: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (continued)	proximity of transit, and being within the same community planning area as the development site should be considered for offsite development and land donation. High resource areas are defined by the California Department of Housing and Community Development as areas with higher critical life outcomes such as educational attainment, earnings from employment, and economic mobility, and where the stock of affordable housing is low. • Regarding the number of affordable housing units required for GPA projects, most participants expressed that GPA projects should be required to provide more affordable housing units than General Plan compliant projects. Comments received in previous engagement activities and reported to the Board in previous memos include the following. (All input received to date has been incorporated into the economic analysis). • If the County adopts an in-lieu fee option, the County should track the use of the in-lieu fee and the production of affordable housing to ensure that the program guidelines meet the goal of producing affordable housing. • It will not be economically feasible for projects outside VMT Efficient areas to provide affordable housing and mitigate VMT. • Projects that provide affordable housing as part of the Density Bonus Program should not be required to comply with an inclusionary housing requirement. • Smaller projects could comply with the inclusionary housing requirement by paying an in-lieu fee. • Since the County needs more affordable housing, the ordinance should not limit the locations where affordable housing can go. The program needs to provide as much flexibility as possible. • The County should find strategies to produce middle-income housing (150% AMI, or, as of 2022, $160,350 for a family of four). • The affordability period for ownership units should be 15 years. This will create an opportunity for generational wealth for lower-income families. Rental projects could have a longer affordability period, such as in perpetuity. • The County should provide every possible incentive to all projects that provide affordable housing instead of only

Item #2: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (continued)	providing additional incentives to those projects that provide affordable housing above the minimum set aside. • By-right approvals and expedited review processes should be provided for projects subject to the inclusionary housing ordinance. • The County should have a tier system to apply different requirements depending on project location and product type. • Some participants indicated that ADUs could be a feasible alternative compliance option. However, other participants expressed that it would be difficult to enforce affordability agreements for ADUs. • The Inclusionary Housing program should not be used as a growth management policy. That means the County should not use the Inclusionary Housing program to encourage or discourage development within different areas. • The County should prioritize the construction of affordable housing in California Department of Housing and Community Development defined high resource areas, which are areas identified to have higher critical life outcomes such as educational attainment, earnings from employment, and economic mobility, and where the stock of affordable housing is low. • A Community Land Trust (CLT) approach could help reduce the costs of the land and make it more feasible for affordable housing development. CLTs are nonprofit, community-based organizations focused on creating a permanent path for building and preserving affordable housing for current and future generations. The San Diego Community Land Trust served the San Diego region and provided homeowner opportunities for families that earned less than 120 percent AMI. This organization ended operations at the end of 2022. The County does not have a current policy on CLTs. • If the County allows land donation as an alternative compliance option, the land must be zoned to allow for housing development and must be relatively easy to develop. Comments received in previous engagement activities that were specifically related to General Plan Amendments and reported to the Board in previous memos: • The County should not allow General Plan Amendments outside Village areas. The County's General Plan, Land Use

Item #2: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (continued)	Element, provides a framework for the regional distribution of uses to guide future development. The Village category identifies areas where a higher intensity and a wide range of land uses are established or planned. Village areas function as the center of community planning areas and are typically served by infrastructure. • The alternative compliance options should include a contribution to a funding pool that can be used to preserve naturally occurring affordable housing. Staff continued to conduct outreach events with several stakeholder groups and associations to gain initial feedback on Inclusionary Housing before the public review period and give initial details of what options the Draft Ordinance will include to professionals and stakeholders in the affordable housing, environmental, and development sectors. This initial review of these options in the Draft Ordinance was intended to help stakeholders go into their full review of it during public review with more of a background on how the ordinance was drafted. Staff met with the following groups in the weeks before the public review: • Environmental Coalition • Community Planning Group All Chairs Meeting • Pre-Public Review Meeting with Affordable Housing Developers and Advocates • Pre-Public Review Meeting with Market Rate Developers • Pre-Public Review Meeting with Equity, Environmental, and Labor Stakeholder Groups • Land Development Technical Working Group • Building Industry Association During the meetings, staff provided an overview of the draft ordinance and information on how to comment during the public review period. Project staff informed stakeholders that they are available for one-on-one meetings and to answer any questions during the public review period. On March 27,2023 staff held a workshop with the Planning Commission to receive input on the Draft Inclusionary Housing Ordinance. During this workshop, staff received comments from the Planning Commission and the public requesting that the County's Inclusionary Housing program be in alignment with other local, state, and regional efforts, such as the VMT and RHNA requirements. The Planning Commission

Item #2: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (continued)	did not vote on any recommendations as this Workshop was an informational item that allowed for general questions and discussion. The Draft Inclusionary Housing Ordinance concluded a 45-day public review on March 7, 2023. Even after public review concluded, staff continued to give informational presentations to interested groups, including Twin Oaks Valley CSG, Lakeside CPG, San Dieguito CPG, and the Rancho Santa Fe Association. The input provided during the public review and additional touchpoints with these groups were used to refine the Draft Ordinance and Criteria Options. • Farm Bureau • Jamul CPG • Valle de Oro CPG • Committee for People with Disabilities • Valley Center CPG • Fallbrook CPG • Land Development Technical Working Group • Twin Oaks Valley CPG • Lakeside CPG • San Dieguito CPG • Sweetwater CPG • Rancho Santa Fe Association • Building Industry Association • League of Women Voters • Environmental Coalition • San Diego Regional Chamber of Commerce On April 19, 2024, the Inclusionary Housing Ordinance was presented at the Planning Commission Hearing. The Commission voted 3-1 to recommend that the Board of Supervisors defer the consideration of the Inclusionary Housing Ordinance until after the Vehicle Miles Traveled Policy is adopted in the County.
Policy Recommendations	The Draft Inclusionary Housing Ordinance was made available for public review in spring 2023. The Draft Ordinance and Criteria Options were refined based on the feedback received during public outreach and presented to the Planning Commission in April 2024. On August

Item #2: Status Update and Deliverables	
	28, 2024, the Board reviewed the Draft Inclusionary Housing Ordinance and Menu of Program Criteria applicable to non-GPA housing projects, as well as Menu of Program Criteria specifically tailored to GPA projects. The Board directed staff to return after Vehicle Miles Traveled and Development Feasibility Analysis discussions, with information on state density bonus alignment, phased implementation, limiting off-site compliance to three miles, added incentives in DFA areas, and housing production estimates. Staff were also asked to confirm the program would not hinder development and to continue engaging experts and the community before bringing the ordinance back.
Deliverable Timeline	Given the amount of feedback received, staff conducted additional outreach with Community Planning Groups in summer and fall of 2024 who requested informational presentations on the Inclusionary Housing Ordinance, including Valley Center, Lakeside, San Dieguito, and Twin Oaks Valley. Staff refined the Draft Ordinance and Criteria Options based on this additional outreach effort, including refining the options for minimum project size and set-aside scenarios. The Draft Ordinance was presented to the Planning Commission in April 2024. As noted above, on August 28, 2024, staff presented the Inclusionary Housing Ordinance, including program criteria specifically tailored to GPAs, concluding the report back on the analysis directed by the Transformative Housing Solutions Board letter. The Inclusionary Housing Ordinance is anticipated to return to the Board for consideration in Summer 2026.

3. *Comprehensive New Construction Cost Study (Planning & Development Services)*

The Board directed staff to quantitatively assess localized inputs and factors that drive new construction costs in the unincorporated communities and across the San Diego region. In addition, the Board directed staff to develop policy recommendations for regulatory and programmatic approaches that can reduce the cost of new construction development in the unincorporated communities with a focus on low- and moderate-income housing production. The research and outreach efforts for this study are being done in tandem with the Reducing the Cost of Green Affordable Housing Study (Item 4 below).

The Comprehensive Construction Cost Study examined key factors influencing development costs and confirms that the County is already utilizing many of the tools available within its existing authority. Rather than recommending new programs, the study provides policy considerations to inform the continued implementation and refinement of current efforts, with a focus on regulatory requirements, land use policies, and permitting processes that affect housing affordability in unincorporated areas. The findings are based on data collected through 2023 and reflect the market conditions and policy environment in place at that time. As such, the study represents a snapshot in time and does not account for policy or legislative changes adopted after its completion in early 2024, including CEQA reforms enacted in 2025. At a high level, the study indicates that the County is already focused on many of the key

drivers of housing cost and feasibility, and that existing initiatives—such as Removing Barriers to Housing, the Housing Element, the DFA, and the Housing Blueprint—are aligned with these findings.

4. *Reducing the Cost of Green Affordable Housing (Planning & Development Services)*

The Board directed staff to identify opportunities to expand incentives and remove barriers to increasing green affordable housing development and rehabilitation. The Green Affordable Housing Study evaluates potential local policy approaches to advance building electrification, reduce greenhouse gas emissions, and improve energy efficiency while remaining sensitive to housing affordability. The study assesses a broad range of strategies across regulatory, land use, financial, and programmatic categories and builds upon the County's existing sustainability initiatives, including the Regional Decarbonization Framework, the 2024 Climate Action Plan, and green permit fee waivers. It also acknowledges relevant state and federal actions, such as electric-ready building requirements and incentives established under the Inflation Reduction Act, to provide context for potential County actions.

Items #3 and #4 were conducted concurrently by the same consultant. The studies reinforce that housing affordability challenges are driven by multiple, interrelated factors rather than a single policy or regulation. They also demonstrate that the County is already pursuing many of the appropriate strategies through ongoing initiatives, including Removing Barriers to Housing, the VMT Mitigation Program, the Housing Element, the Housing Blueprint, and the Sustainable Land Use Framework. Continued progress will depend on streamlining processes, improving predictability, expanding underutilized tools, and regularly evaluating policy impacts to avoid unintended barriers to housing production. An adaptive, data-driven approach will allow the County to balance housing affordability, climate goals, and community priorities while remaining responsive to changing market conditions. These efforts are tracking together and updates on both items are combined in the table below.

Item #3 & Item #4: Status Update and Deliverables	
Initial Research Findings	**Summary of the Comprehensive New Construction Cost Study** To better understand the factors driving housing costs and identify opportunities to promote sustainable development, the County of San Diego engaged Blue Sky Consulting Group to prepare two complementary studies: the Comprehensive New Construction Cost Study (Cost Study) and the Reducing the Cost of Green Affordable Housing Study (Green Affordable Housing Study). The Cost Study (Attachment A) analyzed the primary drivers of housing construction costs in the San Diego region—examining trends in labor, materials, permitting, land values, and development timelines from 2013 to 2023. The study identified which cost factors are within the County's control and evaluates how local policies may influence development feasibility and housing affordability. Key Findings: • Rising Construction Costs: From 2013 to 2023, construction costs in San Diego County increased by 62%, outpacing national averages.

Item #3 & Item #4: Status Update and Deliverables	

Initial Research Findings (Continued)	Labor and material costs surged due to supply chain disruptions, labor shortages, and state building code requirements.
	• Soaring Land Values: The most significant cost driver was the increase in land values, which nearly tripled over the study period. Land now accounts for nearly half of total development cost increases.
	• Lagging Housing Supply: Housing production has not kept pace with population growth across the region, including in the unincorporated areas. Approval times for discretionary permits and building permits have also increased, contributing to delays and higher costs. Extended timelines can increase project carrying costs, such as financing, holding, and pre-development expenses, which ultimately drive up the overall cost of construction.
	• Limited Local Levers: While many cost drivers like global material prices or labor shortages are beyond the County's control, the study highlights areas where the County can influence affordability, including:
	  • Streamlining permitting processes
	  • Evaluating and adjusting local zoning and development standards
	  • Modifying local fees and timelines
	• Pro Forma Analysis: A detailed cost analysis showed that hard costs (31%), soft costs (21%), and land (48%) contributed to the total increase in housing costs. While fees and permits increased, they tracked closely with inflation and were not the primary driver.
	• Vehicle Miles Traveled (VMT) Program Impact: Stakeholder feedback pointed to regulatory uncertainty around the County's VMT mitigation framework as a contributing factor to slowed development. Legal challenges have emerged over the County's thresholds, with a March 2025 appellate ruling calling for revisions to the County's Transportation Study Guidelines. The Board of Supervisors addressed the court's decision and direction to modify the Transportation Study Guidelines in early 2026.
	
	Conclusion:
	The Cost Study provides an overview of current cost drivers and confirms that the County is already leveraging many of the tools within its authority. Rather than proposing new initiatives, the study offers policy considerations to help guide the development and implementation of existing efforts. It underscores the importance of continuously evaluating regulatory impacts, land use policy, and permitting processes to support housing affordability in unincorporated communities. The study's recommendations and conclusions are based on data collected through 2023 and reflect the conditions, policies, and market

Item #3 & Item #4: Status Update and Deliverables	
Initial Research Findings (Continued)	dynamics in place at that time. As such, the final report represents a snapshot in time and does not account for subsequent developments or policy changes that occurred after the study's completion in early 2024. Notably, it does not include an assessment of CEQA reforms enacted as part of the Governor's Budget Package signed into law in June 2025. **Summary of the Green Affordable Housing Study** The Green Affordable Housing Study (Attachment B) evaluated policy options the County could consider to support building electrification, reduce greenhouse gas emissions, and improve energy efficiency—while remaining mindful of housing affordability. The study evaluated a wide range of potential local strategies, grouped into five categories: • Mandates and Reach Codes • Land Use and Zoning Incentives • Financial Incentives and Disincentives • Education and Technical Assistance • Expansion of Existing Efforts It builds upon existing County sustainability initiatives—such as the Regional Decarbonization Framework, the 2024 Climate Action Plan (CAP), and green permit fee waivers—and acknowledges recent state and federal developments like California's electric-ready building code and federal incentives under the Inflation Reduction Act. Key Findings: • Mandates (e.g., electrification requirements) can be highly effective but are inflexible, potentially costly, and subject to legal constraints. • Land Use Incentives (e.g., density bonuses or streamlined permitting) offer cost-effective paths to promote green building but may face public resistance. • Financial Incentives (e.g., rebates, fee waivers) are popular but can be expensive when considering how to effectively influence behavior change. • Education & Technical Assistance programs can improve awareness and adoption, particularly when paired with incentives, but are limited in scale without broader support. • Existing County programs already advance several green building goals, and the study highlights opportunities to expand and strengthen these efforts—rather than create entirely new programs. Conclusion:

Item #3 & Item #4: Status Update and Deliverables	
	The County already has several programs supporting sustainability, and the Green Affordable Housing Study reinforces that, with the right mix of policy tools, particularly incentives and targeted regulations, the County can continue advancing climate goals without compromising housing feasibility. The study emphasizes that a layered, strategic approach that aligns local efforts with state and federal policies will be most effective in achieving these dual objectives.
Progress on Consultant Engagement Efforts	To support this effort, the County engaged Blue Sky Consulting, L*+LC through the competitive procurement process to lead Items 3 and 4. The studies were initiated in spring 2023 and concluded in fall 2024. During this period, the project team conducted stakeholder interviews and completed extensive industry data and research review to inform both studies. Next we conducted internal outreach which initiated the data gathering phase for each of the studies. In Spring 2023, the project team developed an outreach plan that includes various County departments such as: PDS, DGS, HCDS, and the County Assessor's Office. In addition, an extensive list of external groups, such as affordable housing developers, advocacy groups, building industry, community, environmental, and professional organizations, were included in the Outreach Plan. Outreach objectives focused on raising awareness of the Board's direction regarding the Comprehensive New Construction and Green Affordable Housing Studies while providing equitable opportunities for stakeholder input at the various stages of the planning process.
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback	Joint outreach for these initiatives began in Spring 2023. Interviews with external stakeholders provided valuable insight into key drivers shaping the development landscape throughout the state and the San Diego Region. The project team conducted ten meetings with area developers, development consultants, and the BIA. During these conversations, some housing developers indicated they have ceased pursuing new development projects in the unincorporated area as a result of the high cost and uncertainty associated with the current Vehicle Miles Traveled (VMT) policy. When discussing approval timelines, stakeholders with experience in the unincorporated area, as well as neighboring jurisdictions indicated they believe that the County can take longer than other jurisdictions to approve new housing. To gain a better understanding of opportunity areas the County can address in facilitating project approvals, the project team conducted interviews with neighboring jurisdictions, including the City of Carlsbad, City of Chula Vista, City of San Diego, and City of Escondido.

Item #3 & Item #4: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (Continued)	During interviews, neighboring jurisdictions provided insight into housing programs, incentives, development timelines, and administrative fee structure. Information gathered from interviews will help inform policy recommendations focused on lowering development costs. Additionally, jurisdictions noted that they have taken similar measures as the County for facilitating housing development, particularly affordable housing, such as the County's guaranteed plan/permit review times for some project types like affordable housing and objective design guidelines. The City of San Diego has established guaranteed review times for projects that consist of 100% affordable housing. Similarly, the City of Carlsbad developed objective design guidelines and project review timelines to help streamline residential project reviews and approvals. The scope of the Green Affordable Housing Study expanded to incorporate alignment with the County's sustainability efforts, such as weatherization and the CAP. On August 19, 2020, the Board increased appropriations to $200,000 in Fiscal Year (FY) 2020-21 and directed staff to engage a consultant to develop a loan/grant program for the weatherization of existing homes in PDS. The funding would allow PDS to work with a consultant to develop the program criteria and requirements, including identifying qualifying criteria like the age of qualifying homes and potential funding, and partnerships with community agencies and nonprofits. The criteria would also outline energy reduction and cost to benefit ratios. PDS issued two separate Task Order Request for Proposal (RFPs) in January 2021 and January 2022, respectively. The responses from the contractors stated that firms did not have the ability or capacity to take this assignment. Realizing the overlap with the Green Affordable Housing Study, Blue Sky incorporated weatherization efforts as part of the study. When discussing green building initiatives, developers with experience working throughout the region and the state indicated that they have completed or are pursuing all electric new construction on a voluntary basis. Developers indicated that this is in response to (a) market demand for greener buildings, especially among younger buyers, (b) a perception that the state and local governments may someday require all electric new construction, so it makes sense to start planning for such projects now, and (c) potential cost savings resulting from the need to seek fewer approvals and pay less in fees (i.e., no gas hookup). Additional stakeholder interviews for each of the studies will be conducted once draft policy recommendations are developed. The additional outreach will allow stakeholders to provide feedback on draft recommendations. While researching implemented and in-process County efforts, the consultant team mapped connections to similar programs that could thread with each of the studies. The overlap in scope with ongoing efforts, such as CEQA streamlining through a Programmatic Environmental Impact Report (PEIR), the Development Feasibility Analysis and Energy, Equity, and Resiliency Report creates an opportunity for the New Construction Cost Study and

Item #3 & Item #4: Status Update and Deliverables	
Progress on Community and Stakeholder Engagement Processes and Summarized Feedback (Continued)	Green Affordable Housing Study to provide additional research and analysis that can strengthen and add value to other Board directed initiatives. These efforts align with County sustainability goals and will support ongoing efforts to be outlined in the 2024 CAP. Coordination between the Transformative Housing Solutions and 2024 CAP measures and actions will continue to ensure project and program consistency. To further support other in-process housing and sustainability efforts, as well as enhance the quality of the studies, the project team has threaded with other County divisions (e.g., Sustainability Planning, Sustainable Land Use Framework) and departments (e.g., Housing and Community Development Services). The ongoing coordination has led the studies to expand the scope of their work to ensure the analysis and potential policy recommendations work to support and enhance other efforts. The threading with other county initiatives will ensure that both the New Construction Cost Study and Green Affordable Housing Study add value to other projects. Threading efforts and expansion of the scope by the two studies are outlined in the sections below. To obtain public review and feedback, the studies were published on the project website. Stakeholders were notified via GovDelivery that the materials were available for public review and comment. A summary of comments received are provided in Attachment C.
Policy Recommendations	**Summary of Cost Study Analysis** The policy recommendations presented in the Cost Study were developed following an analysis of development cost trends, housing supply and demand, land values, and permitting timelines across San Diego County. The analysis consisted of the following components: • Trends analysis to examine drivers of rising construction costs—including labor, materials, fees, and financing—comparing 2013 and 2023; • Typology analysis of five housing types across seven study locations (including four unincorporated communities), using pro forma modeling to assess how costs and feasibility vary by development type and geography; • Review of the County's existing work program, including the Housing Element, Development Feasibility Analysis (DFA), updated Transportation Study Guidelines (TSG), and other Board-directed efforts. The typology analysis allowed for a fine-grained view of how development feasibility is shaped by land value, regulatory barriers, and construction inputs. Pro-formas were developed for five representative housing types: two single-family detached units (2,500 sq ft and 1,800 sq ft), a townhouse project (16 du/acre), and two multifamily rental projects (25 and 40 du/acre). These typologies were selected based on project types commonly developed in the

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	past, likely to be developed in the future, and with potential to support housing affordability. Cost comparisons were conducted across time (2013 vs. 2023) and across multiple jurisdictions, including the Cities of San Diego, Chula Vista, and Escondido, as well as unincorporated communities. The analysis initially focused on two unincorporated areas but was later expanded to align with the County's DFA and include Lakeside/El Cajon, Spring Valley, Casa de Oro, and Buena Creek. Across all typologies and locations, the analysis found: • Hard costs increased by 54%, and soft costs by 68%, over the study period; • Permits and fees, a subcomponent of soft costs, rose by 36%, roughly in line with inflation; • Land costs accounted for the largest share of total cost increases (48%), followed by hard costs (31%) and soft costs (21%). While the Study did not analyze specific parcels, the typology framework served as a baseline assessment of feasibility for different housing types within each community. This analysis informed the DFA's more detailed parcel-level evaluation of development barriers, infrastructure needs, and opportunities to support new housing. Aligning the typology analysis with the DFA provides a coordinated foundation for understanding development potential and cost considerations in key unincorporated areas. **Summary of Cost Study Recommendations** Building on the findings of this analysis, and in response to the Board's direction to identify solutions to rising housing costs, the Consultant team developed a series of actionable policy recommendations. These recommendations are intended to support and align with the County's existing work program while also offering additional considerations to guide implementation of current and future housing initiatives and future planning efforts. The recommendations align with the County's current direction and highlight opportunities to enhance regulatory efficiency and housing feasibility. They emphasize the importance of streamlining processes, improving data collection, and ensuring predictability in permitting and land use decisions. Importantly, the recommendations underscore the need for ongoing evaluation of policy impacts to avoid unintended barriers to housing production—particularly in unincorporated communities. Implementing some of the report's recommendations may require direction from the Board, as well as additional resources such as additional staff, one-time funding, and ongoing costs in future years. The study also emphasizes the importance of

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	monitoring to ensure that policies actively support, rather than unintentionally hinder, housing development. The Study's recommendations and alignment with the County's Work Program are summarized below and detailed in the Cost Study included as Attachment A to this Board Memo. 1. Considerations for Development of Programmatic VMT Mitigation Policies that Minimize Builder Costs The County is currently in the process of developing a VMT mitigation strategy for residential developments located in areas that do not qualify as VMT-efficient. The Cost Study highlights that in the interim, the absence of an adopted programmatic approach may introduce uncertainty or delays in the planning and entitlement process for these areas. These delays, particularly when coupled with rising financing costs, could present additional challenges to advancing housing production. While developers have pointed to state law and local Vehicle Miles Traveled, or VMT policies, as a significant challenge for housing development, housing production is influenced by many factors, making it difficult to attribute the slowdown to a single factor. Economic factors, such as rising interest rates, material and labor costs, as well as fire and litigation risks, also influence housing production. These factors are not unique to our region as they tend to impact development statewide and even nationally. The study recommends that as the County moves forward with preparing an Environmental Impact Report (EIR) to support its VMT mitigation efforts, it will be important to consider the potential financial implications of mitigation requirements to ensure that housing development in non-VMT-efficient areas remains feasible. 2. Expanding Ministerial Permitting to reduce discretionary review and enhance process certainty. The Cost Study recommends that the County consider allowing additional housing types to be approved by-right in more areas, including zones currently limited to single-family development. It also identifies opportunities to expand by-right approval for larger multifamily projects in areas already zoned for, or capable of supporting, higher densities. While some projects already qualify for streamlining under state law such as those with a required share of below market rate units, the Study suggests the County could go further by allowing ministerial approval for projects with lower affordability thresholds to help boost overall production. In October 2024, the Board directed staff to develop a Small Lot Subdivision Program to support a broader range of middle-income housing types, such as townhomes. The County is also advancing Zoning Ordinance amendments to allow for more residential options, including duplexes, triplexes, and tiny homes. These efforts are further supported by the Board's direction to establish an expanded by-right program and

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	pursue CEQA streamlining through a PEIR for areas with access to infrastructure and services. 3. Accelerate Process for Establishing Ministerial Grading Permits The study highlights that the County's current Grading Ordinance can trigger discretionary review for residential development, which may contribute to longer timelines and higher costs. In contrast, many jurisdictions treat grading permits as ministerial, and in San Diego County, this approach is already applied to affordable housing projects that qualify for streamlining under state law. In alignment with Board direction, the County is undertaking a comprehensive update to the Grading, Clearing, and Watercourses Ordinance to explore opportunities for more streamlined (ministerial) grading permits for housing, while also considering similar improvements for agricultural grading and clearing permits. This effort is part of a broader regulatory review aimed at increasing opportunities for by-right housing in appropriate locations—such as infill and VMT-efficient areas—while continuing to uphold key environmental protections. 4. Considerations for Increasing General Plan and Special Plan Density One approach to reduce development costs and home prices is to allow residential developers to build more units per parcel. As shown in this Study's pro forma analysis results, across the four unincorporated Study Locations, on a per-acre basis, land value is highest for parcels that allow the construction of the 4-Story MFH (the highest-density) typology. However, the DFA's financial analysis indicates that these typologies are generally not financially feasible in most DFA areas over the next 10 years due to insufficient market support. More feasible options in the near term include townhomes and small-lot single-family homes. The typology analysis developed detailed estimates of the costs of developing new housing, including hard and soft costs as well as land values. These detailed estimates of cost components are paired with estimates of the sales prices or rents that different housing types can generate to develop a detailed picture of development cost, revenue, and overall feasibility of development. The study's high-level pro forma analyses utilized projected sales prices and or rents to assess financial feasibility; however, it did not conduct a full market feasibility study as part of the analysis. While increased density can improve affordability in the long term, the DFA recommends that density changes be explored through future planning efforts, such as Specific Plans or the Sustainable Land Use Framework, rather than implemented immediately. This approach avoids unintended consequences such as inflated prices that can further reduce financial feasibility. Approving higher residential densities would allow

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	developers to build units that are far more affordable to the typical County household, even if no inclusionary policy is in place. In some cases, increasing density may raise concerns in communities, sales data establishes that there is nevertheless a strong demand for existing multi-family housing units. In all four unincorporated Study Locations, for-sale units in multi-story buildings sell at roughly the same or higher per-square-foot prices as attached or detached single-family homes. 5. Guarantee Discretionary Permit Review Timelines The Cost Study recommends that the County consider expanding its guaranteed review timeline policy, currently in place for 100% affordable housing projects and those located in VMT-efficient and infill areas, to apply more broadly to all housing development projects that are consistent with existing zoning or the Housing Element site inventory. In May 2023, as part of Removing Barriers to Housing, the Board approved over $2.5 million in ongoing funding to increase staff capacity and support timely reviews. For these project types, the County aims to limit discretionary reviews, including CEQA environmental studies, to 30 days or fewer, and plan checks for building permits to 5 days for affordable housing and 15 days for VMT-efficient/infill and workforce housing. As part of removing Barriers to Housing, staff recommend expanding the policy to include all housing projects that align with existing zoning or are located on RHNA-identified sites. While the Board did not allocate additional resources to support this broader implementation, the approach can inform future policy initiatives aimed at increasing housing production. This approach could help provide greater predictability in the review process by ensuring plans are reviewed within a set timeframe and that applicants receive timely corrections. 6. Expand Programs that Allow Builders to Defer Payment of Certain Impact Fees Currently the County allows builders of commercial projects and residential tracts of four or more units to defer the associated impact fees, such as the Transportation Impact Fees (TIF), Regional Transportation Congestion Improvement Program (RTCIP) Impact Fees, and park fees, until the developer schedules the final building inspection rather than requiring payment at the time the permit is issued. The County could expand the deferral program to include other types of multi-family residential development, and encourage more developers to partake of the fee deferral program by increasing awareness of the program and providing more assistance and education for the program. For large residential developments, which can take multiple years to complete, this deferral can generate significant cost reductions by reducing the carrying

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	cost associated with these fees. This is particularly true when borrowing costs are as high as they are currently. 7. Increase Investments in Training and Retaining Staff Developers described specific examples of how working with well-trained staff made the difference between a project being completed in a timely manner rather than delayed. Many builders also cited their preference to build housing in jurisdictions where the process was run most efficiently, and they communicated a willingness to pay higher fees in exchange for a more efficient review process. The County has already committed additional funding for the purpose of hiring staff to guarantee discretionary and building permit review timelines. Moreover, the County has allocated over $700,000 annually to hire permit liaisons to expedite the discretionary review and permit approval process and $1.2 million for information technology upgrades to provide greater access and transparency to project applicants during review. 8. Improve Data Collection and Reporting The conclusions and recommendations presented in the Cost Study are grounded in empirical data analysis. In several cases, it was not possible to accurately analyze the County's performance (whether better or worse than its peers or relative to its own past performance) due to data limitations. For example, the data submitted to HCD with respect to entitlement and permit applications and approvals is insufficient to make meaningful comparisons between the County and other jurisdictions with respect to entitlement and permit review timelines. The County should improve data collection and reporting in order to more effectively track its performance over time. 9. Recognize and Evaluate Tradeoffs in Adopting New Policies That May Increase Housing Costs In some instances, County policies aimed at broader goals—such as reducing greenhouse gas emissions—may inadvertently conflict with efforts to lower housing costs. For example, strategies to meet the County's climate goals could increase the upfront cost of new housing development. However, any County-adopted building code that exceeds state standards must demonstrate cost-effectiveness before implementation. As the County advances its Sustainable Land Use Framework, it will need to continue balancing environmental objectives with housing affordability. Additionally, as more data becomes available on the impacts of vehicle miles traveled (VMT) and mitigation strategies, the County should assess how policies are affecting development. Adjustments may be necessary to ensure these policies do not unintentionally hinder housing production in unincorporated areas.

Item #3 & Item #4: Status Update and Deliverables	
Policy Recommendations (Continued)	These proposed recommendations show the County is taking the appropriate steps to reduce development costs through ongoing initiatives such as the VMT Mitigation Program, Removing Barriers to Housing, the Sustainable Land Use Framework, the Housing Element, and the Housing Blueprint. The recommendations also highlight opportunities for the County to promote and expand underutilized programs, such as the deferral of certain development fees. While the County has limited influence over the overall cost of construction, there are policy avenues through which it can help reduce construction costs. The report's conclusions and policy recommendations identify areas where the County can play a role in alleviating these costs. Findings related to changes in costs such as those for labor, materials, and land- were gathered using industry data and can help inform future policies to boost housing production. As the County implements new policies, the Cost Study underscores the importance of continuously evaluating their impacts and adjusting as necessary to ensure these policies effectively support, rather than hinder, housing development in unincorporated areas. This adaptive approach will help the County remain responsive to evolving needs and maximize the effectiveness of its housing strategies. **Green Affordable Housing Study Analysis** The study evaluates the effectiveness of new construction practices and building upgrades that can result in energy and cost savings to the developer and/or building owner. Additionally, it includes analysis of the following (a) incremental costs, including marginal initial costs and lifecycle maintenance and replacement costs, inclusive of any state or federal rebates/incentives, (b) "on-bill" savings or costs reflecting reductions in per-unit energy consumption or shifts between energy sources (i.e., gas to electric) and (c) social benefits, which include reductions in GHG emissions or reductions in grid reliance during demand peaks. The Study's analysis is summarized below and detailed in the Green Affordable Housing Study included as Attachment B to this Board Memo. The study analyzed potential policies to reduce energy consumption and greenhouse gas emissions, which can offer significant advantages for both builders and residents. By adopting such policies, builders may experience lower construction costs while residents benefit from reduced utility bills. However, some policies, while decreasing long-term utility expenses, might impose higher upfront costs for construction or building upgrades. Efforts to accelerate the adoption of green building measures require careful analysis, funding decisions from the Board, and strategic integration within existing work plans. Potential policy approaches include reach codes, mandates, and prescriptive performance pathways. Numerous mandate-based policies are possible. For new construction, examples could include a requirement for a minimum energy efficiency standard that could encourage all-electric construction. For existing

Item #3 & Item #4: Status Update and Deliverables	
	structures, a mandate could include policies requiring electrical upgrades (such as a panel upgrade designed to facilitate installation of electric appliances) at the time a property is sold or when significant renovations are undertaken. For existing buildings, mandates might involve electrical upgrades—like panel improvements designed to accommodate future electric appliances—triggered by property sales or renovations. Research suggests that mandates can be effective in achieving building electrification or energy efficiency goals. However, mandates impose costs, whether on builders or homeowners who are forced to pay more for electrification or energy efficiency upgrades, as well as on residents who may forego benefits such as the experience of cooking with gas. Mandates are also more likely to face legal challenges and may be prevented in many cases by federal law. Land use and zoning incentives could encourage builders to implement green building measures. These incentives can include policies, such as allowing greater building density or waiving or altering certain policies, like parking requirements, which can add to construction costs. Such incentives can also include expedited permit approvals. The incentives can be offered to builders in exchange for meeting certain climate goals, such as constructing all-electric buildings or installing additional rooftop solar panels or batteries. Incentives like these can be economically meaningful for builders, and they come at little financial cost for the implementing entity. Land use or zoning incentives have the potential to motivate desired behavior on the part of builders or building owners. However, these incentives have limited applicability, primarily helping to incentivize changes to multifamily buildings. In addition, the incentive with the greatest potential to further the County's housing and climate goals – increased housing density – may not be popular with County residents in some communities. The study contains a comprehensive list of potential policies the County could consider, along with a description of the pros and cons of each and an assessment of the potential impact. The study also provides an overview of the existing policy landscape, including recent state and federal policy changes, a description of the County's existing efforts to accelerate the adoption of green building measures (GBMs) and achieve its climate change goals, and an assessment of the various types of policy options that the County may wish to consider to further its climate action goals.
Deliverable Timeline	Staff received a draft Comprehensive New Construction Cost Study and a draft Opportunities to Reduce the Cost of Green Affordable Housing Study in fall 2024. Staff reviewed the draft studies and accompanying appendices to ensure alignment with other in-process efforts such as the Development Feasibility Analysis, Sustainability Land Use Framework, and Removing Barriers to Housing. Final drafts of the report are included as attachments to this memo.

Respectfully submitted,

Dahvia Lynch
Deputy Chief Administrative Officer
Land Use and Environment Group

cc: Ebony N. Shelton, Chief Administrative Officer;
Caroline Smith, Assistant Chief Administrative Officer;
Andrew Potter, Clerk of the Board;
Brian Albright, Deputy Chief Administrative Officer, Finance & General Government Group;
Andrew Strong, Deputy Chief Administrative Officer, Public Safety Group;
Dr. Elizabeth Hernández, Interim Deputy Chief Administrative Officer, Health and Human Services Agency
Joan Bracci, Chief Financial Officer;

ATTACHMENTS

Attachment A:	Comprehensive New Construction Cost Study
Attachment B:	Opportunities to Reduce the Cost of Green Affordable Housing Study
Attachment C:	Public Review Summary: Comprehensive Construction Cost Study and Green Affordable Housing Study

ATTACHMENT A:
COMPREHENSIVE NEW CONSTRUCTION COST STUDY

Blue Sky CONSULTING GROUP

COMPREHENSIVE NEW CONSTRUCTION COST STUDY

AN ANALYSIS OF THE FACTORS CONTRIBUTING TO INCREASES IN DEVELOPMENT COSTS AND HOME PRICES IN SAN DIEGO COUNTY

Revised September 4, 2024

Prepared by

The Blue Sky Consulting Group

For

County of San Diego

DRAFT – For Discussion Purposes Only – Do Not Distribute

Contents

1 **ACKNOWLEDGEMENTS** 4

2 **EXECUTIVE SUMMARY** 5

2.1 Findings 5

2.1.1 Increases in Construction Costs 5

2.1.2 Changes in Land Value 6

2.1.3 Number of New Units Has Not Kept Pace with Demand 6

2.2 Pro Forma Analysis Results 9

2.3 Conclusions 10

2.4 Recommendations 12

3 **INTRODUCTION & BACKGROUND** 13

3.1 Housing Affordability Continues to Decline Across the San Diego Region 13

3.2 Factors Driving Higher Home Prices 14

3.2.1 Hard Construction Cost Inflation 15

3.2.2 Development, Impact, and Permitting Fees 15

3.2.3 Land Entitlement Process 15

3.2.4 Environmental Review 16

3.2.5 Local Government Land Use Regulations 17

3.3 Recent State Actions to Address Housing Costs 17

3.4 County Efforts to Address High Housing Costs 18

4 **PROJECT APPROACH AND METHODOLOGY** 20

4.1 Defining New Construction Cost 20

4.2 Overview of Analytical Approach 20

4.2.1 Trends Analysis 20

4.2.2 Typology Analysis 20

4.3 Typology Analysis Methodology – Study Locations 21

4.4 Typology Analysis Methodology – Building Typology Selection and Overview 21

4.4.1 2500 SFD Typology 22

4.4.2 1800 SFD Typology 22

4.4.3 Townhouse Typology 23

4.4.4 Two-Story MFH Typology 23

4.4.5 Four-Story MFH Typology 23

4.5 Development of Pro Forma Estimates 24

4.5.1 Revenue Estimates 24

4.5.2 Hard Cost Estimates 25
4.5.3 Soft Cost Estimates 26
4.5.4 Land value 28
5 RESULTS 29
5.1 Cost Trends Results 29
5.1.1 Costs for Construction Labor and Materials 29
5.1.2 Soft Cost Inflation Below Rate of Increase in Housing Costs Generally 35
5.1.3 Changes in Land Value 39
5.1.4 Number of New Units Has Not Kept Pace with Demand 43
5.1.5 Time to Approval for Discretionary Applications and Building Permit Applications Has Increased 45
5.2 Pro Forma Analysis Results 49
5.2.1 Pro Forma Results: Detail for 2500 SFD Typology 50
5.2.2 Pro Forma Results: Overview Across Typologies 53
5.3 Changes in Cost for Tax Credit Financed Affordable Housing 58
6 CONCLUSIONS 62
6.1 Results Summary 62
6.2 How the County Can Impact Cost of New Housing 62
6.2.1 Impacts on Hard Construction Costs 62
6.2.2 County Policy Impacts on Soft Costs 63
6.2.3 County Policies that Impact Price of Land 64
6.2.4 Tools To Address the Rising Land Costs 64
6.2.5 Increasing Density 65
6.2.6 Project Streamlining 66
6.2.7 Potential Tradeoffs 67
7 POLICY RECOMMENDATIONS 69
7.1 Considerations for Development of Programmatic VMT Mitigation Policies that Minimize Builder Costs 69
7.2 Expand Ministerial Permitting 70
7.3 Accelerate Process for Establishing Ministerial Grading Permits 71
7.4 Increase General Plan and Special Plan Density 71
7.5 Guarantee Discretionary Permit Review Timelines 72
7.6 Expand Program that Allows Deferral of Impact Fees 72
7.7 Increase Investments in Training and Retaining Staff 73
7.8 Improve Data Collection and Reporting 73

7.9 Recognize and Evaluate Tradeoffs in Adopting New Policies That May Increase Housing Costs 73

8 APPENDIX A – ESTIMATED SALES PRICES AND APARTMENT RENTS 75

9 APPENDIX B – PRO FORMA ANALYSIS DETAIL 84

10 APPENDIX C: HARD COST ESTIMATE METHODOLOGY 95

11 APPENDIX D: DATA SOURCES 99

12 APPENDIX E: DEVELOPMENT FEASIBILITY AREAS 102

13 APPENDIX F: COMMUNITY ENGAGEMENT SUMMARY 105

1 ACKNOWLEDGEMENTS

This report was prepared by James Paci, Shawn Blosser and Matthew Newman from the Blue Sky Consulting Group. Staff from the San Diego County Planning & Development Services Department provided valuable insights and facilitated the collection of County data sources upon which we relied.

2 EXECUTIVE SUMMARY

In 2021, the San Diego County Board of Supervisors (Board) directed County staff to conduct a comprehensive New Construction Cost Study (the "Study") because of high and rapidly rising housing costs in the San Diego region and across the state.[1]

Many previous studies have addressed the topic of high housing costs. The findings across these studies point to several causes, including higher construction costs, higher permit and impact fees, and state and local land use laws and regulations that act to restrict supply and slow the development process.[2]

The decline in housing affordability is not a trend specific to the County. Rather, in desirable coastal job centers across the United States, increases in the housing supply have not kept pace with increases in demand for new housing. And, while San Diego may face a larger challenge than other regions in bringing down housing costs, state and local governments across the nation are grappling with this same issue.

This report provides recommendations for ways that the county can improve affordability and reduce the cost of housing. Some of these efforts would require additional direction from the Board of Supervisors and require additional resources such as additional staff, one-time funding, and ongoing costs in future years. The recommendations and conclusions in the reports reflect data gathered through 2023. As such, the final report reflects a snapshot in time based on conditions, data, and policies in place during 2023. It does not account for developments or policy changes occurring after the study's completion in 2024. Notably, the study does not include an assessment of CEQA reforms enacted as part of the Governor's Budget Package, signed into law in June 2025.

2.1 Findings

The analysis presented in this Study shows that – across the state as well as within San Diego County – costs for construction labor and materials have increased significantly during the 2013 – 2023 period (the Study period), and that these increases have far outpaced inflation, generally. However, costs for construction labor and materials as well as costs incurred by developers for things such as building permits and interest payments to finance construction do not fully explain the rapid increase in new home prices and apartment rents. Instead, significant increases in the value of land suitable for residential construction is the most significant factor driving new home prices in the region. At the same time, the number of new housing units in unincorporated San Diego County has not kept pace with demand, while the time required to approve new building permit applications has increased.

2.1.1 Increases in Construction Costs

An analysis of trends in construction costs during the Study period shows that construction cost inflation in the County exceeded the average rate nationwide, with costs increasing 62% in San Diego compared to 52% nationally.[3] Materials price increases are due largely to new tariffs and supply chain disruptions

---

[1] *Transformative Housing Solutions That Advance Equity, Sustainability, and Affordability for All* County of San Diego Board of Supervisors (August 31, 2021).

[2] This report builds on several efforts recently completed or currently underway, including the 2023 CAO report entitled "Options for Removing Barriers to Housing," A report on the feasibility of inclusionary housing completed in January 2023, and a 2018 CAO report entitled "Options to Increase Housing Affordability in the Unincorporated Area." Finally, the County is currently conducting a Development Feasibility Analysis to assess the opportunities for residential development in four key unincorporated communities.

[3] The CCI for each region represents construction costs across nine different types of structures, including residential buildings.

during the COVID-19 pandemic; price inflation for many key construction commodities has far outpaced the 38% increase in the all-items Consumer Price Index (CPI) over the study period. Labor costs nationwide have also risen faster than the overall rate of inflation, likely due to reported shortages of construction labor.[4] Industry data suggests labor costs have increased even more rapidly in San Diego County, likely because increases in San Diego's cost-of-living have led to more acute labor cost increases as construction firms must pay more to attract workers in the region.[5] As of 2013, labor costs were 8% higher in San Diego than nationwide; by 2023, this differential had climbed to 23%.[6] In addition, state and local building codes have imposed various new energy efficiency[7] stormwater management measures, further contributing to construction cost increases. Finally, analysis of overall cost changes for things such as permits and fees, financing costs, and architecture and engineering expenses indicates that these costs increased on average 68% across San Diego County.[8]

A comparison of changes in construction costs and home prices shows that home prices and rents have grown far faster than the prices of labor and materials or soft construction costs. Over the entire 10-year Study period, home price appreciation, measured by the Case-Shiller index at 122%, was nearly double the rate of hard cost inflation (62%) or soft cost inflation (68%).

2.1.2 Changes in Land Value

While construction costs have increased rapidly during the past decade, these increases alone do not explain the overall increase in new home prices (or apartment rents). In addition, the rising value of land accounts for a large fraction of the increase in new home prices in the region. An analysis of San Diego County land sales data shows that the value of small parcels of less than 0.5 acres increased significantly during the past decade, from $630,000 per acre in FY 2012-13 to $1.9 million per acre in FY 2021-22, a rate of increase significantly higher than that of consumer goods or the rate of increase in hard and soft costs associated with residential development in San Diego County.[9]

2.1.3 Number of New Units Has Not Kept Pace with Demand

For more than a decade, the pace of homebuilding in the San Diego region has not kept pace with demand. In the nine-year period 2010 – 2019 (i.e., the period prior to the COVID-19 pandemic) the County population increased 7.7% while the number of housing units countywide increased just 4.8%. In the unincorporated areas, the population increased 4.2% while the housing stock increased just 2.9%.[10] Widespread adoption of remote work practices in more recent years has only increased pressures on the housing stock, particularly in neighborhoods farther from job centers.

Analysis of data reported by the state Department of Housing and Community Development (HCD) shows that, over the five-year period 2018 – 2022, San Diego County issued 1,018 housing unit permits per year,

---

[4] "How Rising Construction Costs are Impacting Real Estate Development," NAIOP, December 5, 2023; "Construction Workforce Shortage Tops Half a Million in 2023, Says ABC,"

[5]

[6] Costs for construction labor and materials are often referred to as "hard costs."

[7] *2022 Building Energy Efficiency Standards Summary*, State of California Energy Commission. Available at: https://www.energy.ca.gov/sites/default/files/2021-08/CEC_2022_EnergyCodeUpdateSummary_ADA.pdf.

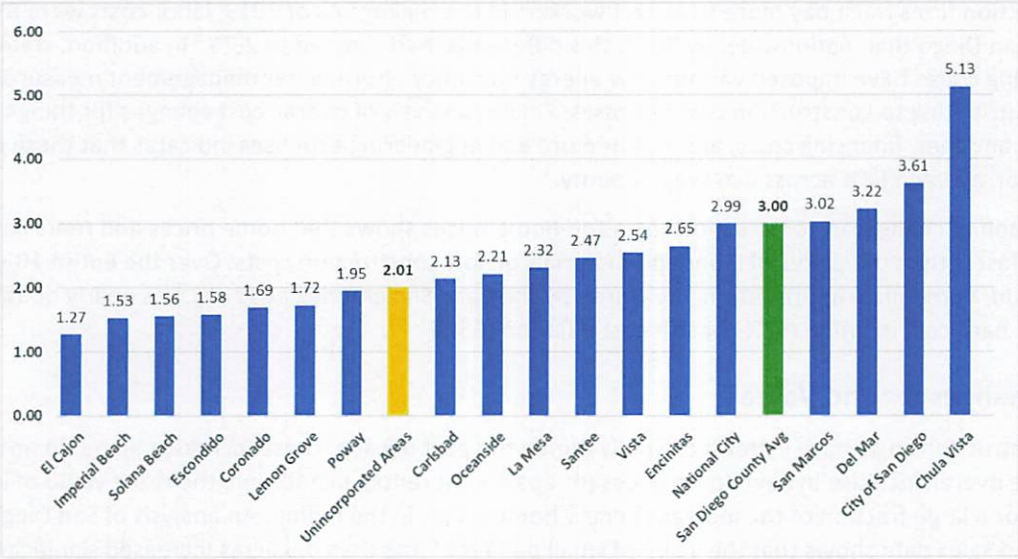
[8] Based on analysis by the Blue Sky Consulting Group. See Section 5.2 Pro Forma Analysis Results on page 44 for additional details on the calculation of soft cost increases.

[9] Results based on analysis of data from the San Diego County Assessor conducted by the Blue Sky Consulting Group. Results exclude parcels east of the Alpine area.

[10] *American Community Survey*, U.S. Census, 2010 – 2019.

on average, or roughly two units per 1,000 unincorporated area residents. Across all jurisdictions, the annual average was three units per 1,000 residents, just behind the statewide average of 3.12 units per 1,000 residents (see Figure 1).

Figure 1 - Housing Units Permitted Annually per 1,000 Residents (2018 – 2022 average)[11]



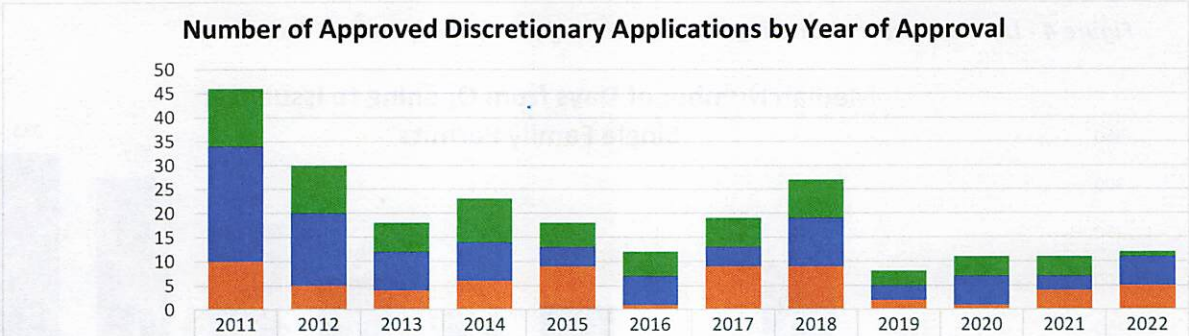
Approval time for Discretionary Applications and Building Permits has Increased

Analysis of the County's historical building permit data shows that the number of permits approved in recent years has increased, and that both the time from building permit application to approval and the time from permit approval to project completion have increased since 2013. Analysis of data for discretionary applications (Tentative Maps, Tentative Parcel Maps, and Site Plans) are less conclusive, but do show a decrease in both the number of approved applications and the number of associated units, as well as a general increase in the time from application to approval since 2013. These trends are summarized briefly here and discussed in more detail in Section 5.1.5.

Figure 2 shows that, while the number of building permits approved has increased recently, the number of discretionary approvals in unincorporated San Diego County has decreased considerably since 2011. Tentative Map approvals decreased from 12 in 2011 to just one in 2022, while Tentative Parcel Map approvals fell from 24 to 6 over the same period; Site Plan approvals also decreased from 10 to 5. As shown in the figure, the number of approvals varies over time, but the number approvals for the years since 2019 have all been below the historical averages.

[11] Blue Sky Consulting Group analysis of *Housing Element Annual Progress Report (APR) Data by Jurisdiction and Year*, California Department of Housing and Community Development, accessed August 1, 2023. Available at: https://data.ca.gov/dataset/housing-element-annual-progress-report-apr-data-by-jurisdiction-and-year.

Figure 2 - Unincorporated San Diego County Discretionary Application Approvals



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tentative Map	12	10	6	9	5	5	6	8	3	4	4	1
Tent Parcel Map	24	15	8	8	4	6	4	10	3	6	3	6
Site Plan	10	5	4	6	9	1	9	9	2	1	4	5
TOTAL	46	30	18	23	18	12	19	27	8	11	11	12

Source: Blue Sky analysis of San Diego County PDS Building Services Data.

Analysis of building permit data show that, while the number of permits issued has increased over the Study period, the time from application to residential permit issuance has also increased. As shown in Figure 3, from 2013 through 2017 the number of residential permits issued was consistently below 1,000 permits per year, averaging just 468 annually. For the period 2018 through 2022, the average number of permits issued increased to 1,112 per year, with only 2020 having fewer than 1,000 permits issued. This growth was due primarily to the increase in approvals for ADUs, which grew from fewer than 20 to more than 300 per year, and Single Family Tract Phase homes, which grew from fewer than 200 to more than 500 per year.

Figure 3: Unincorporated San Diego County Residential Building Permits Issued

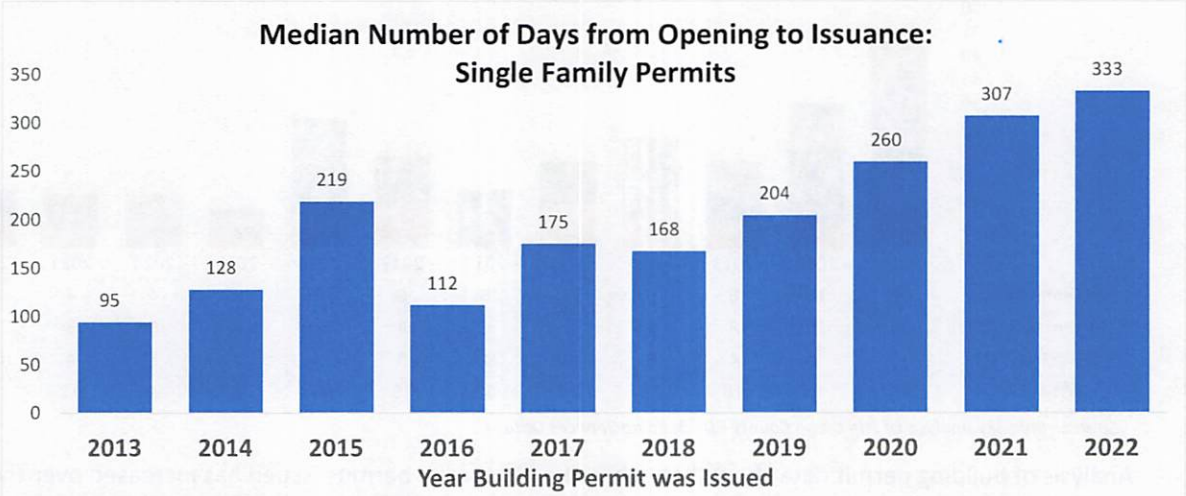
												5-yr Averages	
Project Type by Year Issued	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**Total**	**2013-'17**	**2018-'22**
Single Family	168	244	138	144	277	272	220	172	227	249	2,111	194	228
Single Family - Tract Master	19	16	5	5	21	17	15	29	42	5	174	13	22
Single Family - Tract Phase	154	204	18	82	330	564	494	433	584	504	3,367	158	516
Duplex/Triplex	0	11	0	0	11	0	0	4	1	4	31	4	2
Multi - Apt/Condo	2	28	1	11	9	3	7	17	16	43	137	10	17
ADU/Guesthouse	17	24	13	1	36	110	164	183	304	318	1,170	18	216
Mobile Home/Rebuild/Other	22	54	21	133	123	112	131	104	117	94	911	71	112
TOTAL PERMITS ISSUED	**382**	**581**	**196**	**376**	**807**	**1,078**	**1,031**	**942**	**1,291**	**1,217**	**7,901**	**468**	**1,112**
TOTAL ASSOCIATED UNITS	**402**	**715**	**211**	**503**	**866**	**1,165**	**1,122**	**984**	**1,441**	**1,512**	**8,921**	**539**	**1,245**
Source: Blue Sky analysis of San Diego County PDS Building Services Data.													

The building permit data also show that the time from application to permit issuance has increased considerably over the Study Period, from 95 calendar days for Single Family building permit applications approved in 2013 to 333 calendar days for those approved in 2022, as shown in Figure 4. [12] These increases likely are in part attributable to the disruptions caused by the COVID-19 pandemic which began in 2020, though approval times for the most recently approved applications have not yet returned to pre-

[12] The "Single Family - Tract Master" and "Single Family -Tract Phase" permits were excluded from the analysis because more than 98% of these applications were recorded as being issued on the same day as the date the permit application was opened.

pandemic levels.

Figure 4 - Unincorporated San Diego County Timing for Building Permits Issued



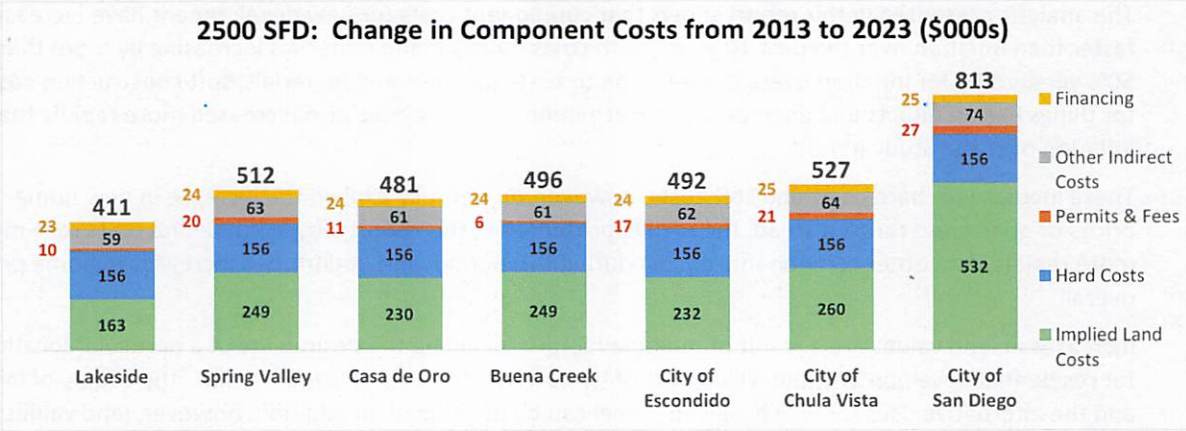
Source: Blue Sky analysis of San Diego County PDS Building Services Data.

2.2 Pro Forma Analysis Results

Analysis of detailed cost estimates to construct five specific building types across seven locations, known as pro formas, shows that, over the Study period, increases in hard and soft costs were 54% and 68%, respectively, higher than overall inflation but also lower than the increase in home prices.[13] Permits and fees (a component of soft costs often cited as a cause of increasing development costs) increased by an average of 36%, closely tracking general inflation. Overall, hard costs accounted for 31% of the overall increase in housing costs, soft costs accounted for 21%, and land costs 48% when averaged across all typologies and Study locations. Figure 5 shows the total increase in costs for a typical 2,500 square foot single family home across the seven Study locations in San Diego County, including four unincorporated areas and three incorporated cities.

[13] The term "hard costs" refers to costs for items such as construction labor and materials. "Soft costs" refers to costs for things such as permits and fees, financing costs, architecture and engineering expenses, and developer overhead and profit.

Figure 5 - Changes in Cost Components from 2013 to 2023[14]



2.3 Conclusions

While the reasons for increasing construction hard costs are many and can vary by project type and location, there is a limited set of policy options available to the County to address these costs. Most construction materials are national (if not global) commodities, with prices well beyond the ability of the County to control. Similarly, the available labor pool to build new housing is a function of wages contractors pay, the number of suitable individuals with the requisite skills and experience in a community, and other factors that are largely beyond the ability of the County to control. Changes in the state energy code have also increased both the quantity and types of labor necessary to build new homes. Nevertheless, there are some mechanisms through which the County can influence residential development costs, specifically by exercising its control over zoning and building permits. For example, any changes to the local building code beyond the requirements in the state code have the potential to add to construction costs. In addition, any actions the County takes to shorten (or lengthen) the construction timeline have the potential to impact these costs.

As with hard construction costs, the County has a limited ability to impact most categories of soft construction costs, which include costs for architects and engineers, project financing, developer profits, and permit and impact fees. There are, however, ways the County could impact soft construction costs: (1) through lower building permit and development impact fees or (2) by shortening the time required to process and issue permit applications.

Finally, the cost category over which the County has the greatest degree of control is also among the largest categories and the one that has increased at the most rapid rate during the past 10 years: the price of land.[15] While the value of land reflects multiple factors, the value of land for housing is directly related to the extent to which local governments allow housing development and the extent and type of development allowed. Specifically, allowing denser housing (e.g., smaller lots, townhouses, or multifamily apartments or condominiums) can increase the available housing supply while minimizing the land cost per unit produced.

[14] Amounts are presented in thousands of dollars ($000s).

[15] The county controls land use in the unincorporated areas.

The analysis presented in this report shows that component costs for new development have increased faster than inflation over the past 10 years, with costs for labor and materials increasing by more than 50% versus 38% for inflation overall. In addition to costs for labor and materials, soft construction costs for things like architects and engineers or construction financing have also increased more rapidly than inflation over the Study period.

These increases in hard costs and soft costs, however, do not fully explain the increase in new home prices or apartment rents. Instead, the results presented in this report suggest that land costs rose much more rapidly than other components of cost during this period, and outstripped increases in home prices overall.

Increases in land values are a result of multiple factors, including the desirability of a particular location for residential development, the willingness of landowners to sell their property (i.e., the supply of land), and the alternative uses for which a given parcel can be developed. In addition, however, land values for residential development are closely tied to the number of new housing units approved in a local jurisdiction. If the number of approved permit applications does not keep pace with demand, as has been the case in San Diego and across California for the past many years, the result is a sharp increase in the price of land suitable for residential development and, consequently, the price of new housing.

Stakeholders have pointed to uncertainty surrounding the County's Vehicle Miles Traveled (VMT) mitigation program and its potential financial implications as a factor contributing to fewer permit applications in unincorporated San Diego. In September 2022, the County adopted an updated set of "Transportation Study Guidelines" (TSG), which offered a new test for determining the significance of proposals' traffic impacts using VMT. Under the TSG, if both (a) the future residents of a proposed unincorporated area project would drive more than 85% of the total daily miles driven per resident countywide and (b) the project is not located in an urban infill area, the project's traffic impacts are deemed significant, requiring mitigation. The TSG determined that projects that were less than 11 units and within VMT Efficient and Infill Areas, among other screening criteria, would not have transportation impacts and could therefore be exempt from further VMT analysis.

The County faced a legal challenge on thresholds for "infill" projects within unincorporated villages and another for projects generating no more than 110 automobile trips per day. The Superior Court of San Diego County ruled in favor of the County, determining that the infill threshold was consistent with CEQA and supported by substantial evidence. The court also upheld the small project threshold, noting its alignment with recommendations from the Governor's Office of Planning and Research (OPR).

In March 2025, the California Court of Appeal found that the County's thresholds for evaluating transportation impacts under the California Environmental Quality Act (CEQA) were not supported by substantial evidence. The court determined that assumptions about the transportation effects of infill development and projects generating fewer than 110 daily trips lacked sufficient data. Consequently, the appellate court reversed the lower court's ruling and directed it to reassess the Transportation Study Guide to determine whether portions of it could still be applied. As of April 2025, the legal proceedings remain ongoing with the outcomes potentially influencing the County's approach to VMT, infill areas, and its Transportation Study Guide. While this report's conclusions and recommendations reflect the County's VMT initiatives, the ongoing legal developments underscore the need for the Board to continuously assess policy impacts and implement necessary adjustments to support housing development.

2.4 Recommendations

The recommendations align with the County's current direction and highlight opportunities to enhance regulatory efficiency and housing feasibility. They emphasize the importance of streamlining processes, improving data collection, and ensuring predictability in permitting and land use decisions. Importantly, the recommendations underscore the need for ongoing evaluation of policy impacts to avoid unintended barriers to housing production—particularly in unincorporated communities. Moreover, the recommendations in the report are intended to support and align with the County's existing work program while also offering additional considerations to guide implementation of current and future housing initiatives and future planning efforts. To speed up the process for approving new housing units and to increase the number of units approved, this report makes the following recommendations:

1. Considerations for Development of Programmatic VMT Mitigation Policies that Minimize Builder Costs[16]
2. Expand Ministerial Permitting
3. Accelerate Process for Establishing Ministerial Grading Permits
4. Increase Allowable Density Where Market Forces Support It
5. Guarantee Discretionary Permit Review Timelines
6. Expand Program that Allows Builders to Defer Payment of Certain Impact Fees
7. Increase Investments in Training and Retaining Staff
8. Improve Data Collection and Reporting
9. Recognize and Evaluate Tradeoffs in Adopting New Policies That May Increase Housing Costs

[16] Due to ongoing uncertainty around VMT, the Board should periodically assess its policy implications.

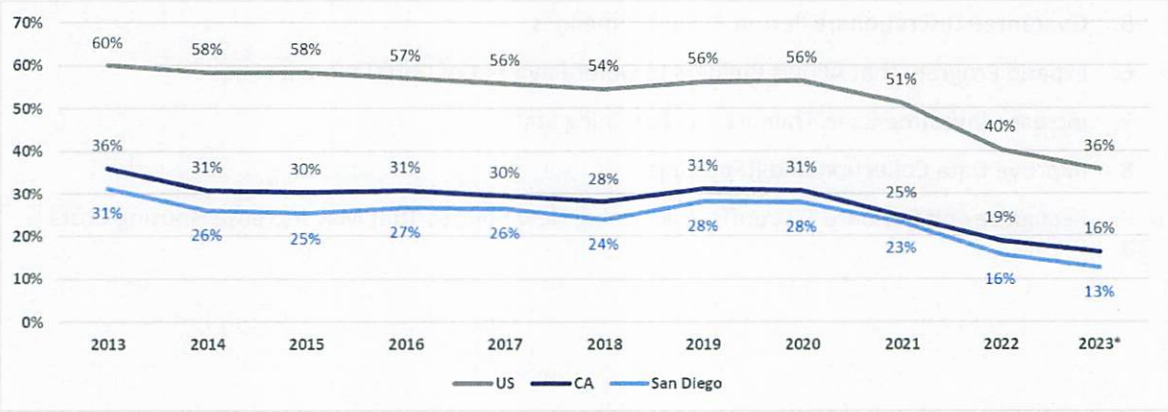
3 INTRODUCTION & BACKGROUND

On August 31, 2021, the San Diego County Board of Supervisors (Board) directed County staff to conduct a "Comprehensive New Construction Cost Study" (the "Study"), including "a quantitative assessment of localized inputs and factors that drive new construction costs in the unincorporated communities and across the San Diego region."[17] In December 2022, the County engaged the Blue Sky Consulting Group to conduct this Study.

3.1 Housing Affordability Continues to Decline Across the San Diego Region

The Board action to conduct a New Construction Cost Study came at a time of high and rapidly rising housing costs. As noted in the August 2021 Board letter that preceded this Study, home prices and rents in the region were appreciating far more rapidly than household incomes, with an estimated 43% of the county population spending more than 30% of household income on housing costs—the threshold that the federal Department of Housing and Urban Development (HUD) uses for determining whether a household is "cost-burdened."[18] This rate ranked third highest across all metropolitan areas nationwide. While long-tenured homeowners have been largely protected from these trends, lower-income residents of the County, renters, and first-time homebuyers face acute challenges. The Board letter reported that rents across the region were up 8.4% during the first year of the COVID-19 pandemic, and that, as of early 2021, the County's Housing Affordability Index (HAI)—a measure of the share of households that can afford to purchase a median-priced home—had dropped to just 25%.

Figure 6 – Housing Affordability Index (2013 – 2023) – U.S., California, and San Diego County[19]



In the period since this Study was commissioned, these trends have worsened in San Diego and statewide. The County's HAI has fallen even further, hitting a new low of just 13% as of the second quarter of 2023, as shown in Figure 6. While San Diego's HAI has been below the statewide average for the past 10 years, the gap had narrowed somewhat in the years preceding the Board Letter. Data for 2022 and 2023, however, show that it is widening once again. In late 2023, US News and World report

[17] Action Item #3, *Transformative Housing Solutions That Advance Equity, Sustainability, and Affordability for All* County of San Diego Board of Supervisors (August 31, 2021).

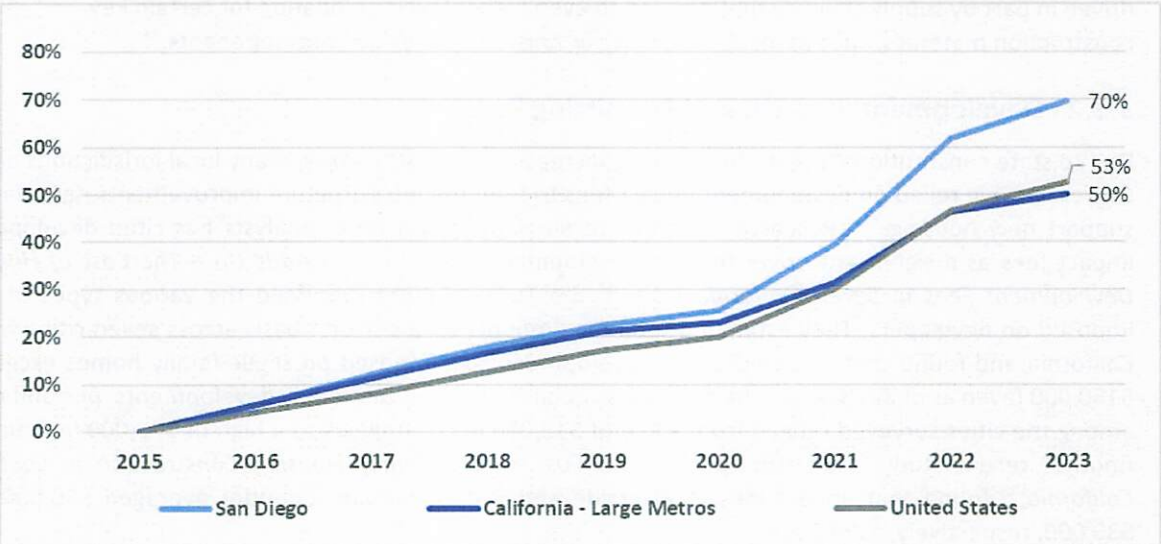
[18] *Id.*

[19] "Housing Affordability Index – Traditional," California Association of Realtors, accessed October 1, 2023. Available at: https://www.car.org/en/marketdata/data/haitraditional

identified the San Diego region as the most expensive location in the United States.[20]

Affordability for renters has also worsened over the past several years. According to data from the Zillow Observed Rent Index (ZORI), median rents across the San Diego-Carlsbad Metropolitan Statistical Area (MSA) increased 21% during the period August 2021 to August 2023 — a pace that exceeded overall inflation in the MSA, as well as growth in household incomes over this two-year period. Figure 7, which compares San Diego MSA rent growth to state and nationwide trends over the 2015 – 2023 period, shows regional rents increasing 70%--a rate of increase 20 percentage points higher than the statewide average increase of 50% over this same period.[21]

Figure 7 – Cumulative Rent Growth (2015 – 2023) for U.S., San Diego, Large California MSAs[22]



Nevertheless, as these results suggest, the decline in housing affordability is not a trend specific to the County. Rather, in desirable coastal job centers across the United States, increases in the housing supply have not kept pace with increases in demand for new housing. While San Diego may face a larger challenge than other regions in bringing down housing costs, state and local governments across the nation are grappling with this same issue.

3.2 Factors Driving Higher Home Prices

Many previous studies have addressed the topic of rising home prices and development costs in California. The findings across these studies point to several causes of the high and increasing cost of building new housing, including higher construction costs, higher permit and impact fees, and state and local land use

[20] "Most Expensive Places to Live in the U.S. in 2023-2024," U.S. News and World Report (October 2023). Available at: https://realestate.usnews.com/places/rankings/most-expensive-places-to-live.

[21] The California regions experiencing the slowest rates of rent appreciation typically began the period with much higher-than-average median rents. For example, the San Francisco and San Jose MSAs, which account for roughly 20% of the statewide composite shown in Figure 7, posted the highest median rents statewide in 2015. Rent appreciation in these regions averaged roughly 24%.

[22] Blue Sky Consulting Group analysis of *Zillow Observed Rent Index*, Zillow, accessed October 1, 2023 (available at: https://www.zillow.com/research/data/). The *California – Large Metros* grouping is a population-weighted composite index created by the authors of this report. It includes all California metropolitan statistical areas (MSAs) ranking among the largest 100 MSAs nationwide.

laws and regulations that act to restrict supply and slow the development process.

3.2.1 Hard Construction Cost Inflation

In recent years, research has shown that growth in per-square-foot hard construction costs (i.e., the cost for labor and materials to construct new housing units) has exceeded the overall pace of inflation. In *The Hard Costs of Construction: Recent Trends in Labor and Materials Costs for Apartment Buildings in California*,[23] the University of California Berkeley Terner Center for Housing Innovation examined several drivers of housing costs statewide. Assessing hard construction cost trends as of March 2020, this study found that, for multi-family projects, hard costs rose 25% between 2009 and 2018 after adjusting for inflation. In a follow-up post from May 2022, Terner Center researchers noted that COVID-era inflation, driven in part by supply chain disruptions, led to even higher levels of inflation for certain key construction materials, such as insulation, exterior finishes, and electrical components.[24]

3.2.2 Development, Impact, and Permitting Fees

Due to state constitutional constraints limiting increases in property taxes, many local jurisdictions across California have relied on development impact fees to fund the infrastructure improvements necessary to support new housing.[25][26] Research from the Terner Center and other analysts has cited development impact fees as a significant driver of total development costs. In *It All Adds Up – The Cost of Housing Development Fees in Seven California Cities*,[27] the Turner Center discussed the various types of fees imposed on developers. They estimated total fee amounts on a per-unit basis across seven cities within California and found that, in some cities, development fees imposed on single-family homes exceeded $150,000 (even as of 2018, when the report was published). For multi-family developments, per-unit costs among the cities surveyed ranged from a low of $12,000 in Los Angeles to a high of $75,000 in Fremont. Another recent study, *Demystifying the High Cost of Multifamily Housing Construction in Southern California*,[28] found that impact fees in Riverside and San Bernardino Counties averaged $30,000 and $35,000, respectively, as of 2018.

3.2.3 Land Entitlement Process

Building new homes typically requires the subdivision of one large plot of land into many separate parcels. This process can involve local government review and approval of proposed changes to zoning and land use, location of utilities and roads, and other changes to how development occurs in the

---

[23] *The Hard Costs of Construction: Recent Trends in Labor and Materials Costs for Apartment Buildings in California*, Terner Center, May 2020. Available at: https://ternercenter.berkeley.edu/wp-content/uploads/pdfs/Hard_Construction_Costs_March_2020.pdf

[24] *The Cost to Build New Housing Keeps Rising: State Legislation Aiming to Reverse the Upwards Trend*, Terner Center, August 4, 2022. Available at: https://ternercenter.berkeley.edu/research-and-policy/cost-to-build-housing-legislation-2022/

[25] Proposition 13, passed by voters in 1978, limits the property tax rate to 1% of assessed value and limits the increase in assessed value to 2% annually in most circumstances.

[26] Development impact fees are fees charged to offset the costs imposed by new development. These fees can be for things such as new school construction, environmental impacts, or traffic mitigation, among others.

[27] *It All Adds Up: The Cost of Housing Development Fees in Seven California Cities*, Terner Center, March 20, 2018 (available at: https://ternercenter.berkeley.edu/research-and-policy/it-all-adds-up-development-fees/); *Residential Impact Fees in California*, Terner Center, August 15, 2019 (available at: https://ternercenter.berkeley.edu/wp-content/uploads/pdfs/Residential_Impact_Fees_in_California_August_2019.pdf).

[28] *Demystifying the High Cost of Multifamily Housing Construction in Southern California*, UC Riverside School of Business, February 2020.

jurisdiction. This entitlement process can take years to complete, and frequently requires an environmental impact report (EIR) under the California Environmental Quality Act (CEQA) – a process that can add several years or longer to the development timeline.

3.2.4 Environmental Review

Enacted in 1970, CEQA requires state and local agencies to identify any significant environmental impacts likely to result from new developments subject to discretionary review. Projects that trigger CEQA face several hurdles in obtaining final approval, from lengthy environmental impact studies to litigation brought by a community's residents. While the legislature has modified CEQA's reach over the years—introducing various types of exemptions and opportunities for more limited environmental review—the process remains a key obstacle to many otherwise feasible residential developments. Though proponents and critics of the law disagree over the relative importance of CEQA in blocking new housing, recent analyses suggest that opponents of new housing frequently use CEQA to block discretionary multi-family housing developments. In 2020 alone, according to one report, CEQA lawsuits collectively challenged 47,999 housing units statewide (total annual statewide housing production is roughly 110,000 units per year).[29]

In certain development contexts, discretionary projects are nevertheless exempt from CEQA, or can alternatively seek "streamlined" review, which limits the scope of the local agency's review and removes opportunities for litigation. For instance, projects that are otherwise consistent with a jurisdiction's General Plan may forego a full EIR, so long as the local agency determines that any of the significant effects resulting from the proposed development are subject to uniform mitigation standards already established under a prior EIR covering the project site. Similarly, certain residential infill projects are entitled to streamlined review.[30]

In *Getting it Right: Examining the Local Land Use Entitlement Process in California to Inform Policy and Process*, researchers at the University of California Berkeley assess the importance of CEQA review in lengthening development timelines in five California cities.[31] This report suggests that local jurisdictions have flexibility in determining whether, and to what extent, CEQA review may delay project approvals, as development timelines across the cities surveyed varied considerably even where the same CEQA review process was used. As the authors explain, the significant disparities in approval timelines suggest that some jurisdictions are able to more quickly complete both CEQA review and their local discretionary review processes (e.g., design or architectural review; conditional use permits; or variances or rezonings).[32] Overall, however, the data collected also makes clear that higher-density projects and projects requiring more stringent CEQA review processes (e.g., projects that undergo a full EIR versus those that are eligible for project or tiering-based CEQA exemptions) typically are subject to longer approval delays.

---

[29] *Anti-Housing CEQA Lawsuits Filed in 2020 Challenge Nearly 50% of California's Annual Housing Production*, California Center for Jobs & the Economy (August 2022). Available at: https://centerforjobs.org/wp-content/uploads/Full-CEQA-Guest-Report.pdf.

[30] "CEQA Streamlining For Infill Projects and Projects Consistent With Community Plan and Zoning," Southern California Association of Governments. Available at: https://scag.ca.gov/sites/main/files/file-attachments/ceqa_streamlining_for_infill_projects_and_projects_consistent_with_community_plan_and_zoning.pdf?1667860263.

[31] Moira O'Neill, Giulia Gualco-Nelson, and Eric Biber, Getting it Right: Examining the Local Land Use Entitlement Process in California to Inform Policy and Process, February 2018.

[32] The authors did not examine local review practices to determine why some cities' timelines were shorter than others.

3.2.5 Local Government Land Use Regulations

There is a broad consensus among housing policy experts that high housing costs in California are in large part the result of strict local land-use controls that limit the amount and type of housing that can be built in certain neighborhoods. Maximum residential densities, minimum lot sizes, building height limits, setback requirements, parking minimums, and other design criteria can constrain the supply of housing in areas where there is demand for denser single-family or multi-family development.

The May 2018 report, *The Effect of Local Government Policies on Housing Supply*,[33] examines the many levers that local governments control with the potential to reduce housing costs, including increasing density, relaxing parking requirements, expediting permit review timelines, and expanding projects' eligibility for by-right (ministerial) approval.

3.3 Recent State Actions to Address Housing Costs

In recent years, I California (State) legislature has taken a more aggressive approach to encouraging residential development, including approval of several pieces of legislation designed to reduce housing costs and promote development feasibility by limiting CEQA's reach. These bills require that local governments grant by-right (i.e., ministerial) approval to development proposals that meet various objective criteria. By mandating by-right approval processes, these projects can avoid both discretionary local review as well as CEQA review. Some recent state legislation includes the following:

- *AB 2011 (2022)*: Residential developments that meet affordability requirements must now be permitted by-right on parcels that sit on "commercial corridors" (i.e., roads at least 70 feet wide) and meet other qualifying criteria.[34]
- *SB 4 (2022)*: Higher education and religious institutions may construct residential units as-of-right on their property provided that the developments are 100% affordable and meet other objective criteria.[35] Over 170,000 acres are owned by these institutions statewide, and the San Diego-based "Yes In God's Backyard" (YIGBY) committee notes that, across the County, faith-based institutions own 4,675 acres of potentially developable land. YIGBY's aim is to assist these institutions in adding 3,000 residential units by 2025.
- *SB 35 (2017) / SB 423 (2022)*: Enacted in 2017, SB 35 requires that certain multi-family affordable housing projects be entitled to ministerial review in jurisdictions that have failed to meet their regional housing needs allocation (RHNA) housing production targets. SB 423, passed during the 2022-23 legislative session, removed the expiration date on SB 35 and added further labor and environmental protections.[36]
- *SB 9 (2021)*: SB 9 mandates that local jurisdictions allow single-family homeowners to divide their

---

[33] *The Effect of Local Government Policies on Housing Supply*, Terner Center, May 2016. Available at: https://ternercenter.berkeley.edu/wp-content/uploads/pdfs/The_Effect_of_Local_Government_Policies_on_Housing_Supply.pdf

[34] https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202120220AB2011

[35] https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB4

[36] (SB 35) https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180SB35; (SB 423) https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB423

property into two separate parcels, each of which is allowed to provide two housing units.[37]

- *SB 10 (2021):* SB 10 allows local governments to bypass CEQA review when upzoning residential parcels in transit-rich or urban infill areas to allow up to 10 units.

3.4 County Efforts to Address High Housing Costs

This report represents just one of several efforts recently completed or currently underway to address the high costs of housing in San Diego County. Some of these complementary efforts include the following:

- *Options for Removing Barriers to Housing*, Board of Supervisors, May 24, 2023. The Board recently adopted a series of short, medium, and long-term recommendations to increase the production of housing. Adopted measures included guaranteed review timelines and permit fee waivers for 100% affordable housing developments and developments proposed in "VMT-Efficient" or "Infill"[38] areas; expedited building permit review for projects with plans substantially similar to plans previously approved; and the preparation of a preemptive EIR for certain areas with high residential development potential to reduce costs and uncertainties for project applicants.
- *Inclusionary Housing Study for the County of San Diego*, AECOM, January 2023. This analysis of inclusionary housing policy options makes several recommendations for the possible implementation of program requirements in the unincorporated areas. AECOM's analysis provides several representative pro formas showing the income limits that could be imposed without making residential development infeasible.
- *6th Cycle Housing Element*, August 4, 2021. The County's Housing Element identifies the unincorporated area locations where housing production over the duration of the 6th Cycle (i.e., April 2021 – April 2029) will meet the County's Regional Housing Needs Allocation (RHNA) target of 6,700 new housing units (including 1,834 very-low income units and 992 low-income units). The Housing Element's implementation plan commits the County to several key objectives, including the amendment of its zoning ordinance to allow by-right approval of 20% affordable projects on sites identified in its RHNA Sites Inventory and to establish minimum densities for multi-family sites in the inventory.[39]
- *Housing Blueprint* (ongoing). Currently under development, the Housing Blueprint will outline strategies for the County to meet certain overarching goals for regional housing, including the production of housing for all, the protection of tenants and the prevention of displacement. The Blueprint will consider input from the *Let's Talk Housing Workshop*, held in December 2022, and further stakeholder outreach conducted throughout 2023 and 2024.[40]

---

[37] A follow-up Terner Center analysis shows that SB 9 has thus far led to relatively few parcel splits. See, "California's HOME Act Turns One: Data and Insights from the First Year of Senate Bill 9," Terner Center, January 18, 2023. Available at: https://ternercenter.berkeley.edu/research-and-policy/sb-9-turns-one-applications/. According to this analysis, the City of San Diego received only three applications for lot splits and approved only seven applications for new SB 9 units in the twelve months following SB 9's effective date.

[38] These designations provide streamlined CEQA review to project applicants and are discussed in more detail in Section 6.2 on page 46.

[39] *6th Cycle Housing Element Update*, County of San Diego, August 4, 2021.

[40] "Housing Blueprint," San Diego County, accessed January 24, 2024. Available at: https://engage.sandiegocounty.gov/housing-blueprint.

- *Sustainable Land Use Framework* (ongoing). The County is considering revising the existing General Plan's principles and vision to reduce vehicle miles traveled (VMT) in the years to come. As part of this work, the County in September 2022 adopted updated Transportation Study Guidelines (TSG), which redefined how the County would assess the significance of traffic impacts through VMT during CEQA review (see discussion in Section 7.2, "Balance VMT Reduction and Housing Production Goals").
- *Development Feasibility Analysis* (ongoing).[41] In commissioning a Development Feasibility Analysis (DFA), the County will assess the opportunities for residential development in four key unincorporated communities. The DFA will offer a parcel-level analysis of barriers to development, the demand for new housing in these areas, and the costs of any necessary additional infrastructure to promote development.
- *Options to Increase Housing Affordability in the Unincorporated Area*, San Diego County CAO, October 2018. The CAO conducted this study under a Board directive to investigate options to promote residential development in the unincorporated areas, including incentive programs or amendments to existing land use regulations. The report covers a range of perceived barriers to housing development and provides several recommended actions for the County to speed entitlement and permitting timelines, many of which have since been implemented or are currently underway.

[41] *Development Feasibility Analysis Statement of Work*, County of San Diego – Planning & Development Services, 2023.

4 PROJECT APPROACH AND METHODOLOGY

This section describes the data collected and methodological approaches used to analyze new construction costs in San Diego during the 2013 – 2023 period. Additional details about the methodology and data sources can be found in the appendices.

4.1 Defining New Construction Cost

Under the narrowest definition, "new construction cost" refers to the costs for labor and construction materials needed to build new housing units (often referred to as "hard costs"). In addition to hard construction costs, however, the price of new housing is also related to "soft costs," including payments for architects and engineers, financing costs, such as construction loans, costs for building permits and impact fees, and profits earned by developers. Yet even these two categories of hard and soft costs do not paint a full picture of the costs of developing new housing units. In fact, these two categories of construction cost leave out what may be the most important driver of new home prices: land costs.

To paint a complete picture of the factors driving the costs of developing new housing units in San Diego County (including for sale homes and townhouses as well as apartments), this report employed a comprehensive view, and presents an analysis of the broad range of factors driving increases in new housing costs, including hard and soft construction costs as well as land costs.

4.2 Overview of Analytical Approach

To identify the factors driving increases in housing costs in the County, this Study employed multiple analytical approaches and relied on multiple data sources, including an assessment of the underlying trends that are driving housing costs and a detailed analysis of development costs for specific types of housing.

4.2.1 Trends Analysis

First, the Study examined trends in overall housing costs over the past decade as well as increases in key sub-components of housing cost, including increases in costs for construction labor and materials, permits and impact fees, and construction financing costs. The trend analysis examined the changes in the sale price of potentially developable land in San Diego County as well as change in the cost to develop below market rate affordable housing over time, throughout the state, and within the San Diego region. This analytical approach provides insights into the overall trends in housing costs and sub-components of cost and allows for comparisons of these overall cost trends to the overall increases in home prices and apartment rents as well as comparisons of how the region compares to other areas in the state and nation.

4.2.2 Typology Analysis

Next, the Study developed detailed estimates of the costs of developing new housing, including hard and soft costs as well as land values. These detailed estimates of cost components are paired with estimates of the sales prices or rents different housing types can generate to develop a detailed picture of development cost, revenue, and overall feasibility of development, known as a pro forma.

In order to evaluate the changes in costs over time and across regions, pro formas were developed for

seven specific locations: four unincorporated communities in the County and three incorporated cities.[42] To measure changes over time, pro formas were developed for the years 2013 and 2023. Finally, these pro formas were developed for five different typologies, including two single-family home typologies, a townhouse, and two apartment typologies.

Together, this detailed analysis of costs across geographies and building types can provide insights into how costs have changed over time and in different locations in the County and offer granular analysis of the components of development costs that may be influencing home prices and apartment rents.

4.3 Typology Analysis Methodology – Study Locations

This report analyzes construction cost trends in seven locations in San Diego County, including four unincorporated communities and three incorporated cities (the "Study locations").[43] The unincorporated communities include Lakeside, Spring Valley, Casa de Oro, and Buena Creek. (See Appendix E for maps of these communities.) The incorporated cities include San Diego, Chula Vista, and Escondido.

All four unincorporated Study locations are in the western part of the County and border incorporated cities. These locations all contain neighborhoods that have been deemed "VMT Efficient" or "Infill" areas for CEQA streamlining purposes following the County's adoption of its updated TSG in September 2022. "VMT Efficient" neighborhoods are those where a typical resident travels at least 15% fewer miles in a vehicle than the average resident countywide. "Infill" neighborhoods are located in urbanized areas and have attained a threshold residential density level. Due to these designations, developers submitting project proposals on sites in these communities are entitled to streamlined CEQA review. (For detail on the significance of CEQA-streamlining and the VMT Efficient and Infill designations, see Section 6.2.) The County has therefore identified these neighborhoods as suitable locations for future residential development. "Appendix E: Development Feasibility Areas" provides maps outlining the borders of each of these communities.

4.4 Typology Analysis Methodology – Building Typology Selection and Overview

To assess the variation in development costs across different building types, five housing "typologies" were developed and serve as the basis of the costs analysis. The typologies include two single family homes of 2,500 and 1,800 square feet, a townhome of 1,500 square feet, and two multi-family for rent typologies with densities of 25 units per acre and 40 units per acre.[44]

Figure 8 presents a summary of the characteristics of each typology.

[42] The Study locations were selected by San Diego County. See next section for a discussion of the Study Locations.

[43] The Study locations were selected by San Diego County.

[44] The typologies developed for this report may not be feasible in each of the Study locations for both time periods. For example, some typologies may not be economically feasible in some areas, while other areas may have zoning or other restrictions that prevent certain of the typologies from being built under current rules.

Figure 8 – Typologies Comparison

	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
For Sale or For Rent	Sale	Sale	Sale	Rent	Rent
Number Units	50	100	160	250	400
Number of Buildings	50	100	40	10	10
Units per Building	1	1	4	25	40
Site Acres	10	10	10	10	10
Units per Acre	5	10	16	25	40
Stories	2	2	2	2	4
Floor Area Ratio (FAR)	0.29	0.41	0.55	0.72	1.15
Square Footage per Unit	2,500	1,800	1,500	1,000 Livable (1,250 Gross)	1,000 Livable (1,250 Gross)
Units - Type	4BR	3BR	3BR	2BR	2BR
Parking Type	Garage	Garage	Garage	Surface	Surface
Parking - Spaces per Unit	2	2	1	2	2

4.4.1 2500 SFD Typology

The 2500 SFD typology represents a development of 2,500 square foot single-family detached homes. Each home has two stories, and the development consists of 50 homes built on ten acres of land for a density of 5 units per acre.

Of the five typologies presented in this report, this typology is most representative of the new single-family developments recently built across the County. Specifically, analysis of Redfin home sales data shows that, as of August 2023, the median new-construction single-family home in the County was 2,503 square feet, down just slightly from 2,508 square feet in 2022.[45,46]

At a density of five units per acre, the 2500 SFD typology offers the lowest residential density of the five typologies presented in this report and approximates the types of new construction permitted in regions of the County designated "VR 4.3" (i.e., "Village Residential", 4.3 units per acre) in the Land Use Code. The VR 4.3 designation is common within the designated DFAs in Lakeside, Spring Valley, and Casa de Oro-Mount Helix, though the maximum allowable density outside the DFA borders in the unincorporated areas is typically lower.[47]

4.4.2 1800 SFD Typology

The 1800 SFD typology represents a development of 1,800 square foot single-family detached homes. Each home has two stories, and the development consists of 100 homes built on ten acres for a density of 10 units per acre.

While the 2500 SFD typology is more representative of the new single-family homes built across the County, analysis of sales data from the County Assessor's roll and Redfin establishes that, at least in some

[45] See Appendix A for an overview of median prices, median prices per square foot, and median home living areas for each Typology in each Study location.

[46] Redfin only provides new-construction data at the county or metropolitan area level; new single-family home median footprints likely vary across cities and unincorporated communities. The Redfin data establishes, however, that in all seven Study locations, the median size across all home sales (both new and existing) is under 2,000 square feet, except for Casa de Oro-Mount Helix (estimated median size in 2023 of 2,271 square feet).

[47] For instance, the Eucalyptus Hills neighborhood of Lakeside, roughly a mile north of the Lakeside DFA, comprises a large share of the Lakeside's total land area and is exclusively zoned "Semi-Rural Residential" with a maximum density of one unit per acre (i.e., "SR-1").

incorporated and unincorporated areas, newer subdivisions often offer homebuyers smaller detached homes built on smaller lots. Furthermore, smaller homes are less expensive to construct, and so offer a potential means of reducing per-unit housing costs. In addition, houses of this size are more reflective of the average size of existing homes in the county. Specifically, the median square footage across all home sales in the County in 2023—including both new construction and existing units—was 1,714 square feet according to Redfin sales data.

At a density of 10 units per acre, the 1800 SFD typology is roughly one-third more dense than development patterns in regions of the County designated "VR 7.3" (i.e., Village Residential, 7.3 units per acre) and is roughly equivalent to the "VR 10.9" designation (i.e., Village Residential, 10.9 units per acre) in the Land Use Code. In the Spring Valley DFA, the VR 7.3 designation is very common. The VR 10.9 designation is rare across in the DFAs surveyed; parcels zoned for densities higher than VR 7.3 are typically zoned for at least 15 units per acre.

4.4.3 Townhouse Typology

The Townhouse typology represents a development of three-story townhouses. Each unit has 1,500 square feet of living area with a garage space on the first floor. The development includes 40 four-unit buildings spread over ten acres of land for a total of 160 units and a density of 16 units per acre. At this density, the Townhouse typology is 60% more dense than the 1800 SFD typology and more than three times denser than the 2500 SFD typology.

Only a small proportion of developable land in the unincorporated areas allows densities of 15 or more units per acre (land use code "VR-15" or higher). In the DFAs surveyed, however, these densities are more common, especially on parcels near or adjacent to commercial strips.

4.4.4 Two-Story MFH Typology

The Two-Story MFH typology represents a development of two-story multi-family apartment buildings. Each building has two stories and 25 rental units with an average of 1,000 square feet of living space per unit and a total of 1,250 gross square feet per unit (the remaining square footage is common space). The Two-Story MFH development includes ten buildings built on ten acres for a total of 250 units, or a density of 25 units per acre. This roughly corresponds to the Land Use Designations VR-24 and VR-30, which may apply to parcels adjacent to commercial strips in the surveyed unincorporated Study Locations. These designations account for a very small share of unincorporated land area, however, even in relatively urbanized unincorporated communities.

4.4.5 Four-Story MFH Typology

The Four-Story MFH typology represents a development of four-story multi-family apartment buildings. Each building has 40 rental units with an average of 1,250 gross square feet per unit and 1,000 net square feet of living area. Each unit also has two surface parking spaces. The Four-Story MFH includes ten buildings built on ten acres for a total of 400 units or a density of 40 units per acre. At this density, the Four-Story MFH would offer 33% greater residential density than the highest-density designation currently found in the General Plan, VR-30. In many unincorporated communities, including Spring Valley

and Casa de Oro-Mount Helix, no parcels are currently designated VR-30.[48]

4.5 Development of Pro Forma Estimates

The analysis and findings derive from development of unique real estate pro formas for each typology in each Study location. Each pro forma shows an estimate of the total expected development costs, including both hard and soft costs, and expected revenues for each typology (i.e., sale price or implied value based on expected rental income). Subtracting the total cost estimate for each typology from its associated expected revenue provides the "residual land value." The residual land value represents the most a developer would be able to pay for a ready-to-build parcel of land (i.e., one which is approved for residential development and has all utilities, roads and other improvements provided).

Each pro forma therefore requires estimates of hard and soft costs and expected revenues (from sales or rent); these estimates vary depending on the typology and Study location. Both the cost and revenue estimates in this report derive from analyses of publicly available real estate data sources, including government data sources, academic studies, and industry publications. These estimates were further verified or refined based on a review of previous housing research (both generally and specific to the San Diego region) as well as interviews with developers of affordable and market-rate housing.
This section provides a general description of the data sources for the revenue and cost estimates; the pro forma analysis discussion in "Appendix B – Pro Forma Analysis Detail" provides more detail on the sources used for specific assumptions, and a full listing of the data sources used is included in Appendix D.

4.5.1 Revenue Estimates

SFD Sales Prices

For both the SFD typologies and the Townhouse typology, the pro formas present estimated 2013 and 2023 sales prices for each Study Location. As detailed further in Appendix A, available data on sales prices in individual communities cannot be directly used to estimate the prices of a home with specific attributes (i.e., a home of a particular size in a specific location) as required for the pro forma analysis.

In order to develop estimated prices specific to each typology and location, 2023 price estimates were derived from a regression-based analysis of all single-family home sales across San Diego County over the 12-month period spanning September 1, 2022, to September 1, 2023.[49] This dataset includes, for each listed sale, variables that determine home prices, including the home's living area, the number of bedrooms and bathrooms, the lot size, the home's location, and the year that the home was built. The regression results estimate the value of a home with each typologies' specific attributes for each zip code across the County, including the estimated "new home premium" and the amount buyers are willing to pay for larger homes (i.e., the marginal value buyers place on additional square feet of living space). Price estimates for 2013 were derived from an analysis of overall trends in median home prices (controlling for

[48] Although this typology is denser than what is currently allowed, such projects have been built elsewhere in San Diego County and could be developed in the unincorporated area either as a result of a zoning change or through application of the state density bonus, which allows for additional density above local maximums where a certain minimum number of below market rate units is included.

[49] Regression analysis is a commonly used statistical analysis technique that allows researchers to estimate the relationship between one set of factors known as independent variables, such as characteristics of a specific housing unit, and another factor, known as the dependent variable, such as price.

changes in home attributes)[50] between 2013 and 2023.

Townhouse Sales Prices

Estimated prices specific to the townhome typology in each location were developed using Redfin's New Construction data, which provide monthly data for the median price and median price per square foot of new homes in San Diego County. Because these reports provide both metrics for both SFD and Townhouse units, they can be used to determine typical price spreads between new SFDs and new townhouses. This spread was applied to the estimated SFD Typology prices in each Study location to generate estimated Townhouse prices.

Typology Rents (Two-Story MFH, Four-Story MFH)

Estimated rents for each Study Location were developed based on data from RentCafe, which reports the median monthly rent and median square footage across all apartments available for rent in each Study location. The Typology rent was calculated as the median rent $PSF in each location and multiplied by 1,000 square feet (i.e., the MFH Typologies' average unit size). This estimate was then adjusted by 10% to reflect the premium typically paid for new units relative to existing units.[51]

Rent estimates for 2013 were derived from the Zillow Observed Rent Index (ZORI), which shows rent cost inflation for many cities and unincorporated communities in the County, along with data on the "Rent of primary residence" from the San Diego region CPI, as reported by the Bureau of Labor Statistics (BLS). "Appendix A – Estimated Sales Prices and " provides further detail on the rent and rent inflation estimates for the MFH typologies.

4.5.2 Hard Cost Estimates

The term "Hard costs" refers to the costs incurred by developers for labor and materials during construction, including contractor overhead and profit. Estimates of hard costs for each typology in 2013 and 2023 were developed using RSMeans' construction cost estimation software, which aggregates construction cost data for various building units or assemblies,[52] adjusted for differences in costs across metropolitan areas throughout the United States. RSMeans' cost estimates depend on a range of user inputs, including the building's footprint, its height, the materials used for its frame, and the quality of its finishes.

For the purposes of this report—which focuses on identifying the factors influencing construction cost trends—hard cost *inflation* over the Study period represents a key analytical finding. Specific per-unit and per-square-foot hard costs may vary significantly depending on the attributes chosen for a given typology (e.g., size, number of stories, frame type, finishes, and other amenities), even when holding the unit type, build date, and site location constant. To develop an accurate estimate of hard cost inflation over the Study period, the typology attributes are held constant over time such that the results of the analysis reflect changes in hard costs for a similar structure completed at the beginning and end of the Study

[50] The change in the median single-family home price in a given location over a 10-year period may not accurately reflect real underlying home value trends, since the attributes of the specific homes sold in a given year can change over time.

[51] This estimated 10% premium reflects the difference in median $PSF between new and existing condominiums sold across San Diego County in 2023.

[52] A unit refers to an individual building component, such as a door or exterior paint. Assemblies are collections of units, such as building exteriors or foundations. Costs of units and assemblies reflect both the material cost as well as the estimated installation (labor) cost.

period (rather than focusing on changes in the types of houses that were built).

To estimate hard cost inflation over the 2013 – 2023 period, hard cost estimates for each typology in 2023 were compared to the same build in 2013. While the estimated per-square-foot and per-unit costs vary substantially across typologies, the estimated rates of hard cost inflation for each typology are similar, reflecting similar trends in underlying changes in costs for labor and materials regardless of typology.

The baseline cost estimates generated by RSMeans were adjusted to reflect building code changes specific to the region that occurred during the Study period. To the extent that environmental, labor, safety, or other regulations affect the costs of building materials, wages, or the mix of labor involved in residential development, these regulatory impacts are reflected in the total hard cost estimate for each typology.

These estimated inflation rates were verified by analysis of construction cost data collected from other public and private sources, including the Bureau of Labor Statistics (BLS), the Engineering News Record (ENR), the State of California's Department of General Services (DGS), and the State's Employment Development Department (EDD). For additional details pertaining to each typology's building specifications, use of RSMeans and refinements to its output to reflect California-specific building styles and standards, see "Appendix C: Hard cost estimate methodology," which provides detailed estimates of the costs and revenues for all of the building typologies in each Study location.

4.5.3 Soft Cost Estimates

Soft costs for residential development projects include expenses that are not directly tied to the labor and materials used for the construction of a building. For this analysis, soft costs are grouped into three categories: permits and fees, financing costs, and other indirect costs.

Permits and Fees

Permits and fees include all building permit fees, inspection fees, impact fees, water and sewer fees, utility hookup charges, and other similar charges imposed by a state or local government or utility and required to proceed with construction or occupancy.[53] Cost estimates for permits and fees are based on the fee schedule for the year and location of each pro forma.[54] Sources include either the municipality or, for the projects located in unincorporated areas, the County of San Diego for permit fees and other fees collected by those entities as part of the permitting process (e.g., transportation impact fees, park impact fees, fire mitigation fees, etc.).[55] External fees, including school impact fees were estimated based on fee

---

[53] Note that indirect cost estimates presented do not include any costs associated with inclusionary housing requirements, which would require a developer to either provide affordable (below-market) units or pay an in-lieu fee. The Cities of San Diego and Chula Vista currently have inclusionary requirements, which could increase the total development costs for those jurisdictions above the estimates provided here. The pro forma analysis also presumes the development occurs within the current boundaries of the local utility districts and could be easily connected to the existing infrastructure for water, sanitation and gas and electric utilities; thus, the impact fees to not include any costs or fees associated with expanding the district boundaries (e.g., annexation fees) or extending utility infrastructure to the development site. Most fee types are based on a "cost recovery model" in which fee amounts are set at a level needed to recover the costs of the service provided or offset the impact of the new development.

[54] Impact fees are charged to mitigate impacts of development and provide funding for items such as new or upgraded infrastructure. Permit fees are linked to local government costs to process and approve permit applications.

[55] Note that for large residential developments many jurisdictions charge different permit and inspection fees for the initial "model phase" and lower fees for the "subsequent phase." In those instances, the model phase rate was used for the first building and the lower subsequent phase fee for all additional buildings.

schedules from the appropriate school districts; water and sanitation (wastewater) fees were estimated based on published data from the appropriate water and/or sanitation district for the applicable impact, capacity and hook-up fees.[56]

Financing Costs

Financing costs include the costs associated with financing a development project through the construction period. The financing costs for a residential development project vary depending upon the amount of financing needed, the fees and interest rates charged, and the length of time for which the financing is required.

For the pro forma analysis, the financing cost assumptions vary over time and by typology. The percent of the project financed, the fees charged by the lender as a percent of the amount financed, and the interest rate charged are consistent across typologies. For each pro forma, developers are assumed to finance 65% of the total direct and indirect costs and pay a 0.75% financing fee on the amount borrowed for both 2013 and 2023.[57] Interest rates were estimated to be 5.75% in 2013 and 10.00% in 2023 across all building types, rates that correspond to the prime rate plus 2.50%.[58]

The financing period used for each typology is based on data from the U.S. Census Bureau's Survey of Construction. Census estimates for the Western Region were applied based on the building size of each typology, using the "1 unit" estimates for the single-family building types, the "2 to 4 unit" estimate for the Townhouse typology which assumes 4 units per townhouse, and the "20+ unit" estimates for the multifamily rental typologies.[59] To estimate the total financing period, an additional 6 months were added for each estimated timeline to account for the period after construction has ended until the units are sold or rented, commonly referred to as the "leasing/absorption period." Across the individual pro forma analyses, the full construction financing period ranges from just under one year (11.5 months) to over two years (28.5 months), as summarized in Figure 9 below.

Figure 9 – Construction Financing Periods for Pro Forma Analysis (Months)

	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
2013 Construction Period	5.5	5.5	8.9	14.6	14.6
Leasing/Absorption	6.0	6.0	6.0	6.0	6.0
Total Financing Period	**11.5**	**11.5**	**14.9**	**20.6**	**20.6**
2023 Construction Period	9.3	9.3	17.5	22.5	22.5
Leasing/Absorption	6.0	6.0	6.0	6.0	6.0
Total Financing Period	**15.3**	**15.3**	**23.5**	**28.5**	**28.5**

Other Indirect Costs

The other indirect costs included in the pro forma analysis represent all the remaining soft costs, such as

[56] Fee estimates were corroborated based on results of the Building Industry Association of San Diego County's annual fee surveys from 2013 through 2021, which provide a detailed compilation of many of the fees charged throughout the County. See https://biasandiego.org/.

[57] These values match those currently used by the Terner Center's *Housing Development Dashboard* (see https://ternercenter.berkeley.edu/development-calculator-dashboard/).

[58] For 2013 and 2023 results based on the Bank Prime Loan Rate as of January 1st as published by the Federal Reserve Bank of St. Louis (https://fred.stlouisfed.org/series/DPRIME).

[59] Note that the 2023 pro formas rely on 2022 Census estimates because the 2023 estimates are not yet available.

architecture and engineering (A&E) fees, legal and accounting fees, insurance costs, general and administrative (G&A) expenses. This category also includes costs that are incurred after construction is complete, such as commissions and marketing costs, developer fees/profit, and for the rental typologies, ongoing maintenance and operating costs. The values used to estimate the other indirect costs are summarized in Figure 10 below.

Figure 10 - Additional Indirect Cost Parameters Used in Pro Forma Analysis

Cost Paramters	2023	2013	Source(s)
Construction Phase			
Architect & Engineering (% Hard Costs)	7.0%	7.0%	RS Means, CTCAC Data
Legal, Insurance, Warrany (% Hard Costs)	3.0%	3.0%	Industry research, CTCAC Data
Marketing ($/Unit)	$2,000	$1,445	Industry research, 2013 values deflated from 2023
General & Administrative (% Indirect Costs)	1.0%	1.0%	Industry research, CTCAC Data
Soft Cost Contingency (% Indirect Costs)	5.0%	5.0%	Industry research, CTCAC Data
Developer Fee (% Hard Costs)	4.5%	4.5%	Industry research, CTCAC Data
Post Construction Phase			
For Sale Typologies:			
Commission Paid (% Sale Price)	3.0%	3.0%	Industry standard, buyer commission only
For Rent Typologies:			
Avg Monthly Rent ($/Unit)	$3,098	$1,927	Blue Sky Analysis
Vacancy (%) (% of Units)	5.0%	5.0%	Terner Dashboard
Operating Expenses (% of Revenues)	30.0%	30.0%	Terner Dashboard
Capitalization Rate	4.0%	5.0%	Costar (2023)
Commission Paid (% of Revenues)	3.0%	3.0%	Industry research
All Typologies:			
Developer Profit (% of cost before land)	10.0%	10.0%	Industry research, Terner Dashboard

4.5.4 Land value

For purposes of the typology analysis, the cost of land was estimated as the expected revenues generated by a residential development (i.e., home sale proceeds or the net present value of future rental income) less all expected expenses (i.e., hard and soft costs). That is, it is the amount that a developer could pay to acquire a parcel of land that has been approved for residential development and has all utilities, roads, and other improvements provided. The land costs presented in the pro forma analyses are therefore not tied directly to specific land sales but are rather the residual after subtracting typology expenses from typology revenues.

5 RESULTS

This section presents the results of a quantitative assessment of the localized inputs and factors that drive new construction costs in unincorporated communities and across several jurisdictions in San Diego County. This assessment considers trends in hard costs (e.g., construction labor and materials), soft costs (e.g., costs for architects and engineers, legal services and marketing, financing, and permitting and impact fees), and land values. This section provides detailed analyses of how housing costs have increased over time and compares these changes to changes in the cost of constructing new housing units over time and across jurisdictions.

The first section, 5.1 Cost Trends Results, presents data from the analysis of cost trends in the region. This is followed by a more detailed analysis of specific housing typologies and locations in section 5.2 Pro Forma Analysis Results. Analysis of costs for tax credit financed affordable housing is presented in Section 5.3 Changes in Cost for Tax Credit Financed Affordable Housing.

5.1 Cost Trends Results

During the past decade, costs for the key components of new home construction – construction materials, construction labor, and construction soft costs – have all increased significantly. In addition, the most significant cost increase – both in terms of dollar value and rate of increase – has come from the price of land.

5.1.1 Costs for Construction Labor and Materials

During the past decade, construction costs for labor and materials have increased substantially, rising faster than the rate of inflation. Hard costs in California, including in the San Diego region, have risen more than hard costs nationwide.

Drivers of Hard Cost Inflation

For residential construction the term "hard costs" refers to the costs of labor and materials needed to build new housing. This includes wages paid to construction workers, such as electricians and carpenters, as well as purchases of lumber and other building materials, such as plumbing fixtures and concrete. In addition, because the goods and services used for residential development change over time, overall changes in hard costs reflect more than just the aggregate price increases across a set of inputs. In other words, as building practices change, total per-unit hard costs may increase by more than the prices of individual labor or materials inputs. For example, the construction labor force needed to build a house may change over time, requiring specialized professionals, such as solar panel installers, that are needed due to changes to the State's Building Standards Code.[60]. Similarly, changing customer demands may result in changes in the amounts or kinds of materials used in construction. As a result, as shown in the sections that follow, the rate of hard cost inflation in San Diego over the 2013 – 2023 period—at least as measured by the RSMeans Construction Cost Index (CCI)—exceeds the inflation of both construction wages and materials prices.

Hard Costs Are Increasing Rapidly

RSMeans data for the 2013 – 2023 period show that hard cost inflation in the County exceeded the

[60] The Building Standards Code comprises 11 Parts, including the Building Code, Fire Code, and Energy Code. The 2019 and 2022 updates to the Energy Code, for example, imposed solar panel installation and electric vehicle charging requirements on new residential development.

average rate nationwide. As shown in Figure 11, the San Diego CCI increased 62% during the Study period, while RSMeans' 30-City Average CCI—a proxy of overall hard cost inflation nationwide—rose by 52%.[61] The San Diego MSA's CCI increase was similar to the rate of increase in other California regions, including Riverside (58%), San Francisco (58%) and Los Angeles (61%). The similarity in the rates of hard cost inflation across California suggests that San Diego's experience is less likely the result of localized economic or political dynamics and more likely a consequence of broader statewide trends.

Due in large part to materials price increases in the wake the COVID-19 pandemic, over half of the total hard cost growth during this 10-year period occurred during the most recent two-year period (2021 – 2023), as shown in Figure 11.

Figure 11 – Hard Cost Inflation – San Diego County and Selected Regions (2013 – 2023) [62]



As shown in Figure 12, at both the local and national levels, relative to the prices of other goods and services, construction hard costs were more expensive in 2023 than in 2013. In the San Diego MSA, hard costs rose nearly two-thirds more than the all-items Consumer Price Index (CPI) over the 10-year Study period (i.e., 62% vs. 38%). Nationally, the percentage spread was nearly identical (52% vs. 30%). In other words, the difference between regional and national rates of hard cost inflation is roughly proportional to the difference between regional and national rates of broad (all-items) inflation. This finding suggests that the factors driving hard cost increases in San Diego are similar to those driving hard cost inflation nationally, rather than simply reflecting unique conditions in the San Diego region, although the rate of hard cost inflation locally was more rapid.[63]

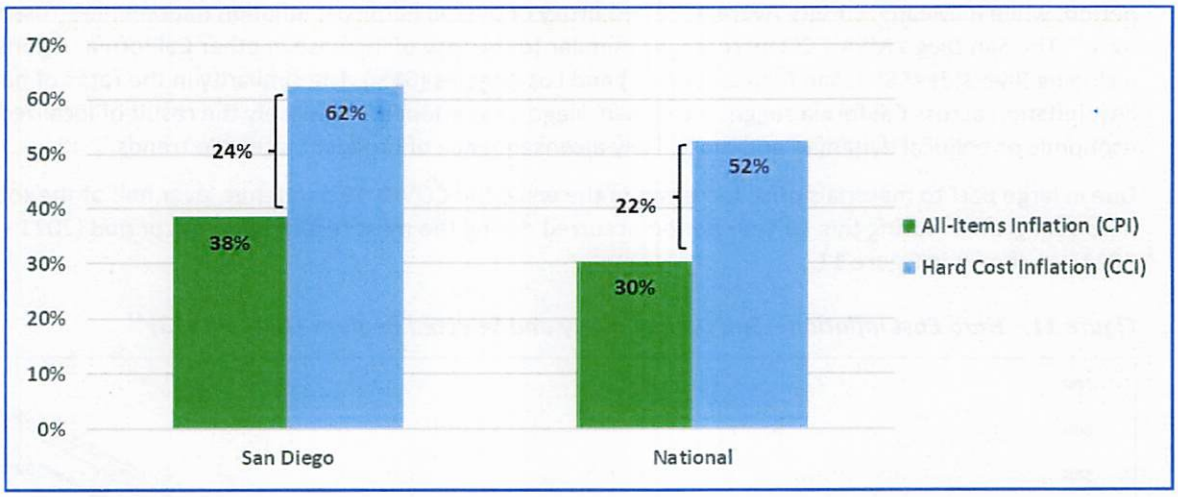
---

[61] The CCI for each region is a function of the estimated prices of "66 commonly used construction materials; labor-hour [rates] for 21 building construction trades; and [costs of] equipment rental for 6 types of construction equipment." Notably, the CCI represents construction costs across nine different types of structures, including residential buildings. As discussed in "Appendix C: Hard cost estimate methodology," hard cost inflation for residential structures in San Diego has been lower than overall hard cost inflation across all building types.

[62] *City Cost Indexes*, RSMeans (2023).

[63] If hard costs in San Diego were significantly impacted by policies or economic trends unique to the state or region, we would expect that the difference between hard cost and all-items inflation at the regional level would exceed this difference at the national level. Instead, it appears that across the country, there are roughly equivalent spreads between the prices of construction-sector goods and services and total goods and services. In other words, the relatively higher increase in hard cost inflation appears to be due to higher overall inflation, rather than construction specific factors in the San Diego region.

Figure 12 – Hard Cost Inflation vs. All-Items Inflation – San Diego and United States (2013 – 2023) [64]



Materials Prices

BLS's Producer Price Index (PPI) shows that nationwide, for the residential construction sector, input prices have increased an estimated 47% since 2013, nine percentage points higher than the San Diego region's CPI. While overall prices have increased significantly during the Study period, the data in Figure 13 shows that prices of the key construction materials that drive overall construction sector input price changes can vary from year to year. Importantly, in the most recent period, prices fell for each of the input categories, reducing the overall rate of inflation for the Study period. For example, BLS's "Iron and Steel" category was up 68% through 2022 before prices fell sharply over the past year. Similarly, the "Lumber and Wood" category was up 47% over its 2013 level before its recent correction.[65]

While BLS does not produce a region-specific PPI for San Diego County or California, construction materials prices (unlike labor costs) are unlikely to vary substantially across regions, since construction materials are commodities with prices largely set in national or global markets.[66] RSMeans' data confirms that changes in materials costs in San Diego did not substantially exceed materials cost inflation nationally. Over the 2013 – 2023 period, materials prices in the County increased 4.1% more than the materials prices across the CCI 30-City Average.[67, 68] In addition, changes in building codes and other regulations have likely contributed to higher per-unit materials costs in ways that the data in Figure 13, which focuses on specific commodities, do not reflect.

---

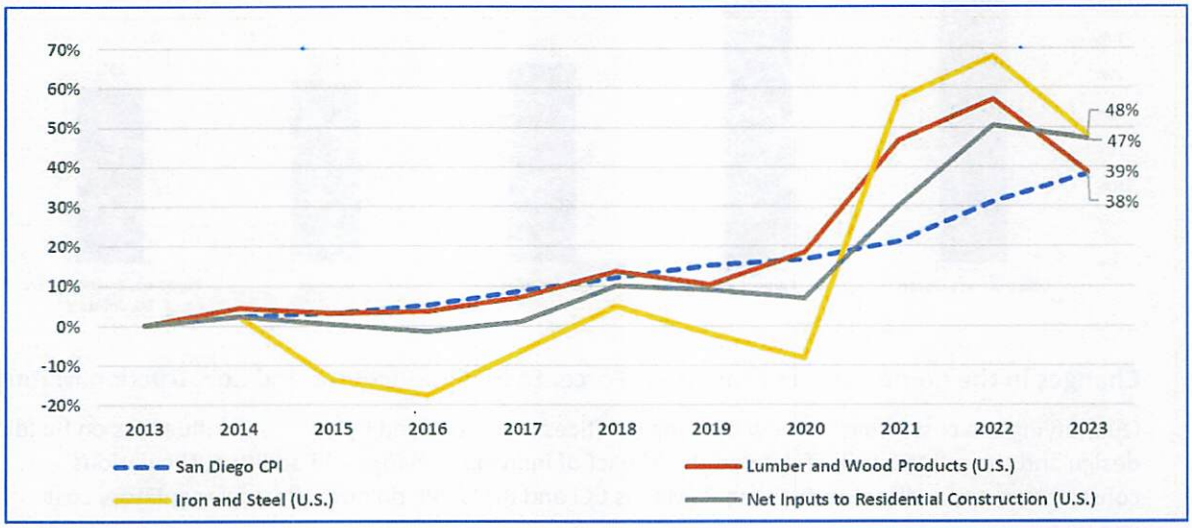
[64] *City Cost Indexes*, RSMeans (2023); *Consumer Price Index - All items in San Diego-Carlsbad, CA*, Bureau of Labor Statistics (2013 – 2023), accessed September 2023; *Consumer Price Index for All Urban Consumers: All Items in U.S. City Average*, Bureau of Labor Statistics (2013 – 2023), accessed September 2023.

[65] While BLS's PPI measures reflect nationwide price trends, they are likely an accurate representation of materials costs trends in San Diego. Whereas construction labor costs are influenced by local labor demands, California's construction firms can purchase materials from the same suppliers as firms in other states.

[66] Materials costs may be influenced by state and local tax policy and shipping and handling costs, but these impacts are less significant than overall changes due to national market conditions.

[67] RSMeans does not directly report materials or labor cost inflation over time. Instead, their CCI reports an overall index (across both materials and labor costs) for each region for each year and separately provides a percentage difference between a region's material or labor cost and the national average for each year.

Figure 13 – Change in Producer Price Index for Selected Inputs vs. San Diego CPI (2013 – 2023)[69]



Labor Costs

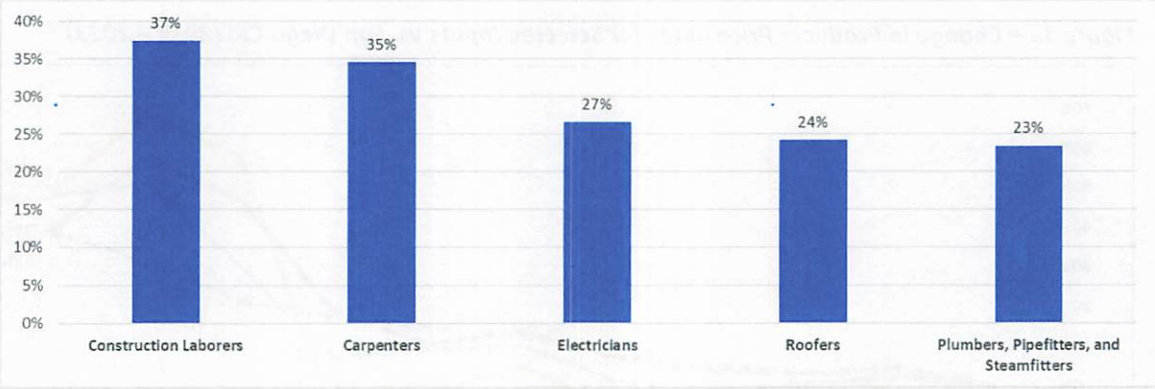
While CCI data suggest that regional materials cost inflation over the past decade has only slightly exceeded the national average, San Diego's relative labor cost increases over the Study period have been more dramatic. As of 2013, labor costs were 8% higher in San Diego than nationwide. By 2023, this differential had climbed to 23%.

The increase in labor costs associated with building new housing units can be explained by both increases in wages for individual construction sector occupations as well as increases in employee benefits and changes in the overall type and quantity of labor needed. EDD survey data that tracks wage growth in the region over the Study period suggest that wage growth for specific construction sector occupations was lower than the 61% overall hard cost inflation rate for San Diego as reported by RSMeans. Figure 14 compares growth in the average wage for selected construction sector occupations over the 2013 – 2023 period. The survey data suggest that construction sector workers, on average, experienced cumulate wage growth of 23 – 38%; construction laborers and carpenters benefited from the strongest wage growth, while roofers, plumbers, pipefitters, and steamers experienced more modest wage increases.

EDD wage data do not capture any increase in employer spending for employee benefits, such as health care or retirement plans. Given the rapidly increasing health care costs in California and nationwide, as well as the expansion of health care benefits to a wider pool of employees in the years following the enactment of the federal Affordable Care Act (ACA), actual per-employee labor cost increases over the 2013 – 2023 period likely exceeded the wage growth rates shown below.

[69] *Consumer Price Index - All items in San Diego-Carlsbad, CA; Producer Price Index by Commodity: Inputs to Industries: Net Inputs to New Construction, Goods*, BLS, accessed October 2023; *Producer Price Index by Commodity: Lumber and Wood Products: Lumber (WPU081)*, BLS; *Producer Price Index by Commodity: Metals and Metal Products: Iron and Steel (WPU101)*, BLS.

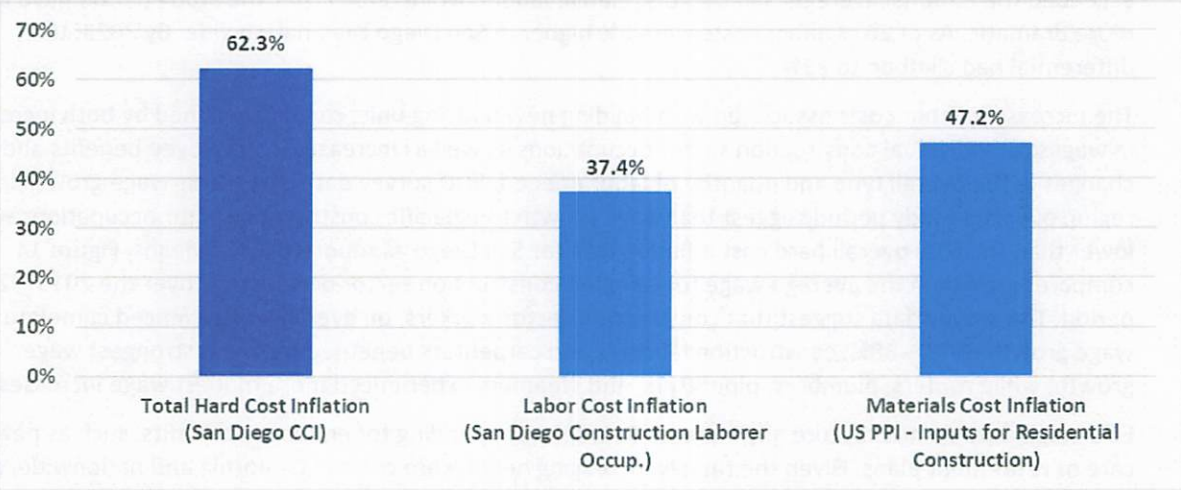
Figure 14 – Mean Wage Growth in Construction Sector Occupations – San Diego MSA (2–13 - 2023)[70]



Changes in the Composition of the Labor Force, Labor Productivity, and Construction Materials

Quantifying the cost impact of new building practices is confounded by the many influences on building design and the relative lack of data on the impact of individual changes. In addition, the various construction cost indices, such as the RSMeans CCI and BLS's PPI, do not reflect all regulatory cost impacts.[71]

Figure 15 – Total Hard Cost Inflation vs. Estimated Labor and Materials Inflation, San Diego MSA (2013 – 2023)[72]



[70] *OEWS Employment and Wage Statistics*, State of California Employment Development Department (EDD), accessed October 1, 2023.

[71] The CCI for each region is based on estimated building costs for specific building sub-structures (such as the foundation, framing, or roof) that are the same across the surveyed regions even though customer preferences and building codes vary across and within states. In some regions, this idealized residential structure may not comply with the applicable building code. For example, in California, homebuilders must install rooftop solar on all new homes (subject to limited exceptions). RSMeans data modules for single-family residential construction, however, do not include rooftop solar.

[72] *City Cost Indexes*, RSMeans (2023); *OEWS Employment and Wage Statistics*, EDD; *Producer Price Index by Commodity: Inputs to Industries: Net Inputs to New Construction, Goods*, BLS;

As summarized in Figure 15 above, the data gathered from RSMeans, BLS, and EDD and presented in the above sections suggest that the growth in prices of individual materials and labor-hours does not explain the full extent of the overall hard cost inflation over the 2013 – 2023 period. While regional CCI increased 62%, residential construction inputs increased 47% and construction laborer wages just 37%.

Several factors likely account for this discrepancy. First, with respect to increased costs associated with changes in building codes and other regulations, various data sources and industry reports suggest that these updates have likely added to costs substantially in California. As discussed in conjunction with the pro forma analysis (See "Development of Pro Forma Estimates" on page 24), building code updates adopted by the state related to energy efficiency have likely added at least tens of thousands of dollars in hard costs per unit, including new requirements for rooftop solar, EV-capable parking, on-site battery storage, and stormwater management. These cost impacts result in *changes* to the types or quantities of materials or labor used, though they may not necessarily impact the prices of materials or per-hour wages of individual occupations. Specifically, because builders are required to purchase new types of materials (e.g., enhanced building insulation, solar panels, higher-efficiency home appliances) or hire a more specialized labor force to complete construction (e.g., solar system installation professionals), total per-unit hard costs may rise by more than the increase in any individual labor or materials input.[73]

Wage data collected by the federal Bureau of Economic Analysis (BEA) for the California construction industry provides some evidence for this dynamic in California. According to the BEA, average annual wages and salaries across the entire construction sector were roughly $61,000 in 2013 and had grown to $87,600 by 2023. This 44% increase in per-worker compensation exceeds the median wage growth of the selected construction sector occupations shown above (see Figure 14), in some cases by a significant margin. In other words, more specialized and higher-wage workers likely now account for a higher share of the total construction sector workforce; this trend would explain how average wage growth across the entire sector exceeds the wage growth of any single occupation.[74]

A final explanation for the difference between overall hard cost inflation and the rates of wage and materials price growth comes from national data showing long-term declines in construction sector productivity. Between 2013 and 2022, according to the most recent BLS update on this topic, residential construction output per hour worked fell for both single-family and multi-family construction.[75] Economists have not yet reached a consensus on what factors may be causing this trend.[76] To the extent that these productivity declines have impacted the San Diego construction sector as well, labor costs per housing unit would increase at a rate higher than the rate of per-hour wage growth.

Hard Cost Inflation Accounts for Only a Portion of the Change in Home Prices

Comparison of changes in hard construction costs and home price appreciation show that home prices

---

[73] Note that many state code changes related to energy efficiency, while increasing construction costs, also result in lower utility bills for consumers.

[74] As explained by the White House Council of Economic Advisors, the wage growth data released by BLS reflect the "change in the average wage for private-sector workers, and so any change in the composition of who is employed affects the change in the average." A separate measure, the BLS's Employment Cost Index (ECI), tracks changes in wages controlling for any changes in workforce composition. See Cecilia Rouse and Martha Gimbel, "The Pandemic's Effect on Measured Wage Growth," April 19, 2021.

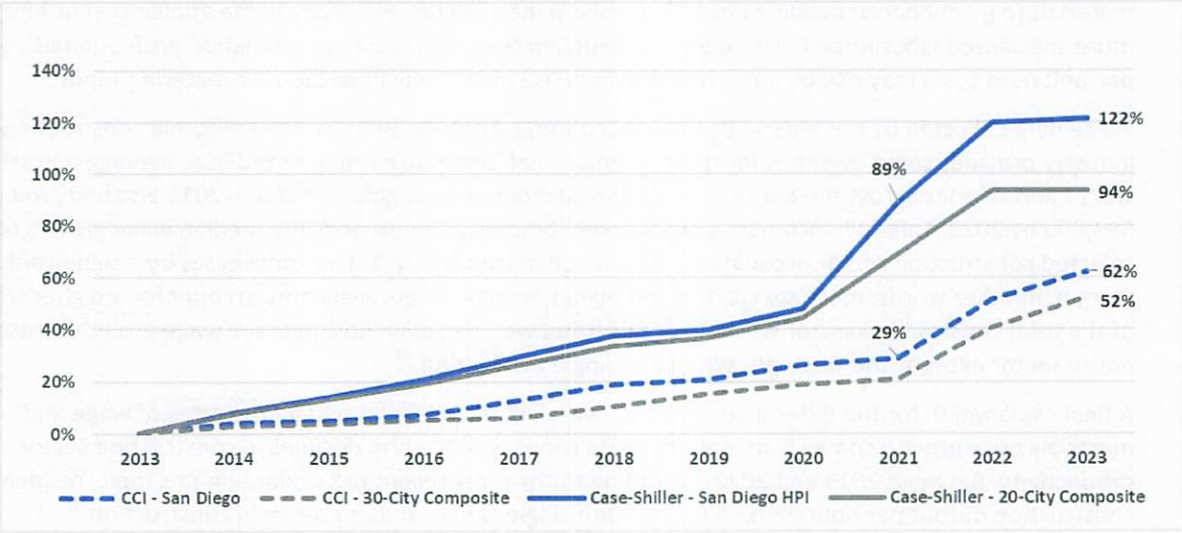
[75] *Construction Labor Productivity*, BLS, September 12, 2023. Available at: https://www.bls.gov/productivity/highlights/construction-labor-productivity.htm

[76] Austan Goolsbee and Chad Syverson, "The Strange and Awful Path of Productivity in the U.S. Construction Sector," Becker Friedman Institute, January 2023. Available at: https://bfi.uchicago.edu/wp-content/uploads/2023/01/BFI_WP_2023-04.pdf

and rents have grown far faster than the prices of labor or materials. As shown in Figure 16 below, as of 2021 (when the County commissioned this Study), home prices were up 89% over their 2013 level, as measured by the Case-Shiller Home Price Index (HPI), while San Diego's CCI had increased just 29%.[77] Over the final two years of the Study period (2021 – 2023), the gap between cumulative home price appreciation and hard cost inflation narrowed. The brief housing market downturn in late 2022, however, was very likely attributable to rising mortgage interest rates: effective housing costs for new homebuyers rose sharply over this period, as monthly interest payments on mortgages issued over the latter half of 2022 increased by more than 50% relative to payments made by buyers in the years prior.

Over the entire 10-year Study period, home price appreciation, as measured by the Case-Shiller index, was nearly double the rate of hard cost inflation as estimated by RSMeans (122% versus 62%, see Figure 16).

Figure 16 – Hard cost Inflation vs. Home Price Appreciation – San Diego and U.S. (2–13 - 2023)[78]



Another indication that hard cost inflation only partially explains housing cost increases comes from regional and national data. As shown in Figure 16, in San Diego and across the country, home price appreciation has significantly outpaced hard cost inflation. And while hard costs in San Diego rose more quickly than hard costs nationwide (i.e., 62% regionally versus 52% nationally), the difference between regional and national home price appreciation was greater still (i.e., 122% regionally versus 94% nationally).. .

5.1.2 Soft Cost Inflation Below Rate of Increase in Housing Costs Generally

The term "soft costs" encompasses all the non-land expenses that are not directly tied to the labor and materials used for the construction of the buildings. Here, soft costs are separated into three categories: permits and fees, financing costs, and other indirect costs. Taken together these soft costs have increased significantly in recent years, both in dollar terms and when compared to the general rate of inflation. The

[77] While the Case-Shiller HPI reflects price trends across existing home sales, its movement very closely tracks increases in new-construction home prices. Appendix A – Estimated Sales Prices and provides further detail on the Case-Shiller HPI. In short, the index is a very reliable indicator of housing market trends over time.

[78] RSMeans; Case-Shiller.

increase in soft costs over the past decade, however, are still lower than the rate of increase in housing prices in San Diego County and across the state.

Permits and Fees

Permits and fees include building permit and inspection fees, impact fees, and other utility fees such as water, sewer, and electrical hookup charges. Permit and inspection fees are typically charged by the county or municipality where the project is located, and are updated regularly through fee studies so that they are set at the levels necessary to fully recover the costs associated with the activities associated with issuing the permits, such as reviewing plans, conducting inspections, etc. Impact fees, such as transportation impact fees, park impact fees, fire mitigation fees, etc., are one-time charges imposed under the state's Mitigation Fee Act to mitigate impacts resulting from the development activity.[79] Impact fees are either charged by the county or city or, in some cases, by a Special District that has been established to collect such fees and provide the associated services. School impact fees are typically assessed and collected by the school district directly. Water and sanitation (wastewater) fees can include impact fees, capacity charges, and hook-up fees, and they are typically assessed and collected by the water and/or sanitation district that provides service at the building location.

Comparing these fees across different jurisdictions is not straightforward, as the fee information must be collected from each county, city, school district or special district. In addition, the basis for the fees is often inconsistent (e.g., one jurisdiction may set an impact fee for parks based on the square footage of the project, while another may set it based on the number of housing units regardless of the total size). Local jurisdictions may also reduce or waive certain fees to encourage housing in specific areas, such as in economically distressed communities, or for certain project types, such as for accessory dwelling units (ADUs) or for affordable (below-market rate) housing.

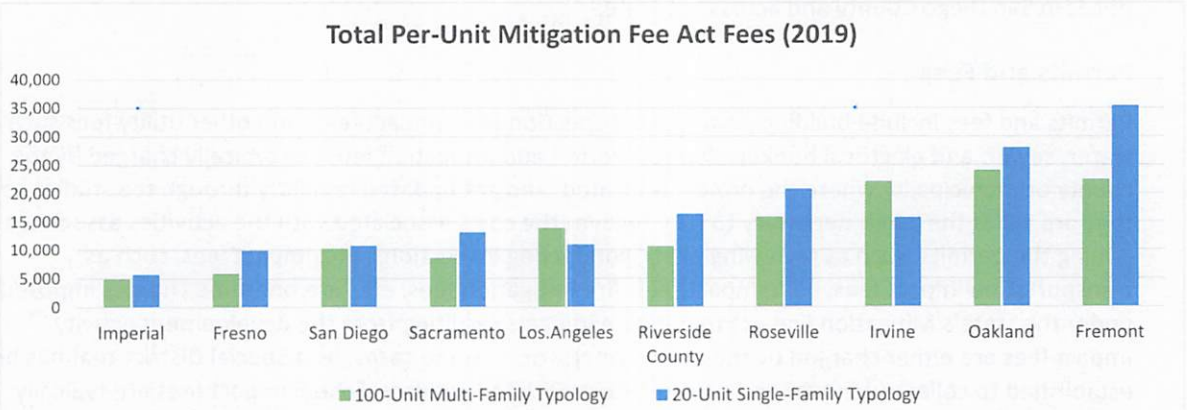
A 2019 report from the Terner Center collected information from nine cities and one county in California to investigate how impact fees differ across jurisdictions.[80] The study included just impact fees covered by the Mitigation Fee Act (MFA), which represent a subset of the total universe of residential development fees. The Terner study included impact fees for transportation, housing, parks, capital improvement, fire, and public safety, environmental, libraries, and utilities, but excluded any school fees, inclusionary housing in-lieu fees, connection fees for utilities, or any fees related to the permitting or inspection. The MFA impact fees were calculated for two typologies, a 100-unit multi-family typology and a 20-unit single-family typology. As shown in Figure 17, fees ranged from around $5,000 per unit in the City of Imperial to over $35,000 per unit for the single-family typology in the City of Fremont. The authors also pointed out that, while the fees for the single-family typology were consistently lower than the multi-family typology on a per square foot basis, on a per-unit basis the fees were higher for the single-family typology in all jurisdictions except for the cities of Los Angeles and Irvine.[81]

[79] *Residential Impact Fees in California*, Terner Center, August 15, 2019 (available at: https://ternercenter.berkeley.edu/wp-content/uploads/pdfs/Residential_Impact_Fees_in_California_August_2019.pdf)

[80] Raetz, H., Garcia, D., Decker, N., Kneebone, E., Reid, C., & Galante, C.; "Residential impact fees in California: Current practices and policy considerations to improve implementation of fees governed by the Mitigation Fee Act," Terner Center, University of California, Berkeley, 2019. Available at https://www.hcd.ca.gov/policy-research/plans-reports/docs/impact-fee-study.pdf.

[81] Ibid, 7.

Figure 17 - Terner Study Estimates of Mitigation Fee Act Fees by Typology and Jurisdiction



Source: "Residential impact fees in California: Current practices and policy considerations to improve implementation of fees governed by the Mitigation Fee Act," Terner Center, University of California, Berkeley, 2019. (p. 45).

Changes in Fees Over Time

For San Diego County, the pro forma analysis conducted as part of this New Construction Cost Study (discussed in more detail in Section 5.2: Pro Forma Analysis Results) indicates that, during the period 2013 – 2023, costs associated with permits and fees increased an average of 36% across all of the building typologies and study locations, though the percent increase varied from as low as 12% to as high as 68% depending on the specific building type and location. During this same period, housing prices increased an average of 105% across typologies and jurisdictions.

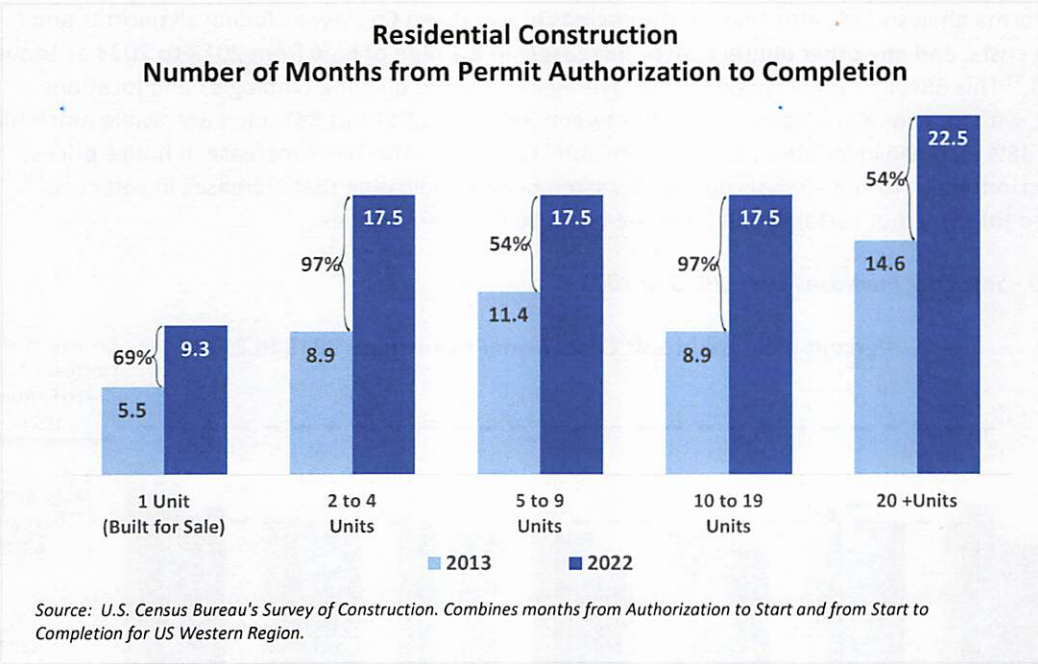
Financing Costs

Soft costs also include the financing costs incurred by a residential development project during the construction period. The financing costs depend upon the amount of financing required, the fees and interest rates charged by the lender, and the length of time for which the financing is required.

The amount of financing needed depends on the hard costs and other soft costs that must be paid during the construction period. As those prices have increased from 2013 to 2023, so has the amount of financing needed for the project; thus, the increases in hard costs and other soft costs during the Study period account for some of the increase in financing costs.

Longer construction timelines also increase financing costs. According to the U.S. Census Bureau's Survey of Construction, the average time to complete residential construction projects increased significantly over the past ten years. As shown in Figure 18, the number of months to complete one-unit projects in the Western U.S. region increased from 5.5 months in 2013 to 9.3 months in 2022, a 69% increase. The average time for projects with 20 or more units increased from 14.6 to 22.5 months, a 54% increase. Across the five project sizes summarized by the Census data, the increase in the residential construction timeline ranged from 54% for both "5 to 9 unit" and "20+ unit" projects, up to 97% for both "2 to 4 unit" and "10 to 19 unit" projects.

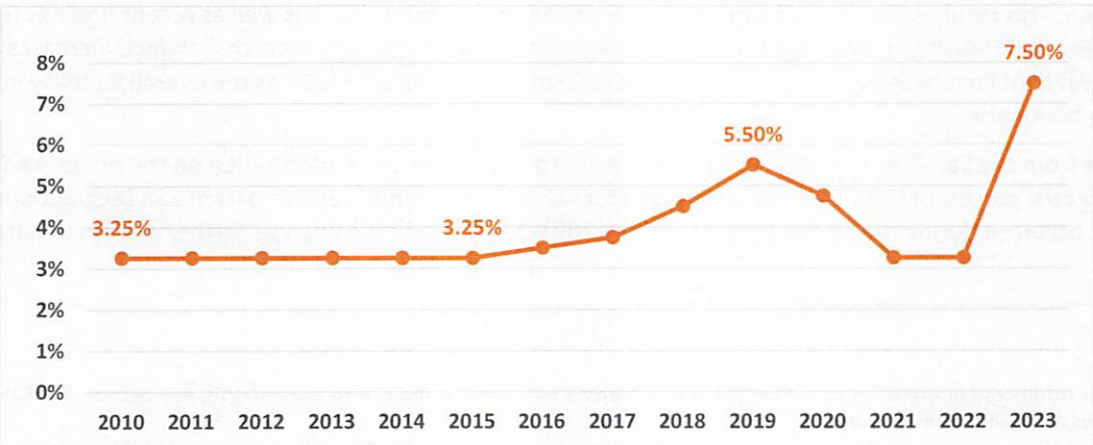
Figure 18 - Residential Construction Projects, U.S. Western Region, 2013 vs. 2022



Source: U.S. Census Bureau's Survey of Construction. Combines months from Authorization to Start and from Start to Completion for US Western Region.

Interest rates have also risen significantly from the historic lows seen in the 2010-2015 period. Figure 19 shows the "Prime Bank Rate," a rate that represents the lowest interest rate that U.S. financial institutions charge their best customers from 2010 through 2023. From 2010 through 2015, the Prime Bank Rate was just 3.25% but then rose to 5.5% by 2019 before falling back to 3.25% in 2021 and 2022. Since then, it has increased significantly as the Federal Reserve started raising interest rates in early 2022 to combat inflation. As of January 2023, the Prime Bank Rate had climbed to 7.5%, more than double its rate in January 2022. This increase in interest rates has also contributed to higher financing costs for residential construction projects.

Figure 19 - Bank Prime Loan Rate: 2010 through 2023

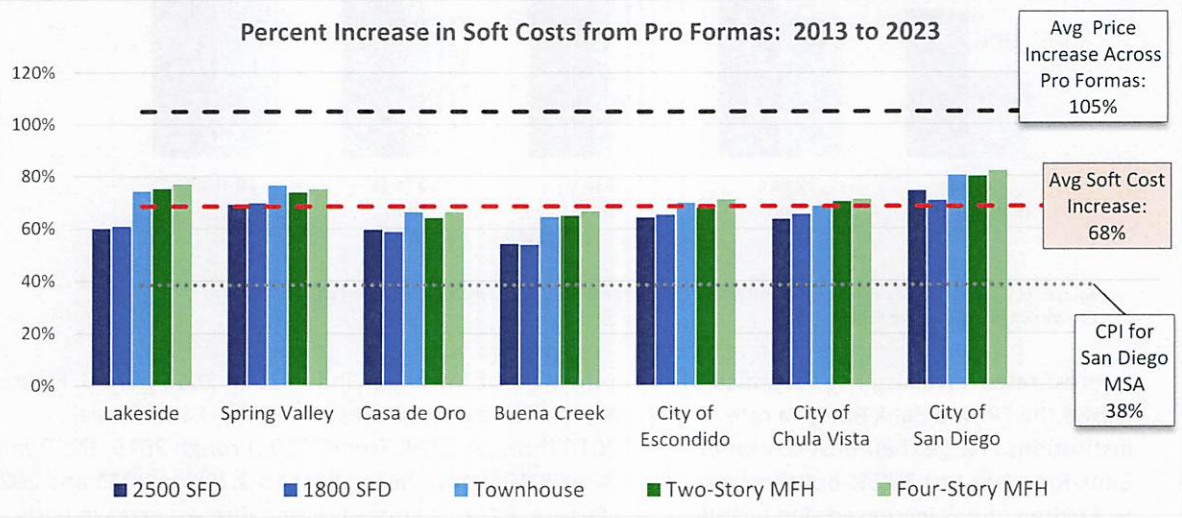


Source: Bank Prime Loan Rate [DPRIME], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/DPRIME. The rate for eachy year in the graph is the rate as of January 1st for that year.

Total Soft Costs

The pro forma analysis indicates that total soft costs in San Diego County, including all permits and fees, financing costs, and any other indirect costs, increased an average of 68% from 2013 to 2023 as shown in Figure 20.[82] This 68% increase represents the average across the building typologies and locations analyzed, with individual typologies varying between 54% and 82%. This 68% increase, while much higher than the 38% increase in inflation, is still significantly lower than the 105% increase in house prices estimated in the pro forma analysis during this same period, indicating that increases in soft costs accounted for some but certainly not all of the increase in housing prices.

Figure 20 - Soft Cost Increases from 2013 to 2023



5.1.3 Changes in Land Value

While both hard and soft construction costs have increased rapidly during the past decade, these increases alone do not explain the overall increase in new home prices (or apartment rents). The rising value of land has also contributed to the significant increase in residential development costs in the region. This result is supported by both analysis of San Diego County data as well as recent findings from the Federal Housing Finance Agency (FHFA), discussed below, and other research.[83] In fact, increases in the value of land have far exceeded both hard and soft cost inflation as well as the overall increase in new home prices.

Data from the San Diego County Assessor's Office provides a source of information on the prices paid for individual parcels of land. Data were analyzed for sales of land in the western part of San Diego County that occurred during the FY 2012-13 through FY 2021-22 period.[84] The analysis further examined parcels

[82] For additional information about the soft cost increases estimated in the pro forma analysis, see Section 5.2 Pro Forma Analysis Results on page 41.

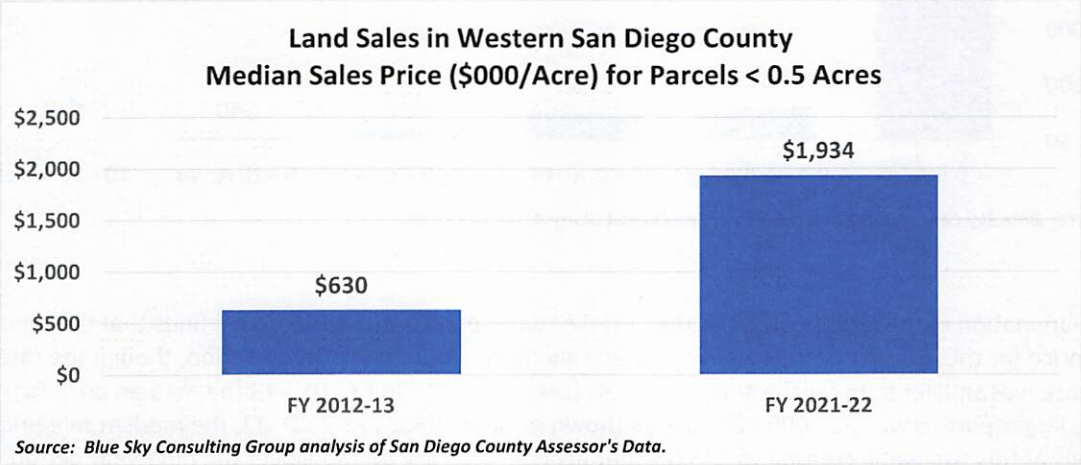
[83] The impact of land supply constraints on residential land values is well-established. See, e.g., Gyourko and Krimmel, "The Impact of Local Residential Land Use Restrictions on Land Values Across and Within Single Family Housing Markets," National Bureau of Economic Research, July 2021.

[84] To limit the data to land sales in western San Diego County, parcels where the assessed value of improvements was greater than $10,000 or 10% of the sale price were excluded; GIS coordinate data provided by the Assessor's office was used to remove parcels east of the Alpine area.

of varying sizes, from smaller parcels less than 0.5 acres to larger tracts of land of 10-50 acres.

The first phase of the analysis examined parcels less than 0.5 acres in size, comparable to the size of most single family lots. An analysis of sales data for these parcels shows that the value increased significantly during the Study period. As shown in Figure 21 below, the median sale price for such parcels was $630,000 per acre in FY 2012-13; by FY 2021-22, the median sale price had more than tripled to just over $1.9 million per acre, a rate of increase significantly higher than that of consumer goods (i.e. the CPI) or the rate of increase in hard and soft costs associated with residential development.

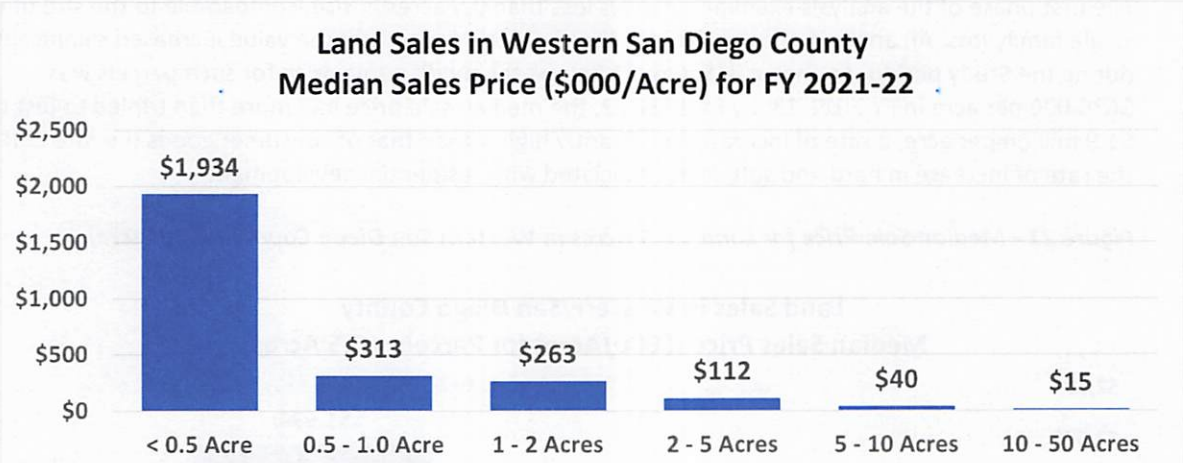
Figure 21 - Median Sale Price for Land < 0.5 Acres in Western San Diego County ($000/Acre)



Source: Blue Sky Consulting Group analysis of San Diego County Assessor's Data.

While prices for land parcels of less than 0.5 acres are reflective of the value of individual lots suitable for single family homes, large scale developments typically start with larger pieces of land that are subdivided before being developed and sold to individual homeowners. An analysis of land sales occurring in FY 2021-22 (the most recent year for which Assessor data are available) shows that the cost per acre for land decreases dramatically as the size of the parcel increases, as shown in Figure 22. The FY 2021-22 median sale price for land parcels of less than half an acre was just over $1.9 million per acre, while the median sale price for land parcels between one-half and one acre was much lower at $313,000 per acre, and the largest parcel size analyzed (10 to 50 acres) had a median sale price of just $15,000 per acre.

Figure 22 - Median Sale Price of Land in Western San Diego County by Parcel Size

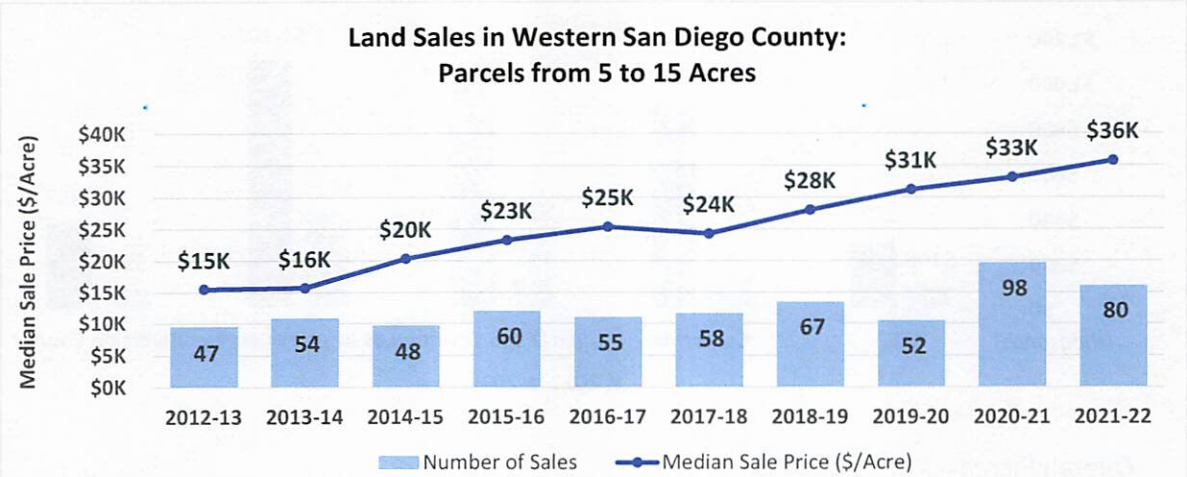


Source: Blue Sky Consulting Group analysis of San Diego County Assessor's Data.

An examination of the larger parcels in the Assessor data (parcels of 5 to 15 acres) finds that the median sale price for these larger parcels also increased significantly during the Study period, though the rate of increase was smaller than for the smaller parcels (see Figure 21). In FY 2012-13 the median price for these larger parcels was $15,000 per acre, as shown in Figure 23. By FY 2021-22, the median sale price for parcels of this size had increased to $36,000 per acre, an increase of 130% over the nine-year period.

The slower rate of increase in these larger parcels can be explained by several factors. First, these larger parcels may be located in less geographically desirable parts of the county. In addition, while these large parcels represent potentially developable land, they are much less likely to be "ready-to-build" as compared to smaller parcels. Specifically, these larger parcels are (1) less likely to be serviced by existing infrastructure, such as roads and water and wastewater utilities, and (2) would need to be subdivided prior to development as single-family housing. The discretionary review process required for such a subdivision can take years to complete and add significant costs to the process of making land ready for residential development.

Figure 23 - Median Sale Price for Land for Parcels in Western San Diego County



Source: Blue Sky Consulting Group analysis of San Diego County Assessor's Office data.

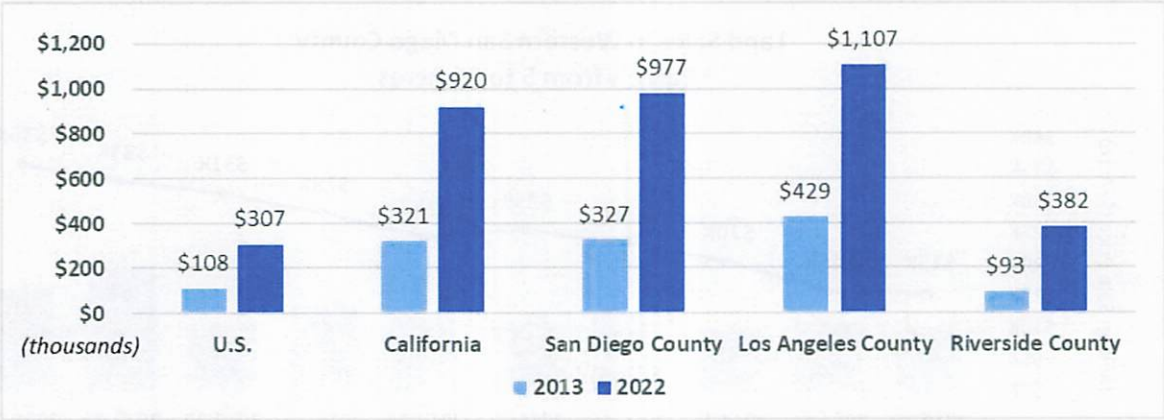
The increase in land values estimated using the San Diego County Assessor's data is further supported by previous research on residential land values. In an analysis conducted by Federal Housing Finance Agency (FHFA), the authors assessed data from millions of home appraisals conducted nationwide over a ten year period.[85] The appraisals in this dataset were issued in conjunction with each home's sale and separated a home's total property value between the value of the underlying land and the replacement value of the home structure.[86] The data thus allowed the researchers to estimate the extent to which land's share of total property values has changed over the past 10 years.

As shown in Figure 24, in San Diego County, the average value of a quarter-acre single-family residential parcel nearly tripled, from about $327,000 to more than $977,000, over the nine-year period 2013 – 2022. Land values statewide underwent a similar increase, though the spread between County land values and the statewide average widened somewhat over the Study Period (from $6,000 per quarter-acre in 2023 to $57,000 in 2023).

[85] Larson et. al, "Working Paper 19-01: The Price of Residential Land for Counties, ZIP codes, and Census Tracts in the United States," Federal Housing Finance Agency, last updated November 9, 2020; "Land Price and Land Share Indicators," American Enterprise Institute, accessed October 1, 2023. Available at: https://www.aei.org/housing/land-price-indicators/)

[86] In other words, the structure value listed in the appraisal reflects the cost of re-building the home.

Figure 24 – FHFA Estimates of ¼-Acre Land Values – San Diego and Other Regions (2013 – 2022)[87]



Overall Increases in Land Value

As the preceding analyses show, across multiple measures and geographies, land costs have increased significantly during the Study period. These increases have far outstripped the rate of inflation generally and have even outpaced the rate of increase in home prices. According to analysis of data from the San Diego County Assessor, during the study period, values for a single-family lot (i.e., a lot of less than 0.5 acres) have increased by more than 300%, far above the 38% increase in consumer prices as measured by the CPI or the 122% increase in home prices reported by the Case-Shiller Index.

5.1.4 Number of New Units Has Not Kept Pace with Demand

Long Run Population and Housing Stock Trends

According to EDD, total employment in the San Diego MSA rose roughly 8% between 2013 and 2018. While employment declined during the COVID-19 economic downturn, employment had once again exceeded its pre-pandemic highs by 2022.

As more jobs—and better-paying jobs—are created in the San Diego region, more residents look for housing, particularly in neighborhoods close to the County's urban core, where these jobs are predominantly located. For over a decade, however, the pace of homebuilding in the region has not kept pace with this added demand, both in unincorporated areas and incorporated cities. In the nine-year period 2010 – 2019 (i.e., the period preceding the state and County populations reaching their peak level before declining) the County population increased 7.7% while the number of housing units countywide increased just 4.8%. In the unincorporated areas, the population increased 4.2% while the housing stock increased just 2.9%.[88] Rising home prices over this period led to some residents taking on additional roommates or living with family, as persons per household increased 2.8% countywide and 1.2% in the unincorporated areas over the 2010 – 2019 period.

Widespread adoption of remote work practices in more recent years has only increased pressures on the housing stock, particularly in neighborhoods farther from job centers, as many employees working remotely converted home space to office space. Countywide over the 2019 – 2023 period, despite an increase in total housing units, the population dropped nearly 2% as persons per household dropped

[87] FHFA, AEI.

[88] *American Community Survey*, U.S. Census, 2010 – 2019.

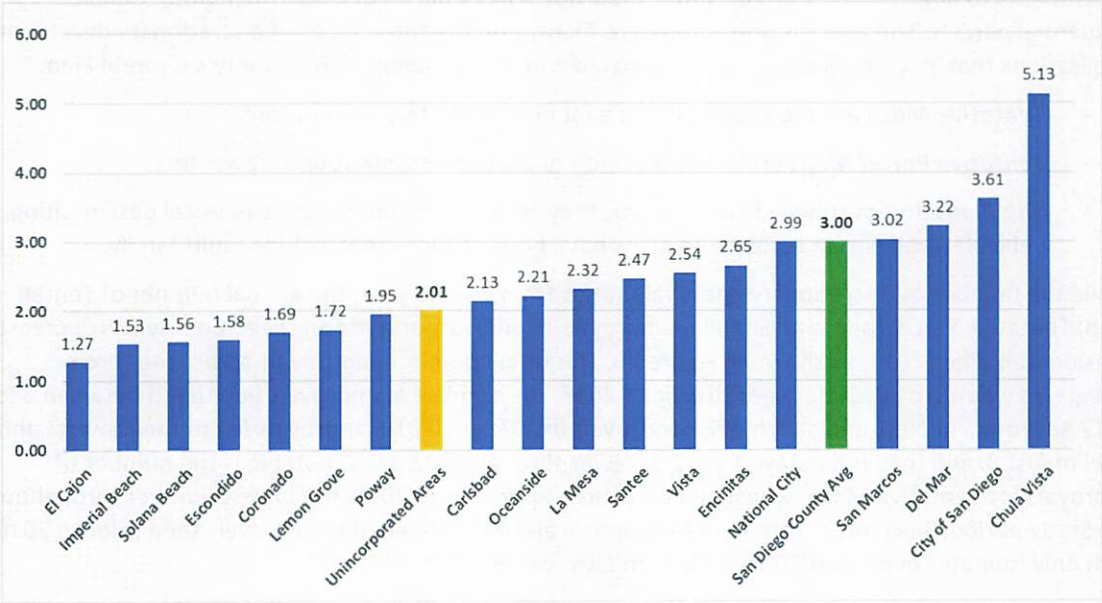
4.8%.[89] Ultimately, housing market pressures have led to hundreds of thousands of Californians leaving the state, with the state population dipping below 39 million in 2023, its lowest level since 2015.[90]

Recent Permitting Activity in the Unincorporated Areas and Countywide

Figure 25 compares rates of housing permit activity across San Diego County, as reported by the state Department of Housing and Community Development (HCD). Over the five-year period covering calendar years 2018 – 2022, San Diego County issued 1,018 housing unit permits per year, on average, or roughly two units per 1,000 unincorporated area residents. Across all jurisdictions, the annual average was three units per 1,000 residents, though as shown, there was wide variation across cities. Chula Vista has been the most active permitting jurisdiction on a per capita basis in recent years, issuing 5.13 housing units per 1,000 residents. The countywide rate of production over the five-year period (3.00 units per 1,000 residents) was just below the statewide average of 3.12. California's statewide housing production was the thirteenth lowest across the 50 states, and significantly lags the national average of 5.3 units per 1,000 residents.[91]

While the County's permitting activity relative to the incorporated cities has increased in recent years, over the two-year 2021 – 2022 period, the County issued 2.87 permits per 1,000 residents, compared to a countywide average of 3.57. Permits for Accessory Dwelling Units (ADUs) accounted for 22.5% of all permits in 2022, up from 10.7% in 2018.

Figure 25 - Housing Units Permitted Annually per 1,000 Residents (2018 – 2022 average)[92]



[89] For detail, see "Shrinking Household Size Strains California's Housing Market," Public Policy Institute of California, November 17, 2022.

[90] "California's persistently shrinking population — and the reasons why," CalMatters, February 17, 2023.

[91] "California housing shortage triggers cycle of despair," CalMatters, January 23, 2023.

[92] Blue Sky Consulting Group analysis of *Housing Element Annual Progress Report (APR) Data by Jurisdiction and Year*, California Department of Housing and Community Development, accessed August 1, 2023. Available at: https://data.ca.gov/dataset/housing-element-annual-progress-report-apr-data-by-jurisdiction-and-year.

5.1.5 Time to Approval for Discretionary Applications and Building Permit Applications Has Increased

One of the potential drivers of changes in residential development cost is the time and uncertainty associated with land entitlement and building permit approval. For unincorporated San Diego County, changes in the development timeline over the Study period were estimated using discretionary development application data and building permit data. Analysis of the County's historical building permit data shows that both the time from building permit application to approval and the time from permit approval to project completion has increased since 2013. This may have been caused by several factors, including the disruptions caused by the COVID-19 pandemic and the increase in permitting activity over the Study period, during which the number of permit applications issued increased from an average of 468 per year from 2013-2017 to 1,112 per year during the 2018-2022.

Analysis of data for discretionary applications (Tentative Maps, Tentative Parcel Maps, and Site Plans) are less conclusive, but do show a decrease in both the number of approved applications and the number of associated units, as well as a general increase in the time from application to approval since 2013. Some of the time increases may be attributable to the COVID-19 pandemic which began in 2020, though the most recent periods have not yet shown a return to pre-pandemic levels.

Discretionary Development Applications

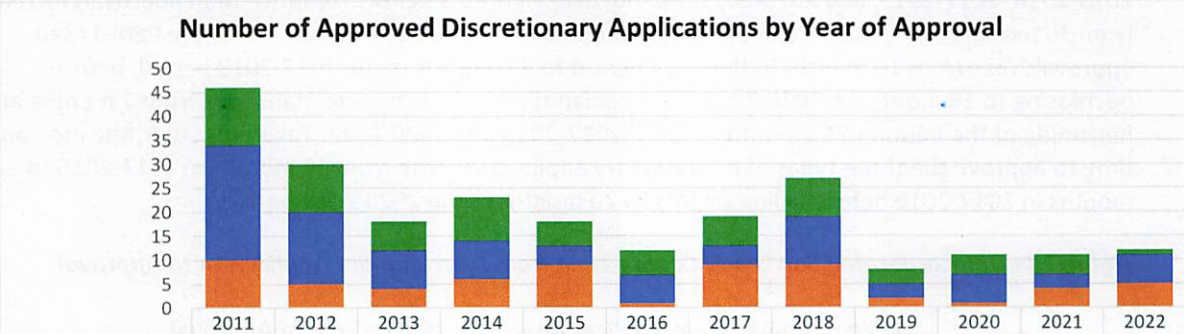
Discretionary applications for residential development vary from administrative permits and boundary adjustments to large complex projects that subdivide a large parcel of land into multiple smaller residential parcels. The analysis presented here focuses on the three types of discretionary development applications that include dwelling units associated with the buildout of the County's General Plan:[93]

- ***Tentative Maps*** are the subdivision of a lot or lots into five lots or more.
- ***Tentative Parcel Maps*** are the subdivision of a lot or lots into four or fewer lots.
- ***Site Plans*** do not subdivide lots; rather, they are permits that regulate physical design, siting, and vehicular/pedestrian access. Site plans have housing types that include multi-family.

While the number of discretionary approvals varies from year to year, the annual number of Tentative Map, Tentative Parcel Map, and Site Plan approvals in unincorporated San Diego County has decreased considerably since 2011, as shown in Figure 26. The total number of approvals across the three categories was 46 in 2011. Between 2012 and 2018, the number of approvals fluctuated between a low of 12 approvals in 2016 and a high of 27 approvals in 2018. By 2019, approvals fell to their lowest annual level of just 8, and they have stayed at 12 or fewer through 2022. Most notable is the number of approvals for Tentative Maps, which had only three approvals in 2019, the lowest number throughout the Study period. Since then, Tentative Map approvals have remained below levels seen prior to 2019, with only four approvals in 2020 and 2021, and just one in 2022.

[93] Note that the analysis does not include applications for modifications or time extensions for previously approved applications.

Figure 26 - Unincorporated San Diego County Discretionary Application Approvals

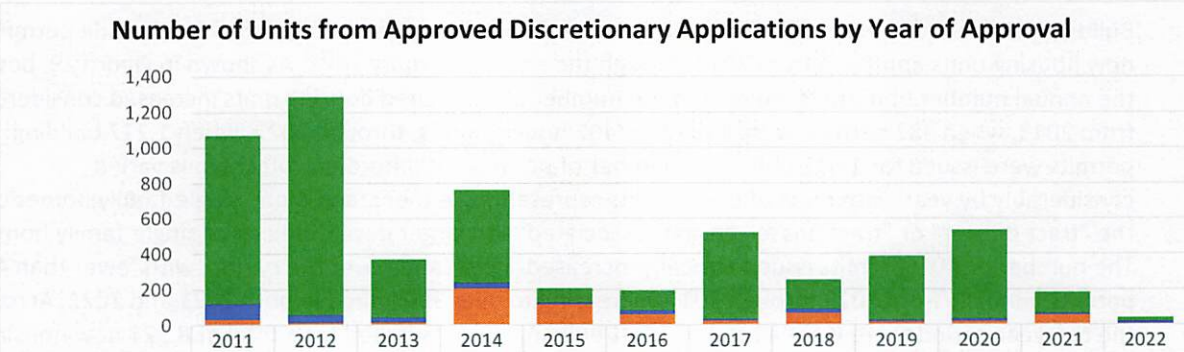


	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tentative Map	12	10	6	9	5	5	6	8	3	4	4	1
Tent Parcel Map	24	15	8	8	4	6	4	10	3	6	3	6
Site Plan	10	5	4	6	9	1	9	9	2	1	4	5
TOTAL	46	30	18	23	18	12	19	27	8	11	11	12

Source: Blue Sky analysis of San Diego County PDS Building Services Data.

The number of dwelling units associated with these approvals has also declined since 2011, as shown in Figure 27. The number of dwelling units associated with discretionary approvals can also vary considerably from year to year, as a single Tentative Map for a large residential development project can result in hundreds of new lots for single-family homes. In 2011 and 2012 discretionary approvals represented more than a thousand new housing units, while the number of units associated with approvals during most years since then have represented far fewer units. In 2021 there were fewer than 200 new units associated with all discretionary approvals, and in 2022 the approvals represented only 40 new units.

Figure 27 - Unincorporated San Diego County Dwelling Units Associated with Discretionary Approvals



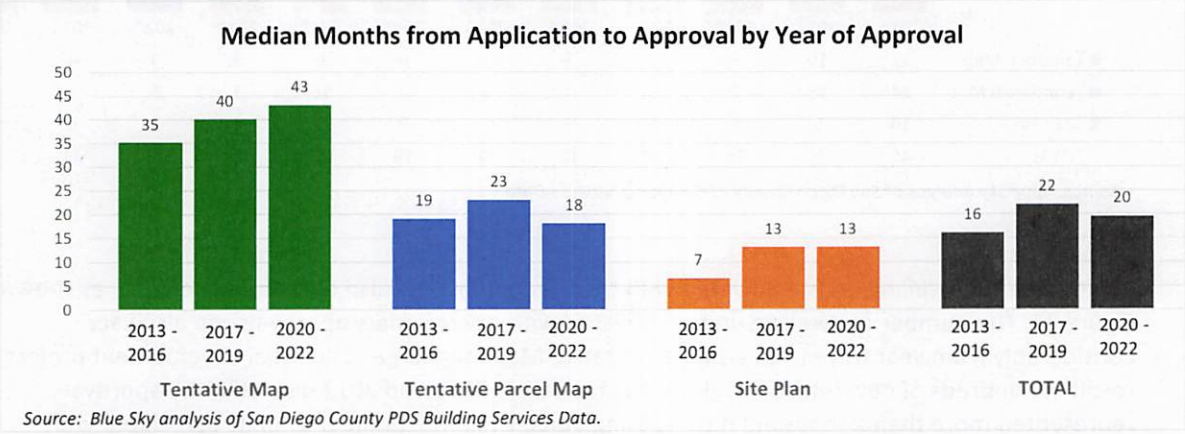
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tentative Map	951	1,226	327	525	79	112	489	164	359	499	120	20
Tent Parcel Map	87	46	26	31	12	22	9	24	9	14	9	15
Site Plan	32	12	16	206	116	60	22	66	17	20	54	5

Source: Blue Sky analysis of San Diego County PDS Building Services Data.

Over the period from 2013 to 2022, the median time from application to approval for the three types of discretionary applications was 19 months, though this varied considerably by type of application. The median time for approval of Tentative Maps was the longest at 40 months, while the median for Tentative Parcel Maps was about half that at 21 months, and for Site Plans the median was 11 months.

To analyze how these times have changed since 2013, approvals were grouped into three time periods: 2013-2016, 2017-2019, and 2020-2021. As shown in Figure 28 below, Tentative Map approvals increased from 35 months in the 2013-2016 period to 43 months in 2020-2022 period. Tentative Parcel Map approvals rose from 19 months in the early period to 23 months in the 2017-2019 period, before decreasing to 18 months in 2020-2022. The median time to approve Site Plans rose from 7 months at the beginning of the period to 13 months in both 2017-2019 and 2020-2022. Taken together, the median time to approve the three types of discretionary applications rose from 16 months in 2013-2016 to 22 months in 2017-2019 before falling slightly to 20 months in the 2020-2022 period.

Figure 28 - Unincorporated San Diego County Time from Discretionary Application to Approval



Source: Blue Sky analysis of San Diego County PDS Building Services Data.

Building Permit Applications

Analysis of building permit data show that, while the number of permits has increased over the Study period, the time from application to permit issuance has increased while the share of permits approved within 180 (calendar) days has declined.

Building permit data were provided by the County's PDS Building Services Division and include permits for new housing units approved from 2013 through the end of February 2023. As shown in Figure 29, both the annual number of permits issued and the number of associated housing units increased considerably from 2013, when 382 permits were issued for 402 housing units, through 2022, when 1,217 building permits were issued for 1,512 units. The number of permits for different project types varied considerably by year, with most of the projects representing either stand-alone single-family homes or the "tract master" or "tract phase" permits associated with larger developments of single-family homes. The number of ADU permits issued annually increased significantly over the period, with fewer than 40 permits annually from 2013 through 2017, increasing to over 300 issued in both 2021 and 2022. Across the ten-year period there were a total of 7,901 building permits issued for a total of 8,921 new housing units.

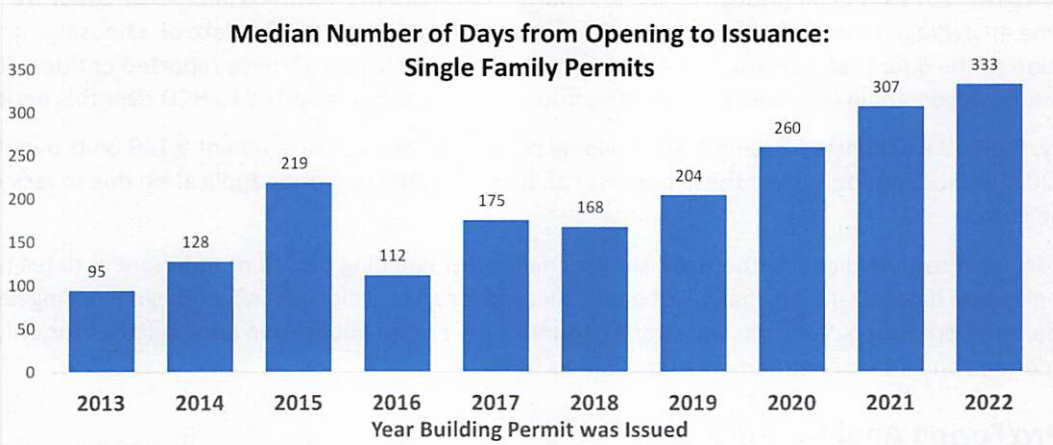
Figure 29 - Unincorporated San Diego County Residential Building Permits Issued

Project Type by Year Issued	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total	5-yr Averages 2013-'17	5-yr Averages 2018-'22
Single Family	168	244	138	144	277	272	220	172	227	249	2,111	194	228
Single Family - Tract Master	19	16	5	5	21	17	15	29	42	5	174	13	22
Single Family - Tract Phase	154	204	18	82	330	564	494	433	584	504	3,367	158	516
Duplex/Triplex	0	11	0	0	11	0	0	4	1	4	31	4	2
Multi - Apt/Condo	2	28	1	11	9	3	7	17	16	43	137	10	17
ADU/Guesthouse	17	24	13	1	36	110	164	183	304	318	1,170	18	216
Mobile Home/Rebuild/Other	22	54	21	133	123	112	131	104	117	94	911	71	112
TOTAL PERMITS ISSUED	**382**	**581**	**196**	**376**	**807**	**1,078**	**1,031**	**942**	**1,291**	**1,217**	**7,901**	**468**	**1,112**
TOTAL ASSOCIATED UNITS	**402**	**715**	**211**	**503**	**866**	**1,165**	**1,122**	**984**	**1,441**	**1,512**	**8,921**	**539**	**1,245**

Source: Blue Sky analysis of San Diego County PDS Building Services Data.

The building permit data included three milestone dates: the "Opened Date" when the application was first opened with the County, the "Issued Date" when the permit was issued, and a "Completed Date" for those projects that had been completed. The timing of the building permit approvals for "Single Family" projects (see Figure 30), shows that the median number of days from permit application to permit issuance increased from 95 days in 2013 to 333 days for permits issued in 2022.[94]

Figure 30 - Unincorporated San Diego County Timing for Building Permits Issued

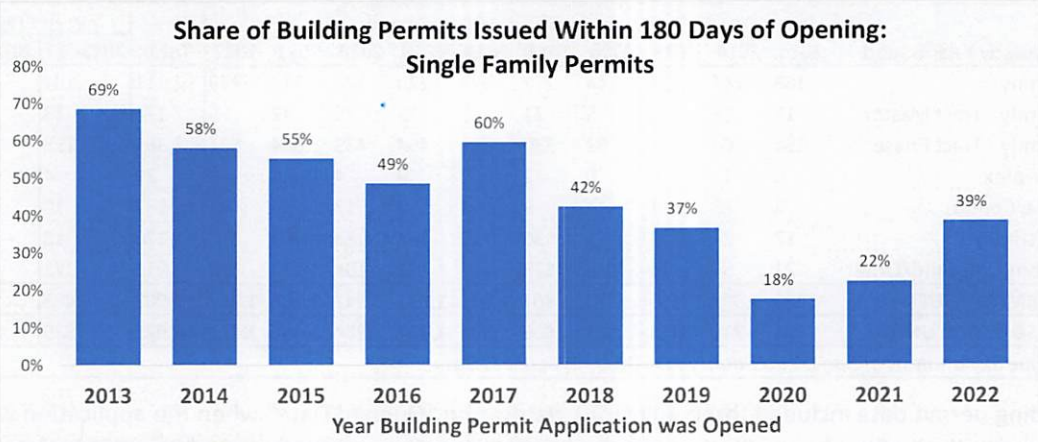


Source: Blue Sky analysis of San Diego County PDS Building Services Data.

Figure 30 shows the share of building permits that were issued within 180 days of the application date. As shown in the graph, 69% of the single-family building permits that were opened in 2013 were issued within 180 days. This rate fell to 37% by 2019, just before the COVID-19 pandemic began. In 2020 and 2021 the percent of newly opened permit applications that were approved within 180 days fell to their lowest points (18% and 22%, respectively) before rebounding to 39% in 2022.

[94] The "Single Family - Tract Master" and "Single Family -Tract Phase" permits were excluded from the analysis because more than 98% of such applications were recorded as being issued on the same day as the permit application was opened.

Figure 31 - Unincorporated San Diego County Share of Building Permits Issued Within 180 Days



Source: Blue Sky analysis of San Diego County PDS Building Services Data.

Comparing County's Approval Timelines to Timelines in Other Jurisdictions

Reliable comparison of the County's entitlement and permitting timelines to timelines in other jurisdictions is not currently possible. The County reported issuing 583 unique entitlements for 614 units over the 2018 – 2022 timeline (though all these reported entitlements occurred in 2019 or 2020). To determine an average County entitlement timeline, it is necessary to match the date of a housing application to the date that a jurisdiction entitles the project.[95] Only two of these reported entitlement decisions, however, could be linked to any of the housing applications reported to HCD over this period.

Similarly, the County reported issuing 4,505 building permits for the construction of 5,149 units over the 2018 – 2022 period, but only 21 of these permits could be matched to a prior application due to lack of available data.

Statewide, for most jurisdictions, there are similar challenges matching permit or entitlement dates to prior application dates. Detailed analysis of data collected for all jurisdictions in San Diego, Los Angeles, Riverside, San Bernardino, Ventura, and Orange counties generated application date matches for only 12% of permits and 19% of entitlements reported to HCD.

5.2 Pro Forma Analysis Results

By examining five specific building typologies across seven Study locations in both 2013 and 2023, the pro forma analysis provides insights into not only the current costs of building different types of housing units in various incorporated and unincorporated locations within San Diego County, but also how those costs have changed over time. Over the 2013-2023 Study period, the pro forma analysis confirms that increases in hard costs and soft costs, while higher than general inflation, do not fully account for the increase in housing costs. The CPI for the San Diego region increased 38% over the ten-year period, while housing prices rose 105% on average across the typologies and locations analyzed. Pro forma results indicated that the average increase in hard costs and soft costs was 54% and 68%, respectively, much higher than overall inflation but also much lower than the increase in housing prices. Permits and fees (a component of soft costs often cited as a cause of increasing development costs) increased by an average

[95] Entitlement decisions may be linked to an entitlement application if the housing units share a common parcel number or street address.

of 36%, closely tracking general inflation. Overall, hard costs accounted for 31% of the overall housing cost increase, soft costs accounted for 21%, and land costs accounted for 48% when averaged across all typologies and Study locations.

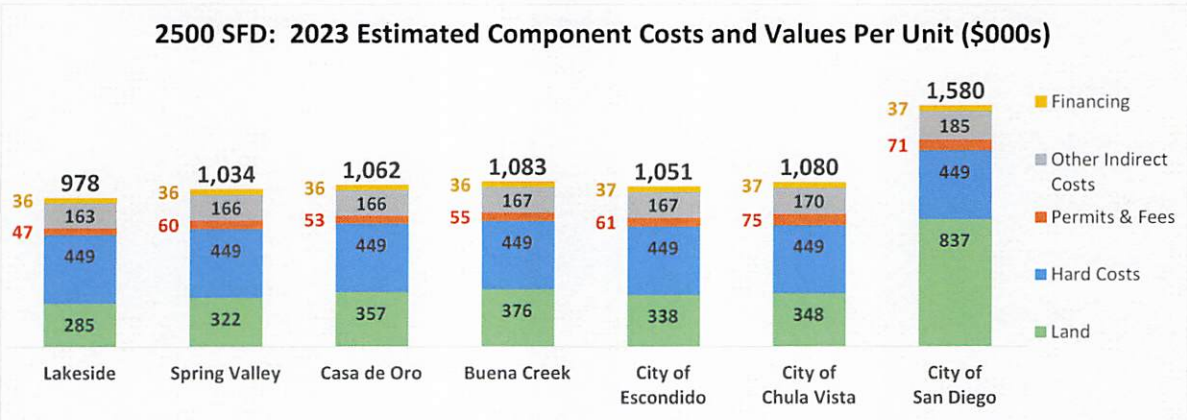
The pro forma analysis also illustrates how the density of residential development affects the price of land, not only in terms of the cost per acre but also in terms of the cost per housing unit and the share of overall costs represented by land. Higher density projects typically have lower per-unit land costs, as the cost of that land can be spread across more housing units. Higher density projects also typically have higher per-acre land costs.

The next section provides a detailed examination of the 2500 SFD typology, which represents the most common type of recent development in unincorporated San Diego County. The next section presents an overview of the typologies and Study locations. The detailed pro formas for every typology and Study location are provided in Appendix B – Pro Forma Analysis Detail.

5.2.1 Pro Forma Results: Detail for 2500 SFD Typology

The 2500 SFD typology represents a building type that closely resembles the most common type of housing being built in unincorporated San Diego County. As shown in Figure 32, the estimated 2023 sales prices for the 2500 SFD typology are close to $1 million for most of the jurisdictions, ranging from $978,000 ($391/SqFt) in Lakeside to $1.08 million ($433/SqFt) in Buena Creek. The highest sale price among the Study locations is the City of San Diego at $1.58 million ($632/SqFt). Estimated hard costs for the 2500 SFD typology in 2023 are similar across the Study locations at $449,000 per unit; construction financing costs are also relatively consistent across geographies at about $36,000 to $37,000 per unit. Permits and fees have more variation, from a low of $47,000 per unit in Lakeside to $75,000 per unit in the City of Chula Vista. Other indirect costs varied from $163,000 in Lakeside to $185,000 in the City of San Diego. The 2023 residual land value estimates had the largest variation, with a low of $285,000 per unit in Lakeside to a high of $837,000 in the City of San Diego. At a density of 5 units per acre, this corresponds to values ranging from $1.4 million to $4.2 million for an acre of land that is entitled and ready for residential development.

Figure 32 - Component Cost Estimates for 2500 SFD Typology



Between 2013 and 2023, the estimated sale price for the 2500 SFD typology increased significantly, as shown in Figure 33 below. Lakeside, which increased from $568,000 to $978,000, had the smallest percent increase at 72%. Other unincorporated Study locations increased from less than $600,000 per unit in 2013 to over $1,000,000 by 2023, with Spring Valley having the largest percent increase among the unincorporated locations (98%). Results for the three incorporated cities showed significant increases

in price as well over the ten-year period, from 88% in the City of Escondido to 106% in the City of San Diego. Across the seven Study locations, the 2500 SFD typology cost increases ranged from just over $400,000 to just over $800,000 per unit.

These significant cost increases resulted from increases in hard costs, soft costs, and the cost of land. Across all the Study locations hard costs increased by $156,000, an increase of 53%. Of this amount, roughly $11,000 was attributable to major amendments to the state building codes over the 2013 – 2023 period:

- As of the 2019 building codes update, new residential development must include rooftop solar under. The minimum installation size for the 2500 SFD is an estimated 3.0 kW, at a cost (after federal tax credits) of over $4,000. Other prior updates to energy efficiency requirements, according to the California Energy Commission, added roughly $2,700 in costs per new single-family unit.
- New electric vehicle charging requirements impose nearly $2,000 in added hard costs.
- Costs imposed by construction-phase stormwater management regulations vary substantially across project sites, but would typically add at least $10,000 in costs per acre of development (or $2,000 per new 2500 SFD).

For further detail on costs imposed by new state regulations, see "Appendix C: Hard cost estimate methodology" for detail).

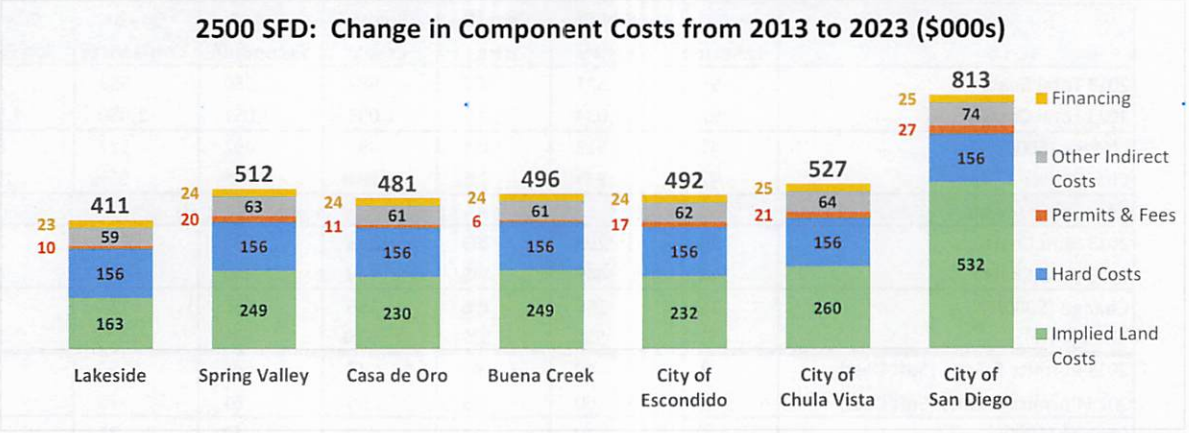
The increase in permits and fees varied across locations, from $6,000 in Buena Creek to $27,000 in the City of San Diego. Due to higher interest rates and longer construction schedules, financing costs increased by almost 200% from around $12,000 to per unit in 2013 to $36,000 per unit in 2023, representing an average increase of about $24,000 over the Study period. Other indirect costs increased by $59,000 to $754,000 depending upon the location, representing increases of 56% to 66%.

Figure 33 - Cost Per Unit Changes from 2013 to 2023 for the 2500 SFD Typology ($000)

	Lakeside	Spring Valley	Casa de Oro	Buena Creek	City of Escondido	City of Chula Vista	City of San Diego
2013 Total Costs	568	521	580	587	560	553	766
2023 Total Costs	978	1,034	1,062	1,083	1,051	1,080	1,580
Change ($000)	411	512	481	496	492	527	813
Change (%)	72%	98%	83%	84%	88%	95%	106%
Cost Components							
2013 Hard Costs	293	293	293	293	293	293	293
2023 Hard Costs	449	449	449	449	449	449	449
Change ($000)	156	156	156	156	156	156	156
Change (%)	53%	53%	53%	53%	53%	53%	53%
2013 Permits & Fees (Soft Cost)	37	40	43	48	44	54	45
2023 Permits & Fees (Soft Cost)	47	60	53	55	61	75	71
Change ($000)	10	20	11	6	17	21	27
Change (%)	26%	49%	25%	13%	39%	39%	60%
2013 Financing Costs (Soft Cost)	12	12	12	13	12	13	12
2023 Financing Costs (Soft Cost)	36	36	36	36	37	37	37
Change ($000)	23	24	24	24	24	25	25
Change (%)	193%	198%	192%	188%	195%	195%	200%
2013 Other Indirect Costs (Soft Cost)	104	103	105	106	105	106	111
2023 Other Indirect Costs (Soft Cost)	163	166	166	167	167	170	185
Change ($000)	59	63	61	61	62	64	74
Change (%)	56%	61%	58%	57%	59%	60%	66%
2013 Total Soft Costs	153	155	160	167	161	173	168
2023 Total Soft Costs	245	263	255	258	264	283	293
Change ($000)	92	107	95	91	103	110	125
Change (%)	60%	69%	59%	54%	64%	64%	74%
2013 Implied Land Costs	122	73	127	127	106	87	305
2023 Implied Land Costs	285	322	357	376	338	348	837
Change ($000)	163	249	230	249	232	260	532
Change (%)	134%	339%	180%	196%	219%	298%	174%

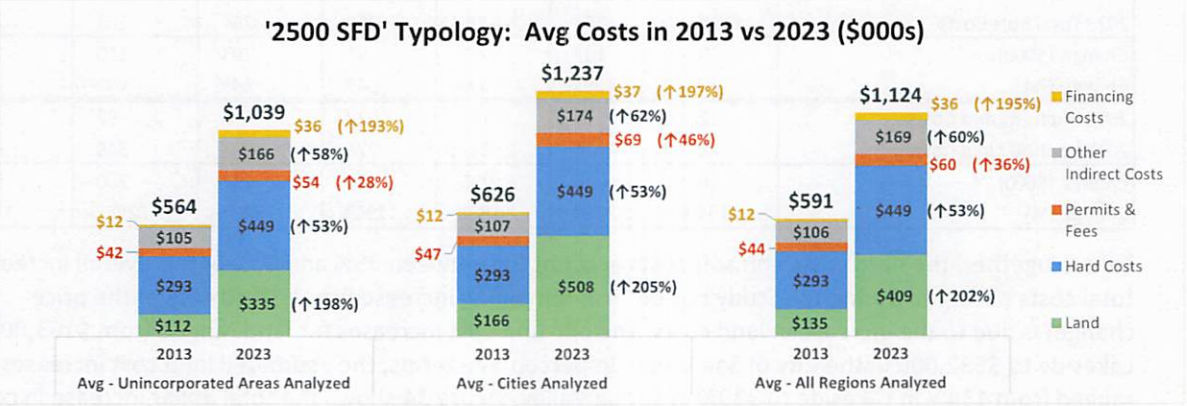
Taken together, the hard costs and soft costs account for between 35% and 60% of the overall increase in total costs observed during the Study period. The remaining increase (i.e., 65% to 40% of the price change) is due to the increase in land costs. The per-unit cost increases for land ranged from $163,000 in Lakeside to $532,000 in the City of San Diego. In percentage terms, the estimated land cost increases ranged from 134% in Lakeside to 339% in Spring Valley. Figure 34 shows the total dollar increase in cost for the 2500 SFD typology across the seven Study locations as well as the dollar increase attributable to each cost component.

Figure 34 –Changes in Costs from Pro Forma Analysis for 2500 SFD Typology



The pro forma results indicate some differences between the unincorporated locations and the cities, as summarized in Figure 35. In dollar terms, the average cost of land in 2013 was higher in the cities ($166,000 per unit) than in the unincorporated Study locations ($112,000 per unit). Between 2013 and 2023 land costs increased about 200% in both the incorporated and unincorporated locations. Permits and fees were initially higher in the cities ($47,000 per unit vs. $42,000 for unincorporated areas) and had a higher percentage increase in the cities, with a 46% average increase in the cities vs. a 28% average increase in the unincorporated locations.

Figure 35 - 2500 SFD Typology Components of Cost - 2013 vs 2023



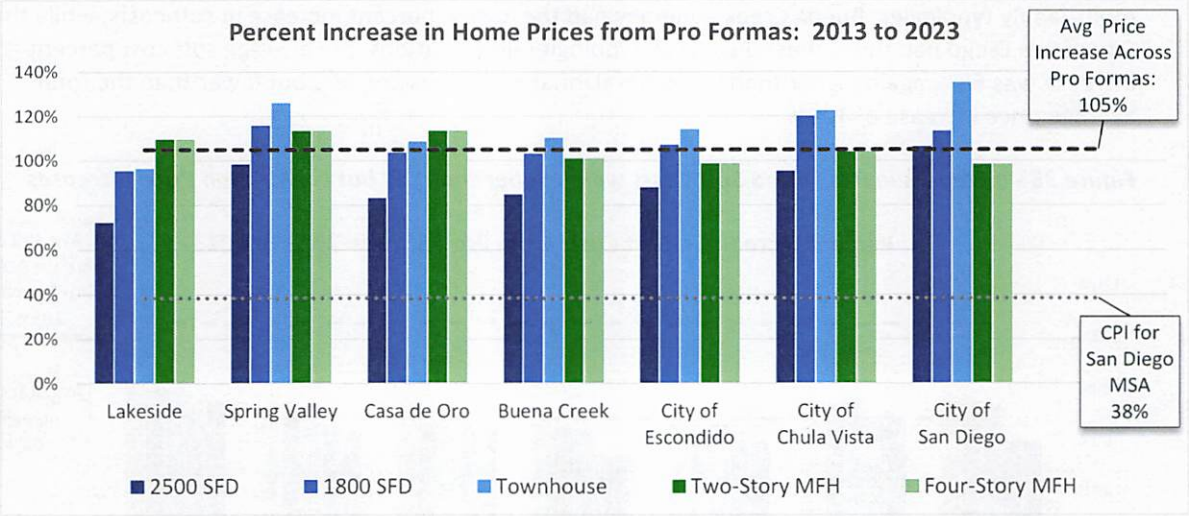
5.2.2 Pro Forma Results: Overview Across Typologies

For all the typologies across every Study location, the increase in home prices over the Study period far exceeded the general rate of inflation.[96] The average increase across typologies and locations was 105% over the ten-year period, with individual estimates ranging from 72% for the 2500 SFD typology in Lakeside to 135% for the Townhouse typology in the City of San Diego. For the three for-sale typologies, the percent increase in the 2500 SFD typology was consistently the lowest, and the Townhouse typology was consistently the highest, as shown in Figure 36. For the two for-rent typologies, the increase in value

[96] For the purposes of this discussion, the term "home prices" refers to the sale price of the three for-sale typologies and to the capitalized Net Operating Income (NOI) for the two rental typologies.

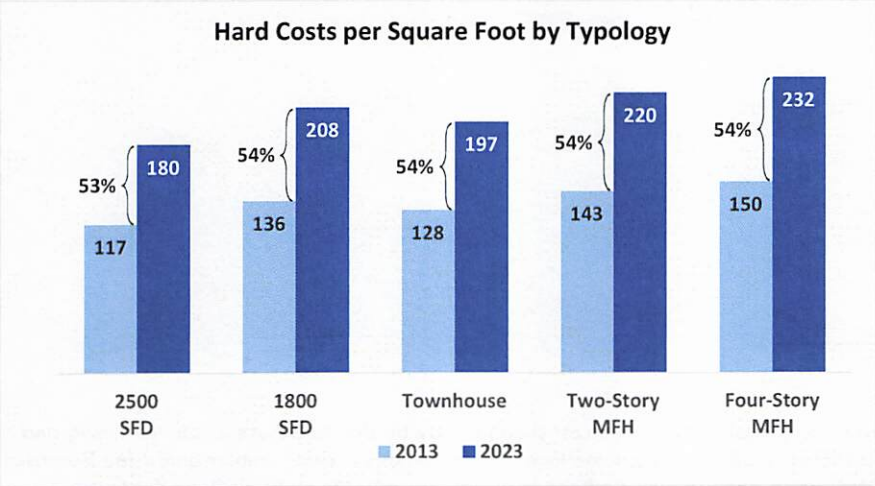
over the period varied by the increase in rents across the different Study locations, with the unincorporated communities generally experiencing greater percent increases in rent than the three incorporated cities.

Figure 36 - Increase in Home Prices in Pro Forma Analysis Far Exceeded the General Rate of Inflation



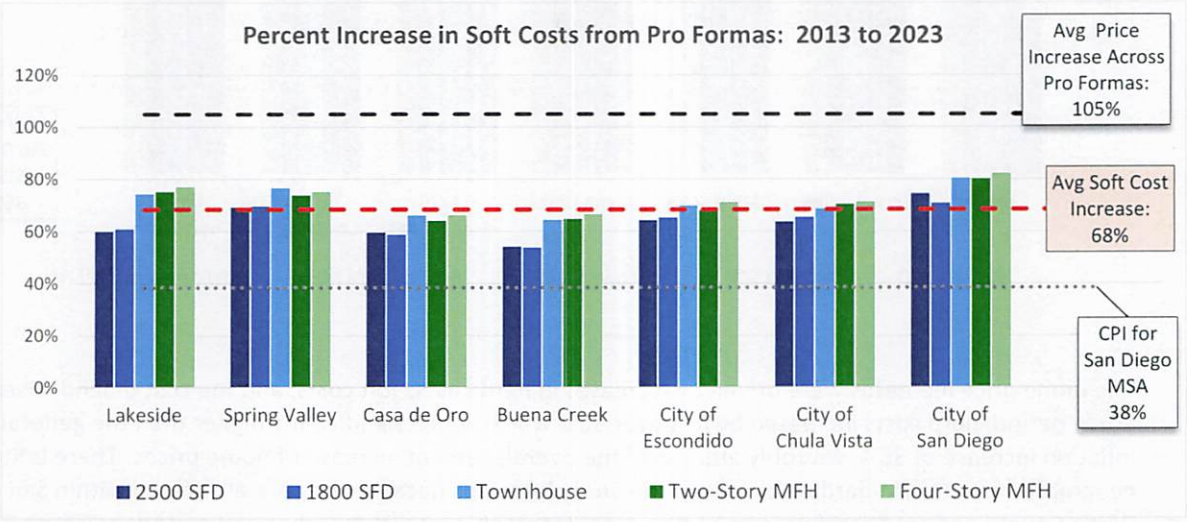
The home price increases were driven by increases in hard costs, soft costs, and the cost of land. Over the Study period, hard costs increased by just over 50% which, while significantly higher than the general inflation increase of 38%, was only about half the overall percent increase of home prices. There is little geographic variation in hard costs among the Study locations because they are all located within San Diego County and are therefore part of the same geographic market for labor and materials. Figure 37 shows the hard costs per square foot by building typology for 2013 and 2023. As shown in the graph, hard costs per square foot varied across typologies, as the different building types require a different mix of labor and materials. In 2013, the hard costs ranged from $117 per square foot for the 2500 SFD typology up to $150 per square foot for the Four-Story MFH typology. By 2023 the hard costs had risen around 53% to 54% across typologies, to a range of $180 to $232 per square foot.

Figure 37 - Pro Forma Hard Costs



Soft costs also increased significantly over the Study period, but again, the rate of increase in soft costs was less than the overall increase in home prices. The soft cost percent increases are summarized in Figure 38 below. As shown in the graph, soft cost increases varied across typologies and locations, though in general the percentage increases for the single-family typologies were lower than the Townhouse and multi-family typologies. Buena Creek generally had the lowest percent increase in soft costs, while the City of San Diego had the highest. Across all typologies and locations, the average soft cost percent increase was 68%, again higher than the general inflation increase of 38% but lower than the total average price increase of 105%.

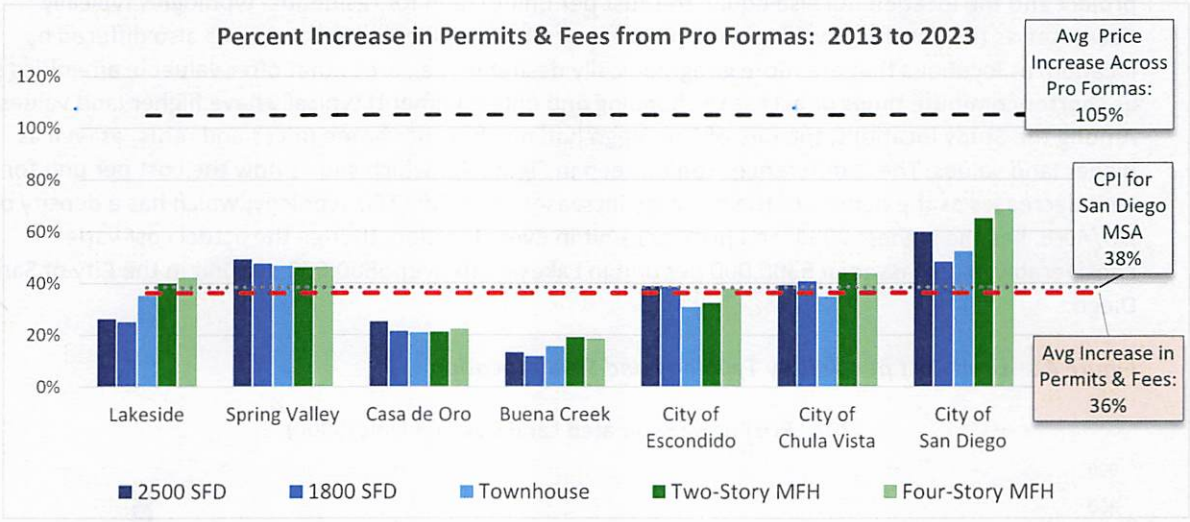
Figure 38 - Increases in Pro Forma Soft Costs were Higher than CPI but Lower than Price Increases



The differences in soft cost increases by location were due primarily to differences in the cost of permits and fees, as shown in Figure 39. In Casa de Oro and Buena Creek, the percent increase in permits and fees was lower than the other Study locations, and far below the increase in general inflation. Other locations, such as Spring Valley and the City of San Diego, had much higher percent increases across all typologies.[97] The average overall percent increase in permits and fees over the Study period was 36%, very close to the CPI increase of 38%.

[97] Note that some of the differences in permit and fee cost changes may be due to differences in the timing and frequency of fee schedule updates. In other words, some locations might have recently implemented fee increases that were applied in the 2023 pro forma analysis, while other jurisdictions have yet to make similar adjustments.

Figure 39 - Percent Increases in Permits and Fees



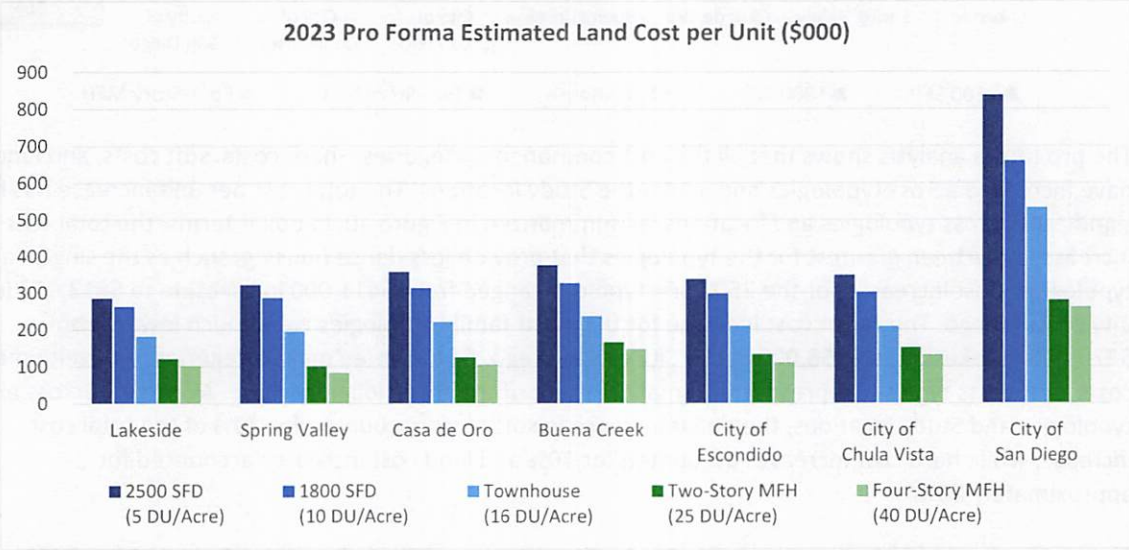
The pro forma analysis shows that all the cost component categories—hard costs, soft costs, and land—have increased across typologies and across the Study locations. The total cost per unit increase has been significant across typologies and locations, as summarized in Figure 40. In dollar terms, the total cost increases have been greatest for the typologies that provide less dense housing, such as the single-family typologies. Cost increases for the 2500 SFH typology ranged from $411,000 in Lakeside to $813,000 in the City of San Diego. The dollar cost increase for the multi-family typologies were much lower, from $279,000 in Lakeside to $358,000 in the City of San Diego. Of the three main categories of development costs, soft costs typically represent the smallest share of the total dollar increase. Averaging across all the typologies and Study locations, the dollar increase in soft costs accounted for 20% of the total cost increase, while hard cost increases accounted for 30% and land cost increases accounted for approximately 50%.

Figure 40 - Change in Cost Components Across Typologies and Study Locations from 2013 to 2023

		Unincorporated Lakeside		Unincorporated Spring Valley		Unincorporated Casa de Oro		Unincorporated Buena Creek		City of Escondido		City of Chula Vista		City of San Diego	
		$000	Share	$000	Share	$000	Share	$000	Share	$000	Share	$000	Share	$000	Share
2500 SFD	Hard Costs	156	38%	156	31%	156	32%	156	32%	156	32%	156	30%	156	19%
	Soft Costs	93	23%	109	21%	97	20%	92	19%	105	21%	112	21%	127	16%
	Land Costs	161	39%	247	48%	228	47%	247	50%	230	47%	259	49%	530	65%
	Total	**411**	**100%**	**512**	**100%**	**481**	**100%**	**496**	**100%**	**492**	**100%**	**527**	**100%**	**813**	**100%**
1800 SFD	Hard Costs	131	32%	131	28%	131	28%	131	28%	131	28%	131	26%	131	19%
	Soft Costs	82	20%	95	20%	83	18%	80	17%	92	20%	99	20%	104	15%
	Land Costs	202	49%	251	53%	248	54%	258	55%	242	52%	272	54%	445	65%
	Total	**415**	**100%**	**477**	**100%**	**462**	**100%**	**469**	**100%**	**466**	**100%**	**503**	**100%**	**681**	**100%**
Townhouse	Hard Costs	104	33%	104	27%	104	29%	104	28%	104	28%	104	27%	104	17%
	Soft Costs	72	23%	83	22%	73	20%	72	19%	77	21%	85	22%	95	16%
	Land Costs	140	44%	191	51%	186	51%	197	53%	186	51%	201	52%	397	67%
	Total	**315**	**100%**	**378**	**100%**	**363**	**100%**	**373**	**100%**	**368**	**100%**	**390**	**100%**	**595**	**100%**
Two-Story MFH	Hard Costs	96	36%	96	35%	96	34%	96	34%	96	36%	96	33%	96	28%
	Soft Costs	61	22%	68	25%	61	21%	59	21%	64	24%	74	25%	76	22%
	Land Costs	114	42%	110	40%	127	45%	129	46%	109	40%	126	43%	173	50%
	Total	**270**	**100%**	**274**	**100%**	**283**	**100%**	**284**	**100%**	**269**	**100%**	**295**	**100%**	**345**	**100%**
Four-Story MFH	Hard Costs	102	38%	102	37%	102	36%	102	36%	102	38%	102	35%	102	30%
	Soft Costs	63	23%	70	25%	63	22%	61	22%	69	26%	76	26%	79	23%
	Land Costs	105	39%	102	37%	118	42%	121	43%	98	36%	117	40%	164	47%
	Total	**270**	**100%**	**274**	**100%**	**283**	**100%**	**284**	**100%**	**269**	**100%**	**295**	**100%**	**345**	**100%**

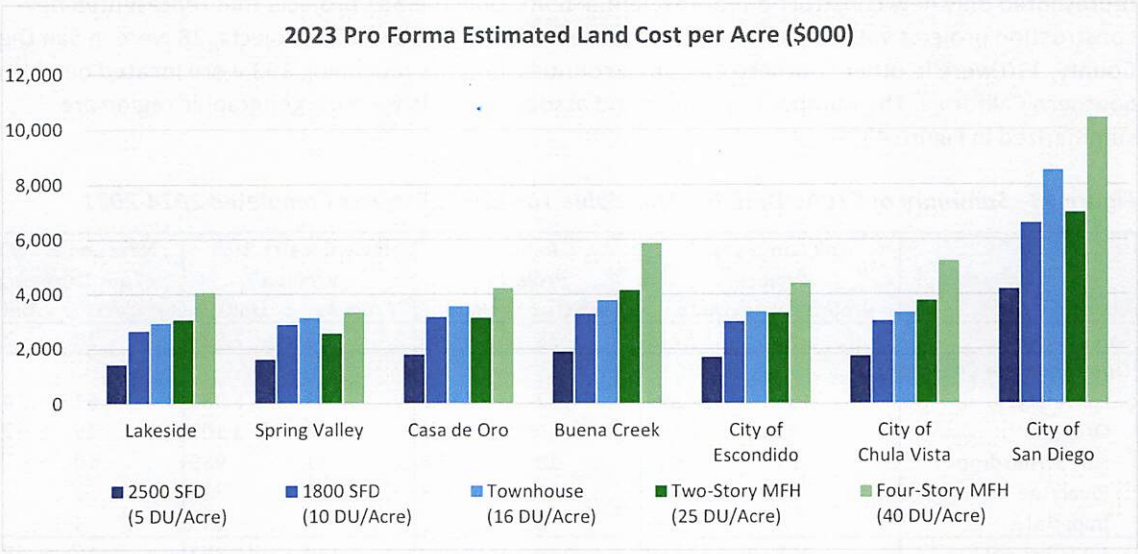
The pro forma analysis also illustrates how estimated land costs vary based on both the density of the project and the location. All else equal, the cost per unit of land for residential typologies typically decreases as the density (dwelling units per acre, or DU/Acre) increases. Land costs also differed by location, as locations that are more geographically desirable (i.e., areas that offer valuable amenities such as shorter commute times or access to shopping and entertainment) typically have higher land values. Among the Study locations, the City of San Diego had much higher home prices and rents, as well as higher land values. These differences can be seen in Figure 41, which shows how the cost per unit for land decreases as the density of the typology increases. The 2500 SFD typology, which has a density of 5 DU/Acre, has the highest 2023 land price per unit in every location, though the actual cost varies considerably, from less than $300,000 per unit in Lakeside to over $800,000 per unit in the City of San Diego.

Figure 41 - Land Cost per Unit by Typology and Study Location



The lower cost per unit that corresponds with higher density, however, also corresponds to a higher total residual land value per acre. Residential developments that are more dense typically have higher land costs per acre because that land cost is spread across more units. This relationship can be seen in Figure 42, which summarizes the estimated 2023 residual land value per acre across typologies and Study locations. Across all typologies, higher density consistently correlates with higher land costs on a per-acre basis, although there is some variation across locations. Lakeside, Buena Creek, and the City of Chula Vista all have consistently higher per-acre land costs across all of the typologies, indicating there is not as much of a "premium" associated with buying vs. renting in those areas compared to the other Study locations, where there is a dip in per-acre land cost as you move from the for-sale Townhouse typology to the more dense for-rent Two-Story MFH typology. Here again, geographic desirability also affects the land cost per acre, with the City of San Diego having the highest per-acre land costs among all the Study locations for all typologies.

Figure 42 - Land Cost per Acre by Typology and Study Location



5.3 Changes in Cost for Tax Credit Financed Affordable Housing

Most affordable (i.e., income restricted) housing in California is built using tax credits awarded by the California Tax Credit Allocation Committee (CTCAC). While cost drivers may differ among market rate and affordable projects, previous research suggests that the overall development costs for market rate and tax credit financed affordable projects are similar.[98] An analysis of CTCAC data reveal that both hard and soft construction costs have increased during the Study period at rates faster than inflation, consistent with the hard and soft cost analysis results presented below.

These data provide a detailed breakdown of hard and soft costs for all projects seeking affordable housing tax credits. The data provide a useful benchmark for estimating these costs for market rate projects (for which cost data are not publicly available) and can be used to evaluate whether there have been significant changes over time or across project types or regions. Data include land cost, demolition and site preparation, interest expense or land holding costs, construction hard costs, contractor overhead and profit, architectural and engineering fees, construction loan financing costs, and impact and permitting fees.[99] Developers provide projected cost estimates when applying for tax credits, and for those that receive tax credit financing, the developer must provide a final, audited accounting of the actual development costs when the project is completed or "placed in service" (PIS). Because the final figures can vary considerably from the initial projections, this analysis only uses the final PIS cost data for projects that were placed in service between 2014 and 2021, the most recent year available from the CTCAC.

The data provided by the CTCAC included 782 completed projects located throughout the state that represented almost 66,000 total units. This included 401 new construction and 381 "Rehab" projects, where existing buildings were renovated or converted from some other use to create affordable housing. Of the 401 new construction projects, 70 included some type of commercial space, typically retail space

[98] See HCD, et al, "Affordable Housing Cost Study." State of California Housing Agencies, 2014 available at: https://www.treasurer.ca.gov/ctcac/affordable_housing.pdf

[99] Data for projects seeking affordable housing tax credits were obtained through a public records act request from the CTCAC.

on the first floor of larger projects located in dense urban areas. To ensure that the CTCAC data represented only new construction for residential units, only the 331 projects that represented new construction projects without commercial space were used. Of those 331 projects, 28 were in San Diego County, 110 were in other Southern California counties, and the remaining 193 were located outside of Southern California. The number of projects and associated units for each geographic region are summarized in Figure 43.

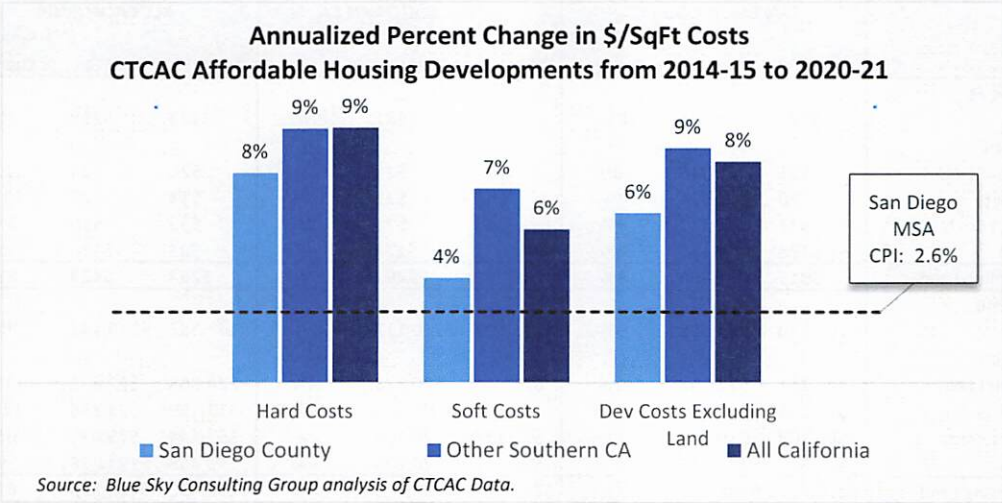
Figure 43 - Summary of CTCAC Data for Affordable Tax-Credit Projects Completed 2014-2021

	All Completed Projects		Rehab Projects		New Construction Projects		New Construction w/out Commercial	
County	Projects	Units	Projects	Units	Projects	Units	Projects	Units
San Diego	74	7,771	38	4,946	36	2,825	28	2,339
Other Southern CA								
Los Angeles	155	12,993	72	7,612	83	5,381	62	4,046
Orange	41	4,192	9	1,089	32	3,103	25	2,643
San Bernardino	29	2,634	18	1,654	11	980	10	882
Riverside	27	2,438	17	1,703	10	735	9	695
Imperial	4	193	0	0	4	193	4	193
Total Other SoCal	256	22,450	116	12,058	140	10,392	110	8,459
Remaining Counties	452	35,697	227	20,938	225	14,759	193	12,034
TOTAL	**782**	**65,918**	**381**	**37,942**	**401**	**27,976**	**331**	**22,832**

Analysis of CTCAC data reveals that, on average across California, development costs per square foot (excluding land) for tax credit financed multifamily housing projects increased by 8% annually during the period 2014 to 2021.[100] During this period, hard construction costs per square foot increased by 9% annually, financing costs increased by 12% annually, and other indirect (soft) costs increased by 6% annually; overall, soft costs per square foot increased 6% annually statewide over this period. These rates of increase all exceeded the annual rate of inflation, which averaged 2.7% during this period, as shown in Figure 44.

[100] The summary of component costs includes all CTCAC records with available "Placed in Service" cost data for new construction projects that were multi-family residential developments with one or more buildings between 2 and 4 stories. Any projects that included commercial space were excluded.

Figure 44 - Changes in Hard and Soft Costs for Tax Credit Financed Projects



Source: Blue Sky Consulting Group analysis of CTCAC Data.

During this period, financing costs per square foot increased by an average of 12% annually across all projects completed statewide, but only 3% annually for the projects completed in San Diego County and 19% for projects completed in the other Southern California counties. On average, the costs associated with permits and fees decreased slightly across all areas analyzed, likely the result of policies adopted in many jurisdictions to waive or decrease fees for affordable housing. Even taking these lower permit and impact fees into account, total soft costs on average increased 6% annually statewide over this period but just 4% annually in San Diego County and 7% annually in the other Southern California counties. The cost per square foot estimates are summarized in Figure 45, which shows that cost trends per unit are comparable to the changes per square foot, though for the other Southern California counties, the annualized increase in total development costs per unit is 7% versus the 9% increase in costs per square foot due to the considerable decrease in average unit size (from 1,064 sq ft to 973 sq ft).

Figure 45 - Change in Component Costs for Affordable Housing Developments

	SAN DIEGO COUNTY			OTHER SOUTHERN CA			ALL CALIFORNIA		
	2014-15	2020-21	Annualized % Change	2014-15	2020-21	Annualized % Change	2014-15	2020-21	Annualized % Change
Avg Costs per Sq Ft									
Hard Costs	$187	$294	8%	$162	$277	9%	$173	$298	9%
Soft Costs by Type									
Permits/Impact Fees	$31	$26	-3%	$24	$21	-2%	$26	$24	-1%
Financing Costs	$20	$24	3%	$9	$25	19%	$13	$25	13%
Other Indirect Costs	$77	$110	6%	$49	$78	8%	$55	$80	6%
Soft Costs Total	$128	$160	4%	$81	$124	7%	$93	$130	6%
Dev Costs Excluding Land	**$315**	**$454**	**6%**	**$243**	**$401**	**9%**	**$267**	**$428**	**8%**
Avg Costs per Unit									
Hard Costs	$160,370	$263,928	9%	$171,879	$270,117	8%	$167,982	$279,143	9%
Soft Costs by Type									
Permits/Impact Fees	$26,751	$23,167	-2%	$25,446	$20,328	-4%	$24,865	$22,822	-1%
Financing Costs	$16,908	$21,607	4%	$9,118	$23,946	17%	$12,159	$23,838	12%
Other Indirect Costs	$65,703	$99,343	7%	$52,110	$76,102	7%	$53,444	$75,076	6%
Soft Costs Total	$109,362	$144,117	5%	$86,673	$120,375	6%	$90,468	$121,736	5%
Dev Costs Excluding Land	**$269,732**	**$408,044**	**7%**	**$258,553**	**$390,492**	**7%**	**$258,450**	**$400,879**	**8%**
Number of Projects	3	4		15	22		40	65	
Total Units	202	257		1,205	1,528		2,443	4,268	
Avg Unit Size (SqFt)	857	899		1,064	973		969	936	

Source: Blue Sky Consulting Group analysis of CTCAC project costs data as of Placed in Service date.

6 CONCLUSIONS

This section summarizes the results and conclusions of the analysis presented in this report as a foundation for presenting actionable policy recommendations (see "Policy Recommendations" on page 69).

6.1 Results Summary

The results of the quantitative analysis presented in this report show how housing prices (including apartment rents) and new construction costs have increased over time. Specifically, the analysis presented in this report shows that component costs for new development have increased substantially over time, with costs for labor and materials increasing by more than 50% over the past 10 years, exceeding the rate of inflation overall (38%). In addition to costs for labor and materials, soft construction costs for things like architects and engineers or construction financing have also increased more rapidly than inflation over the Study period.

These increases in hard costs and soft costs do not fully explain the increase in new home prices or apartment rents over the Study period (i.e., prices have grown much more rapidly than these inputs to the development process). Instead, the results presented in this report show that land costs rose much more rapidly than other components of cost during this period, and outstripped increases in home prices overall, further suggesting that constrained housing supply is responsible for the majority of the housing price increases observed in the region.

6.2 How the County Can Impact Cost of New Housing

This section identifies the connection (where present) between County policies and increases in housing costs.

6.2.1 Impacts on Hard Construction Costs

While the reasons for increasing construction hard costs are many and can vary by project type and location, there is a limited set of policy options available to the County to address these costs. Most construction materials are national (if not global) commodities, with prices well beyond the ability of the County to control; materials prices are almost entirely set by global markets and policies enacted at the federal level (e.g., tariffs on imported steel). Federal and state building and environmental regulations may also influence the quantities and types of material required for residential development.

Similarly, the available labor pool to build new housing is a function of wages contractors pay, the number of suitable individuals with the requisite skills and experience in a community, and other factors that are largely beyond the ability of the County to control. Labor costs are mostly a function of national and statewide economic factors and legislation. Hourly wages for the various construction industry job types depend on the supply of labor and the demand for its services.

While the ability of the County to impact construction hard costs is limited, there are nevertheless some mechanisms through which the County can influence the prices paid for these inputs to the residential development process, specifically by exercising its control over zoning and building permits. For example, any changes to the local building code beyond the requirements in the state code have the potential to add to construction costs. In addition, any actions the County takes to lengthen (or shorten) the construction timeline also have the potential to impact costs.

These factors notwithstanding, the research presented in this report suggests that increases in hard construction costs (i.e., labor and materials) explain only a small part of the increase in housing prices over the past decade and, furthermore, that the County has only a limited ability to reduce these costs.

6.2.2 County Policy Impacts on Soft Costs

As with hard construction costs, the County has a limited ability to impact most categories of soft construction costs, which include costs for architects and engineers, project financing, developer profits, and permit and impact fees. For example, the County cannot directly impact construction loan interest rates or developer profits.

There are, however, several ways the County could impact soft construction costs: (1) through lower building permit and development impact fees, (2) by expanding the use of the County's existing program to defer the timing for some or all these fees, and (3) by shortening the time required to process and issue permit applications. While the costs and payment schedule for some permit and impact fees are directly within the County's control, research indicates that (a) the County's fees are not substantially higher than comparable jurisdictions and (b) that the increases in these costs have been largely in line with inflation over the past decade (see the section "Permits and Fees" on page 36 for additional information).

Lowering building permit and development impact fees (or delaying the payment of these fees) could be as straightforward as simply reducing or eliminating fees (although doing so would require the County to support the affected functions with general fund or other alternative resources). The County has already used fee waivers to encourage more housing units; for example, in 2019 the County began a temporary program to waive impact fees for ADUs through January 2024. Similar fee waivers or reductions could be used to incentivize the production of other types of housing as well. By controlling zoning and local design-review guidelines, the County also has some impact on the extent of the need for and therefore cost of architects and engineers. However, this is a relatively small share of the total construction cost, and there is little evidence that County policies are driving costs higher in this area.

The County could also consider expanding its impact fee deferral program, which currently allows developers of residential tracts of four or more units and commercial projects to apply for a deferral of the various impact fees, such as the Transportation Impact Fees (TIF), Regional Transportation Congestion Improvement Program (RTCIP) Impact Fees, and park fees, until the time when the final building inspection is scheduled.[101] The County could expand the deferral program to include other types of multifamily residential development, and could encourage greater utilization of the current deferral program by improving its visibility on the County's public website(s) and increasing assistance and education for developers interested in participating in the fee deferral program. Currently the Department of Public Works websites that provide information on Transportation Impact Fees and Parks Department Fees both say only that the fees are collected at the time the building permit is issued, and neither site makes any mention that these fees could be deferred until final inspection.[102] For large residential developments that take a year or longer to complete, these deferrals could result in significant cost reductions by reducing the carrying cost associated with these fees—for example, the Parks Department Fee alone currently ranges $6,667 to $13,206 per unit for single-family dwelling units and from $4,248 to $14,349 per unit for multi-family projects depending upon the Local Park Planning Area.[103]

Fee payment schedules can also be structured to defer part of the payment to later stages of the development process. The City of Oakland assesses an Affordable Housing Impact Fee on new housing

---

[101] Sec. 77.214.PAYMENT OF FEES (https://codelibrary.amlegal.com/codes/san_diego/latest/sandiego_regs/0-0-0-85405).and Sec 810.111. PARK IMPACT FEES ESTABLISHED (https://codelibrary.amlegal.com/codes/san_diego/latest/sandiego_regs/0-0-0-98906).

[102] See https://www.sandiegocounty.gov/dpw/land/tif.html and https://www.sandiegocounty.gov/pds/bldgforms/pldo_fees.html.

[103] See https://www.sdparks.org/content/sdparks/en/AboutUs/Plans/pldo.html#Multi.

units, with 50% due at permit issuance and the remaining 50% due at project completion, which for large projects can be one to three years after permit issuance. For some large commercial developments, the City of Oakland collects a "Jobs/Housing Impact Fee," with 25% due at permit issuance, 50% due at project completion, and the remaining 25% due within 18 months of project completion, allowing builders to defer some of the cost even further.[104]

The benefits of permit and fee reductions and deferrals should, however, be balanced against the potential issues that may arise. Lower fee revenue could reduce the funds for constructing and maintaining parks, libraries, and transportation infrastructure in the County, and it is possible that it could be more difficult to recoup the full fee amounts for payments due after a project has been completed. Furthermore, there is little evidence to suggest that, at least during the Study period, increases in costs for County permit and impact fees were responsible for a significant share of the cost increase associated with new housing.

6.2.3 County Policies that Impact Price of Land

The cost category over which the County has the greatest degree of control is also among the largest categories and the one that has increased at the most rapid rate during the past 10 years: the price of land. While the value of land reflects several factors, including the desirability of the location for housing, the extent to which costly infrastructure investments are needed to make land suitable for building, and the willingness of landowners to sell their property, the value of land for housing is also directly related to the extent to which local governments allow housing development and the extent and type of development allowed. Specifically, to the extent more land is approved for housing, the available supply of land increases, which in turn puts downward pressure on land prices. In addition, allowing denser housing (e.g., smaller lots, townhouses, or multifamily apartments or condominiums) can increase the available housing supply while minimizing the land cost per unit produced.

It is certainly the case that the County can exercise limited control over other factors, such as consumer demand (i.e. where people want to live) and environmental constraints on where new development can occur (e.g., wildfire hazard zones, conservation areas), yet there is still a significant opportunity for the County to enact policies that can increase the supply of land entitled for housing, reduce the cost of land per unit of housing by approving more dense housing, and reduce the extent of uncertainty and length of time required to approve land development projects.

6.2.4 Tools To Address the Rising Land Costs

Several policy levers exist with which to address the high and rising cost of land for housing, the most significant factor driving the increase in development costs in the unincorporated areas.

1. *Increasing Density:* As demonstrated by the land cost analysis presented in Section 5.1.3 Changes in Land Value on page 39 and the typology analysis on page 53, policies that generate higher residential densities reduce per-unit land costs by spreading this cost across a greater number of units. Higher density is achievable through both General or Special Plan updates that modify parcels' as-of-right development potential, and through offering new or enhanced density "bonuses" to developers that comply with the County's environmental, affordable housing or other policy goals.[105]
2. *Streamlining:* The cost of the entitled land reflects (among other factors) the costs associated with a

[104] See https://cao-94612.s3.us-west-2.amazonaws.com/documents/FY-2022-Impact-Fee-Report.pdf.

[105] Note that, for development to occur, market conditions as well as zoning constraints must be addressed; market research would need to establish that sufficient demand exists for each type of housing to be developed.

developer's efforts to secure approval to build housing. To the extent that discretionary review processes impede or delay entitlement (e.g., by triggering CEQA review), they can act to reduce the supply of entitled land and drive up its price. Therefore, County actions that promote ministerial review, or for discretionary projects, reduce entitlement timelines or promote development certainty, can significantly reduce entitlement cost pressures.

6.2.5 Increasing Density

Previous research as well as the analysis presented in this report show that increasing density offers an effective means of producing housing at a lower cost per unit. Multiple options exist to increase allowable density, including amendments to the County General Plan, upzoning specific parcels or neighborhoods, and offering density bonuses for specific types of projects, such as those that help the County achieve its affordable housing or greenhouse gas reduction goals. In addition, rezoning areas that currently allow only commercial or industrial uses to allow residential uses has the potential to increase housing production as well.

Other jurisdictions, including the City of San Diego, have pursued such a policy approach.[106]

- *City of San Diego ADU Bonus Program:*[107] Under this program, established in 2021, property owners who build one deed-restricted[108] ADU are allowed to build one additional unrestricted ADU as-of-right. Notably, for parcels located in "Transit Priority Areas" (TPA), there is no limit on the number of additional by-right ADUs that may be built (subject to the parcel's building height restrictions and provided that one deed-restricted ADU is built for each unrestricted new unit). According to a Terner Center analysis, 548 ADUs authorized under the program—over half of which were deed-restricted—were authorized in the two-year period following program implementation.[109]
- *City of Sacramento General Plan Update:* In 2021, the Sacramento City Council voted unanimously to approve a draft amendment to the City's General Plan that would allow a minimum of four units on all residential parcels.[110] (Because the city has yet to approve an updated General Plan, this upzoning is not yet in effect.)
- *Spot upzoning under SB 10:* Under SB 10, signed into law in 2021, local jurisdictions may upzone specific parcels to allow up to 10 residential units without undergoing CEQA review.[111] This tool may be very helpful for unlocking greater development on unincorporated parcels relatively close to County transit options (although such options are limited in large parts of the unincorporated area).

---

[106] See, for example, "Success in Spurring Missing Middle Housing: The Accessory Dwelling Unit Bonus Program" (https://ternercenter.berkeley.edu/research-and-policy/san-diego-adu-bonus-program/).

[107] *City of San Diego Accessory Dwelling Unit (ADU) Bonus Program Application Process* San Diego Housing Commission (SDHC), accessed October 1, 2023.

[108] The property owner can choose to either make the deed-restricted ADU affordable to moderate-income households for 15 years, or low-income households for 10 years. The ADU is unrestricted thereafter.

[109] "San Diego's Success in Spurring Missing Middle Housing," Terner Center, February 15, 2023.

[110] "Sacramento moves toward becoming one of 1st U.S. cities to eliminate single-family zoning," *Associated Press*, January 20, 2021.

[111] "SB 10 to Facilitate Upzonings," Holland & Knight, September 20, 2021.

6.2.6 Project Streamlining

Project streamlining includes policies that shorten project approval timelines as well as policies that reduce uncertainty, for example by allowing more projects to receive ministerial approval rather than more lengthy and uncertain discretionary approvals.

Streamlining has the potential to significantly increase the supply of entitled land and the number and type of projects that are feasible to develop as housing. In addition, a faster and more certain approval process can attract more developers or cause those already working in the County to pursue additional projects.

Offering more opportunities for developers to seek ministerial (or "as-of-right") approval of their projects is one of the best tools available for reducing total development costs by reducing costs incurred during the project planning and application phases. In some cases, a proposed development may be subject to discretionary review even if it conforms with the relevant density and land use requirements set by the jurisdiction's General Plan and zoning code.

Ministerial review reduces development timelines, which both lowers project financing costs and significantly increases regulatory certainty, thereby potentially increasing the number of development projects overall. Because ministerial review requires planning staff only to apply objective criteria (e.g., setback minimums, floor area ratios, height limits, and other land use and design requirements) to determine whether a project application is compliant, the ministerial review process is typically much less burdensome than discretionary reviews. More important, ministerial projects do not trigger CEQA review, which can save developers years of costly environmental review and related litigation. Making grading permits ministerial in unincorporated San Diego County could reduce development costs and timelines and increase the willingness of builders to pursue development projects in the unincorporated area; many other jurisdictions currently have ministerial review for grading permits.

The state has in recent years significantly expanded options for by-right development by prohibiting local jurisdictions from subjecting certain developments to discretionary review. Four of the most significant recent examples, as summarized above (see "Recent State Actions to Address Housing Costs"), include SB 9, SB 35, AB 2011, and SB 4.

While these laws have not yet been utilized by developers to build by-right housing in the unincorporated areas, they may serve as models for possible by-right programs that could be implemented by the County. For instance, a recent report issued on the impact of SB 35 found that the law resulted in applications for 19,000 new housing units statewide over the 2018 – 2021 period, largely in the Bay Area and Los Angeles, where market-rate rents are sufficient to offset the costs imposed by prevailing wage requirements and the foregone revenue from income-restricted units.[112] Notably, according to this report, in the City of San Diego, developers have not yet utilized SB 35 because the city's own programs offer more attractive opportunities for permit streamlining.

Other local jurisdictions outside San Diego have also gone beyond these minimum state-level requirements for providing ministerial review. The City of Sacramento, for example, in 2020 established

[112] "Streamlining Multifamily Housing Production in California: Progress Implementing SB 35," Terner Center, August 2023. Available at: https://ternercenter.berkeley.edu/wp-content/uploads/2023/08/Terner-Center-SB-35-Paper-August-2023-Final.pdf.

ministerial approval for infill housing.[113] Modeled after SB 35, this program unlocks by-right development of multi-family housing consistent with the parcel's General Plan density. The Sacramento program differs in important respects, however. For example, whereas SB 35 requires income limits for a share of the project's units, the city's program does not. Similarly, the city does not impose a prevailing wage and labor requirement; SB 35 imposes this requirement on proposals for developments of 11 or more units.

6.2.7 Potential Tradeoffs

Adopting policies that increase the availability of land may come at a cost in terms of other priorities. Specifically, state and County goals for minimizing vehicle miles travelled and increasing below market rate housing production through an inclusionary housing policy may come into conflict with the goal of maximizing market rate housing production (and in so doing put downward pressure on housing prices).

VMT Mitigation – Preserving Streamlined Review for Projects Consistent with the County's General Plan[114]

Under Section 15183 of the CEQA Guidelines, development proposals that comply with the density and land use requirements imposed by the local jurisdiction's General Plan are entitled to streamlined CEQA review. This procedure is only available, however, if the local government finds that the project will either not result in any "significant impacts" or, where such impacts exist, if there are designated measures that applicants can undertake to sufficiently mitigate these impacts.

In 2013, with the passage of SB 743, the state updated the guidelines that local review agencies were to use for assessing the significance of traffic impacts under CEQA. Under this bill, local agencies were to implement rules for determining the significance of a development's traffic impacts as based on a "vehicle miles traveled" (VMT) standard. Unlike the previous "level of service" (LOS) approach, which considered probable traffic congestion impacts on nearby roadways and intersections, the VMT-based approach considers how many total vehicle-miles (driven countywide) will be added by the project's new residents or employees.[115]

In September 2022, the County adopted an updated set of "Transportation Study Guidelines" (TSG), which offered a new test for determining the significance of proposals' traffic impacts using VMT. Under the TSG, if both (a) the future residents of a proposed unincorporated area project would drive more than 85% of the total daily miles driven per resident countywide and (b) the project is not located in an urban infill area, the project's traffic impacts are deemed significant, requiring mitigation. The TSG determined that projects less than 11 units and within VMT Efficient and Infill Areas, among other screening criteria, would not have transportation impacts and could therefore be exempt from further VMT analysis. Projects that were General Plan consistent and exempt from the VMT analysis were able to move forward using the 15183-exemption process. However, projects that were General Plan consistent but not exempt from VMT analysis, have been required to complete a VMT analysis.

Recent case law on VMT may provide an avenue for the County to expand the use of Section 15183 CEQA

---

[113] "MINISTERIAL APPROVAL OF INFILL HOUSING," City of Sacramento, accessed October 31, 2023. Available at: https://www.cityofsacramento.org/Community-Development/Planning/Housing/Ministerial-Housing. Note that the city's program requires that the development be consistent not just with the density prescribed for the parcel under the city's general plan, but that it also comply with the land use designations applied under the city's planning and development code. In this way, it is more stringent than SB 35.

[114] Due uncertainty around VMT, the Board should periodically assess its policy implications.

[115] "Transportation Impacts (SB 743)," Governor's Office of Planning and Research, accessed December 1, 2023. Available at: https://opr.ca.gov/ceqa/sb-743/.

exemption process which prohibits additional CEQA review on projects consistent with the General Plan if all the impacts were previously analyzed and there are no significant impacts peculiar to the project. Because transportation impacts were adequately analyzed in the General Plan Update Program EIR, projects deemed consistent with the County's General Plan and zoning may now proceed under the 15183-exemption process with no additional VMT analysis, including projects located outside VMT Efficient or Infill Areas. Expanding on the use of the 15183 CEQA exemption can help the County achieve its housing goals outlined in their General Plan.

Due to the County's decision to set the VMT-efficiency threshold at 15% below the average VMT per resident countywide (including incorporated cities), in many unincorporated communities, any proposed large housing development will require VMT mitigation. For instance, across all of Ramona, Fallbrook, and Valley Center, where home prices have risen at roughly the same rate—and to nearly the same levels—as seen in Lakeside and Spring Valley, there are no VMT-efficient or infill parcels. Even in the County Islands (i.e., pockets of unincorporated area partially or fully surrounded by incorporated cities) and other western unincorporated communities, such as Sweetwater and San Dieguito, County maps suggest that nearly all future development could require mitigation.[116]

Because the County has not yet established the mitigation measures required for developments deemed to impose significant traffic impacts under this standard, however, developers are not yet able to assess the feasibility of residential development in these areas.[117] As detailed further in the section below (see "Balance VMT Reduction and Housing Production Goals"), possible VMT-related measures may vary widely in per-unit development cost impacts (and depending on the mitigation regime adopted, the total development costs incurred for a given development may exceed expected revenues). According to developers interviewed for this report, this uncertainty has led to a severe decline in project planning in the unincorporated area. Effectively, until these measures are implemented, residential development is likely to be proposed in only the unincorporated communities that meet the VMT or infill standard.

One factor to consider in developing a VMT mitigation policy, or any policy that may make housing development less feasible, is the impact on potential County residents who may choose to live and commute even farther (e.g., from outside of the County) in order to find affordable housing. Specifically, in recent years, the populations in Riverside and San Bernardino Counties have increased, in part because a constrained housing supply in Los Angeles County has forced that county's workforce to look farther afield for affordable housing. Similarly, in San Diego County, according to a 2020 analysis, over 54,000 workers—a population roughly one-tenth the size of the unincorporated areas'—commute to San Diego County from Riverside County.[118]

To the extent that VMT mitigation requirements or other policies effectively constrain growth in the unincorporated area, commute distances for the County's workforce may increase.

---

[116] *County of San Diego SB 743 Location-Based Screening Maps*, San Diego County, accessed October 31, 2023. Available at: https://gis-portal.sandiegocounty.gov/arcgis/home/item.html?id=775c6c08842c435fa90d2b8ad77eed76#:~:text=The%20SB%20743%20Location%2DBased,as%20defined%20in%20the%20TSG.

[117] In other words, following the passage of the VMT-based significance threshold, the mitigation measures previously available to developments found to impose significant traffic impacts are no longer available.

[118] Katy Cole and Andrew Scher, "Whitepaper on Inter-Regional Commute Trends Between Riverside and San Diego County," San Diego Chamber of Commerce, February 12, 2020.

7 POLICY RECOMMENDATIONS

This section presents policy recommendations that the County can take to address housing costs in the unincorporated area.

7.1 Considerations for Development of Programmatic VMT Mitigation Policies that Minimize Builder Costs[119]

As of the publication of this Study, County staff have not yet finalized a proposal to implement its VMT mitigation policy for residential developments proposed in non-VMT-efficient or non-infill areas, although this work is underway. As discussed above (see "Potential Tradeoffs"), until the County completes a focused EIR to establish programmatic VMT mitigation, planning and entitlement work on parcels that are neither VMT-efficient nor urban infill may not occur.

Combined with rising financing costs, this rule change may slow progress in increasing housing production. While the County's VMT policy change reflects its broader goal to target infill areas for new housing development, the purpose of the VMT test is to ensure that builders of these homes adopt measures to help the County reach its VMT goals in other ways.

In addition, in developing its programmatic VMT mitigation, the County should ensure that the costs imposed by the required mitigation do not make housing development in non-VMT-efficient communities infeasible. As discussed above (see "Potential Tradeoffs"), overly restrictive VMT policies may *increase* vehicle miles traveled overall. For example, the County's VMT small project threshold, which exempts projects from VMT analysis, is equivalent to eleven single-family units which is significantly lower than some peer jurisdictions throughout the State. In comparison, Riverside County's small project threshold is equivalent to 110 units. More restrictive project thresholds coupled with high VMT mitigation costs can present a barrier for new development by increasing construction costs in more rural or semi-rural unincorporated areas. Adopting more stringent VMT policies in comparison to neighboring counties may also serve to push new development to other regions or states, inversely increasing commute distances and regional VMT. Therefore, in developing policies, the County could consider more flexibility while still being consistent with state laws to facilitate keeping construction costs down to incentivize new development.

Moreover, there are other social and technological trends underway that, along with related government initiatives, may largely generate much of the expected benefits of reduced traffic congestion. First, the recent increase in remote work has cut average commute times across the County and statewide. A continuation of this trend could lessen the need to further reduce VMT, and County policy should recognize that on sites relatively close to current or future transit options, prospective residents may be less likely to commute five days per week. Second, while EVs generate just as much traffic congestion as internal combustion engine (ICE) vehicles, their adoption will at least reduce vehicle-sourced pollution. The state is set to prohibit the sale of ICE vehicles in 2035. Third, recent progress developing fully autonomous vehicles (AVs) may transform society's relationship with its cars. Though still speculative, the rise of AVs, according to transportation policymakers, could significantly reduce both traffic congestion and demand for parking spaces.

As the County's VMT mitigation policy design is already underway, previous studies released by the County have established that, on a per dollar basis, investments in VMT mitigation projects within the unincorporated areas will be less effective (in terms of reducing average VMT) than investments in the

[119] Due uncertainty around VMT, the Board should periodically assess its policy implications.

County's denser incorporated areas, where it is more feasible to encourage transitions from private vehicle use to public transit in denser urban areas. One study concludes that if VMT mitigation funds are limited to infrastructure projects located in the unincorporated County, "the cost to fully mitigate VMT impacts . . . may not be financially feasible for most new development projects." [120] .

7.2 Expand Ministerial Permitting

Amending zoning codes to allow more housing types (including multifamily housing) by-right in more locations would spur housing production and lower housing costs. Bypassing discretionary review leads to far shorter approval times and far greater development certainty, increasing the likelihood that developers will propose new projects.

Under its Housing Element implementation plan, released in 2021 in conjunction with its 6th Cycle Housing Element, the County outlined several future programs promoting ministerial approval:

- AB 1397 implementation: The County will grant by-right approval of any proposal that is both (a) sited on a parcel that was identified in the sites inventory in a previous Housing Element and (b) offers at least 20% of its units at rates affordable to low-income households. The County is also considering an expanded "By-right Approval Program" that would be available to developments meeting the 20% affordability threshold on sites not included in a previous Housing Element sites inventory.
- Objective design standards: To facilitate speedier design review, the County is in the process of reviewing its design standards to ensure that in any urbanized area (as designated by the Census), these standards are objective.

The County could allow certain housing types (e.g., triplexes or small multifamily buildings) by-right in more areas, such as those currently zoned for single-family housing, while also increasing the number and type of larger multifamily projects that are allowed by-right in areas that already are zoned for or can accommodate higher density projects. Several types of projects are already eligible for streamlined approval under state law, such as projects that meet a threshold for a minimum number of below market rate units. The County could go beyond state law and allow ministerial approval for projects with a lower minimum set aside for below market rate units as a tool for increasing production overall. The County is currently developing guidance documents for Regional Housing Needs Assessment (RHNA) sites eligible for AB 1397 included in its sites inventory that were identified in the current and previous RHNA housing cycles. Discretionary review should be established as the exception rather than the norm for as many types of projects as possible.

The County should also consider waiving "Special Area Designators," [as proposed in ...] or replacing these designators with objective design standards, for certain uses, such as housing.[121] Currently, development proposals for parcels with these designations—which are often centrally located in unincorporated communities with close access to neighborhood amenities—require discretionary

---

[120] Specifically, it was estimated that VMT reductions would cost $10,000 to $19,000 per mile if funds were required to be spent on projects in the unincorporated areas. In the City, by contrast, developers in non-VMT-efficient areas pay just $1,400 per mile to reduce project impacts. See *County of San Diego - Programmatic VMT Mitigation Options*, Intersecting Metrics, November 15, 2021. Available at: https://www.sandiegocounty.gov/content/dam/sdc/pds/advance/SB743/County%20of%20SD%20VMT%20Mitigation%20Memo_11-15-2021.pdf

[121] "Options For Removing Barriers To Housing," San Diego County CAO, May 17, 2023.

review.[122]

The County's investment in developing a Programmatic EIR (PEIR) for various communities where County staff determine residential development is most feasible (including the Study Locations surveyed in this report) was previously approved by the Board. These PEIRs, once complete, will give future developers certainty as to the mitigation measures or other actions necessary to secure approval for development proposals on these sites without the need to conduct additional EIRs, thus reducing their overall development cost. Advancing the production of a PEIR represents a valuable incentive that lowers development costs and helps increase housing production.

7.3 Accelerate Process for Establishing Ministerial Grading Permits

The County's current Grading Ordinance can prompt discretionary review, which can result in additional time and costs for residential development projects. Grading permits are treated ministerially in many other jurisdictions, and in San Diego County, grading permits are already ministerial for affordable housing projects streamlined under State law. Amending the Grading Ordinance to allow ministerial approval more broadly, as identified in the Board letter regarding "Options for Removing Barriers to Housing," should reduce development timelines and development costs in the unincorporated areas. In May 2023, the County allocated $150,000 to PDS to update this ordinance accordingly.[123] To the extent this process can be accelerated or possibly expanded to include additional residential development projects, the cost of developing housing units could be further reduced.

7.4 Considerations for Increasing General Plan and Special Plan Density

The simplest way to reduce development costs and home prices is to allow residential developers to build more units per parcel. As shown in this Study's pro forma analysis results, across the four unincorporated Study Locations, on a *per-acre* basis, land value is highest for parcels that allow the construction of the 4-Story MFH (the highest-density) typology. Approving higher residential densities would allow developers to build units that are far more affordable to the typical County household, even if no inclusionary policy is in place.

While increasing density may raise concerns in some communities, sales data establishes that there is nevertheless strong demand for existing multi-family housing units. In all four unincorporated Study Locations, for-sale units in multi-story buildings sell at roughly the same or higher per-square-foot prices as attached or detached single-family homes.

Upzoning opponents also sometimes cite infrastructure or resource constraints as reasons to limit density. While analysis of these constraints is beyond the scope of this Study,[124] as a general matter, research on the impacts of densification on resource consumption establishes that upzoning is more sustainable than the alternative. On a per capita basis, residents of multi-family housing consume less energy[125] and less water[126] than residents of detached homes. Similarly, as acknowledged by the County's VMT analysis, residents in denser neighborhoods account for fewer vehicle miles traveled, on average. In

---

[122] Originally proposed in a May 2023 CAO letter to the Board.

[123] "Options For Removing Barriers To Housing," *Attachment B – Action Sheet*, County Board of Supervisors (May 24, 2023).

[124] The County's upcoming Development Feasibility Analysis is expected to address these concerns for certain unincorporated areas.

[125] Gunerap, et. al., "Global scenarios of urban density and its impacts on building energy use through 2050," Proceedings of the National Academy of Sciences (August 22, 2017).

[126] Kiefer and Krentz, "Water Use in the Multi-Family Housing Sector," Water Research Foundation (2018).

other words, to the extent that limiting density in one community spurs new housing production in other greenfield areas, net resource consumption increases.

7.5 Guarantee Discretionary Permit Review Timelines

The County has already begun the process of implementing a guaranteed review timeline policy for 100% affordable projects, projects located in VMT efficient and infill areas, and workforce housing projects. In May 2023, the Board approved over $2.5 million in additional ongoing funding to increase staff capacity so that these guaranteed timelines can be achieved. For all three project types, the County aims to limit discretionary reviews, including any CEQA environmental studies, to 30 days or fewer. The County also has committed to limiting plan checks for building permits to 5 days for affordable developments and 15 days for VMT-efficient/infill developments and workforce housing.[127]

This policy should be expanded to include all housing development projects that are consistent with existing zoning designations or are located on identified RHNA sites. While the Board did not allocate additional resources to support this broader implementation, the approach can inform future policy initiatives aimed at increasing housing production.

This action would ensure the County is reviewing plans for housing projects in a set amount of time, providing corrections to applicants to then make. A plan review for projects that require environmental review (discretionary), would be reviewed by County staff within 30 working days of a complete application. Each plan review would include the project application, proposed development plan, and any required environmental studies to address the CEQA. The overall discretionary process varies depending on the type of project, level of environmental review, and amount of opposition or concern for an individual project. The majority of housing projects that go through the discretionary process take approximately a year or more. The plan check for a building permit would be completed within 5 days of a complete application. Associated septic reviews would be completed within the same timelines for discretionary and building plan reviews. In order to achieve these timelines, applicants would be required to conduct a preapplication meeting to ensure the completeness of plans prior to submittal.

This recommendation aligns with Removing Barriers to Housing Short Term Action 1 and 2

7.6 Expand Program that Allows Deferral of Impact Fees

Currently the County allows builders of commercial projects and residential tracts of four or more units to defer the associated impact fees, such as the Transportation Impact Fees (TIF), Regional Transportation Congestion Improvement Program (RTCIP) Impact Fees, and park fees, until the developer schedules the final building inspection rather than requiring payment at the time the permit is issued. The County could expand the deferral program to include other types of multi-family residential development, and encourage more developers to partake of the fee deferral program by increasing awareness of the program and providing more assistance and education for the program. For large residential developments, which can take multiple years to complete, this deferral can generate significant cost reductions by reducing the carrying cost associated with these fees. This is particularly true when borrowing costs are as high as they are currently.

[127] "Options For Removing Barriers To Housing," *Attachment B – Action Sheet*, County Board of Supervisors (May 24, 2023).

7.7 Increase Investments in Training and Retaining Staff

Well-trained and experienced staff in the Planning & Development Services department can shorten timelines and lower costs for residential development projects. Developers described specific examples of how working with well-trained staff made the difference between a project being completed in a timely manner rather than delayed. Many builders also cited their preference for building housing in jurisdictions where the process was run most efficiently, and they communicated a willingness to pay higher fees in exchange for a more efficient review process. A review of County data clearly shows that the time required to review and approve Planning and Building permits in San Diego County has increased significantly over the past decade, most notably since 2020 when the challenges associated with the COVID-19 pandemic began. As noted above, the County has already committed additional funding for the purpose of hiring staff to guarantee discretionary and building permit review timelines. Moreover, the County has allocated over $700,000 annually to hire permit liaisons to expedite the discretionary review and permit approval process. Second, $1.2 million was allocated for information technology upgrades to provide greater access and transparency to project applicants during review.

7.8 Improve Data Collection and Reporting

The conclusions and recommendations presented in this report are grounded in empirical data analysis. However, in several cases, it was not possible to accurately analyze the County's performance (whether better or worse than its peers or relative to its own past performance) due to data limitations. For example, the data submitted to HCD with respect to entitlement and permit applications and approvals is insufficient to make meaningful comparisons between the County and other jurisdictions with respect to entitlement and permit review timelines. Similarly, while the County does collect and maintain data on discretionary permit applications and approvals, it is not generally possible to match these applications to specific project completions such that an estimate of the percent of projects that ultimately succeed, or the time required to complete projects, can be made. Furthermore, while data were available on the number of discretionary permits approved as well as the time required to approve a building permit, collecting and analyzing these data was a time-consuming process, which diminishes the likelihood that such an analysis will be repeated in the future (as would be required to track performance over time). The County should improve data collection and reporting in order to more effectively track its performance over time.

7.9 Recognize and Evaluate Tradeoffs in Adopting New Policies That May Increase Housing Costs

In some cases, policies that the County may wish to adopt could conflict with the goal of reducing housing costs. For example, policies that help to achieve the County's greenhouse gas reduction goals may add to the upfront cost of developing new housing units, although any building code that is approved by the County that goes above State code would be required to prove cost effectiveness before going into effect. In developing its Sustainable Land Use Framework, the County will continue to balance these goals.[128]

Similarly, while adopting an inclusionary housing policy will increase the supply of income-restricted affordable housing, such a policy will also increase the cost of developing housing overall. The County should adopt a policy that requires any new housing-related regulations or ordinances to be

[128] County of San Diego, "Sustainable Land Use Framework," accessed December 1, 2023. Available at: https://engage.sandiegocounty.gov/sustainableframework.

accompanied by an analysis of the impact on the price and availability of housing. The County could still choose to adopt any such policies but would do so with a clear understanding of the potential tradeoffs involved. Additionally, as data becomes available regarding potential impacts of VMT mitigation, the County should evaluate progress on policy impacts and consider making policy changes as needed to ensure these policies are not hindering development in unincorporated areas.

8 APPENDIX A – ESTIMATED SALES PRICES AND APARTMENT RENTS

This Appendix summarizes the approach used to estimate sales prices and apartment rents for each in each Study Location over the 10-year Study period.

For both the SFD typologies and the Townhouse typology, the pro formas present estimated 2013 and 2023 home sales prices for each Study Location. Available data on sales prices in individual communities cannot be directly used to estimate the prices of a home with specific attributes (i.e., specific size, type, and location) as required for the pro forma analysis.

In order to develop estimated prices specific to each typology and location, 2023 price estimates were derived from a regression-based analysis of all single-family home sales across San Diego County over the 12-month period September 1, 2022 to September 1, 2023. [129] This dataset includes, for each listed sale, variables that determine home prices, including the home's living area, the number of bedrooms and bathrooms, the lot size, the home's location, and the year that the home was built. The regression results estimate the value of a home with each typologies' attributes for each zip code across the County. Price estimates for 2013 were derived from an analysis of overall trends in median home prices (controlling for changes in home attributes) between 2013 and 2023.

Estimated prices specific to the townhome typology in each location were developed using Redfin's New Construction data, which provide monthly data for the median price and median price per square foot of both existing home sales and sales of new homes in San Diego County. Because these reports provide both metrics for both SFD and Townhouse units, they may be used to estimate typical price spreads between new SFDs and new townhouses. This spread was applied to the SFD Typology estimated prices in each Study location to generate estimated Townhouse prices.

Estimated rents for each Study Location were developed based on data from RentCafe, which reports the median monthly rent and median square footage across all apartments available for rent in each Study location. The Typology rent was set equal to the median rent $PSF in each location and multiplied by 1,000 square feet (i.e., the MFH Typologies' average unit size). This estimate was then adjusted by 10% to reflect the premium typically paid for new units relative to existing units. [130]

Home Prices Are Not a Linear Function of Living Area

The median living area across all existing homes in San Diego County can differ substantially from the 2500 SFD or 1800 SFD Typology's living area. A typology's sales price, therefore, cannot be determined by simply multiplying the median $PSF by the typology living area, since $PSF itself depends on the size of the home. In other words, holding all other home attributes equal, doubling the size of a house will not lead to a doubling of the home's market value. Instead, the extent to which a home's price increases as its size increases—i.e., the "size premium"—was estimated through an analysis of transactions-level data.

Estimating the "New Home Premium"

Over 95% of home sales involve existing homes; new construction comprises only a small share. As a result, the median prices reported by CAR, Redfin, and others largely reflect the median price of an existing home. All other home attributes held equal, a newer home with more modern finishes and

[129] "Data Center," Redfin, accessed October 1, 2023. Available at: https://www.redfin.com/news/data-center/

[130] This estimated 10% premium reflects the difference in median $PSF between new and existing condos sold across San Diego County in 2023.

appliances will sell for more than an existing home. Like the relationship between a home's living area and its $PSF value, this "new home premium" was estimated through analysis of transactions-level data.

Accurate Estimates of Home Price Appreciation Cannot Be Determined Directly from Changes in the Median Price or Price Per-Square-Foot

Because the two variables discussed above (i.e., the size premium and new home premium) are prone to change over time, aggregated data showing median prices or prices per square foot are not adequate to accurately estimate home price appreciation over time. The median living area for single-family detached homes and townhouses in a community can vary substantially over time; and, if home prices increase more rapidly than household incomes, homebuyers with constrained housing budgets may place more value on a home's location or nearby amenities and less value on its size (i.e., may choose smaller homes).

Moreover, the average age of the housing stock sold during a given period changes year to year (e.g., if the number of new homes sold in a given year changes). Simple comparisons of median $PSF or median prices at two different points in time will not account for these differences and will therefore result in inaccurate home price appreciation estimates.

Home Price Indices Do Not Provide Point-In-Time Prices or Location-Specific Price Appreciation

The Case-Shiller HPI is useful as a measure of broad regional price inflation. This index, which relies on a "repeat sales" or "home sale pairs" methodology, is based on differences in sales prices of the same home at different times. Case-Shiller is therefore a reliable indicator of region-wide home price appreciation across home types, as it controls for any changes in the size, quality, or locations of the homes sold from period to period.

However, the HPI does not itself show estimated prices (at any point in time) for a home with specified attributes. Moreover, the Case-Shiller HPI shows average price inflation across the entire San Diego metropolitan area. To the extent that home price appreciation over the 2013 – 2023 period has varied across the County's cities and communities, these differences are not reflected in the Case-Shiller HPI.

The Prices and Price Trends Gathered from These Sources Nevertheless Align with this Report's Pro Forma Analysis

Figure 46, below, compares the home price appreciation for the SFD and Townhouse typologies reported in this analysis to growth in the median price and $PSF of new and existing SFD and townhouses county-wide (as reported by Redfin), as well as the growth in the Case-Shiller HPI for the San Diego region.

As shown, the appreciation in the price and $PSF of the Typologies varies across the seven Study Locations.[131] On average, these growth rates are in line with the growth rates calculated based on Redfin median prices. In most cases, Case-Shiller and Redfin suggest that home price appreciation has exceeded the estimates shown in this report. Had this report adopted these sources' findings without adjustment, the growth in regional residual land values would have exceeded the levels shown in the pro forma analysis.

On a $PSF basis, the appreciation estimated for the 2500 SFD Typology is below the Redfin County Median ("RCM") for new SFDs in six of the seven Study locations (all except the City of San Diego). For the

[131] Because the typologies used in this report are the same size in 2023 as they are in 2013, their price appreciation is the same as their $PSF appreciation.

1800 SFD Typology, the estimated growth rate is below the RCM for existing homes (which are more likely to be roughly this size) in four of the seven Study Locations. Moreover, growth in the Case-Shiller HPI for San Diego exceeds the Typologies' price and $PSF growth rates for both the 2500 and 1800 SFD Typologies in every location except one. Case-Shiller HPI growth also exceeds the estimated growth rates of the Townhouse Typology in four of the seven Study Locations.

Figure 46 – Comparison of Typology Price Appreciation to Redfin, Case-Shiller

Typology Price & PPSF Apprec.	SFD 2500 Typology	SFD 1800 Typology	Townhouse Typology
Lakeside	72%	95%	96%
Spring Valley	98%	116%	126%
Casa de Oro	83%	104%	108%
Buena Creek	84%	103%	110%
Chula Vista	95%	120%	122%
City of San Diego	106%	113%	135%
Escondido	88%	107%	114%
Independent Sources	**SFD**		**Townhouse**
Price Appreciation			
Redfin County Median - Existing	**95%**		**119%**
Redfin County Median - New	**76%**		**154%**
$PSF Appreciation			
Redfin County Median - Existing	**104%**		**101%**
Redfin County Median - New	**96%**		**111%**
Case-Shiller HPI Appreciation	**122%**		

2023 SFD Typologies Price Estimation

Each SFD typology's estimated 2023 sales price for each Study location was estimated based on analysis of a dataset consisting of all single-family home sales transactions made in San Diego County over the period September 2022 – September 2023, as listed on the real estate sales platform Redfin.[132] This dataset includes, for each home sale, the type of home (single-family, townhouse, condo / co-op, or multi-family); the address, including a postal code and city or community name; the sale date; the sale price; the home's living area; the parcel land area; the year that the home was built; and the number of beds and bathrooms.

This data set comprised the foundation for a linear regression model that estimates the price of a home with each of the SFD Typologies' attributes in each of the Study locations, including the new home premium. As shown in Figure 47, model results show that, on average, a typical 2023 homebuyer would expect to pay roughly $31 PSF more for new-construction homes (i.e., those built in 2019 or later) relative to existing homes. The model results also show that the $PSF value of single-family homes in the County declines as home size increases: for every additional square foot added to a home's living area, the $PSF drops roughly thirteen cents, on average. As a result, holding all other factors equal, the price of the 2500 SFD typology is roughly $89 per square foot lower than the price of the 1800 SFD typology

[132] Redfin, accessed September 15, 2023. Redfin's search function allows users to download, in table format, the results of searches for homes in specified locations. Our search results included all home sales countywide over the 12-month period preceding September 15, 2023. To verify that this search yielded a roughly complete and representative sample of home sales transactions with accurate price data, we compared the transactions in the Redfin dataset to the County Assessment Roll, which lists for each parcel the most recent sales date and price. In total, the Redfin dataset included 7,553 unique sales of single-family homes with living areas of 1,200 – 3,000 square feet and lot sizes of 2,000 square feet to one acre. Home sales not meeting these criteria (or where these values were missing) were excluded from our analysis.

(though the *total* price of the 2500 SFD is still nearly $300,000 higher than the 1800 SFD).

The regression model further provides an estimated difference in per-square-foot home values for each of the Study locations. These differences are based on average per-square-foot value differences across zip codes, with each Study location assigned one or more representative zip codes for purposes of estimating the average price adjustment.[133]

Figure 47 – SFD Regression Results Summary[134]

Parameter	Coefficient	2500 SFD Change in PPSF	1800 SFD Change in PPSF		
Baseline*	**$676**	$676	$676		
Lot Size (Acres)**	**$87**	$9	$0		
Living Area***	**($0.13)**	($89)	$0		
2019_New^	**$31**	$31	$31		
HOA^^	**$5**	$5	$5		
Typology PPSF (excl location adj.)		**$632**	**$712**		
After Location Adjustments		**2500 SFD Total PPSF**	**1800 SFD Total PPSF**	**2500 SFD Price**	**1800 SFD Price**
Lakeside		**$391**	**$472**	**$978,488**	**$848,973**
Spring Valley		**$413**	**$494**	**$1,033,692**	**$888,721**
Casa de Oro Mount-Helix		**$425**	**$505**	**$1,061,812**	**$908,967**
Buena Creek		**$433**	**$513**	**$1,083,099**	**$924,294**
Chula Vista		**$432**	**$512**	**$1,079,621**	**$921,790**
City of San Diego		**$632**	**$712**	**$1,579,714**	**$1,281,857**
Escondido		**$421**	**$501**	**$1,051,426**	**$901,489**

2013 SFD Typologies Price Estimation

To estimate 2013 prices, data from Redfin's "Monthly Housing Market Data" and "New Construction" data portals were analyzed to estimate the price of the SFD typologies in 2013 in each Study location given the actual median price and price per square foot value of single-family homes in each location in this period:

- *Redfin Monthly Housing Market Data:*[135] Redfin's Monthly Housing Market Data series shows, for each type of home (e.g., single-family, townhouse, condo) in each incorporated city and many unincorporated communities, the median total price, median price per square foot, and total

[133] The incorporated Study locations were assigned any zip code fully or mostly contained within the city's borders. For the unincorporated Study locations, we assigned the two zip codes closest to the neighborhoods within the community that were designated by the County in its DFA.

[134] Table Notes:
* Represents the average estimated $PSF of an 1,800 square foot *existing* detached single-family home sited a one-tenth acre lot in the City of San Diego.
** Represents the additional value ($PSF) per additional acre of land area.
*** Represents the decline in $PSF for every additional square foot added to the home's living area.
^ Represents the premium paid ($PSF) for homes built in 2019 or later.
^^ Represents the premium paid for homes belonging to Homeowners' Associations.

[135] *Data Center – Redfin Monthly Housing Market Data*, Redfin, accessed 10/1/2023. Available at: https://www.redfin.com/news/data-center

number of sales transactions over the most recent one-month period.

- *Redfin New Construction Data:*[136] The New Construction data portal shows, for each type of home, the same metrics for both new-construction and existing homes over the most recent 90-day period. This data portal only provides these metrics at the county or MSA level. In other words, while the New Construction data portal shows the spread in prices between new and existing home, this data cannot be used to determine the average price spreads or new construction prices in individual cities or unincorporated areas.

2013 prices for each Study location were estimated based on an analysis of the relationship between a home's size and its price as of 2013. Because households can devote more of their housing budgets to purchasing larger homes when homes are less expensive, they may demand "less" housing (i.e., smaller homes) as home prices increase. Home price trends in San Diego County confirm this dynamic: in 2013, the median living area across all new homes countywide was 2,755 square feet. By 2023, the average new home had shrunk by over 250 square feet.[137] Moreover, the effective "premium" paid for newer and larger homes had fallen substantially. Over the 2012 – 2014 period, new homes were on a per-square foot basis more expensive than existing homes despite being more than 50% larger, on average. By 2023, the $PSF value across smaller existing home sales had surpassed the $PSF value of new homes, even though the difference in sizes had narrowed.

Figure 48 – Changes in New SFD Home Size and Estimated $PSF Discount Between 2,500 and 1,800 s.f. home (2013 - 2023)



The "size-to-price" relationship in 2013 was estimated by comparing the median price and living area of new-construction homes countywide to the median price and living area of existing homes. Overall, data from the Redfin New Construction data portal suggests, holding other factors constant, a doubling in living area in 2013 would result in a 12% decline in $PSF home values. This trend accounts for the observed difference in new home and existing home price appreciation over the 10-year period. The median price of an existing home increased 95% while new home prices increased just 76%. But on a per-square foot basis, the gap narrowed substantially (to 104% and 96%, respectively). This relationship may

[136] *Data Center – New Construction*, Redfin, accessed 10/1/2023. Available at: https://www.redfin.com/news/data-center/new-construction/.

[137] This trend accounts for the observed difference in new home and existing home price appreciation over the 10-year period. The median price of an existing home increased 95% while new home prices increased just 76%. But on a per-square foot basis, the gap narrows substantially (to 104% and 96%, respectively).

be applied to the actual sales data[138] for each Study location to estimate the 1800 SFD and 2500 SFD typology prices, as shown in Figure 49.

Figure 49 – SFD Typology Price Estimates (2013)

	2013 - Actual Sales Medians			1800 SFD Typology					
Study Location	Price	SqFt	PSF	% Change in Size	Est. Change PPSF From Change in Size	New Home Premium (PPSF)	Net PPSF Difference	PPSF	Price
Lakeside	$372,031	$1,682	$221	7.0%	($1.83)	$22.33	$20.50	$242	$434,952
Spring Valley	$150,930	$1,431	$214	25.8%	($6.52)	$22.33	$15.81	$230	$413,657
Casa de Oro-Mount Helix	$214,050	$1,897	$224	-5.1%	$1.36	$22.33	$23.68	$248	$446,257
Buena Creek	$217,500	$1,951	$228	-7.7%	$2.08	$22.33	$24.41	$253	$454,603
Chula Vista	$204,603	$1,976	$208	-8.9%	$2.19	$22.33	$24.52	$232	$418,402
City of San Diego	$255,569	$1,689	$315	6.5%	($2.43)	$22.33	$19.90	$334	$601,987
Escondido	$187,818	$1,773	$220	1.5%	($0.39)	$22.33	$21.94	$242	$435,713

	2013 - Actual Sales Medians			2500 SFD Typology					
Study Location	Price	SqFt	PSF	% Change in Size	Est. Change PPSF From Change in Size	New Home Premium (PPSF)	Net PPSF Difference	PPSF	Price
Lakeside	$372,031	$1,682	$221	47.5%	($12.41)	$22.33	$9.91	$231	$577,639
Spring Valley	$150,930	$1,431	$214	71.2%	($18.01)	$22.33	$4.32	$218	$545,789
Casa de Oro-Mount Helix	$214,050	$1,897	$224	29.6%	($7.84)	$22.33	$14.49	$239	$596,808
Buena Creek	$217,500	$1,951	$228	27.7%	($7.48)	$22.33	$14.85	$243	$607,499
Chula Vista	$204,603	$1,976	$208	26.2%	($6.45)	$22.33	$15.88	$224	$559,514
City of San Diego	$255,569	$1,689	$315	49.6%	($18.45)	$22.33	$3.87	$318	$796,039
Escondido	$187,818	$1,773	$220	43.5%	($11.31)	$22.33	$11.02	$231	$577,860

2013 & 2023 Townhouse Typology Price Estimation

Because townhouses are far less prevalent across the County—particularly in the unincorporated communities—the transaction-level townhouse sales data was insufficient to construct a linear regression model to estimate new townhouse prices for each Study location.[139] For the same reason, the platform's aggregated monthly sales metrics were also unreliable, as the sizes and $PSF of townhouses within each location vary substantially over time.

Given these uncertainties, the Townhouse price was derived from each location's 2500 SFD typology price estimate adjusted for the differential between new townhouse and new SFD prices and sizes countywide.

As shown in Figure 50, below, in 2013, new townhouses were roughly 55% smaller than new SFDs countywide and were 57% cheaper. In other words, a 1% increase in size corresponded to a 1.03% in

[138] Both Redfin data portals report the median price and median PPSF for the relevant home type for each incorporated jurisdiction or unincorporated community each month (only for all sales data, i.e., "*Redfin Monthly Housing Market Data*"), or for 90-day rolling periods for the entire county or MSA (for new-construction and existing homes data). To determine the estimated median *living area* for home type in each, we divided the median price by the median price per square foot. Finally, to estimate *annual* median prices, PPSF, and living areas, we weighted each monthly measurement by the number of sales during the period, and then calculated the weighted average of these medians across all twelve months of each year. As of the date of this report, the New Construction data portal only reflected sales transacted through March 31, 2023.

[139] Over the one-year period September 2022 – September 2023, Redfin shows only 2,658 townhouse sales. For many of these sales, the lot size is either unlisted or reflects the lot size of the entire townhouse development. Due to possible inconsistencies between the townhouses included in this dataset and the Townhouse typology used for this report, we could not reliably generate a Townhouse price for each Study location.

price. 2013 Townhouse typology prices were estimated using this ratio along with the 2500 SFD price estimate for each Study location. Because the Townhouse typology is 40% smaller than the 2500 SFD typology, the Townhouse typology price is estimated to be 41.3% less than the 2500 SFD price.

By 2023, with the decline in the marginal value of additional living area, a 1% increase in size corresponded with a 0.83% price increase. Therefore, the 2023 Townhouse price estimates in each Study location are an estimated 33.1% below the 2500 SFD price.

Figure 50 – Townhouse Price Estimates Methodology Detail

	2013	2023
Single-Family Homes - New Construction		
Median price per square foot	$267	$493
Median living area (sqft)	2,732	2,550
Median total price	$730,706	$1,255,924
Townhouses - New Construction		
Median price per square foot	$248	$539
Median living area (sqft)	1,222	1,523
Median total price	$302,500	$821,486
Reduction in living area (SFD to Townhouse)	-55.3%	-40.2%
Reduction in price (SFD to Townhouse)	-58.6%	-34.6%
Change in price (%) per change in living area (%)	1.06	0.86
Change in Typology Size (SFD to Townhouse)	**-40.0%**	**-40.0%**
Estimated Change in Price	**-42.4%**	**-34.4%**

2013 & 2023 MFH Typologies Rent Estimation

Monthly rents for the MFH typologies in each Study location were estimated using data from the rental platform RentCafe, which contains median rent and median unit living area as of September 2023 for each Study location.[140] The 2023 rents for both typologies are the product of first multiplying the median rental $PSF in each Study location by 1,000 square feet per unit.[141] These initial rent calculations were then adjusted by 10% to reflect the spread between new-construction rental units and the median rent across all units; this new-construction rental premium is based on Redfin New Construction data showing $PSF spreads for new and existing condo sales. To verify market demand for units at these estimated rental rates, data on available rental units on Redfin in each Study location were analyzed to confirm that the final estimates were within the range of available units' asking rents as of September 2023.

[140] Because RentCafe was the only platform that provided distinct price estimates for each of our Study locations, it was chosen as the basis for our pro forma analysis. RentCafe's estimates were verified by gathering pricing data from Zumper, Apartments.com, Redfin, Zillow, and Apartment List. While median rent estimates for each location varied across sources, RentCafe's estimates were all within the overall range.

[141] *RentCafe*. Accessed 9/1/2023. Available at: www.rentcafe.com.

Figure 51 – Estimated asking rent inflation – Study Locations & San Diego MSA (2013 – 2023)[142]

ZORI Location	Assigned Study Location	Est. Asking Rent Inflation
San Diego-Carlsbad MSA		**79.4%**
City of El Cajon	Lakeside	**89.0%**
Spring Valley	Spring Valley	**92.3%**
Spring Valley	Casa de Oro - Mount Helix	**92.3%**
City of Vista	Buena Creek	**81.2%**
City of Escondido	City of Escondido	**79.0%**
City of Chula Vista	City of Chula Vista	**83.8%**
City of San Diego	City of San Diego	**78.7%**

To estimate 2013 rents, data from both Zillow and BLS rental index data were used to calculate an estimated difference in median rents in each Study location in 2013 and 2023, which was then adjusted by the estimated new-construction premium in 2013. The Zillow Observed Rent Index (ZORI) was necessary to calculate rent cost inflation, despite the availability of BLS's "Rent of primary residence"[143] measure, for two reasons. First, because the BLS index measures the growth in rents paid across all rented units in each region, it may significantly lag changes in *asking* rents, since only a small number of units turn over each month, and landlords will only periodically raise rents on units already occupied.[144] (Asking rents—not rents paid—are the relevant measure for purposes of developing a pro forma.) Second, because the BLS measure reflects rent inflation across the entire San Diego-Carlsbad MSA, it does not reflect differences in rent cost inflation between the County's communities.

Figure 51 shows, for each Study location, estimated rent inflation over two separate periods—2013 to 2015 and 2015 to 2023—as well as cumulative inflation over the entire 2013 – 2023 period. Cumulative inflation could not be calculated using only ZORI data because that index only includes regional median rents dating back to 2015. Inflation for each period was calculated as follows:

- *2015 – 2023 period inflation:* To calculate inflation rates for the 2015 – 2023 period, each Study location was assigned to one of the regions included in Zillow's rent data tracking index. Each incorporated Study Location is included in ZORI. For the unincorporated locations, a nearby city was used if the ZORI did not include data for the unincorporated community.[145] The 2015 – 2023 period inflation was set equal to the growth in asking rents for each assigned region over the period.
- *2013 – 2015 period inflation*: Due to the lack of ZORI data for years prior to 2015, the rate of rent cost inflation from BLS was applied to 2015 rent levels to estimate 2013 rent levels for each Study Location (roughly 3% annually over the two-year period).[146]

---

[142] ZORI; BLS.

[143] "Rent of primary residence in San Diego-Carlsbad, CA, all urban consumers, not seasonally adjusted," BLS, accessed September 15, 2023. Available at: https://data.bls.gov/timeseries/CUURS49ESEHA?amp%253bdata_tool=XGtable&output_view=data&include_graphs=true.

[144] "Rent Growth & Inflation Explainer," Apartment List, July 11, 2022. Available at: https://www.apartmentlist.com/research/rent-growth-and-inflation-explainer

[145] Zillow did not begin tracking Spring Valley rents until 2017. Rent inflation for 2015 and 2016 were estimated based on the Zillow inflation rate for the wider MSA.

[146] The methodology chosen to estimate 2013 – 2015 asking rent inflation has very little impact on the overall 2013 – 2023 inflation.

9 APPENDIX B – PRO FORMA ANALYSIS DETAIL

Pro Forma Overview

This appendix provides detailed estimates of the costs and revenues for all the building typologies in each of the Study Locations. The data are organized by Study Location and present the pro forma analysis for each building typology in that location for 2023 and 2013. They are presented in the following order:

- Unincorporated - Lakeside
- Unincorporated - Spring Valley
- Unincorporated - Casa de Oro
- Unincorporated - Buena Creek
- City of Escondido
- City of Chula Vista
- City of San Diego

Each pro forma estimates the hard and soft costs for each of the five building typologies in the Study location for 2023 and 2013. The revenue for each typology is then estimated as either the net sales revenue or the capitalized rental income. Finally, the residual land value is estimated as the net revenue minus the hard and soft costs. The residual land value represents the most a developer would be able to pay for a ready-to-build parcel of land given the revenues and costs of a proposed development. For each pro forma the land costs are presented per unit and per acre.[147]

Pro Forma Typologies

The five typologies analyzed in the proformas, which are summarized in Figure 52 below, are as follows:

1. ***2500 SFD*** represents a development of 2,500 square foot single-family detached homes. Each home has two stories, and the development consists of 50 for-sale homes built on ten acres of land for a density of 5 units per acre.
2. ***1800 SFD*** represents a development of 1,800 square foot single-family detached homes. Each home has two stories, and the development consists of 100 for-sale homes built on ten acres for a density of 10 units per acre.
3. ***Townhouse*** represents a development of three-story townhouses. Each for-sale unit has 1,500 square feet of living area with a garage space on the first floor. The development includes 40 four-unit buildings spread over ten acres of land for a total of 160 units and a density of 16 units per acre.
4. ***Two-Story MFH*** represents a development of two-story multi-family apartment buildings. Each building has two stories and has 25 rental units with an average of 1,000 square feet of living space per unit and a total of 31,250 gross square feet (the remaining square footage is common space). The Two-Story MFH development includes ten buildings built on ten acres for a total of 250 units, or a density of 25 units per acre.

[147] Note that, for some of the typologies, the 2013 residual land value is negative, which indicates that the expected revenue for the typology in that location is less than the combined hard and soft costs associated with development.

5. ***Four-Story MFH*** represents a development of four-story multi-family apartment buildings. Each building has 40 rental units with an average of 1,250 gross square feet per unit and 1,000 net square feet of living area. Each unit also has two surface parking spaces. The Four-Story MFH includes ten buildings built on ten acres for a total of 400 units or a density of 40 units per acre.

Figure 52 - Summary of Pro Forma Building Typologies

	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
For Sale or For Rent	Sale	Sale	Sale	Rent	Rent
Number Units	50	100	160	250	400
Number of Buildings	50	100	40	10	10
Units per Building	1	1	4	25	40
Site Acres	10	10	10	10	10
Units per Acre	5	10	16	25	40
Stories	2	2	3	2	4
Floor Area Ratio (FAR)	0.29	0.41	0.55	0.72	1.15
Square Footage per Unit	2,500	1,800	1,500	1,000 Livable (1,250 Gross)	1,000 Livable (1,250 Gross)
Units - Type	4BR	3BR	3BR	2BR	2BR
Parking Type	Garage	Garage	Garage	Surface	Surface
Parking - Spaces per Unit	2	2	1	2	2

Revenue Estimates

For both the SFD typologies and the Townhouse typology, the pro formas present estimated 2013 and 2023 sales prices for each Study Location. These estimates were developed using historical sales data for San Diego County. Regression analysis was used to adjust sales prices to estimate the cost of a newly constructed home matching each building typology for each Study location. For the Two-Story MFH and Four-Story MFH typologies, estimated 2023 rents for each Study Location were developed based on data from RentCafe, which reports the median monthly rent and median square footage across all apartments available for rent in each Study location and adjusted to reflect the premium typically paid for new units relative to existing units. Rent estimates for 2013 were derived from the Zillow Observed Rent Index (ZORI), which shows rent cost inflation for many cities and unincorporated communities in the County, along with data from the of the "Rent of primary residence" from the San Diego region CPI, as reported by BLS. A detailed explanation of the methodologies used to construct the revenue estimates is provided in Appendix A

Hard Cost Estimates

Estimates of hard costs for each typology in 2013 and 2023 were developed using RSMeans' construction cost estimation software. For more details on how the hard costs were calculated see "Appendix C: Hard cost estimate methodology," which provides documentation on how estimates of the costs and revenues for all of the building typologies were constructed for each Study location.

Soft Cost Estimates

Soft costs for residential development projects include expenses that are not directly tied to the labor and materials used for the construction of a building. For this analysis, soft costs are separated into three categories: permits and fees, financing costs, and other indirect costs.

Permits and fees include all building permit fees, inspection fees, impact fees, water and sewer fees, utility hookup charges, and other similar charges imposed by a state or local government or utility and required to proceed with construction or occupancy and are based on the fee schedule for the year and

location of each pro forma. Sources include either the municipality or, for the projects located in unincorporated areas, the County of San Diego for permit fees and other fees collected by those entities as part of the permitting process (e.g., transportation impact fees, park impact fees, fire mitigation fees, etc.). For large residential developments many jurisdictions charge different permit and inspection fees for the initial "model phase" and lower fees for the "subsequent phase." In those instances, we use the model phase rate for the first building and the lower subsequent phase fee for all additional buildings. School impact fees were estimated based on fee schedules from the appropriate school districts; water and sanitation (wastewater) fees were estimated based on published data from the appropriate water and/or sanitation district for the applicable impact, capacity, and hook-up fees.

Financing costs include the costs associated with financing a development project through the construction period. The financing costs for a residential development project vary depending upon the amount of financing needed, the fees and interest rates charged, and the length of time for which the financing is required. For each pro forma, developers are assumed to finance 65% of the total direct and indirect costs and pay a 0.75% financing fee on the amount borrowed for both 2013 and 2023.[148] Interest rates were estimated to be 5.75% in 2013 and 10.00% in 2023 across all building types, rates that correspond to the prime rate plus 2.50%.[149] The financing period used for each typology is based on data from the U.S. Census Bureau's Survey of Construction for the U.S. Western Region and are summarized in Figure 53.

Figure 53 – Construction Financing Periods for Pro Forma Analysis (Months)

	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
2013 Construction Period	5.5	5.5	8.9	14.6	14.6
Leasing/Absorption	6.0	6.0	6.0	6.0	6.0
Total Financing Period	**11.5**	**11.5**	**14.9**	**20.6**	**20.6**
2023 Construction Period	9.3	9.3	17.5	22.5	22.5
Leasing/Absorption	6.0	6.0	6.0	6.0	6.0
Total Financing Period	**15.3**	**15.3**	**23.5**	**28.5**	**28.5**

Other Indirect Costs

The other indirect costs included in the pro forma analysis represent all the remaining soft costs, such as architecture and engineering (A&E) fees, legal and accounting fees, insurance costs, general and administrative (G&A) expenses, etc. This category also includes costs that are incurred after construction is complete, such as commissions and marketing costs, developer fees/profit, and for the rental typologies, ongoing maintenance and operating costs. Many of these expenses are expressed as a percentage of hard costs, which are identical as a percentage across building types and time periods but increase in dollar terms as the underlying costs increase. The values used to estimate the other indirect costs are summarized in Figure 54Figure 10 above.[150]

---

[148] These values match those currently used by the Tener Center's *Housing Development Dashboard* (see https://ternercenter.berkeley.edu/development-calculator-dashboard/).

[149] For 2013 and 2023 we use the Bank Prime Loan Rate as of January 1st as published by the Federal Reserve Bank of St. Louis (https://fred.stlouisfed.org/series/DPRIME).

[150] Note that indirect costs do not include any costs associated with inclusionary housing requirements, which would require a developer to either provide affordable (below-market) units or pay an in-lieu fee. The cities of San Diego and Chula Vista currently have inclusionary requirements, which could increase the total development costs for those jurisdictions above the estimates provided here.

Figure 54 - Additional Indirect Cost Parameters Used in Pro Forma Analysis

Cost Paramters	2023	2013	Source(s)
Construction Phase			
Architect & Engineering (% Hard Costs)	7.0%	7.0%	RS Means, CTCAC Data
Legal, Insurance, Warrany (% Hard Costs)	3.0%	3.0%	Industry research, CTCAC Data
Marketing ($/Unit)	$2,000	$1,445	Industry research, 2013 values deflated from 2023
General & Administrative (% Indirect Costs)	1.0%	1.0%	Industry research, CTCAC Data
Soft Cost Contingency (% Indirect Costs)	5.0%	5.0%	Industry research, CTCAC Data
Developer Fee (% Hard Costs)	4.5%	4.5%	Industry research, CTCAC Data
Post Construction Phase			
For Sale Typologies:			
Commission Paid (% Sale Price)	3.0%	3.0%	Industry standard, buyer commission only
For Rent Typologies:			
Avg Monthly Rent ($/Unit)	$3,098	$1,927	Blue Sky Analysis
Vacancy (%) (% of Units)	5.0%	5.0%	Terner Dashboard
Operating Expenses (% of Revenues)	30.0%	30.0%	Terner Dashboard
Capitalization Rate	4.0%	5.0%	Costar (2023)
Commission Paid (% of Revenues)	3.0%	3.0%	Industry research
All Typologies:			
Developer Profit (% of cost before land)	10.0%	10.0%	Industry research, Terner Dashboard

Pro Forma for Lakeside

Pro Forma Analysis Detail: Unincorporated - Lakeside

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$46,710	$43,299	$24,956	$21,239	$20,258	$37,052	$34,671	$18,434	$15,167	$14,249
Financing Costs ($/Unit)	$35,575	$30,027	$31,307	$33,522	$35,136	$12,136	$10,251	$9,070	$10,347	$10,786
Other Soft Costs ($/Unit)	$72,747	$61,384	$48,319	$44,895	$47,127	$47,959	$40,449	$31,670	$29,449	$30,766
Preliminary Soft Costs ($/Unit)	**$155,033**	**$134,710**	**$104,582**	**$99,656**	**$102,522**	**$97,147**	**$85,370**	**$59,174**	**$54,964**	**$55,801**
Total Costs Before Developer Profit	$604,204	$509,981	$400,620	$374,495	$392,532	$389,890	$329,325	$251,444	$233,825	$243,745
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$60,420	$50,998	$40,062	$37,449	$39,253	$38,989	$32,932	$25,144	$23,382	$24,374
Total Costs Excluding Land	**$664,624**	**$560,979**	**$440,682**	**$411,944**	**$431,786**	**$428,879**	**$362,257**	**$276,589**	**$257,207**	**$268,119**
Revenues										
For Sale Units										
Price per Unit	$978,488	$848,973	$642,100			$567,641	$434,470	$326,878		
Commission (3.0% of Revenues)	($29,355)	($25,469)	($19,263)			($17,029)	($13,034)	($9,806)		
Rental Units										
Avg Monthl Rent ($/Unit)				$2,819	$2,819				$1,681	$1,681
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$21,990	$21,990				$13,112	$13,112
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$549,748	$549,748				$262,241	$262,241
Commission (3.0% of Revenues)				($16,492)	($16,492)				($7,867)	($7,867)
Net Revenue per Unit Excluding Land	**$949,133**	**$823,504**	**$622,837**	**$533,256**	**$533,256**	**$550,612**	**$421,436**	**$317,071**	**$254,374**	**$254,374**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$244,808**	**$211,178**	**$163,907**	**$137,106**	**$141,775**	**$153,165**	**$131,337**	**$94,125**	**$78,346**	**$80,175**
Residual Land Value ($/Unit)	**$284,509**	**$262,525**	**$182,154**	**$121,312**	**$101,470**	**$121,733**	**$59,179**	**$40,483**	**($2,834)**	**($13,745)**
Residual Land Value ($/Acre)	$1,422,544	$2,625,248	$2,914,472	$3,032,791	$4,058,809	$608,666	$591,791	$647,722	($70,846)	($549,819)

Pro Forma for Spring Valley

Pro Forma Analysis Detail: Unincorporated - Spring Valley

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$59,782	$55,251	$42,637	$35,523	$33,427	$40,022	$37,423	$29,051	$24,293	$22,853
Financing Costs ($/Unit)	$36,442	$30,820	$32,896	$35,010	$36,509	$12,237	$10,345	$9,491	$10,795	$11,208
Other Soft Costs ($/Unit)	$73,532	$62,101	$49,380	$45,752	$47,917	$48,137	$40,614	$32,307	$29,997	$31,282
Preliminary Soft Costs ($/Unit)	**$169,756**	**$148,172**	**$124,913**	**$116,285**	**$117,853**	**$100,396**	**$88,382**	**$70,850**	**$65,085**	**$65,343**
Total Costs Before Developer Profit	$618,927	$523,443	$420,951	$391,124	$407,864	$393,139	$332,336	$263,120	$243,946	$253,287
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$61,893	$52,344	$42,095	$39,112	$40,786	$39,314	$33,234	$26,312	$24,395	$25,329
Total Costs Excluding Land	**$680,819**	**$575,787**	**$463,046**	**$430,236**	**$448,650**	**$432,453**	**$365,570**	**$289,432**	**$268,340**	**$278,616**
Revenues										
For Sale Units										
Price per Unit	$1,033,692	$888,721	$678,326			$521,380	$411,939	$300,238		
Commission (3.0% of Revenues)	($31,011)	($26,662)	($20,350)			($15,641)	($12,358)	($9,007)		
Rental Units										
Avg Monthl Rent ($/Unit)				$2,809	$2,809				$1,646	$1,646
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$21,914	$21,914				$12,839	$12,839
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$547,845	$547,845				$256,784	$256,784
Commission (3.0% of Revenues)				($16,435)	($16,435)				($7,704)	($7,704)
Net Revenue per Unit Excluding Land	**$1,002,681**	**$862,059**	**$657,976**	**$531,410**	**$531,410**	**$505,739**	**$399,580**	**$291,231**	**$249,081**	**$249,081**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$262,659**	**$227,178**	**$187,358**	**$155,398**	**$158,640**	**$155,351**	**$133,974**	**$106,169**	**$89,479**	**$90,672**
Residual Land Value ($/Unit)	**$321,862**	**$286,272**	**$194,930**	**$101,173**	**$82,759**	**$73,286**	**$34,011**	**$1,799**	**($19,260)**	**($29,535)**
Residual Land Value ($/Acre)	$1,609,309	$2,862,720	$3,118,879	$2,529,329	$3,310,372	$366,429	$340,105	$28,789	($481,492)	($1,181,392)

Pro Forma for Casa de Oro

Pro Forma Analysis Detail: Unincorporated - Casa de Oro

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$53,290	$49,676	$36,071	$31,938	$30,586	$42,578	$40,897	$29,821	$26,367	$25,014
Financing Costs ($/Unit)	$36,011	$30,450	$32,306	$34,637	$36,213	$12,325	$10,463	$9,522	$10,896	$11,314
Other Soft Costs ($/Unit)	$73,142	$61,766	$48,986	$45,537	$47,747	$48,290	$40,822	$32,353	$30,121	$31,412
Preliminary Soft Costs ($/Unit)	**$162,444**	**$141,893**	**$117,362**	**$112,112**	**$114,546**	**$103,193**	**$92,182**	**$71,697**	**$67,385**	**$67,740**
Total Costs Before Developer Profit	$611,615	$517,164	$413,400	$386,950	$404,556	$395,936	$336,136	$263,967	$246,246	$255,684
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$61,161	$51,716	$41,340	$38,695	$40,456	$39,594	$33,614	$26,397	$24,625	$25,568
Total Costs Excluding Land	**$672,776**	**$568,880**	**$454,741**	**$425,645**	**$445,012**	**$435,529**	**$369,750**	**$290,363**	**$270,871**	**$281,252**
Revenues										
For Sale Units										
Price per Unit	$1,061,812	$908,967	$696,778			$580,357	$446,615	$334,200		
Commission (3.0% of Revenues)	($31,854)	($27,269)	($20,903)			($17,411)	($13,398)	($10,026)		
Rental Units										
Avg Monthl Rent ($/Unit)				$2,909	$2,909				$1,704	$1,704
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$22,686	$22,686				$13,292	$13,292
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$567,158	$567,158				$265,837	$265,837
Commission (3.0% of Revenues)				($17,015)	($17,015)				($7,975)	($7,975)
Net Revenue per Unit Excluding Land	**$1,029,957**	**$881,698**	**$675,875**	**$550,143**	**$550,143**	**$562,946**	**$433,216**	**$324,174**	**$257,861**	**$257,861**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$255,460**	**$220,878**	**$179,606**	**$150,807**	**$155,001**	**$160,197**	**$139,194**	**$108,119**	**$92,010**	**$93,308**
Residual Land Value ($/Unit)	**$357,181**	**$312,818**	**$221,134**	**$124,498**	**$105,131**	**$127,417**	**$63,467**	**$33,811**	**($13,009)**	**($23,390)**
Residual Land Value ($/Acre)	$1,785,904	$3,128,176	$3,538,148	$3,112,442	$4,205,253	$637,085	$634,666	$540,971	($325,235)	($935,620)

Pro Forma for Buena Creek

Pro Forma Analysis Detail: Unincorporated - Buena Creek

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$54,815	$50,893	$34,870	$27,835	$26,306	$48,366	$45,495	$30,158	$23,354	$22,191
Financing Costs ($/Unit)	$36,112	$30,531	$32,198	$34,209	$35,767	$12,522	$10,620	$9,535	$10,749	$11,176
Other Soft Costs ($/Unit)	$73,234	$61,840	$48,914	$45,291	$47,490	$48,637	$41,098	$32,374	$29,941	$31,242
Preliminary Soft Costs ($/Unit)	**$164,162**	**$143,264**	**$115,982**	**$107,335**	**$109,562**	**$109,525**	**$97,212**	**$72,067**	**$64,043**	**$64,609**
Total Costs Before Developer Profit	$613,333	$518,535	$412,020	$382,173	$399,573	$402,268	$341,167	$264,337	$242,904	$252,552
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$61,333	$51,853	$41,202	$38,217	$39,957	$40,227	$34,117	$26,434	$24,290	$25,255
Total Costs Excluding Land	**$674,666**	**$570,388**	**$453,222**	**$420,391**	**$439,530**	**$442,495**	**$375,283**	**$290,770**	**$267,194**	**$277,808**
Revenues										
For Sale Units										
Price per Unit	$1,083,099	$924,294	$710,747			$587,061	$455,152	$338,061		
Commission (3.0% of Revenues)	($32,493)	($27,729)	($21,322)			($17,612)	($13,655)	($10,142)		
Rental Units										
Avg Monthl Rent ($/Unit)				$3,098	$3,098				$1,927	$1,927
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$24,164	$24,164				$15,029	$15,029
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$604,104	$604,104				$300,587	$300,587
Commission (3.0% of Revenues)				($18,123)	($18,123)				($9,018)	($9,018)
Net Revenue per Unit Excluding Land	**$1,050,606**	**$896,565**	**$689,425**	**$585,981**	**$585,981**	**$569,449**	**$441,498**	**$327,919**	**$291,570**	**$291,570**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$257,988**	**$222,846**	**$178,506**	**$145,552**	**$149,520**	**$167,364**	**$144,984**	**$108,642**	**$88,333**	**$89,864**
Residual Land Value ($/Unit)	**$375,940**	**$326,177**	**$236,203**	**$165,590**	**$146,450**	**$126,954**	**$66,214**	**$37,148**	**$24,375**	**$13,762**
Residual Land Value ($/Acre)	$1,879,702	$3,261,771	$3,779,252	$4,139,757	$5,858,020	$634,772	$662,144	$594,376	$609,381	$550,480

Pro Forma for the City of Escondido

Pro Forma Analysis Detail: City of Escondido

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$60,780	$56,872	$39,969	$35,208	$36,172	$43,782	$40,998	$30,532	$26,600	$26,260
Financing Costs ($/Unit)	$36,508	$30,927	$32,656	$34,978	$36,795	$12,366	$10,467	$9,550	$10,908	$11,375
Other Soft Costs ($/Unit)	$73,592	$62,198	$49,220	$45,733	$48,082	$48,362	$40,828	$32,396	$30,135	$31,486
Preliminary Soft Costs ($/Unit)	**$170,880**	**$149,997**	**$121,845**	**$115,919**	**$121,049**	**$104,510**	**$92,292**	**$72,478**	**$67,643**	**$69,121**
Total Costs Before Developer Profit	$620,051	$525,268	$417,883	$390,757	$411,059	$397,253	$336,247	$264,748	$246,504	$257,065
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$62,005	$52,527	$41,788	$39,076	$41,106	$39,725	$33,625	$26,475	$24,650	$25,706
Total Costs Excluding Land	**$682,056**	**$577,795**	**$459,672**	**$429,833**	**$452,165**	**$436,978**	**$369,871**	**$291,223**	**$271,155**	**$282,771**
Revenues										
For Sale Units										
Price per Unit	$1,051,426	$901,489	$689,963			$559,816	$435,610	$322,372		
Commission (3.0% of Revenues)	($31,543)	($27,045)	($20,699)			($16,794)	($13,068)	($9,671)		
Rental Units										
Avg Monthl Rent ($/Unit)				$2,971	$2,971				$1,870	$1,870
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$23,174	$23,174				$14,588	$14,588
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$579,351	$579,351				$291,752	$291,752
Commission (3.0% of Revenues)				($17,381)	($17,381)				($8,753)	($8,753)
Net Revenue per Unit Excluding Land	**$1,019,884**	**$874,445**	**$669,264**	**$561,970**	**$561,970**	**$543,022**	**$422,542**	**$312,700**	**$282,999**	**$282,999**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$264,427**	**$229,569**	**$184,333**	**$154,994**	**$162,155**	**$161,029**	**$138,985**	**$108,624**	**$92,293**	**$94,828**
Residual Land Value ($/Unit)	**$337,828**	**$296,650**	**$209,593**	**$132,137**	**$109,805**	**$106,044**	**$52,670**	**$21,478**	**$11,844**	**$228**
Residual Land Value ($/Acre)	$1,689,140	$2,966,497	$3,353,482	$3,303,435	$4,392,204	$530,218	$526,702	$343,640	$296,111	$9,107

Pro Forma for the City of Chula Vista

Pro Forma Analysis Detail: City of Chula Vista

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$74,938	$69,758	$55,710	$50,222	$49,451	$53,823	$49,584	$41,279	$34,844	$34,391
Financing Costs ($/Unit)	$37,447	$31,782	$34,070	$36,542	$38,179	$12,707	$10,759	$9,976	$11,312	$11,774
Other Soft Costs ($/Unit)	$74,441	$62,971	$50,164	$46,634	$48,879	$48,965	$41,343	$33,041	$30,630	$31,974
Preliminary Soft Costs ($/Unit)	**$186,826**	**$164,511**	**$139,945**	**$133,398**	**$136,509**	**$115,495**	**$101,686**	**$84,296**	**$76,787**	**$78,140**
Total Costs Before Developer Profit	$635,997	$539,782	$435,983	$408,237	$426,520	$408,238	$345,640	$276,566	$255,648	$266,083
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$63,600	$53,978	$43,598	$40,824	$42,652	$40,824	$34,564	$27,657	$25,565	$26,608
Total Costs Excluding Land	**$699,597**	**$593,760**	**$479,581**	**$449,061**	**$469,172**	**$449,062**	**$380,204**	**$304,222**	**$281,213**	**$292,692**
Revenues										
For Sale Units										
Price per Unit	$1,079,621	$921,790	$708,465			$553,036	$418,980	$318,467		
Commission (3.0% of Revenues)	($32,389)	($27,654)	($21,254)			($16,591)	($12,569)	($9,554)		
Rental Units										
Avg Monthl Rent ($/Unit)				$3,170	$3,170				$1,944	$1,944
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$24,722	$24,722				$15,161	$15,161
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$618,059	$618,059				$303,216	$303,216
Commission (3.0% of Revenues)				($18,542)	($18,542)				($9,096)	($9,096)
Net Revenue per Unit Excluding Land	**$1,047,233**	**$894,136**	**$687,211**	**$599,517**	**$599,517**	**$536,445**	**$406,411**	**$308,913**	**$294,119**	**$294,119**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$282,814**	**$246,143**	**$204,797**	**$174,222**	**$179,161**	**$172,910**	**$148,820**	**$121,506**	**$102,352**	**$104,748**
Residual Land Value ($/Unit)	**$347,636**	**$300,376**	**$207,630**	**$150,457**	**$130,346**	**$87,383**	**$26,206**	**$4,691**	**$12,906**	**$1,428**
Residual Land Value ($/Acre)	$1,738,180	$3,003,761	$3,322,082	$3,761,416	$5,213,830	$436,915	$262,061	$75,051	$322,660	$57,106

Pro Forma for the City of San Diego

Pro Forma Analysis Detail: City of San Diego

	2023					2013				
	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH	2500 SFD	1800 SFD	Townhouse	Two-Story MFH	Four-Story MFH
Hard Costs										
Construction Costs ($/Gross SqFt)	$125	$140	$134	$164	$174	$81	$90	$86	$105	$111
Construction Cost + Appliances ($/Unit)	$342,243	$282,338	$226,461	$212,984	$225,775	$223,850	$184,571	$147,855	$138,378	$146,115
Parking ($/Unit)	$43,574	$43,574	$21,787	$6,800	$6,800	$27,306	$27,306	$13,653	$4,912	$4,912
Offsite Improvements ($/Unit)	$8,712	$4,356	$2,723	$1,742	$1,089	$6,293	$3,146	$1,966	$1,259	$787
Contractor Fee ($/Unit)	$54,642	$45,003	$45,067	$53,313	$56,347	$35,294	$28,930	$28,796	$34,314	$36,130
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Soft Costs										
Permits and Fees ($/Unit)	$71,205	$62,428	$51,224	$45,072	$43,798	$44,585	$42,111	$33,644	$27,329	$26,008
Financing Costs ($/Unit)	$37,199	$31,296	$33,667	$36,005	$37,590	$12,393	$10,504	$9,674	$10,944	$11,363
Other Soft Costs ($/Unit)	$74,217	$62,532	$49,895	$46,325	$48,540	$48,411	$40,895	$32,583	$30,179	$31,471
Preliminary Soft Costs ($/Unit)	**$182,622**	**$156,256**	**$134,786**	**$127,402**	**$129,928**	**$105,388**	**$93,511**	**$75,900**	**$68,451**	**$68,842**
Total Costs Before Developer Profit	$631,793	$531,527	$430,824	$402,241	$419,938	$398,132	$337,465	$268,170	$247,313	$256,786
Developer Profit (% of cost before land)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Developer Profit ($/Unit)	$63,179	$53,153	$43,082	$40,224	$41,994	$39,813	$33,746	$26,817	$24,731	$25,679
Total Costs Excluding Land	**$694,972**	**$584,679**	**$473,907**	**$442,465**	**$461,932**	**$437,945**	**$371,211**	**$294,987**	**$272,044**	**$282,464**
Revenues										
For Sale Units										
Price per Unit	$1,579,714	$1,281,857	$1,036,634			$766,291	$601,346	$441,271		
Commission (3.0% of Revenues)	($47,391)	($38,456)	($31,099)			($22,989)	($18,040)	($13,238)		
Rental Units										
Avg Monthl Rent ($/Unit)				$3,815	$3,815				$2,406	$2,406
Avg Vacancy Rate (%)				5.0%	5.0%				5.0%	5.0%
Operating Expenses (% of Revenues)				30.0%	30.0%				30.0%	30.0%
Net Annual Operating Revenue ($/Unit)				$29,757	$29,757				$18,764	$18,764
Capitalization Rate				4.0%	4.0%				5.0%	5.0%
Revenue Before Commission ($/Unit)				$743,925	$743,925				$375,274	$375,274
Commission (3.0% of Revenues)				($22,318)	($22,318)				($11,258)	($11,258)
Net Revenue per Unit Excluding Land	**$1,532,323**	**$1,243,401**	**$1,005,535**	**$721,607**	**$721,607**	**$743,302**	**$583,305**	**$428,033**	**$364,016**	**$364,016**
Total Hard Costs ($/Unit)	**$449,171**	**$375,271**	**$296,038**	**$274,839**	**$290,011**	**$292,743**	**$243,954**	**$192,270**	**$178,861**	**$187,944**
Total Soft Costs ($/Unit)	**$293,192**	**$247,864**	**$208,968**	**$167,626**	**$171,921**	**$168,190**	**$145,298**	**$115,955**	**$93,183**	**$94,520**
Residual Land Value ($/Unit)	**$837,351**	**$658,722**	**$531,628**	**$279,142**	**$259,675**	**$305,358**	**$212,094**	**$133,045**	**$91,972**	**$81,551**
Residual Land Value ($/Acre)	$4,186,755	$6,587,218	$8,506,056	$6,978,552	$10,386,988	$1,526,788	$2,120,939	$2,128,722	$2,299,290	$3,262,060

10 APPENDIX C: HARD COST ESTIMATE METHODOLOGY

Each Typology's hard construction costs were estimated by developing baseline typology cost outputs from the RSMeans construction cost estimation platform and then modified to reflect additional costs specific to the typologies developed, such as parking and home appliance costs along with estimated costs imposed by new state regulations implemented over the 2013 – 2023 period.

RSMeans' Square Foot Estimator module

The hard cost estimates shown in this report were generated through RSMeans' "Square Foot Estimator" (SFE) data module. The SFE generates typical construction budgets based on several user inputs, including: the location of the building (state and county); the year of construction (2007 – 2023); the type of building (single-family, apartment building, etc.); the structure's total square footage; the number of stories; the quality of the build (Economy, Average, Custom, or Luxury); and the materials used for the framing and walls.

Figure 55 – Typology inputs for RSMeans' Square Foot Estimator

	Large SFD	Small SFD	Townhouse	Two-Story MFH	Four-Story MFH
Building Area (S.F.)	2,500	1,800	1,500	31,250	50,000
Build Quality	Average	Average	Average	N/A	N/A
Stories	2	2	2	2	4
Wall/Framing Type	Stucco on Wood Frame	Stucco on Wood Frame	Stucco on Wood Frame	Fiber Cement / Wood Frame*	Fiber Cement / Wood Frame*

*RSMeans only offers the Fiber Cement / Wood Frame option as a possible input for the years 2016 - 2023. Therefore, to ensure parity between building types for our 2013 and 2023 MFH hard cost estimates, we deflated the 2016 price estimate by regional construction cost inflation over the 2013 - 2016 period.

The SFE output for each Typology provided estimated line-item costs for each building "assembly," such as the foundation, exterior walls, framing, and interiors. Each assembly's total cost is allocated across several "units," such as wooden joists, paint, staircases, or bathroom sinks. The prices of the units and assembly derive from RSMeans' industry surveys conducted across the United States.

This baseline SFE output excludes expenditures on home appliances, parking, and off-site improvements. These costs were separately added to the SFE baseline:

- *Appliances & amenities:* For every unit in all typologies, costs for basic home appliances we added.[151] For the SFD and Townhouse typologies, the output was further modified to include air conditioning. (The default apartment building in the SFE comes with air conditioning, so no modification was necessary.)
- *Parking:* For the SFD typologies, each home has an attached two-car garage. For the Townhouse typology, each unit includes a one-car garage. For the 2-Story and 4-Story MFH typologies, two surface level parking spaces are provided per unit.

Total costs for each of these modifications are shown in Figure 57, below.

RSMeans does not differentiate between sub-regions within the San Diego metropolitan area; furthermore, interviews with building officials and developers in the region confirmed that hard construction costs – for the same structure – would not vary substantially across the individual jurisdictions and locations in the region. Therefore, hard cost estimates do not vary across Study

[151] Added appliances included one of each of the following per unit: 30" free standing range with oven; range hood; microwave oven; washing machine; dryer; refrigerator; and dishwasher.

locations.

Modifying the SFE Output to Reflect Building Code Changes

While the SFE provides a sound basis for determining changes in hard costs within the same location over time, one limitation to this approach is that RSMeans' cost estimates do not fully capture differences in building codes across regions or impacts from building code changes within the same region over time. Because the state has enacted several major updates to its various building codes sections over the past 10 years, accurate estimation of hard cost inflation in California requires adjusting the 2023 hard cost estimates to reflect the costs imposed by new regulation.

Figure 56 , below, displays five key sources of building costs attributable to code updates enacted since 2013. Total estimated "regulatory costs" per unit range from a low of roughly $6,500 per 2-Story MFH unit to over $11,000 in added costs for each new Large SFD. Four of the five code changes shown were passed by the California Energy Commission (CEC). The most significant update in recent years was the CEC's 2019 decision to set minimum roof-top solar generation requirements for new "low-rise" residential developments (subject to limited exceptions). As of January 2023, new multi-family developments of four or more stories must include both roof-top solar and an on-site battery storage system. State law also now requires new SFDs to provide "EV-capable" parking spots. For multi-family developments, 10% of provided spaces must be EV-Capable and 25% must be "EV-Ready."[152]

Another key source of added regulatory costs derive from the State Water Resources Control Board. Residential developers must secure a "Construction Stormwater General Permit," which requires developers to both plan for and monitor stormwater management during the construction phase and in some cases install management structures for stormwater retention and treatment that remain after building completion.

Given the breadth of the various sections of the building codes[153] and the complexity of the triannual updates, it is not possible to provide an exhaustive accounting of all residential code-related cost impacts from the code amendments enacted over the 10-year Study period. The impacts included below, in Figure 57, cover these major items. The incorporation of regulatory cost impacts raises overall estimated hard cost inflation by roughly 3 – 5%, depending on the typology.

[152] Explain.
[153]

Figure 56 - Regulatory code cost impacts (2013 – 2023)[154]

	Large SFD	Small SFD	Townhouse	Two-Story MFH	Four-Story MFH
Solar Panel Installation					
Generation (kW)	3.0	2.5	4.7	54.8	110.5
Total cost, all units	$4,377	$3,732	$6,910	$80,620	$162,435
Cost per unit	**$4,377**	**$3,732**	**$3,455**	**$3,225**	**$4,061**
Electric Vehicle Charging					
EV-Capable Spaces	2	2	2	5	8
EV-Ready Spaces	-	-	-	13	20
Total cost, all units	$1,740	$1,740	$1,740	$35,600	$56,960
Cost per unit	**$1,740**	**$1,740**	**$870**	**$1,424**	**$1,424**
On-site battery storage					
Capacity (kWh)	-	-	-	-	116.8
Total cost, all units	-	-	-	-	$81,740
Cost per unit	-	-	-	-	**$2,044**
Pre-2016 CEC Updates					
Cost per unit	**$2,700**	**$1,944**	**$1,620**	**$1,350**	**$1,350**
Stormwater Management					
Acreage per parcel	0.2	0.1	0.15	1	1
Total cost, all units	$2,560	$1,280	$1,920	$12,800	$12,800
Cost per unit	**$2,560**	**$1,280**	**$960**	**$512**	**$320**
TOTAL COST per unit	**$11,377**	**$8,696**	**$6,905**	**$6,511**	**$9,198**

Figure 57 – hard costs summary & inflation

	Large SFD	Small SFD	Townhouse	Two-Story MFH	Four-Story MFH
Baseline SFE cost output	$300,618	$243,394	$193,920	$198,197	$208,300
Appliances & Modifications*	$30,248	$30,248	$25,636	$8,276	$8,276
Parking	$43,574	$43,574	$21,787	$6,800	$6,800
Off-Site Improvements	$8,712	$4,356	$2,904	$1,742	$1,089
Contractor Fees**	$91,070	$75,005	$56,379	$53,313	$56,347
Sub-total (RS Means)	**$474,222**	**$396,577**	**$300,626**	**$268,328**	**$280,812**
% Increase from 2013 (sub-total)	49.8%	50.5%	50.5%	49.7%	49.2%
Code impacts	**$11,377**	**$8,696**	**$6,905**	**$6,511**	**$9,198**
Total costs	**$485,599**	**$405,273**	**$307,532**	**$274,839**	**$290,011**
% Increase from 2013	53.4%	53.8%	54.0%	53.4%	54.0%

Comparison Of SFE-Based Inflation to RSMeans CCI and Other Hard Cost Inflation Measures

While the aggregate hard cost inflation estimates, as shown in Figure 57, are broadly aligned with other measures, RSMeans' Construction Cost Index (CCI) for San Diego shows higher construction cost inflation—61% over the 2013 – 2023 period—than the hard cost inflation generated by the SFE for each typology, which ranged from 49.2% to 50.5% over the 10-year period, exclusive of building code change impacts (Figure 57). There are likely two reasons for this discrepancy.

[154] BSCG analysis of state building code. To calculate the necessary size of each Typology's solar panel installation and on-site battery system, we used the algorithms established by the California Energy Commission (CEC) for its 2023 code update. See "2022 Reference Appendices," California Energy Commission, August 2022. Installation costs per kilowatt or kilowatt-hour were based on figures from a recent Frontier Energy, Inc. analysis of the costs and benefits of all-electric construction. See "2022 Cost-Effectiveness Study: Multi-Family New Construction," California Energy Codes and Standards, February 28, 2023. EV infrastructure costs were based on the California Air Resources Board's 2019 cost-benefit analysis. See "EV Charging Infrastructure: Nonresidential Building Standards," California Air Resources Board, November 15, 2019. Stormwater management costs may vary substantially across projects. The costs shown here derive from work previously conducted for Construction Industry Coalition on Water Quality (CICWQ).

First, RSMeans' CCI is based on changes in construction costs across a wide range of building types. Of the nine building types included in the CCI composite, only one—a 1-3 story apartment building—has a residential use (the others include offices, retail, factories, and other non-residential structures).[155]

Second, even among the various residential build types made available through the SFE, the inflation rates over the 2013 – 2023 period can vary. Under certain alternative user inputs (e.g., the use of "Luxury" build qualities instead of "Average"), the calculated inflation over the 2013-2023 period sometimes exceeded the hard cost inflation shown in Figure 57. None of the SFE-generated outputs, however, resulted in hard cost inflation above 57%.

Ultimately, given the difference between home price appreciation and hard cost inflation over the Study period, this report's central findings are not sensitive to small differences in assumptions about changes in costs for building materials, size, or quality. For any possible residential typology, the hard cost inflation estimates generated by any of the data sources discussed in this report—including RSMeans, ENR, and BLS—lag far behind the rate of sales prices and rents growth.

[155] RSMeans, "City Cost Indexes: How to Use the City Cost Indexes."

11 APPENDIX D: DATA SOURCES

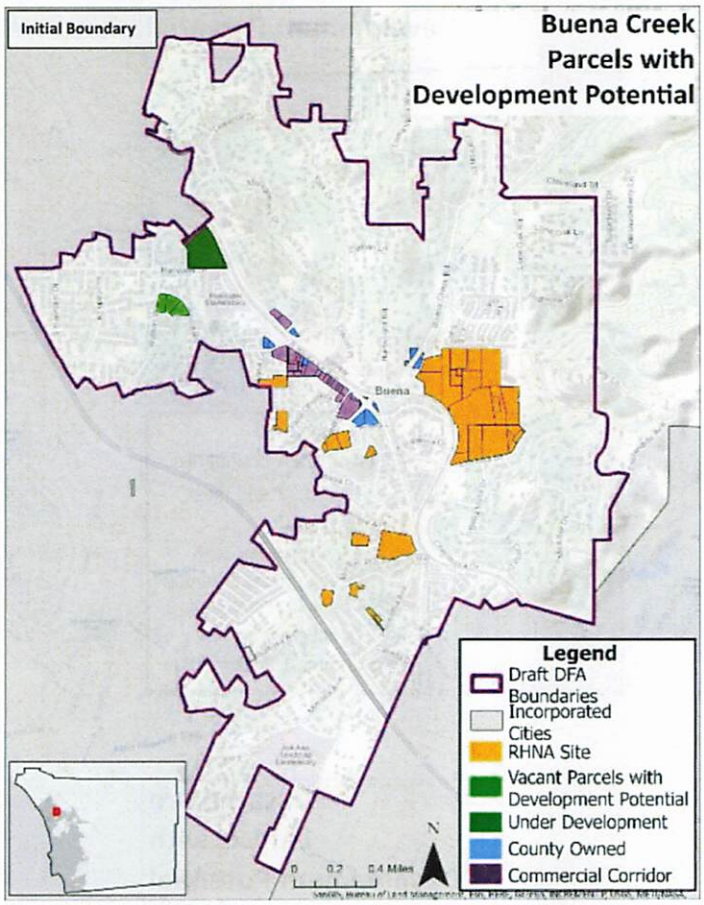
#	Source	Title	Dates	Summary	Source / Link
1	Case-Shiller	Case-Shiller San Diego Home Price Index	2000 - 2023	The Case-Shiller index tracks single-family home values in several markets countrywide, including the San Diego region.	https://fred.stlouisfed.org/series/SDXRSA
2	Redfin	Data Center / New Construction & Investor Data	2013 - 2023	Redfin's Data Center publishes county-level sales data for both median-priced existing construction and newly constructed homes. The dataset shows, for each 90-day period between 2012 and 2023, the median total and median per-square-foot values for both construction types across a range of building types (i.e., single family, townhouse, condo, etc.), allowing the user to estimate the price spread between new and existing homes county-wide.	https://www.redfin.com/news/data-center/new-construction/
3	Redfin	Sales Platform	2022 - 2023	Redfin's search functionality allows users to download sales transactions within specified regions dating back five years. This data was used to inform a regression analysis that predicts a home's sale price depending on its attributes.	https://www.redfin.com
4	Zillow	Zillow Observed Rent Index	2015 - 2023	Index shows typical rent across many zip codes, cities, and unincorporated neighborhoods in San Diego County.	https://www.zillow.com/research/data/
5	County Assessor	Property Tax Roll	2013 - 2023	Used to estimate trends in raw land values across San Diego County.	San Diego County

6	Federal Housing Finance Agency (FHFA)	"Working Paper 19-01: The Price of Residential Land" & Related Dataset	2012 - 2021	Economists at the FHFA collected millions of single-family home appraisals that were conducted in connection with mortgage issuances over the period 2012 - 2019 to estimate residual land values (i.e., by subtracting each home's construction cost from its sales price). These results were published as a dataset that allows users to determine per-quarter-acre land values in states, counties, and zip codes across the country. In 2022, researchers at the American Enterprise Institute (AEI) gathered more recent data on trends in home values to extend this analysis through the year 2021.	FHFA Paper (2019): https://www.fhfa.gov/PolicyProgramsResearch/Research/Pages/wp1901.aspx AEI follow-up analysis (2022): https://www.aei.org/housing/land-price-indicators/
7	RSMeans	Construction Cost Estimates	2011 - 2023	RSMeans tracks regional and national construction costs across a wide range of building materials, assemblies, and equipment. The database allows the analysis of hard construction costs within San Diego, across California, and in other metropolitan areas across the United States over the last 15 years.	https://www.rsmeansonline.com/
8	Bureau of Labor Statistics (BLS)	Consumer Price Index (CPI); Producer Price Index (PPI)	2013 - 2023	The PPI shows changes in (national) prices quoted and received for goods and services across a wide range of domestic industries. For the residential construction industry, data are available for price changes across a variety of commodities (e.g., lumber, steel, plastics), as well as aggregated data showing changes in the prices paid for a bundle of products by residential construction firms. CPI is reported both nationwide and regionally.	For CPI: https://www.bls.gov/regions/west/news-release/consumerpriceindex_sandiego.htm For PPI: https://www.bls.gov/ppi/
9	Employment Development Department	Occupational Employment and Wage Statistics (OEWS)	2013 - 2022	OEWS survey data shows median and mean estimated wages across approximately 830 occupations statewide.	https://labormarketinfo.edd.ca.gov/data/oes-employment-and-wages.html

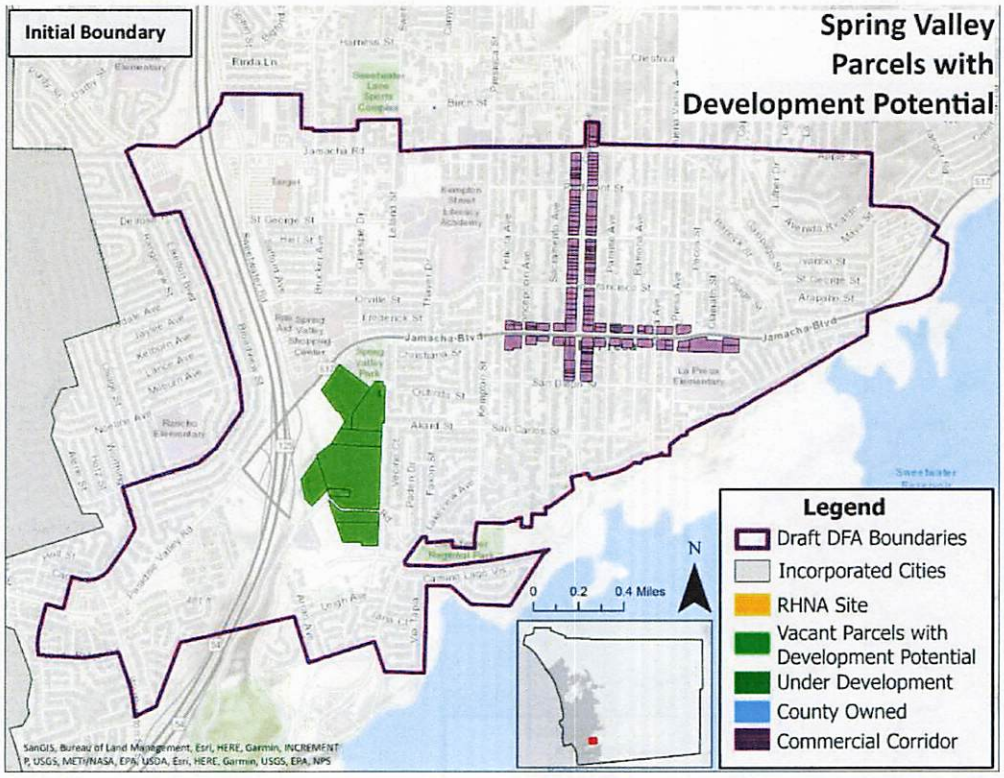
10	Engineering News-Record (ENR)	Building Cost Index (BCI)	2016 - 2023	ENR publishes its BCI and Construction Cost Index (CCI) on a monthly basis for 20 cities across the United States. California's Department of General Services (DGS) uses the average of the BCI for San Francisco and Los Angeles to derive a California Construction Cost Index (CCCI), also published monthly on DGS's website.	ENR: https://www.enr.com/economics DGS: https://www.dgs.ca.gov
11	California Tax Credit Allocation Committee (CTCAC)	Project Application Database	2013 - 2022	CTCAC project application data provide expected rental revenues, land acquisition costs, and expected hard and soft construction costs.	https://www.treasurer.ca.gov/ctcac/tax.asp
12	Planning and Development Services (PDS)	Project approval / permitting	2013 - 2023	PDS data was used to estimate discretionary approval and building permit review timelines.	San Diego County
13	State Dept. of Housing and Community Development (HCD)	Annual Progress Reports	2018 - 2022	HCD's Annual Progress Reports (APR), collected from every jurisdiction statewide, are intended to track entitlement, permitting, and building completion data. APR data allows users to compare rates of housing production across jurisdictions, starting in 2018. (Inconsistencies in reporting, however, make it difficult to compare of County permitting timelines to those in other jurisdictions.)	https://www.hcd.ca.gov/planning-and-community-development/annual-progress-reports
14	U.S. Census	Building Permits Survey	2013 - 2023	This survey tracks permitting timelines (i.e., months between application and permit issuance) across Census regions.	https://www.census.gov/construction/bps/index.html

12 APPENDIX E: DEVELOPMENT FEASIBILITY AREAS

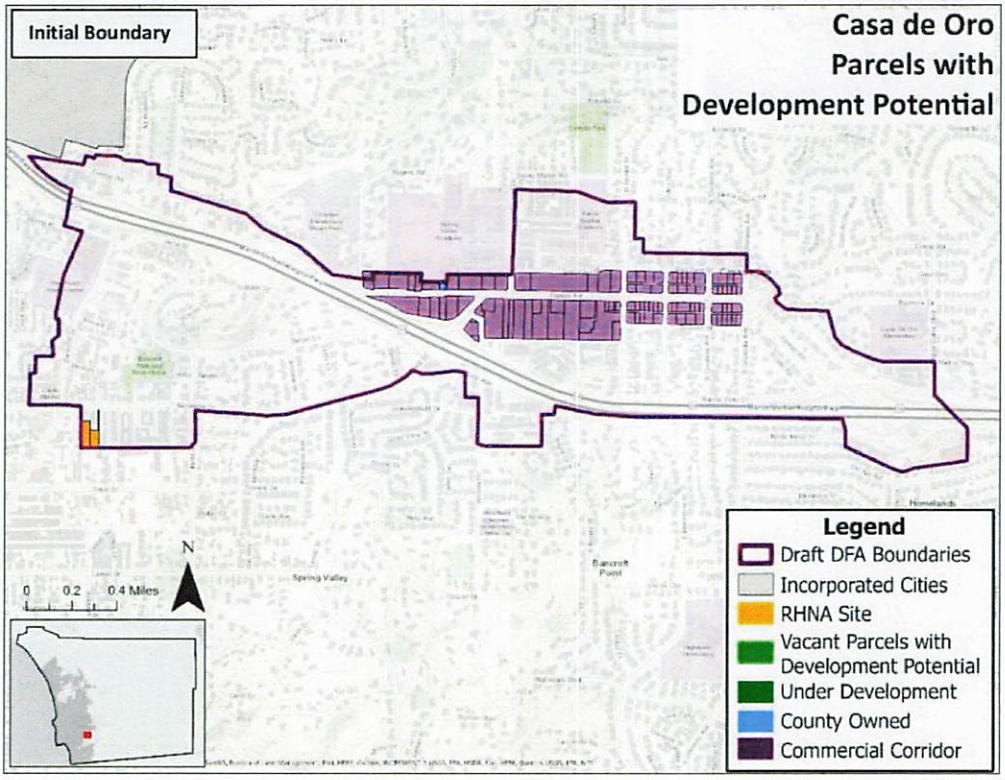
Buena Creek



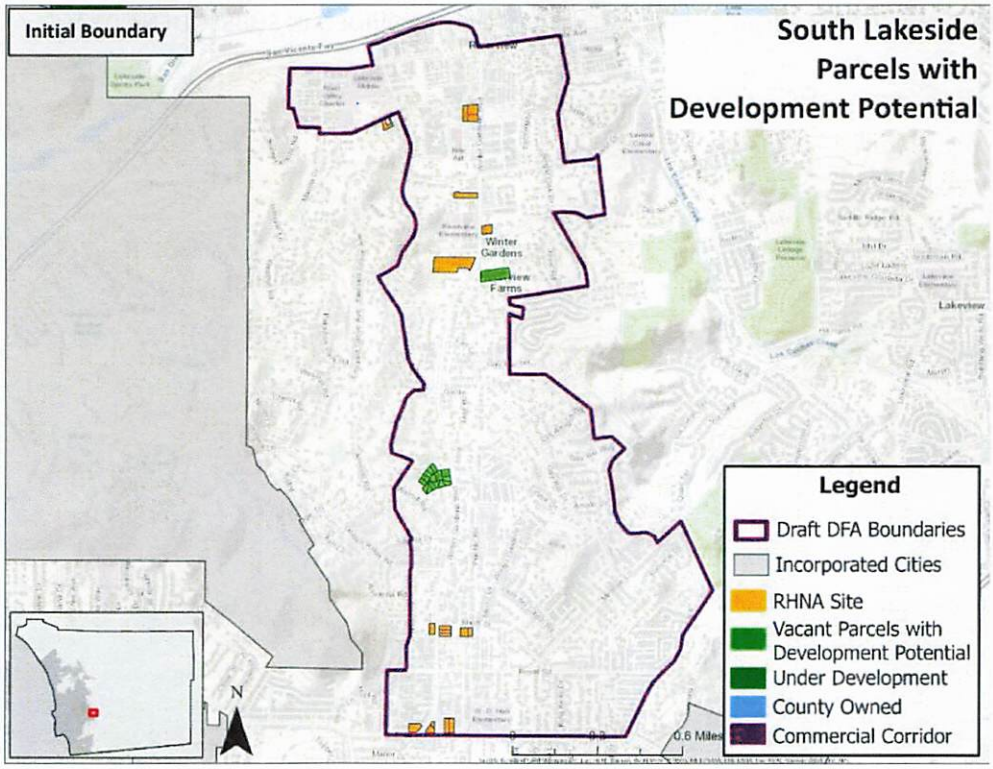
Spring Valley



Casa de Oro



Lakeside


Initial Boundary
South Lakeside
Parcels with
Development Potential
Winter Gardens
View Farms
Lakeview
Legend
Draft DFA Boundaries
Incorporated Cities
RHNA Site
Vacant Parcels with Development Potential
Under Development
County Owned
Commercial Corridor
N
0.6 Miles

13 APPENDIX F: COMMUNITY ENGAGEMENT SUMMARY

DISCUSSION OF COMMUNITY ENGAGEMENT ACTICITIES TO BE PROVIDED IN SUBSEQUENT DRAFT

ATTACHMENT B:
GREEN AFFORDABLE HOUSING STUDY

Blue Sky CONSULTING GROUP

GREEN AFFORDABLE HOUSING STUDY

AN ANALYSIS OF GREEN AFFORDABLE HOUSING POLICIES IN SAN DIEGO COUNTY

September 4, 2024

Prepared by

The Blue Sky Consulting Group

For

County of San Diego

DRAFT – For Discussion Purposes Only – Do Not Distribute

Contents

1 EXECUTIVE SUMMARY 4

1.1 County Climate Action Landscape 4

1.2 The County's Energy Measures: Building Electrification and Efficiency 5

1.3 Policy Options to Drive Adoption of Climate Measures 5

1.3.1 Reach Codes, Mandates, and Prescriptive Compliance Pathways 5

1.3.2 Land Use and Zoning Incentives 5

1.3.3 Financial Incentives 6

1.3.4 Education and Technical Assistance 7

2 INTRODUCTION & BACKGROUND 8

2.1 Existing Policies to Promote Energy Efficiency, Electrification, and GHG Reductions 8

2.1.1 Recent Changes to State Energy Code 9

2.1.2 Federal Inflation Reduction Act 9

2.1.3 State-Level Policies 10

2.2 Considering Tradeoffs 11

3 POLICY OPTIONS – ANALYSIS 12

3.1 Reach Codes, Mandates, and Prescriptive Performance Pathways 12

3.1.1 Mandates Costs and Effectiveness 13

3.2 Land Use and Zoning Incentives 13

3.2.1 Key benefits of land use and zoning incentives 14

3.2.2 Drawbacks of land use and zoning incentives 15

3.3 Financial Incentives 15

3.4 Education and Technical Assistance 19

4 APPENDIX A: POTENTIAL POLICIES TO ACCELERATE ADOPTION OF GREEN BUILDING MEASURES 21

4.1 Reach Codes, Mandates, and Prescriptive Compliance Pathways 21

4.2 Land Use and Zoning Incentives 23

4.3 Financial Incentives 24

4.4 Education and Technical Assistance 26

5 APPENDIX B: ALL-ELECTRIC PRE-EMPTION 0

5.1.1 The EPCA's Building Code Exception: Prescriptive vs Performance Pathways 0

5.1.2 Emissions standards 1

5.1.3 State Petitions for Preemption Waivers 2

6 APPENDIX C: EFFECTIVENESS OF EXISTING COUNTY POLICIES 3

ACKNOWLEDGEMENTS

This report was prepared by James Paci, Shawn Blosser and Matthew Newman from the Blue Sky Consulting Group. Staff from County of San Diego Planning & Development Services provided valuable insights and facilitated the collection of County data sources relied upon.

1 EXECUTIVE SUMMARY

The County of San Diego (County) engaged the Blue Sky Consulting Group to conduct a "Green Affordable Housing Study" (Study) to identify and analyze specific policy options the County can adopt to advance building electrification, promote decarbonization, and reduce overall energy consumption. This Study presents an analysis of policies with the potential to accomplish these goals, including mandates and reach codes, land use and zoning incentives, financial incentives, financial disincentives, and education programs and technical assistance. This report also provides a summary of existing efforts already underway in the County and includes potential options to expand existing efforts or create new efforts (which would require Board direction to staff and future funding sources).

A list of potential policies the County could consider, along with a description of the pros and cons of each and an assessment of the potential impact, is provided in Appendix A on page 21.

This Study provides an overview of the existing policy landscape, including recent federal and state policy changes, a description of the County's existing efforts to accelerate the adoption of green building measures (GBMs) and achieve its climate change goals, and an assessment of the various types of policy options that the County may wish to consider to further its climate action goals.

1.1 County Climate Action Landscape

Throughout the country, governments at all levels have adopted policies to promote energy efficiency, encourage or require building electrification, and reduce greenhouse gas emissions. In 2021, the Board commissioned the County's Regional Decarbonization Framework (RDF), which identifies regional needs and potential pathways for the County to support regionwide emissions reductions. Subsequently in 2021, the Board also directed the establishment of the Office of Sustainability and Environmental Justice to support decarbonization, community health, and climate justice efforts across the region. Further, the County's *Climate Action Plan* (CAP) sets forth a range of specific measures and actions for County implementation to reduce greenhouse gas (GHG) emissions in the County's unincorporated areas and from County operations. In addition, the County administers the Homeowner and Business Owner Relief Act and the Renewable Energy Fee Waiver programs, which offer fee waivers that remove permitting costs and a streamlined approval process for certain green building projects.

In addition to these County policies and programs, two important policy changes at the state and federal levels have recently been adopted with the potential to accelerate the move toward building electrification. The State of California (State) Energy Code now requires that new residential buildings be "electric ready." This means that, regardless of whether these buildings use gas for some of a home's appliances, electric circuits for space heating, water heating, clothes drying, and cooking must be installed. The federal Inflation Reduction Act (IRA) includes a series of incentives for residential energy efficiency and electrification projects for existing dwellings, as well as available credits for builders of new homes. These programs provide financial incentives for energy efficiency upgrades and rebates on qualified appliances, including electric heat pump water heaters, electric heat pumps for space heating and cooling, and electric ranges and cooktops, among other items. In addition, homeowners can receive rebates for electric panel upgrades and building weatherization improvements.[1]

[1] California Energy Commission, "Inflation Reduction Act Residential Energy Rebate Programs in California." Available at: https://www.energy.ca.gov/programs-and-topics/programs/inflation-reduction-act-residential-energy-rebate-programs-california.

1.2 The County's Energy Measures: Building Electrification and Efficiency

The CAP identifies several areas, including the built environment and transportation, where County policy can meaningfully reduce GHG emissions. This Study focuses on measures aimed at reducing emissions from the County's residential buildings. In this context, the County's key initiatives include new building electrification; electric appliance replacements and electric-ready retrofits of existing homes; investments in on-site renewable energy and energy storage systems (ESS); and upgrades to building envelopes to reduce energy consumption. Previous studies commissioned at both the State and County level have considered the cost-effectiveness of building-related measures.[2]

1.3 Policy Options to Drive Adoption of Climate Measures

To advance energy efficiency, local governments can utilize multiple avenues, including building reach codes, land use and zoning incentives, financial incentives and disincentives, education programs, and technical assistance.

1.3.1 Reach Codes, Mandates, and Prescriptive Compliance Pathways

Mandates can be highly effective in achieving desired goals since, unlike an incentive, they simply require a specific action, such as installation of electric heating and cooling equipment, rather than seeking to change behavior through incentives, education programs, or other means. The primary disadvantage of mandates, correspondingly, is that they are less flexible than other policies, such as incentives, and may result in unintended consequences, such as reductions in new construction activity or large cost increases. In addition, federal law may limit the ability of state and local governments to mandate certain actions, such as requirements to use electric appliances.

Numerous mandate-based policies are possible. For new construction, examples could include a requirement for a minimum energy efficiency standard that could encourage all-electric construction. For existing structures, a mandate could include policies requiring electrical upgrades (such as a panel upgrade designed to facilitate installation of electric appliances) at the time a property is sold or when significant renovations are undertaken.

Research suggests that mandates can be effective in achieving building electrification or energy efficiency goals. However, mandates impose costs, whether on builders or homeowners who are forced to pay more for electrification or energy efficiency upgrades, as well as on residents who may forego benefits such as the experience of cooking with gas. Mandates are also more likely to face legal challenges and may be prevented in many cases by federal law.[3]

1.3.2 Land Use and Zoning Incentives

Land use, zoning, or permitting incentives include policies, such as allowing greater building density or waiving or altering certain policies, like parking requirements, which can add to construction costs. Such incentives can also include expedited permit approvals. These incentives can be offered to builders in exchange for meeting certain climate goals, such as constructing all-electric buildings or installing

[2] "Energy, Resiliency, and Equity Technical Report," County of San Diego; "2022 Cost-Effectiveness Study: Single Family New Construction," Pacific Gas and Electric Company (last revised September 12, 2022).

[3] Local jurisdictions must demonstrate that reach codes save energy and are cost effective.

additional rooftop solar panels or batteries. Incentives like these can be economically meaningful for builders, and they come at little financial cost for the implementing entity.

Land use or zoning incentives have the potential to motivate desired behavior on the part of builders or building owners. However, these incentives have limited applicability, primarily helping to incentivize changes to multifamily buildings. In addition, the incentive with the greatest potential to further the County's housing and climate goals – increased housing density – may not be popular with County residents in some communities.

1.3.3 Financial Incentives

Potential financial incentives can include permit fee waivers or reductions; rebates or grants; tax incentives; and subsidized loans. The primary objective of incentive programs is to address the up-front cost barriers faced by consumers or building owners. Financial incentives are voluntary and are often popular with consumers. They also preserve consumer choice in building construction, renovation, and appliance upgrade options.

While financial incentives have many advantages, they are also subject to two important disadvantages: (1) high cost and (2) limited effectiveness in changing consumer behavior. Specifically, because financial incentives seek to change consumer behavior, they must be large enough to be meaningful to consumers or building owners or they will be ineffective. In other words, small incentives are not likely to change behavior.[4] However, larger incentives can be costly for the implementing entity. In addition, some portion of most financial incentives end up being paid to consumers or building owners who receive the financial incentive for an action they would have undertaken regardless.[5]

Research on the effectiveness of incentives in changing consumer behavior shows that, the size of the incentive must be large enough to motivate behavior change. Specifically, while research suggests that the effectiveness of incentives increases as the size of the incentive increases, however, many financial incentives are not effective at changing consumer behavior, with most of the financial benefits flowing to individuals who would have taken the desired action even in the absence of the incentive. As a result, financial incentives can be costly to implement, and because smaller incentives may not be effective, the larger incentives needed to achieve the desired behavior changes require substantial resources from the implementing entity.[6]

As noted throughout this Study, various incentives exist for "green" building efforts: locally, within the State, and at the federal level. While the size of incentives varies and can have an impact on changing consumer behaviors, additional research is needed to identify the effect of single incentive policies and stacking incentives to see if the combination of various incentives could help to change behavior, particularly for still emerging technologies and associated adoption rates.

---

[4] See, for example, Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Resources for the Future Discussion Paper. December 2012, p. 11.

[5] Financial incentives should also be designed to as to ensure that the intended recipient (e.g. the homeowner) receives the benefit, rather than having an incentive absorbed by an intermediary such as a contractor.

[6] Financial disincentives, such as charges imposed on building owners for activities such as installing inefficient space or water heating equipment, can be effective in changing consumer behavior and avoid the costs to the implementing agency associated with financial incentives. However, under the California constitution most such charges would be considered taxes and require a vote of the people to implement.

1.3.4 Education and Technical Assistance

Public education and technical assistance comprise other potential policy tools for local governments seeking to advance climate goals. Such measures can include advertising and public education campaigns or energy audits that provide consumers with information about their energy consumption. Education and technical assistance programs can also be targeted to appliance installers and contractors, who may lack knowledge of new technologies or equipment types.

Third-party green certifications and rating systems, including Energy Star, Leadership in Energy and Environmental Design (LEED), Home Energy Rating System (HERS), Living Building, Nearly zero-emission building (NZEB), National Green Building Standard (NGBS) provide information to consumers about the energy efficiency benefits and characteristics of buildings; these certifications and ratings can also be used as a benchmark for granting incentives, such as expedited permitting or fee waivers, or could be the basis for locally-granted awards that can be used as a marketing benefit for new communities.

Available research suggests that lack of familiarity with new technologies may be an important factor in the slow adoption of electrification measures.[7] Research also suggests that information and technical assistance programs must be carefully designed if they are to be effective.[8]

Consumer education, workforce training, and other public education and promotion activities have potential to increase consumer awareness, and research indicates that some such programs can be effective. In addition, the effectiveness of other policies, such as financial incentives and permit streamlining efforts, can potentially be enhanced if paired with an effective education or technical assistance program. However, the reach and effectiveness of such programs is necessarily limited.

[7] See for example Cohn, C., and N. W. Esram. 2022. Building Electrification: Programs and Best Practices. Washington, DC: American Council for an Energy-Efficient Economy. aceee.org/researchreport/b2201, Page 53.

[8] See for example, Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Cityscape, Volume 16, Number 1 (2014).

2 INTRODUCTION & BACKGROUND

On August 31, 2021, the County of San Diego's Board of Supervisors (Board) directed County staff to conduct a "Green Affordable Housing Study" (Study).[9] In December 2022, the County engaged the Blue Sky Consulting Group to conduct this Study, which presents policy options the County could consider to further the deployment of measures intended to reduce GHG emissions from new and existing residential buildings. In general, the County's climate goals in this sector center on building electrification (for both new construction and through existing building retrofits) and investments in energy efficiency, including rooftop solar and on-site battery storage.

2.1 Existing Policies to Promote Energy Efficiency, Electrification, and GHG Reductions

Throughout the country, local governments, state agencies, and the federal government have all adopted policies intended to promote energy efficiency, encourage or require building electrification, and reduce greenhouse gas emissions. The County has pursued numerous efforts in this regard, including the weatherization program, home repair program, and energy savings program; most recently, the County updated its Climate Action Plan (CAP). The CAP lists a series of policies and programs to achieve greenhouse gas emissions reductions.[10]

Beyond the Climate Action Plan, the County has several regional efforts to promote energy efficiency, electrification, and GHG reductions. These efforts include the Regional Decarbonization Framework which identifies various policy options and areas for County investment designed to help it reach its emissions reduction targets. Additionally, the Office of Sustainability and Environmental Justice leads regional efforts to reduce community exposure to health hazards.

In addition to the incentive programs offered at the federal level (see Federal Inflation Reduction Act), the County's Green Building Incentive and Weatherization programs further encourage the adoption of green building measures:

- *Green Building Incentive Program*: Projects that promote natural resource or water conservation, or enhance a building's energy efficiency, are eligible for reduced plan check turnaround times, a 7.5% reduction in plan check and building permit fees, and a total waiver of fees for residential solar installations.
- *Homeowner's & Business Owner's Relief Act (HRA)*: Established in 1995, the HRA eliminated permit review fees for a wide range of home improvements, including solar panel installations, electric water heaters, heat pump space heaters, and air conditioners. This program allows streamlined permitting and fee waivers for weatherization projects including windows, exterior finishings, re-roofs, insulation, stucco, and whole house fans.
- *Expanded Renewable Energy Fee Waiver Pilot*: Under a pilot program that ran from January 2021 to November 2021, the County waived permit fees for electric vehicle (EV) charging stations

[9] "Transformative Housing Solutions That Advance Equity, Sustainability, and Affordability for All," County of San Diego Board of Supervisors (August 31, 2021).

[10] County of San Diego, "2024 Climate Action Plan." Available at: https://www.sandiegocounty.gov/content/sdc/sustainability/cap.html.

($98), battery storage systems ($285), and residential panel upgrades ($285). Across roughly 2,500 eligible permit applications submitted during the pilot, the County awarded a total of $620,733, for an average benefit of roughly $245 per project. The County also expanded its existing streamlined online permitting processes which include online application submissions and approval for these renewable energy projects.

- *Weatherization Program*: The County is currently developing a program to incentivize residential weatherization upgrades for households making 80% or less of the area median income (AMI). Measures will include window, roof, door, and insulation upgrades, as well as electrification of appliances and rooftop solar.[11]

Additional information about these programs is provided in the section "Effectiveness of Existing County Policies" on page 3.

2.1.1 Recent Changes to State Energy Code

The state Energy Code was recently updated with new requirements taking effect on January 1, 2023, to support the transition from natural gas to electrical use. Among many other changes, the state Energy Code now supports the transition from natural gas to electrical use with new mandates for new residential buildings be "electric-ready." This means that, regardless of whether these buildings use gas for some of a home's appliances, electric circuits for space heating, water heating, clothes drying and cooking must be installed. The Energy Code includes requirements for energy storage systems (ESS) and electric vehicle (EV) charging readiness. New single-family homes (SFH) must be "EV capable"—i.e., able to support "Level 2" EV charging infrastructure. For new multi-family developments, 25% of parking spaces must be EV Ready—i.e., come with Level 2 charging infrastructure already installed. Finally, the Energy Code update expanded rooftop solar requirements to all new residential buildings.[12] These requirements are in addition to previously adopted measures, including requirements for rooftop solar installations on new homes and significant measures to ensure new buildings are well insulated. Due to "electric-ready" State mandates when using natural gas, new construction homebuilders will likely experience savings associated with voluntary all-electric construction which eliminates the need for natural gas plumbing, meters and other equipment and eliminates utility infrastructure extensions needed to support gas (estimated savings of approximately $3,400 per unit).[13]

2.1.2 Federal Inflation Reduction Act

The federal Inflation Reduction Act (IRA) includes a series of incentives for residential energy efficiency and electrification projects for existing dwellings as well as available credits for builders of new homes meeting specific energy efficiency or electrification requirements. These programs provide incentives for energy efficiency upgrades and rebates on qualified appliances, including electric heat pump water heaters, electric heat pumps for space heating and cooling, and electric ranges and cook tops, among

---

[11] *Weatherization Program*, County of San Diego, accessed 12/15/2023. Available at: https://www.sandiegocounty.gov/content/sdc/pds/longrangeplanning/weatherization.html.

[12] Under the updated Code, the minimum rooftop solar capacity depends on whether the new residential building is low-rise (i.e., three stories or fewer) or high-rise (i.e., four stories or higher). In addition, some limited exceptions apply to the requirement for shade or very small roofs.

[13] Frontier Energy, Inc., "2022 Cost Effectiveness Study: Single Family New Construction." (2022). See page 18.

other items. In addition, homeowners can receive rebates for electric panel upgrades and building weatherization improvements.[14]

- *High-Efficiency Electric Home Rebate Act (HEEHRA)*: For low-income households, HEEHRA covers 100% of the cost of a home electrification project; moderate-income households are eligible for 50% reimbursement. Eligible projects include electric appliance replacements, weatherization, and electric service panel upgrades and home rewiring. Participating households may receive up to $14,000.
- *Home Energy Performance-Based, Whole House Rebate program (HOMES)*: Housing units that achieve a 35% reduction in energy consumption through various efficiency upgrades are eligible for $4,000. For low- and moderate-income households, the subsidy increases to $8,000.
- *Tax credit programs:* The IRA also offers a variety of tax credits to incentivize home energy efficiency upgrades. The Energy Efficient Home Improvement Credit (25C) offers a 30% credit, typically up to $600, for each appliance or efficiency upgrade. For heat pump space heaters and water heaters, the maximum increases to $2,000. The IRA also extended the tax credit for solar installations.

The federal IRA programs have only recently been implemented. As a result, no data is available currently with which to gauge their effectiveness. However, these policies are designed to advance many of the same climate goals identified by the County in the Climate Action Plan and can help the County in achieving its climate goals.[15] Once more data is available, future research is needed on new federal grant programs and potential funding opportunities for County programs. This future analysis can evaluate the level of impact on County programs to help shape policy options and design effective incentives to motivate consumer behavior. New state and federal funding opportunities could supplement existing or new County programs and may help offset implementation costs associated with County programs to achieve regional climate goals.

2.1.3 State-Level Policies

The California Public Utilities Commissions (CPUC) offers two rebate programs related to energy efficiency upgrades, though these programs are only available to low-income communities.

- *CPUC – Self-Generation Incentive Program (SGIP)*: For low-income housing residents, the CPUC offers battery storage rebates of $850 per installed kilowatt-hour, or "approximately 85 percent of the cost of an average energy storage system."[16]
- *Disadvantaged Communities – Single-family Solar Homes (DAC-SASH)*: For residents of eligible disadvantaged communities (i.e., those among the top 25 percent of census tracts burdened by

[14] California Energy Commission, "Inflation Reduction Act Residential Energy Rebate Programs in California." Available at: https://www.energy.ca.gov/programs-and-topics/programs/inflation-reduction-act-residential-energy-rebate-programs-california.

[15] County of San Diego, 2024 Climate Action Plan. Available at: https://www.sandiegocounty.gov/content/sdc/sustainability/climateactionplan/seir.html.

[16] *Self-Generation Incentive Program*, CPUC, accessed 12/15/2023. Available at: https://www.cpuc.ca.gov/industries-and-topics/electrical-energy/demand-side-management/self-generation-incentive-program

pollution[17]), the CPUC offers rebates of $3 per installed watt of solar capacity, up to a maximum system size of 5 kW. This rebate covers roughly 60% of the total cost for installations of 4 – 5 kW.

2.2 Considering Tradeoffs

Adopting policies that can reduce energy use and GHG emissions can bring important benefits, whether for builders in the form of lower construction costs, residents in the form of lower utility bills, or society generally in the form of lower greenhouse gas emissions and reduced climate impacts. However, policies that can accelerate building decarbonization can also involve important tradeoffs. These tradeoffs generally occur along two dimensions. First, some policies may reduce consumers' utility bills, but come at a cost in the form of higher upfront costs for building construction or appliance upgrades. For example, building weatherization can significantly reduce energy bills for consumers with long-term net benefits identified by statewide studies when measured over the lifetime of the home. However, some weatherization upgrades can cost thousands of dollars which must be paid for up-front or financed. Considering and evaluating these tradeoffs will be important in developing and implementing any policies designed to accelerate the County's decarbonization efforts.

[17] As identified by the California Communities Environmental Health Screening Tool (Cal EnviroScreen 4.0). See: https://oehha.ca.gov/calenviroscreen/report/calenviroscreen-40. It does not appear that any unincorporated communities in the County belong in this cohort.

3 POLICY OPTIONS – ANALYSIS

For local governments seeking to reduce energy consumption and GHG emissions associated with residential structures, many options exist. This section presents an analysis of the impact and feasibility of each of these types of policy actions.

3.1 Reach Codes, Mandates, and Prescriptive Performance Pathways

Mandates are simply requirements for builders or property owners to construct or renovate buildings according to specifications developed by a local government. Typically, these are part of a local building code or otherwise required to obtain approval for a building permit. When mandates seek to improve energy efficiency or reduce greenhouse gas emissions, they are sometimes embodied in a "reach code," or a locally adopted addition to the building code that goes beyond the basic requirements in the State building code.[18]

Mandates have several important advantages as a policy lever for local governments. Most importantly, as a specific requirement, they can be highly effective in achieving desired goals. That is, unlike an incentive, mandates simply require a specific action, such as installation of electric heating and cooling equipment, rather than seeking to change behavior through incentives, education programs, or other means.

The primary disadvantage of mandates, correspondingly, is that they are less flexible than other policies such as incentives, and may result in unintended consequences, such as reductions in new construction activity or cost increases. In addition, federal law limits the ability of state and local governments to mandate certain policies, such as requirements for installation of electric appliances.[19]

Numerous mandate-based policies are possible. For new construction, examples could include requirements for a minimum energy efficiency standard (CalGreen Voluntary Options). For existing structures, a mandate could include policies requiring electrical upgrades (such as a panel upgrade designed to facilitate installation of electric appliances) at the time a property is sold or when significant renovations are undertaken (e.g., renovations over a threshold such as $30,000). Building retrofit policies could also require a switch to energy-efficient appliances at the time of appliance replacement or remodel of specific rooms, such as laundry rooms or kitchens; some retrofit policies include specific exemptions, such as for economic hardship or where an electric panel upgrade would be required. Any such "reach code" would be required to demonstrate cost-effectiveness and energy efficiency over the baseline State building codes and be approved by the California Energy Commission and Building Standards Commission before local enforcement by the County.[20]

[18] Local jurisdictions must demonstrate that reach codes save energy and are cost effective.

[19] Under the EPCA, local governments cannot preempt federal energy efficiency standards.

[20] Cost effectiveness generally means that the money saved from the reduced energy use is enough to cover the initial cost of the energy efficiency measure within a reasonable period of time.

In California, many communities have passed requirements for all electric appliances in existing buildings when appliances are replaced.[21] Many of these policies have been suspended as a result of a lawsuit filed against the City of Berkeley's all electric mandate. Given the status of the Berkeley case, "reach code" policies should be carefully evaluated for legal risk exposure.

3.1.1 Mandates Costs and Effectiveness

Numerous academic studies have examined the impact of mandates, including research specific to electrification mandates. Because mandates are not seeking to change behavior through incentives or consumer education, they are not typically evaluated in terms of their effectiveness (i.e., how many consumers changed their behavior in response to the mandate). Instead, mandates are evaluated based on the costs they impose on building owners in terms of higher installation costs, or loss of perceived consumer benefits (e.g., preference for gas stoves). A recent (2023) study estimated the "cost" of electrification mandates as the amount consumers would be willing to pay to avoid the mandate.[22] Overall, in warm states, such as California, the "cost" of such a mandate was estimated to be $350 per year, although this value depends on the price consumers pay for electricity (with a higher willingness to pay to avoid the mandate as electricity prices rise). Specific impacts depend of course on the mandate in question. For a mandate that imposed relatively minor costs, for example an electrification mandate that lowered new construction costs by about $5,000 and increased consumer energy bills by a few hundred dollars per year, the expected impact on new construction activity would likely be modest. In addition, some mandates, while they come with up-front costs can also produce a long-term benefit for the resident or building owner in the form of lower energy bills over time.

3.2 Land Use and Zoning Incentives

Land use and zoning incentives include policies, such as allowing greater building density or waiving or altering certain policies like minimum setbacks, floor area ratios (FAR), or parking requirements that can impose higher construction costs or reduce the allowable number of units that can be built at a particular site. The County could offer these types of incentives to builders in exchange for their adherence to various possible GBMs, such as all-electric construction, the installation of additional rooftop solar panels, battery storage, and/or other weatherization or envelope measures.

Other local governments have begun pursuing energy efficiency goals through land use incentives. Recently, Arlington County, Virginia, increased the allowable FAR for buildings that are certified LEED silver or higher.[23] The city of Bothell, Washington reduced the number of required parking stalls for LEED

[21] Sierra Club database of natural gas reduction policies, available at https://www.sierraclub.org/articles/2021/07/californias-cities-lead-way-pollution-free-homes-and-buildings. See also Nikolewski, Rob, "Encinitas just banned natural gas in new buildings, including homes." San Diego Union Tribune, SEPT. 22, 202 available at https://www.sandiegouniontribune.com/business/story/2021-09-22/encinitas-electric-ordinance. For a map of jurisdictions with reach codes: https://localenergycodes.com/content/map.

[22] Davis, Lucas W. "What matters for electrification? Evidence from 70 years of US home heating choices." Review of Economics and Statistics (2023): 1-46.

[23] See https://betterbuiltnw.com/assets/uploads/resources/BBNW_PolicyExamples_DensityAndVariances_2020-10.pdf

Certified buildings, as well as reducing building permit fees for green buildings.[24] In Portland Oregon, developers receive a density bonus for projects that meet specified energy efficiency requirements.[25]

3.2.1 Key benefits of land use and zoning incentives

Land use and zoning incentives offer a few significant benefits.

Voluntary – In contrast to mandates and financial penalties, land use and zoning incentives do not impose costs on builders or homeowners who choose not to participate.

Likely to motivate GBM adoption - Incentives can be economically meaningful for builders and therefore incentivize desired behaviors.

Low financial costs - Unlike the financial incentives directly paid to homeowners or builders, land use and zoning incentives impose very minor financial costs on the implementing entity. The County would incur costs in setting up and administering a new program but would not need to pay the cost of financial subsidies to builders or homeowners.

Increases housing supply; reduces housing costs – To the extent that these incentives spur new development that would not have otherwise been feasible, they have the additional benefit of reducing home prices by increasing the supply of housing in the unincorporated areas. Moreover, the units created under this approach—whether multi-family units or ADUs—are likely to be less expensive than much of the existing County housing stock.

Increasing residential density reduces per capita GHG emissions – The increase in residential density that typically results from offering land use and zoning incentives is itself an outcome that helps the County achieve its climate goals to the extent that more dense housing is built in place of less dense housing that would otherwise be constructed. Expected emissions from multi-family development are lower than those from single family housing due to two factors. First, to the extent greater densities allow residents easier access to public transit or shorter commute times, per-capita transportation-related emissions are lower for residents living in denser areas.

Second, per-capita home energy use is significantly lower, on average, relative to single-family homes. As shown in Figure 1, below, according to modeling published by the Berkeley National Renewable Energy Laboratory (NREL), on a per-unit basis, townhouses and multi-family units generate 0.2 – 0.7 fewer metric tons of CO2 emissions annually relative to single family homes.[26]

[24] Ibid.

[25] See Portland requirements here: https://www.portland.gov/bps/documents/energy-efficient-building-requirements-planned-development-bonuses/download

[26] *NREL Building Stock Analysis*, National Renewable Energy Laboratory, last updated October 26, 2023. Available at: https://public.tableau.com/app/profile/nrel.buildingstock/viz/USBuildingTypologyResidential/Segments.

Figure 1 – Estimated Annual Per-Unit CO2 Emissions – Single-Family vs. Townhouse vs. Multi-Family, San Diego County[27]

	Avg Square Feet	Mbtu Equiv per year	Electric Share	Natural Gas Share	Annual MT CO2	CO2 Difference
Single-Family Detached	2,663	28.0	27%	73%	1.1	
Townhouse	1,291	22.4	28%	72%	0.9	**-0.2**
Multi-Family	826	13.3	45%	55%	0.4	**-0.7**

3.2.2 Drawbacks of land use and zoning incentives

Land use and zoning incentives also carry some costs.

Potentially unpopular. Zoning changes that increase density can be unpopular with residents who prefer less dense neighborhoods, or who are concerned about road congestion or parking impacts. In addition, such incentives are sometimes offered to builders in exchange for meeting local affordable housing goals, and so require balancing affordable housing and environmental goals.

3.3 Financial Incentives

Potential financial incentives include a variety of tools, including permit fee waivers or reductions; rebates or grants; tax incentives; and subsidized loans. According to a recent review of incentive programs, "the most common type of incentive is a direct rebate to utility customers for purchasing qualifying equipment."[28] More recently, the federal IRA includes multiple incentive programs for energy efficiency and building electrification (see Federal Inflation Reduction Act on page 9). Incentive programs are in general popular with consumers because they are voluntary and reduce out-of-pocket costs.

Financial incentives for new residential construction typically encourage builders to build more energy-efficient homes or to use all electric appliances for space and water heating, cooking and clothes drying. In existing homes, financial incentives, such as rebates, are commonly used to encourage households to invest in energy saving improvements, including home weatherization or to purchase more energy-efficient appliances. Some local governments offer waivers of permit or other fees or expedited permit approval as a means of incentivizing specific environmentally beneficial actions. In San Diego, the County's Green Building Incentive Program offers reduced plan check turnaround times and a reduction in plan check and building permit fees for qualifying projects. The City of Chula Vista offers expedited permit review for projects that are at least 30% more energy efficient than the current state energy efficiency standards.[29] The City of Jacksonville, Florida relies on external verification of energy efficiency by offering expedited building plan review for buildings that achieve LEED certification.[30]

Low interest or subsidized loan program incentives can be useful alternatives (or supplements) to rebates or fee waivers, especially for low-income consumers who may lack available savings or access to credit

---

[27] Blue Sky Consulting Group analysis of NREL.

[28] Cohn, C., and N. W. Esram, "Building Electrification: Programs and Best Practices." Washington, DC: American Council for an Energy-Efficient Economy. aceee.org/researchreport/b2201 (2022).

[29] ACEEE database of local energy efficiency policies available at https://database.aceee.org/policies-targeting-existing-buildings.

[30] ibid.

necessary to make or finance energy efficient improvements to their homes. In many respects these programs function like other financial incentives, lowering the cost of making desired investments. In addition, however, loan programs provide access to credit to finance energy efficient upgrades at a reduced cost and allow consumers to make purchases that might not otherwise be possible due to lack of credit or savings. Many local governments across the state have such programs in place. For example, the City of Oakland offers zero percent loans through its Weatherization and Energy Retrofit Revolving Loan Program for eligible homeowners.[31]

The primary objective of incentive programs is to address the up-front cost barriers faced by consumers or building owners, as the efficient technologies often require a greater initial investment than conventional technologies. And while there are numerous types of financial incentives, they in general work the same way from an economic standpoint: by lowering costs of a desired action, incentives increase the "uptake" of that activity. While details of individual programs can vary, sometimes in significant ways, the most important aspect of the incentive is the reduction in costs for builders or building owners, whether from a rebate on the purchase price of new appliances or a permit fee waiver with a similar value. In addition, research has shown that incentives can motivate behavior by acting as "cue-to-action" for those considering adoption of the energy efficiency action even beyond the financial effects of the incentive.[32] And, incentives can help to accelerate adoption of new technologies or practices, which can in turn encourage additional consumer adoption through "normalization" of these actions.

1. Disadvantages of Financial Incentives

While financial incentives have many advantages, they are also subject to two important disadvantages: high cost and ineffectiveness in changing consumer behavior. Specifically, because financial incentives seek to change consumer behavior, they must be large enough to be meaningful to consumers or building owners or they will be ineffective. In other words, very small incentives are not likely to change behavior. [33] However, larger incentives can be costly to implement.

In addition, some portion of financial incentives may go to a consumer or building owner who receives the financial incentive for an action they would have undertaken regardless, further diminishing the cost-effectiveness of financial incentives. For example, a homeowner who has already decided to replace a gas furnace with a more efficient electric heat pump does not need a financial incentive since they were already planning to take an environmentally beneficial action. However, because there is generally no way to distinguish between consumers who would take an action on their own and those who would only take the desired action in response to an incentive, individuals that would have taken the action regardless will receive the financial incentive on the same terms as individuals who are only taking the action in response to the incentive. As a result, policies that rely on incentives can be expensive to implement, since they need to pay for those individuals who would have taken the desired action regardless of the incentive in addition to those who are responsive to the incentive.

---

[31] ibid.

[32] Simpson, Genevieve and Julian Clifton, "Testing Diffusion of Innovations Theory with data: Financial incentives, early adopters, and distributed solar energy in Australia." Energy Research & Social Science, Volume 29, July 2017, Pages 12-22.

[33] See, for example, Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Resources for the Future Discussion Paper. December 2012, p. 11.

2. Effectiveness of Financial Incentives

Research on the effectiveness of incentives shows that incentives can be effective in changing consumer behavior. To be effective, however, the size of the incentive must be large enough to motivate this behavior change. Furthermore, many reports that claim to show program effectiveness instead report program participation, without accounting for the extent to which programs changed behavior or were merely benefitting those who would have taken the desired action regardless of the incentive. Finally, research also shows that some energy efficiency programs do not reduce overall energy consumption, as consumers respond to increased efficiency in one area with higher energy use in another such that total consumption is relatively unchanged (e.g., a homeowner installs a more efficient space heating system but then increases the thermostat setting in the winter because the lower operating costs enables them to do so without increasing the monthly utility bill).

One study that relied on a national energy use simulation model found that subsidies for the purchase of energy efficient space heating equipment increased the uptake of such equipment; specifically, the research found that a subsidy of 50% of the purchase price increased uptake of such equipment by about 9 percentage points over 25 years (from a baseline of about 15% of total equipment to about 24% of equipment).[34] While this research did show that incentives can be effective in changing consumer behavior, such a policy could be expensive to implement, with heat pump installations in California costing an average of $17,287. With this average cost, a 50% subsidy would cost the implementing agency $8,644 per installation.[35] And while this study did not directly estimate the fraction of the incentive that went to those who would have elected the option regardless of the incentive, the implied share of such consumers from the results was about 60% (i.e., 15% in the baseline out of the 24% in the subsidy scenario modeled). A separate study in Europe found similar results, indicating that, "at a rebate level that corresponds to half the purchase price of the offered heating system, the estimated share of free riders exceeded 50% for most countries."[36]

Other studies have found subsidies to be somewhat less effective in changing behavior, with an even greater share of consumers that would have elected to select the desired outcome regardless of the incentive. For example, a recent empirical study analyzed the incremental impact of energy efficiency rebates that were part of the State Energy Efficient Appliance Rebate Program (SEEARP) implemented as part of the 2009 American Recovery and Reinvestment Act.[37] Under this program, federal funds totaling $300 million were distributed to the states, which in turn implemented rebate programs that varied in terms of the characteristics of eligible energy-saving appliances and the amount of the rebates offered. The authors used detailed transaction-level purchasing data from a national retailer, matched with demographic data, to analyze the impact of the rebate programs. They also compared the consumer activity in the weeks or months before and after the rebate period to quantify purchases with rebates that were simply intertemporal transfers—that is, purchases of eligible appliances that would have

---

[34] Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Resources for the Future Discussion Paper. December 2012, p. 11.

[35] Heat pump installation costs can vary significantly. However, one recent survey indicated an average of about $8 per square foot or $17,287 across California during the period December 2021 to May 2022. See https://carbonswitch.com/heat-pump-costs/.

[36] Olsthoorn, M., Schleich, J., Gassmann, X., Faure, C. (2017): Free riding and rebates for resi-dential energy efficiency upgrades: A multi-country contingent valuation experiment. Energy Economics

[37] Houde, Sebastian, and Joseph Aldy, "Consumers' Response to State Energy Efficient Appliance Rebate Programs," American Economic Journal: Economic Policy 2017, 9(4): 227–255.

occurred before or after the rebate period if the rebate had not been offered. The authors estimated that 85 to 90 percent of the rebate funding went to consumers who would have switched anyway, even without the rebate or simply shifted the timing of a purchase they would otherwise have made. The authors also found a small "income effect" from the rebate, "where consumers claimed rebates to purchase higher quality, but less energy-efficient models."[38]

Another study compared two policies designed to reduce energy use: one provided free energy audits to consumers while the other offered rebates to upgrade existing heat pump systems to more efficient units. The authors found that these policies were effective in reducing GHG emissions, with both policies resulting in reductions in energy use of about 5%.[39] The authors noted, however, "that people replace heat pumps when their existing equipment is about to die and essentially free ride on the incentives." This result would suggest that information-based programs have the potential to be more cost-effective than incentive programs.

Research regarding the effectiveness of subsidized interest loan programs has shown that these programs may not be very effective in motivating consumers to change behavior. First, these policies are not widely adopted by consumers. According to one researcher, "energy efficiency loan programs have had low participation rates."[40] This factor is potentially explained at least in part by a second related explanation, namely, "the financial incentive to switch to high-efficiency equipment options is simply not that great because the loan has to be repaid."[41] One study directly comparing tax credits to zero interest loans found that study participants "valued tax credits much higher than interest-free loans."[42] Ultimately, though energy-efficiency-financing programs may be cost-effective, they "have not accomplished much thus far..., but it is possible that a large-scale national program could provide some CO2 emissions reductions at relatively low cost."[43]

3. Considerations for Low-Income Residents

Research has consistently shown that low-income homeowners may lack access to credit or needed savings to finance energy efficiency improvements or building electrification investments. In addition, low-income households may not pay enough in income taxes to benefit from tax credit-based programs. According to one recent report, "Low- and moderate-income (LMI) customers and renters face significant obstacles to enjoying the benefits of building electrification."[44] Nevertheless, while research directly analyzing the effectiveness of incentives for those already opting in and responsiveness of low-income populations was not available, the fact that many low-income households do not participate in incentive-

[38] Ibid, p. 253.

[39] Alberini, Anna; Towe, Charles (2015) : Information v. Energy Efficiency Incentives: Evidence from Residential Electricity Consumption in Maryland, Economics Working Paper Series, No. 15/208, ETH Zurich, CER-ETH - Center of Economic Research, Zurich, https://doi.org/10.3929/ethz-a-010352655.

[40] Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Resources for the Future Discussion Paper. December 2012, p. 3.

[41] Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Resources for the Future Discussion Paper. December 2012, p. 3.

[42] Zhao, Tingting, et al, "Consumer responses towards home energy financial incentives: A survey-based study." Energy Policy Volume 47, August 2012, Pages 291-297.

[43] Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Cityscape: A Journal of Policy Development and Research • Volume 16, Number 1 • 2014.

[44] Cohn, C., and N. W. Esram, "Building Electrification: Programs and Best Practices." Washington, DC: American Council for an Energy-Efficient Economy. aceee.org/researchreport/b2201 (2022).

based programs suggests that ineffective incentives for those who would otherwise already opt-in would be more moderate among these populations (i.e. most of the participation would likely be new consumers rather than those electing to opt-in regardless of incentives since current participation is low). As a result, cost-effectiveness of financial incentives for low-income populations likely exceeds that of the population as a whole.

Future County policy development could take into consideration the challenges and opportunities specific to low-income residents. In particular, future studies are needed to help design incentives to best support low-income residents. For example, new state and federal income-based funding sources could provide future program opportunities to focus and offset some of the cost of entry associated with low-income resident's ability to finance energy efficiency improvements or building electrification investments.

3.4 Education and Technical Assistance

Public education and technical assistance comprise another potential policy for local governments seeking to advance climate goals. Such measures can include advertising and public education campaigns in which the public is educated via advertising, pamphlets, policy briefs, direct engagement, or other means with respect to a local entity's climate goals and policies. Other consumer education programs can include energy audits which provide consumers with information about their energy consumption and the largest energy users in their homes (and frequently provide information about the likely impact and cost of energy efficiency upgrades). Education and technical assistance programs can also be targeted to appliance installers and contractors, who may lack knowledge of new technologies or equipment types.

Third party green certifications and rating systems including Energy Star, Leadership in Energy and Environmental Design (LEED), Home Energy Rating System (HERS), Living Building, Nearly zero-emission building (NZEB), National Green Building Standard (NGBS) and others can also be used as a benchmark for granting incentives, such as expedited permitting or fee waivers or could be the basis for locally-granted awards which can be used as a marketing benefit for new communities. Available research suggests that building with third-party green certifications and ratings could be more attractive to consumers and could allow building owners to demand higher rents when compared to similar buildings without certifications.

Available research suggests that lack of familiarity with new technologies may be an important factor in slowing adoption of electrification measures. A recent study found, for example, that "lack of general knowledge and awareness about heat pump technologies among the public" was one of the important "reasons why heat pumps might not be the first choice for many customers."[45] Other research has found that information campaigns can be as effective as some financial incentives. For example, one study compared two approaches for reducing energy consumption among Maryland consumers, conducting a home energy audit and providing a rebate on the purchase of air-source heat pumps. The research found that offering the audit resulted in roughly the same reduction in energy use – about 5 percent – as the incentive, but came at a lower cost.[46]

---

[45] Cohn, C., and N. W. Esram. 2022. Building Electrification: Programs and Best Practices. Washington, DC: American Council for an Energy-Efficient Economy. aceee.org/researchreport/b2201, Page 53.

[46] Alberini, Anna and Charles Towe, "Information v. Energy Efficiency Incentives: Evidence from Residential Electricity Consumption in Maryland." EconomicsWorkingPaperSeries (2015). Available at: https://www.research-collection.ethz.ch/handle/20.500.11850/112684.

Research also suggests that information and technical assistance programs must be carefully designed if they are to be effective. One study comparing subsidies, loans, and application of energy efficiency standards, found that adoption of energy efficiency standards was not as effective as other approaches, leading to "purchases of equipment that just reaches the standards" rather than encouraging consumers to adopt even more energy saving strategies.[47] Another study compared the effectiveness of a financial incentive with a "nudge" in the form of goal setting and feedback to consumers. The authors "findings do not show evidence of synergies between traditional and behavioral interventions. On the contrary, the nudge seems to divert participants' attention from the financial incentive."[48]

[47] Walls, Margaret, "Comparing Subsidies, Loans, and Standards for Improving Home Energy Efficiency." Cityscape, Volume 16, Number 1 (2014).

[48] Fanghella, Valeria, et al, "Energy saving in a simulated environment: An online experiment of the interplay between nudges and financial incentives." Journal of Behavioral and Experimental Economics. Volume 93, August 2021.

4 APPENDIX A: POTENTIAL POLICIES TO ACCELERATE ADOPTION OF GREEN BUILDING MEASURES

Measure	Target	Pros	Cons	Potential impact
4.1 Reach Codes, Mandates, and Prescriptive Compliance Pathways				
Establish a reach code limiting the allowable GHG emission from new residential construction. New homes could comply by building with all electric construction or via an alternative compliance pathway (including options contained in CalGreen voluntary options) that resulted in a similar level of GHG emissions.	New Construction	Potential to accelerate transition to all electric new construction. Potential lower initial costs for builders/homeowners who forego a gas connection.	Homeowners may face fewer choices for homes with gas cooking appliances. Potential for higher utility costs due to higher costs of electricity vs natural gas. Potential high implementation costs for County due to need to evaluate alternative compliance pathway applications.	***High.*** Potential to accelerate transition to all electric new construction. Note: Additional legal analysis should be conducted in terms of the feasibility of this option (see Appendix B).
Require electrification upgrades at time of sale for existing residential development. Require building owners to upgrade electric panels, install circuitry for all electric homes or make other upgrades at time of sale.	Existing Homes	Potential to accelerate transition to all electric homes by facilitating subsequent installation of electric appliances such as heat pumps.	Potentially cost for building owners of several thousand dollars to as much as a few tens of thousands of dollars depending on scope of program adopted and condition of specific buildings.	***Medium.*** While this measure would not directly result in building electrification, it has the potential to accelerate transition to all electric existing buildings; existing buildings are a significant source of GHG emissions given that they are often less energy efficient relative to newly constructed homes. Note: Additional legal analysis should be conducted in terms of the feasibility of this option (see Appendix B).

Measure	Target	Pros	Cons	Potential impact
Adopt a Building Energy Performance Standard for commercial and multi-family residential properties. Adopt a reach code limiting the allowable GHG emission from new multifamily and commercial construction (including options contained in CalGreen voluntary options). New buildings could comply by building with all electric construction or via an alternative compliance pathway that resulted in a similar level of GHG emissions.	New Construction (Multifamily, Commercial)	Potential to accelerate transition to all electric new construction. Potential lower initial costs for builders who forego a gas connection.	Residents and businesses may face fewer choices for buildings with gas appliances. Potential for higher utility costs due to higher costs of electricity vs natural gas. Potential high implementation costs for County due to need to evaluate alternative compliance pathway applications.	***Medium.*** Potential to accelerate transition to all electric new construction. Note: Additional legal analysis should be conducted in terms of the feasibility of this option (see Appendix B).
Mandate battery storage for new residential construction. Adopt a local building code to require battery storage for all new homes.	New Construction	Potential to reduce GHG emissions by reducing reliance on grid electricity. Likely to result in on-bill savings to utility customers. Increases attractiveness of all electric new construction.	Upfront costs to builders/homeowners.	***Medium.*** New homes are already very energy efficient and all electric ready. Impact of added battery storage would reduce emissions by reducing demand for grid electricity during certain times. Note: Additional legal analysis should be conducted in terms of the feasibility of this option (see Appendix B).

Measure	Target	Pros	Cons	Potential impact
Mandate solar and battery storage for renovations. Adopt a local building code to require rooftop solar and battery storage for home renovations projects involving a new roof and costing more than $50,000.	Existing Homes	Potential to reduce GHG emissions by reducing reliance on grid electricity. Likely to result in on-bill savings to utility customers.	Upfront costs to builders/homeowners.	***Medium.*** New homes are already very energy efficient and all electric ready. Impact of added battery storage would reduce emissions by reducing demand for grid electricity during certain times. Note: Additional legal analysis should be conducted in terms of the feasibility of this option (see Appendix B).
4.2 Land Use and Zoning Incentives				
Increase allowable housing density. Amend Zoning Code to allow for development incentives (e.g., density bonus, reduce parking requirements) when development includes building electrification features beyond code requirements.	New Construction	Higher density housing reduces energy consumption on a per housing unit basis and has the potential to lower emissions associated with VMTs when compared to less dense construction. Potential to accelerate transition to all electric buildings. Relatively low cost to county to implement; permit costs could be recouped from applicants. Potential to lower home prices to the extent incentive increases new construction activity and supply of housing in County.	Some residents may oppose higher density housing in their neighborhoods. Costs for county to process and approve applications.	***High.*** Potentially significant impact depending on extent of added density. Research indicates that denser development results in less consumption of energy relative to a typical single family home.

Measure	Target	Pros	Cons	Potential impact
4.3 Financial Incentives				
Expand the Renewable Energy Fee Waiver Program. The County's Green Building Incentive program waives building permit fees for installation of solar equipment.	New Construction, Existing Homes	Potential to accelerate PV adoption. Voluntary measure likely to be well-received by consumers.	Research indicates that incentives can be relatively ineffective in changing consumer behavior, particularly for low value incentives. Costs to county to replace lost fee revenue.	***Low.*** Likely modest impact given small value of incentive (relative to overall cost of project).
Waive permit fees for building electrification projects. Permit fees would be waived for installation of building electrification equipment such as heat pumps.	Existing Homes	Potential to accelerate building electrification. Voluntary measure likely to be well-received by consumers.	Research indicates that incentives can be relatively ineffective in changing consumer behavior, particularly for low value incentives. Costs to county to replace lost fee revenue.	***Low.*** Likely modest impact given small value of incentive (relative to overall cost of project).
Offer a financial incentive to promote electrification of existing developments and/or installation of EV charging stations. Create program to offer a cash incentive to building owners who installed EV chargers or electric appliances such as heat pumps.[49]	Existing Buildings	Potential to accelerate building electrification. Voluntary measure likely to be well-received by consumers.	Building electrification could result in higher on-bill impacts for some consumers. Research indicates that incentives can be relatively ineffective in changing consumer behavior, although the impact depends on the size of the incentive. Costs to county to fund incentive (would depend on adoption and extent of incentive offered).	***Low.*** Likely modest impact given generally low effectiveness of small incentives to motivate changes in consumer behavior. Larger incentives could have a bigger impact. Existing federal incentives for electrification have been adopted as part of the Inflation Reduction Act.

[49] By 2028, the County plans to install 2,040 Level II or equivalent charging stations at County facilities and in public locations in the unincorporated area.

Measure	Target	Pros	Cons	Potential impact
Offer an incentive to promote the purchase of alternative fuel and/or zero-emission construction and landscaping equipment.	Builders	Voluntary measure likely to be well-received by consumers.	Research indicates that incentives can be relatively ineffective in changing consumer behavior. Response would depend on size of incentive, with higher value incentives producing a larger change in behavior. Costs to county to fund incentive (would depend on adoption and extent of incentive offered).	***Low.*** Likely modest impact given generally low effectiveness of small incentives to motivate changes in consumer behavior. Larger incentives could have a bigger impact.
Subsidize heat pump installation cost. Provide an incentive payment to building owners who install a heat pump to replace a gas furnace.	Existing Homes	Potential to accelerate transition to all electric buildings. Voluntary measure likely to be well-received by consumers.	Research indicates that incentives can be relatively ineffective in changing consumer behavior. A substantial portion of the incentive would likely be paid to individuals who would take the desired action regardless (free riders), thereby reducing the cost effectiveness of the incentive. Potential to increase on-bill costs for consumers.	***Low.*** Likely modest impact given generally low effectiveness of incentives to motivate changes in consumer behavior. Larger incentives could have a bigger impact.
Create a low interest loan program for low-income consumers to install GBMs. Such a program would allow low-income homeowners to apply for loans to make specified home repairs.	Existing Homes	Low-income consumers may lack the resources or access to credit needed to install GBMs; therefore, has the potential to increase adoption of GBMs among low income building owners. Voluntary measure likely to be well-received by consumers.	Relatively small value of low or zero interest incentive likely to result in modest take up rates for program. Potentially high implementation and administration costs for County.	***Low.*** Likely modest impact given generally low effectiveness of incentives to motivate changes in consumer behavior. Low income building owners may still lack ability to repay loans even with zero interest. Cost to County to implement, subsidize loan interest and defaults.

Measure	Target	Pros	Cons	Potential impact
Set time requirements for the processing of building electrification permits. Accelerate building electrification by limiting the permit processing time for electrification applications.	Existing Homes	Potential to accelerate building electrification. Voluntary measure likely to be well-received by consumers.	Research indicates that incentives can be relatively ineffective in changing consumer behavior, particularly for low value incentives.	***Low.*** Likely modest impact given generally low effectiveness of incentives to motivate changes in consumer behavior.
4.4 Education and Technical Assistance				
Consumer education campaign. Implement a program to make consumers aware of benefits of various GBMs.	Builders, Homeowners, Consumers	Potential to accelerate adoption of GBMs. Some programs can be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.
Develop and distribute materials to assist renters with implementing energy efficiency improvements.	Renters	Potential to accelerate adoption of GBMs. Could be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.
Create a green building award to distinguish building electrification projects/renovations in the unincorporated area.	Builders	Potential to accelerate adoption of GBMs. Could be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.

Measure	Target	Pros	Cons	Potential impact
Create public-facing website to provide information related to building electrification. Website would provide links to, e.g., the BayREN Policy Calculator[50] and guides for consumers purchasing EVs.[51]	All residents	Potential to accelerate adoption of GBMs. Could be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.
Create a County program to assist residents and businesses pursuing grants for building electrification projects.	All residents	Potential to accelerate adoption of GBMs. Some programs can be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.
Create a County program to provide technical/engineering design for building electrification and related projects.	All residents	Potential to accelerate adoption of GBMs. Some programs can be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.
Create workforce training opportunities for building electrification related careers and activities.	Workers, Builders	Potential to accelerate adoption of GBMs. Some programs can be implemented at low cost.	Likely modest impact.	***Low.*** Likely modest impact. Would depend on program specifics and effectiveness.

[50] https://mcusercontent.com/2eedea12c1cb29c9cc5e929cd/files/9a08bbce-fcaf-0d03-860e-7a1ceeaa8334/BayREN_Policy_Calculator_Info.pdf

[51] https://www.sandiegocounty.gov/content/sdc/sustainability/news/EVConsumerGuideLaunch.html#:~:text=Key%20components%20of%20the%20EV%20Consumer%20Guide%20include%3A,owner%20to%20install%20chargers%3B%20%20and%20More%20items

5 APPENDIX B: ALL-ELECTRIC PRE-EMPTION

Some local governments in California and across the country have adopted mandates for all-electric construction of new housing. Recent legal developments suggest that explicit prohibitions of gas-powered appliances or natural gas infrastructure are likely to be struck down by federal courts. Alternative policy approaches, however, may accomplish similar results in terms of reducing greenhouse gas emissions without running afoul of federal law.

In 2019, the City of Berkeley adopted an all-electric mandate, banning the installation of natural gas infrastructure in all new residential and commercial construction. Subsequently, the California Restaurant Association (CRA) sued the city, arguing that its natural gas ban was preempted by a federal statute, the Energy Policy and Conservation Act (EPCA), which sets federal efficiency standards for various types of home appliances and equipment.

In April 2023, the Ninth Circuit Court of Appeals struck down Berkeley's gas ban, agreeing with CRA that the EPCA preempts state and local governments from interfering, even indirectly, with individuals' "ability to use" products that meet federal efficiency standards. Because a natural gas ban effectively bans the use of federally approved gas ranges, furnaces, water heaters, and other appliances, the court reasoned, such a ban is preempted by the EPCA.[52]

Even if the Berkeley approach to mandating all-electric construction is determined to be prohibited under federal law, there are alternative approaches the County could take to strongly encourage electrification without resorting to incentive or penalty schemes or violating federal law.

5.1.1 The EPCA's Building Code Exception: Prescriptive vs Performance Pathways

Under the EPCA's "building code exception," state and local governments may avoid preemption by requiring buildings to meet *overall* energy efficiency standards that, on net, are more stringent than those the building would achieve if following minimum federal standards for individual appliances. There are several conditions that local governments must satisfy under the building code exception, but the key requirement is that the code must offer a compliance option that incorporates all products meeting federal standards.[53]

California's Energy Code itself includes an example of the use of the EPCA building code exception. The Energy Code offers two compliance "pathways" to builders or retrofitters, a "prescriptive" and a "performance" pathway. Under "prescriptive" compliance, the code dictates the measures builders must undertake for each building component.[54] In some cases, such as for water heaters in Climate Zone 10, a builder choosing the prescriptive pathway is required to install an electric appliance even though there are gas water heaters that meet federal efficiency standards. The Energy Code is not preempted by the EPCA, however, since it also offers builders an alternative "performance" pathway, which sets an overall energy efficiency target that the building must reach. Builders opting for performance-based compliance may choose gas-powered alternatives that are disallowed under the prescriptive pathway but must additionally adopt other energy efficiency measures so that the building as a whole is as energy efficient as one constructed according to prescriptive requirements. For example, builders choosing the performance pathway could install additional on-site solar or energy storage, or could undertake

---

[52] Thus far, the Ninth Circuit—which covers many western states, including California, Oregon, and Washington—is the only circuit court in the United States to have reached this ruling. In the coming years, Congressional amendments to the EPCA, or a Supreme Court decision overruling the Ninth Circuit, could enable California's local governments to enact these mandates.

[53] 42 U.S. Code § 6297

[54] *2022 Building Energy Efficiency Standards For Residential And Nonresidential Buildings*, California Energy Commission, Section 150.1.

weatherization measures that, together with installed gas appliances, would result in a building that is as energy efficient as a building built to the prescriptive standard.

While the use of the building code exception is thus more complex than directly prohibiting use of natural gas appliances, current interpretations of federal law permit building codes that prescriptively require all-electric construction so long as there are alternative compliance options involving gas appliances. While the prohibition of natural gas through administrative policing powers was addressed through court rulings, no legal challenges or direction has been provided for Energy Code performance-based methods encouraging electrification.

5.1.2 Emissions standards

A separate approach to prohibiting gas appliances comes from New York City, which now prohibits new buildings from "combust[ing] any substance that emits 25 kilograms or more of carbon dioxide per million British thermal units of energy."[55] Because this law regulates emissions—and not energy efficiency—some have argued that, even in the Ninth Circuit, this approach is not preempted by the EPCA.[56]

In California, both the California Air Resources Board (CARB) as well as the Bay Area Air Quality Management District (BAAQMD) have announced their own bans on gas-powered appliances. In March 2023, BAAQMD passed amendments to its building appliances rules. Under the current timeline, beginning in 2027, any new water heater sold or installed in BAAQMD's jurisdiction must emit no nitrous oxide (NOx). In 2029, the same zero NOx rule will apply to newly purchased furnaces.[57] Because gas-powered water heaters and furnaces emit NOx, these appliances are effectively banned under the rule. CARB is considering adopting this rule as well, which would in effect result in a statewide ban on new gas-powered water heaters or furnaces.[58]

Because the County does not have authority over local emissions regulations, this approach would instead require action from the San Diego County Air Pollution Control District (SDCAPC). For example, SDAPCD could follow similar paths as CARB and BAAQMD and encourage or mandate replacing natural appliances with electric alternatives. County staff could also partner with SDAPCD to further evaluate options to create new programs to encourage the transition from natural gas to electrically powered equipment.

---

[55] *Local Laws of the City of New York*, No. 154 (2021), available at: https://www.nyc.gov/assets/buildings/local_laws/ll154of2021.pdf

[56] Amy Turner, "Ninth Circuit Holds Berkeley's Gas Ban Preempted by U.S. Energy Policy & Conservation Act," *Columbia Law School, Climate Law* (April 18, 2023). Available at: https://blogs.law.columbia.edu/climatechange/2023/04/18/ninth-circuit-holds-berkeleys-gas-ban-preempted-by-u-s-energy-policy-conservation-act/.

[57] *Rules 9-4 and 9-6 Building Appliances*, Bay Area Air Quality Management District (accessed December 21, 2023). Available at: https://www.baaqmd.gov/rules-and-compliance/rule-development/building-appliances?blm_aid=1275592.

[58] *Zero-Emission Appliance Standards*, California Air Resources Board (accessed December 21, 2023). Available at: https://ww2.arb.ca.gov/our-work/programs/zero-emission-appliance-standards.

5.1.3 State Petitions for Preemption Waivers

Finally, the EPCA allows states and river basin commissions to apply for exemptions to the law's preemption of state and local energy efficiency standards.[59] Because the County cannot itself seek a waiver, this approach would require asking the state to seek a waiver.

[59] "State Petitions for Exemption from Federal Preemption," Dept. of Energy, Office of Energy Efficiency & Renewable Energy (accessed December 21, 2023). Available at: https://www.energy.gov/eere/state-petitions-exemption-federal-preemption.

6 APPENDIX C: EFFECTIVENESS OF EXISTING COUNTY POLICIES

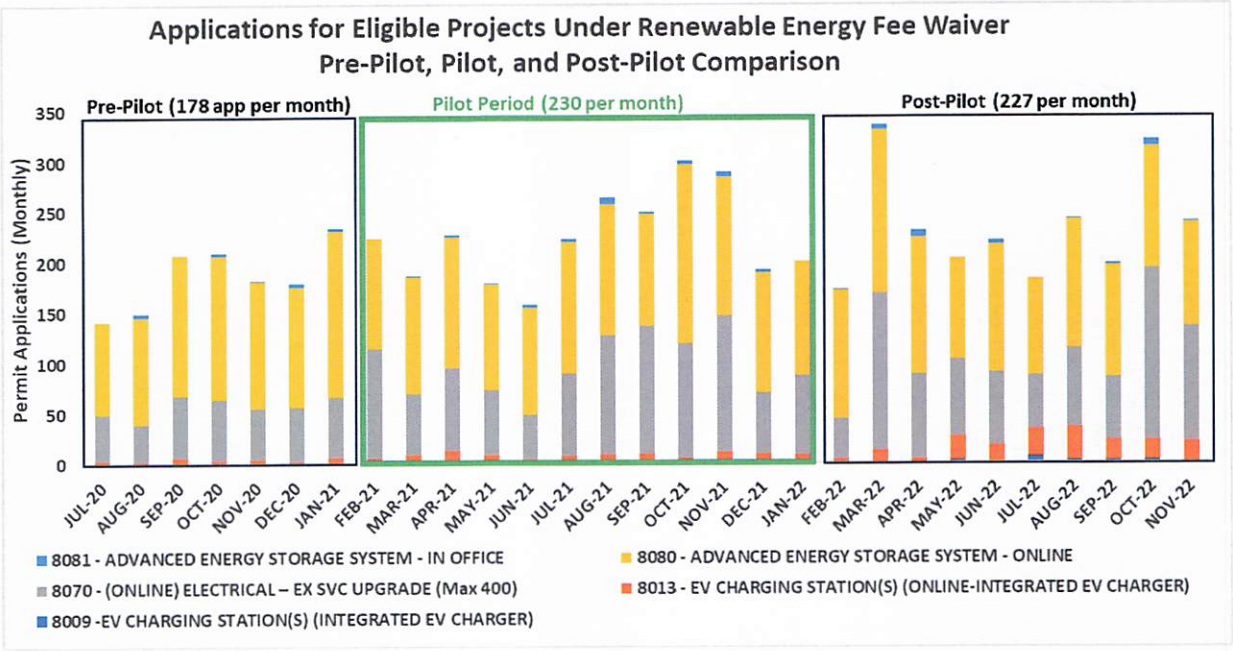
The County currently offers incentives for green building measures in the form of its Green Building Incentive program, Homeowner's & Business Owner's Relief Act, and Expanded Renewable Energy Fee Waiver Pilot (see the section "Existing Policies to Promote Energy Efficiency, Electrification, and GHG Reductions" on page 8). While these programs can reduce costs and shorten project timelines for building owners, and can serve as an important signal with respect to which building upgrades the County sees as beneficial, analysis of available research suggests that these programs may have limited effectiveness in terms of changing consumer behavior. Research shows, for example, that even large incentives worth up to 50% of the total cost of an efficiency upgrade may only increase adoption by 10% (see the section "Financial Incentives" on page 15 for additional information).

Analysis of available data broadly confirms this finding. Figure 8, below, shows the number of applications per month for eligible projects related to battery storage, service panel upgrades, and EV charging stations under the Expanded Renewable Energy Fee Waiver Pilot. Comparing the number of applications during the pilot period to the period immediately after the pilot ended shows that the number of such projects did not decline significantly, as would be expected if the program was driving a significant behavior change. Specifically, data from the post-pilot period (i.e., February 2022 and after), shows that during the post-pilot period, when the fee waiver was no longer available, permit applications fell by less than 2% (i.e., three permits per month). To the extent the pilot was responsible for the increase in permits at the time of implementation, a corresponding drop in permits would be expected when the pilot ended. Data for the period immediately prior to pilot adoption in February 2021 (i.e., when fee waivers were not yet available) shows that the County received 178 applications. During the pilot period that followed, the County received 230 eligible permit applications per month.[60] Although there was an observed increase in applications co-incident with the start of the pilot, there are reasons to doubt the pilot's effectiveness in terms of increasing applications. First, to the extent residents learned of the pilot prior to its start date, many may have delayed their efficiency projects until the pilot began. This dynamic would tend to increase the disparity between pre-pilot and pilot application activity even as much of the difference would be due merely to customer project timing, and not increased rates of adoption. Second the COVID-19 pandemic began in March 2020, immediately prior to the pre-pilot period, and it is likely that the resulting economic downturn further reduced permitting activity during the pre-pilot period.

As noted throughout this report, multiple levels of "green" building-related incentives exist locally, within the state, and at the federal level. While the amount of these incentives varies (the larger the incentive, the more likely it could motivate behavior), additional research is needed to identify and isolate the effect of single incentive policies and evaluate the impact of stacking incentives to see if the combination of various incentives and fee waivers (regardless of size) could help to change behavior, particularly for still emerging technologies and associated adoption rates (early, middle, and late adopters). This future evaluation could identify where the emerging technology adoption is currently (defined within the adoption model) and then design programs and incentives to help motivate consumer behavior towards the intended policy outcome.

[60] Data provided by County for July 2020 – November 2022. These metrics do not imply that the pilot was only responsible for only three additional energy efficiency projects per month, since the popularity of solar, battery storage, and EV charging has grown over time.

Figure 2 – Impact of Renewable Energy Fee Waiver



ATTACHMENT C:

Public Review Summary: Comprehensive Construction Cost Study and Green Affordable

Housing Study

Public Review Summary: Comprehensive Construction Cost Study and Green Affordable Housing Study

This Public Review Summary provides an overview of the comments received during the public review period for the Comprehensive Construction Cost Study and the Green Affordable Housing Study, along with staff responses to that feedback. The studies were posted on the project website, and stakeholders were notified via GovDelivery that the materials were available for public review and comment. This summary outlines questions received and responses from staff during the review period.

1. **The report states that "According to developers interviewed for this report..," but I didn't see a list of who those were and I was curious.**

   For the Comprehensive New Construction Cost Study, the County and its consultant interviewed a range of developers and building industry professionals, including both builders and consultants. The developers that responded to requests for interviews included representatives from KB Homes, Bridge Housing, Create Development, the Building Industry Association, Whalen and Associates, and Sheppard Mullin.

2. **Why are both the Comprehensive Cost of New Construction and Green Building reports dated September 2024? Was that maybe an initial draft date that was just never updated or have they been completed for a while now?**

   The September 2024 date reflects when both reports reached their initial final draft stage. Although most of the analysis was completed in 2024, the documents were not finalized at that time to allow for the incorporation of evolving legal and policy considerations, including developments related to the VMT court decision and its potential implications for the VMT recommendation. As a result, refinements continued into 2025 to ensure the reports remained current. The original date was retained to reflect when the core analysis was substantially completed.

COSD CLERK OF THE BOARD
2026 MAR 10 AM11:09

DAHVIA LYNCH
DEPUTY CHIEF ADMINISTRATIVE OFFICER

LAND USE AND ENVIRONMENT GROUP OFFICE
1600 PACIFIC HIGHWAY, ROOM 212 SAN DIEGO, CALIFORNIA 92101-2422
858-514-4990

March 10, 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: Dahvia Lynch
Deputy Chief Administrative Officer, Land Use and Environment Group

REPORT BACK ON EXPLORING OPPORTUNITIES FOR YOUTH BASEBALL FIELDS IN THE UNINCORPORATED COMMUNITY OF FALLBROOK

On June 3, 2025 (7), the San Diego County Board of Supervisors (Board) authorized the purchase of surplus property from the North County Fire Protection District (NCFPD), which had long served as baseball fields for the Bonsall Fallbrook Little League. Subsequently, on September 10, 2025 (8), the Board directed staff to explore opportunities for youth baseball fields in the unincorporated community of Fallbrook. In response to community concerns about losing local youth sports facilities, the Board directed staff to evaluate potential sites in or near Fallbrook for new baseball fields, assess feasibility, including costs and partnerships, engage key stakeholders, and provide options, funding considerations, and timelines, and report back within 180 days to balance affordable housing development with preserving recreational spaces. This memorandum provides an update on staff's response to date.

The property is located at 315 E. Ivy Street, Fallbrook, CA 92028 (Attachment A). The site, known as the Zeke Weaver Memorial Field, includes three baseball fields that have long served the Bonsall Fallbrook Little League and broader community for youth sports. The three existing fields include two Youth/Little League fields and one practice field. The current configuration of fields does not allow multiple games to be played simultaneously due to overlaps in field layout. The property does not have on-site parking; parking needs are addressed through street parking. Additionally, the property contains several storage structures such as sheds and shipping containers, sports field lighting, bleachers, fencing, and two portable toilets.

The NCFPD historically leased this land for Little League baseball purposes. The development of affordable housing on the site will ultimately result in the displacement of this recreational space, leaving the Fallbrook community with fewer public options to support youth sports and other outdoor activities. Fallbrook is home to several County of San Diego (County) parks; however, lacks dedicated, organized youth league sports field facilities to accommodate current and future demand. Fallbrook Sports Park, located at 2551 Olive Hill Road Fallbrook, CA 92028, and operated by the Fallbrook Sports Association, is at capacity, meaning that no additional games can be facilitated at this location. With the anticipated loss of the current fields at the former NCFPD property, the remaining available fields in Fallbrook are

expected to exceed capacity, unless additional recreational sites are identified. Many in the Fallbrook community expressed that continued access to sports fields for youth sports is a priority. The surplus property acquired from NCFPD has a General Plan land use designation of Public/Semi-Public Facilities. A General Plan Amendment will be required for future housing development, suggesting it could take five or more years for housing to be constructed on the site. Since it will likely take several years before construction of affordable housing could begin at the former NCFPD property, the County is proactively seeking a long-term replacement for youth fields in the meantime.

COMMUNITY OUTREACH

From October 2025 to March 2026, the County Department of Parks and Recreation (DPR) staff engaged Fallbrook local organizations that expressed interest in youth baseball, as well as the general public. Local organizations contacted include Bonsall Fallbrook Little League, Fallbrook Youth Baseball, the Fallbrook Sports Association, the Boys & Girls Club of North County, the Fallbrook Community Planning Group, the Fallbrook Chamber of Commerce, and the County Service Area (CSA) No. 81 – Fallbrook Local Parks Advisory Committee. Staff coordinated with these organizations by attending scheduled meetings or engaging with interested members to gather feedback on the project. Additionally, DPR promoted public meetings on social media to increase community awareness. Staff provided an overview of the current conditions to community members, presented options for relocating the baseball fields, and requested feedback. A summary of meetings attended is included in Attachment B.

Overall, community members and stakeholder groups expressed a strong preference to retain the existing ballfields at 315 E. Ivy Street and to relocate the proposed affordable housing project to another area of Fallbrook. Emphasis was placed on the established lighting at the current ballfields, which would be difficult to replicate at a new site due to Fallbrook's dark sky regulations and environmental constraints. Community members also highlighted that the Ivy Street location offers walkable access to downtown, an advantage not available at other proposed sites, making those alternatives less accessible for residents without vehicles, particularly youth. The neighboring Boys & Girls Club of North County also emphasized the importance of maintaining recreational use adjacent to its facility.

If maintaining the existing ballfields is not feasible, community members expressed the strongest interest in acquiring new parkland with suitable field space as outlined in the options below. Ideally, this land would be located as close to downtown Fallbrook as possible. Some participants supported accelerating the construction of fields at Bonsall Park; however, others raised concerns about the lack of lighting at that site, noting that the current ballfields are heavily used at night. There was limited support for developing new fields at DPR's undeveloped parkland on Pala Road, though a few suggested it could supplement existing field space. Overall, community members agreed that one or more of these options could be pursued in addition to maintaining the existing ballfields, rather than as alternatives, to increase the overall capacity of Fallbrook's youth baseball leagues, which many acknowledged are already strained.

OPTIONS FOR YOUTH BASEBALL FIELDS IN FALLBROOK

Staff evaluated several options for replacing ballfields in the Fallbrook community. These options were developed through coordination among multiple County departments, including DPR, Department of General Services (DGS), and Housing and Community Development Services (HCDS). These options are

in addition to the strong preference of the community to maintain the existing ballfields, outlined in the "Community Outreach" section of this memorandum.

The options put forward by staff for consideration include new ballfields at Bonsall Community Park, developing new baseball fields at existing, undeveloped parkland, and acquiring new parkland to develop new baseball fields. Several funding options exist, including grants such as Community Development Block Grant (CDBG), Park Land Dedication Ordinance (PLDO) funds, and potential General Fund allocations, but none are guaranteed. CDBG eligibility may be limited by program priorities and PLDO relies on unpredictable private development. Using General Purpose Revenue (GPR) would require major trade-offs, yet no reallocations are identified in the Operational Plan. As a result, affordability and timelines hinge on securing these resources, and implementation would face significant delays without a dedicated funding source.

Cost estimates take into consideration construction material Consumer Price Index for the next 4 years; if construction is pushed out further, the estimates will need to be revised. All options would additionally need CEQA review, the cost and timelines for which are included in the estimates below.

Options for Youth Baseball Fields in Fallbrook

- Option 1a: Develop new ballfields at Bonsall Community Park; lease to non-County operator.
- Option 1b: Develop new ballfields at Bonsall Community Park; DPR to operate.
- Option 2a: Develop new baseball fields at existing County parkland; lease to non-County operator.
- Option 2b: Develop new baseball fields at existing parkland; DPR to operate.
- Option 3a: Acquire land in Fallbrook, construct new baseball fields; lease to a non-County operator.
- Option 3b: Acquire land in Fallbrook, construct new baseball fields; DPR to operate.

DEVELOP NEW BALLFIELDS AT BONSALL COMMUNITY PARK (Options 1a and 1b)

DPR has reviewed its portfolio of active projects in the vicinity of Fallbrook. Bonsall Community Park, located at 5505 W. Lilac Rd., Bonsall, CA 92003, within the Bonsall Sponsor Group Area, is currently under construction and lies approximately half a mile from the Fallbrook Community Plan Area boundary. Bonsall Community Park has been identified as a potential option because its first phase of development (Phase 1) is underway, and design plans are complete for future phases that include ballfields.

Due to funding constraints, current construction includes only selected amenities, and some features, such as ballfields, were deferred for future phases once additional funding becomes available. The next phase of Bonsall Community Park could include two softball fields with 200' foul lines, one baseball field with a 300' foul line, a parking lot, fencing, bleachers, and a parking lot. The proposed configuration at Bonsall Park differs slightly from the existing Ivy Street site and will accommodate one baseball game and two softball games simultaneously. Also, at Bonsall Park, no sports lighting is currently anticipated.

If full funding is unavailable to build all remaining Bonsall Community Park amenities that include one baseball field, two softball fields, two basketball courts, two tennis courts, two pickleball courts, a skate park, a dog park, additional parking, and expanded trails, the next phase could focus only on the baseball and softball fields and related features. This scaled-back approach is estimated at $10.5 million, compared to $35 million for completing all remaining amenities.

Adding lighting would require additional design and permitting. The current plan excludes lighting due to the park's location in the floodplain and its anticipated daily closure at sunset. A future design change to enlarge the proposed softball fields and convert them into baseball fields could be considered; however, enlarging fields to three full baseball fields would likely require removing adjacent planned amenities, trigger redesign and additional environmental review, increase costs and timelines, and potentially require new permits. Options 1a and 1b discuss the opportunities associated with development of baseball fields at Bonsall Community Park.

Option 1a: Develop new ballfields at Bonsall Community Park; lease to non-County operator. The County to develop ballfields in Bonsall Community Park and lease them to an interested operator for youth league play.

Estimated Costs	One-Time Cost: $10,500,000 (construction of improvements) Ongoing Costs: $12,000/annually (operating cost) No new Full Time Employees (FTEs) needed
Considerations	• Estimates are based on Bonsall Community Park ballfield "additive alternates" from bid in 2024, excluded from the final contract due to funding constraints • Scope includes two softball fields, one baseball field, fencing, spectator seating, ADA-compliant sidewalk, water utilities, a parking lot, and associated site grading • No lighting is anticipated within current scope, park closes at sunset • Flood zone considerations • Ongoing costs include lease management services, and property taxes • Lessee/operator would respond to an RFQ for selection process. • Estimated implementation timeline 2-4 years • While some community members favored this option, others raised concerns about the absence of lighting at the fields

Option 1b: Develop new ballfields at Bonsall Community Park; DPR to operate. The County to develop and manage the ballfields at Bonsall Community Park and hire two full-time and two part-time employees to operate and maintain them.

Estimated Costs	One-Time Cost: $10,700,000 ($10,500,000 construction of improvements, $200,000 start-up equipment costs) Ongoing Costs: $600,000/annually (operating cost), which includes two full-time employees and two part-time employees
Considerations	• Estimates are based on Bonsall Community Park ballfield "additive alternates" from previous bid, excluded from the final contract due to funding constraints • Scope includes two softball fields, one baseball field, fencing, spectator seating, ADA-compliant sidewalk, water utilities, a parking lot, and associated site grading • No lighting is anticipated within current scope • Start-up costs include 1 truck, 1 mower, 1 ATV, minor equipment and tools

	• Operating cost includes services & supplies (S&S), and salaries & benefits (S&B) for additional two full-time employees and two part-time employees • Estimated implementation timeline 2-4 years • While some community members favored this option, others raised concerns about the absence of lighting at the fields

DEVELOP EXISTING PARKLAND (Options 2a and 2b)
DPR reviewed existing recreational facilities in the community of Fallbrook, as well as one undeveloped property at 4333 Pala Road, Fallbrook, for the potential of repurposing for new ballfields to replace the anticipated loss of fields at the Ivy Street site. All properties that were reviewed are within the Fallbrook community boundary, in addition to the undeveloped property in Bonsall, to ensure that any parcel could serve as a functional replacement of the current fields.

Existing recreational facilities in Fallbrook include County parks such as Horse Creek Ridge County Park, Willow Grove County Park, Village View County Park, Live Oak County Park, as well as the Fallbrook Community Center and Park. DPR staff evaluated these sites to determine whether existing areas could be repurposed for ballfields or whether improvements to existing ballfields, such as adding lighting, could expand nighttime use and increase total hours of play for local leagues.

Ultimately, repurposing existing areas was determined to be challenging without adversely affecting other non-baseball user sports groups, such as soccer. For this reason, DPR considers this approach less feasible, as it would simply shift the recreational deficit to another user group. Similarly, upgrading lighting at existing ballfields (including those at Horse Creek Ridge and Willow Grove) presents significant limitations. These fields are already heavily used during daytime hours, and the addition of nighttime play would not sufficiently replace the current use of the three ballfields at the Ivy Street site. Additionally, neighboring residential communities have expressed concerns regarding nighttime lighting. While these options could be explored further if directed by the Board, they are not currently identified as the most effective solutions.

DPR also owns property at 4333 Pala Road, Fallbrook, CA 92028, that was included in this analysis. The property is of appropriate size, is within the boundary of the Bonsall Fallbrook Little League (Attachment C), and is planned as a future active recreation site as part of the San Luis Rey River Park Master Plan. DPR estimates that, if the baseball fields were developed in an earlier phase and built before the remainder of the active recreation site, the estimated cost of design and construction of baseball fields at the Pala Road property would be $11.5 million. This includes the construction of three fields, spectator seating, paths, field and pedestrian lighting, and a restroom. This would not include other potential project elements of the larger active recreation concept, which would be accomplished as part of a future phase. There are environmental habitat concerns regarding nighttime lighting at the fields that would have to be further explored before this approach could be considered feasible. Options 2a and 2b discuss the opportunities associated with developing existing parkland.

Option 2a: Develop new baseball fields at existing, undeveloped County parkland in Fallbrook; lease to non-County operator. The County to use land within the existing County Parks inventory at 4333 Pala Road, Fallbrook, CA 92028 to construct new baseball fields, and lease them to an interested operator for youth league play.

Estimated Costs	One-Time Cost: $11,500,000 (construction of improvements) Ongoing Costs: $12,000/annual (operating costs)
Considerations	• Construction estimates based on similar projects to build new baseball fields • Scope includes construction of three new baseball fields, fencing, spectator seating, restroom and associated site grading, road connections to existing Right-of-Way, water and electrical utilities, field lighting, ADA-compliant sidewalk, parking lot • Ongoing costs include lease management services, and property taxes • Lessee/operator would respond to an RFQ for selection process • Estimated implementation timeline 3-5 years • Community interest in this option was low

Option 2b: Develop new baseball fields at existing, undeveloped parkland; DPR to operate. The County to use land already in County Parks inventory at 4333 Pala Road, Fallbrook, CA 92028 to construct new baseball fields and hire two full-time employees and two part-time employees to operate and maintain them.

Estimated Costs	One-Time Cost: $11,700,000 ($11,500,000 construction of improvements, $200,000 start-up equipment costs) Ongoing Costs: $600,000/annual (operating costs), which includes two full-time employees and two part-time employees
Considerations	• Construction estimates based on similar projects to build new baseball fields • Scope includes site grading, road connections to existing Right-of-Way, water and electrical utilities, field lighting, ADA-compliant sidewalks and paths, parking, construction of three new fields and associated fencing and field materials, spectator seating, and a restroom • Start-up costs include 1 truck, 1 mower, 1 ATV, minor equipment and tools • Operating cost includes services & supplies, and salaries & benefits for additional two full-time employees and two part-time employees. • Estimated implementation timeline 3-5 years • Community interest in this option was low

LAND ACQUISITION (Options 3a and 3b)
Staff conducted a search for potential non-County-owned properties to identify parcels that meet specific criteria. These include:

- Location: West of I-15 and north of the San Luis Rey River
- Size: Between three and nine acres, with at least 3.5 acres free of steep slopes

- Access: Connected to a County-maintained road
- Environmental Compliance: At least 15 miles from the Palomar Observatory to meet dark sky restrictions
- Flood Safety: Outside of a floodway or floodplain
- Additional Priorities:
    - Within the Bonsall Fallbrook Little League boundary (Attachment A)
    - Within 0.25 mile of a transit stop along North County Transit District Breeze Route 306
    - Vacant or undeveloped

The above criteria were established to ensure that any potential site would be suitable for active recreation use while minimizing environmental and infrastructure challenges.

From the property search, 135 properties were identified and evaluated. Staff considered all 135 properties and refined the list based on the properties that had the highest potential to replace the functional use of the anticipated loss of the ballfields on Ivy Street and met the additional criteria outlined above. The refined list of eight properties, ranging from 3.81 acres to 8.75 acres in size, identifies sites that have good access, flat topography, are within the Fallbrook community, and are close to public transportation routes. These properties are summarized in attachment D.

Property Code	Acreage	Property Considerations
A	3.81	• Near center of town • Vacant commercial land • Fully non-native grassland (not environmentally sensitive habitat, so permitting will be simplified)
B	6.30	• Interior parcel with existing structure • Near current ballfields • Level to sloping land
C	4.07	• Relocation of nursery stock would be necessary • Attached to existing recreational facility • Would need an easement for road access
D	6.06	• Sloping, clear land • Along a main thoroughfare, potential traffic concerns
E	4.89	• Gently sloping land • Driveway access to adjacent property, access concerns • Not far from current ballfields
F	5.03	• Relocation of nursery stock would be necessary • Gently Sloping
G	5.78	• Wetlands and riparian habitat present • Near highway • Far from current ballfields
H	8.75	• Near current ballfields • Drainage course through center of property • Adjacent to existing County parkland

Fiscal considerations for these properties include both the cost of acquisition and the cost of design and construction of new ballfield facilities. The range of acquisition costs is estimated to be between $650,000 and $6,000,000 based on current market value and recent appraised parcels in the area. The construction cost is estimated at $11,500,000. This brings the total range of costs for the land acquisition option to $12,150,000 – $17,700,000. Options 3a and 3b discuss the opportunities associated with land acquisition.

Option 3a: Acquire new parkland and construct new baseball fields; lease them to a non-County operator. The County to acquire parkland, construct new baseball fields, and lease them to an interested operator for youth league play.

Estimated Costs	One-Time Cost: Between $12,150,000 - $17,500,000 ($11.5M for construction, $650k-$6M for acquisition based on preliminary property search) Ongoing Costs: $12,000/annually
Considerations	• Construction estimates based on similar projects to build new baseball fields • Scope includes site grading, road connections to existing Right-of-Way, water and electrical utilities, field lighting, ADA-compliant sidewalks and paths, parking, construction of three new fields and associated fencing and field materials, spectator seating, and a restroom • Projected costs of potential properties are based on property analysis described in "Land Acquisition Option" section below • Acquisition cost includes staff time, appraisal reports, and closing and title costs • Ongoing costs include lease management services and property taxes • Estimated implementation timeline would be over 5 years • The community supported this option and emphasized a desire to preserve the existing ballfields and create more

Option 3b: Acquire new parkland in Fallbrook and construct new baseball fields; DPR to operate. The County would commence a property search, acquire parkland, construct new baseball fields, and would hire two full-time employees and two part-time employees to operate and maintain them.

Estimated Costs	One-Time Cost: Between $12,350,000 - $17,700,000 ($11.5M for construction of improvements, $650k-$6M for acquisition based on preliminary property search, $200,000 start-up equipment costs) Ongoing Costs: $600,000/annual (operating costs), which includes two full-time employees and two part-time employees
Considerations	• Construction estimates based on similar projects to build new baseball fields • Scope includes site grading, road connections to existing Right-of-Way, water and electrical utilities, field lighting, ADA-compliant sidewalks and paths, parking, construction of three new fields and associated fencing and field materials, spectator seating, and a restroom • Projected costs of potential properties are based on property analysis described in "Land Acquisition Option" section above • Acquisition cost includes staff time, appraisal reports, and closing and title costs

	• Start-up costs include 1 truck, 1 mower, 1 ATV, and minor equipment and tools. • Operating cost includes S&S, S&B for two full-time employees and two part-time employees. • Estimated implementation timeline would be over 5 years • The community supported this option and emphasized a desire to preserve the existing ballfields and create more.

OTHER OPPORTUNITIES

County Parks will continue collaborating with other County departments, including DGS and PDS, to identify solutions that address the long-term shortage of ballfields in Fallbrook. Potential strategies may include pursuing joint-use agreements with organizations that have existing fields or suitable land. Organizations that may be interested in joint-use agreement opportunities include Fallbrook local schools. In addition, DPR will explore opportunities to work with private developers to incorporate new baseball facilities into future projects through the Park Land Dedication Ordinance (PLDO) process. Consistent with the current PLDO process, DPR would require residential developments to either dedicate parkland with accompanying park improvements or pay impact fees for these improvements. While the PLDO provides opportunities for additional public parkland through private development projects, DPR recognizes there is no guarantee of continued large developments in the community of Fallbrook.

FUNDING OPTIONS

The specific funding sources will ultimately depend on the approach selected. The options outlined in this memorandum reflect a combination of priorities identified by the departments and key stakeholders. If the Board directs any of the options in this report, there will be additional resources required for implementation, including one-time or ongoing costs, depending on the selected option. Funding to support any future actions is not included in the Fiscal Year (FY) 2025-26 Operational Plan, and no funding source is identified. These resources are not currently planned to be included in the FY 2026-27 Operational Plan. Funding options may include, but are not limited to, potential General Fund resources identified through future Operational Plan processes, grants such as the CDBG, PLDO funds within the Fallbrook community, donations from private or nonprofit entities, the reallocation of existing one-time only funds, and reductions in ongoing programs funded by GPR.

NEXT STEPS

The proposed project options prioritize creating additional baseball fields in the community. Staff recommends focusing on implementing projects that are already identified or in development, while simultaneously pursuing partnerships with private developers and community organizations to expand the availability of baseball fields within the boundaries of Bonsall Fallbrook Little League.

Pending Board direction, the DPR will continue to pursue external funding opportunities, such as grants, to support program implementation. New costs associated with implementing any of the options may include one-time and ongoing resource needs, such as acquisition, design and construction costs, staff and equipment purchasing.

1) **Develop the next phase of Bonsall Community Park** – DPR can include this project in the Capital Investment Need Assessment (CINA) 5-Year Plan, recommending funding for ballfield development at Bonsall Community Park, located at 5505 W. Lilac Road, Bonsall, CA 92003. If

funding is secured through the CINA process and no design changes are required, construction of the ballfields could be completed within 2 years. However, if design modifications are necessary, additional permitting and redesign efforts may extend the timeline to an estimated 2 – 4 years.

2) **Develop Existing DPR-Owned Land** – DPR can include this project in the CINA 5-Year Plan, recommending funding for the development of baseball fields and associated amenities at 4333 Pala Road, Fallbrook, CA 92028. This site consists of undeveloped parkland acquired by DPR to expand recreational opportunities as part of the San Luis River Master Plan. The estimated timeline for design, environmental review, and construction of the ballfields is approximately 3 – 5 years, depending on available funding.

3) **Acquire Land** – DPR can initiate a formal property search with DGS, including the distribution of willing seller letters as appropriate. The timeline for the acquisition and construction of the fields would ultimately depend on the identification of a willing seller, available funding, and Board approval if the property value is greater than $1 million. After acquisition, DPR can include the project in the CINA 5-Year Plan to recommend funding for the development of baseball fields and associated amenities. This process could take more than five years.

If there are any questions or additional information that may be needed, please feel free to contact me by phone at (619) 415-9598 or by email at Dahvia.Lynch@sdcounty.ca.gov.

Respectfully,

DAHVIA LYNCH
Deputy Chief Administrative Officer

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Brian Albright, Deputy Chief Administrative Officer, Finance and General Government Group
Andrew Strong, Deputy Chief Administrative Officer, Public Safety Group
Dr. Elizabeth A. Hernandez, Ph.D., Interim Deputy Chief Administrative Officer, Health & Human Services Agency
Andrew Potter, Clerk of the Board of Supervisors

Attachment A – North County Fire Property with Existing Fallbrook Little League Fields Map
Attachment B – Summary of Community Meetings Attended
Attachment C – Bonsall Fallbrook Little League Boundary Map
Attachment D – Summary of Properties Considered

North County Fire Property

ATTACHMENT A



COUNTY OF SAN DIEGO
PARKS & RECREATION

N

0 100 200
Feet

Parcel 103-233-23-00

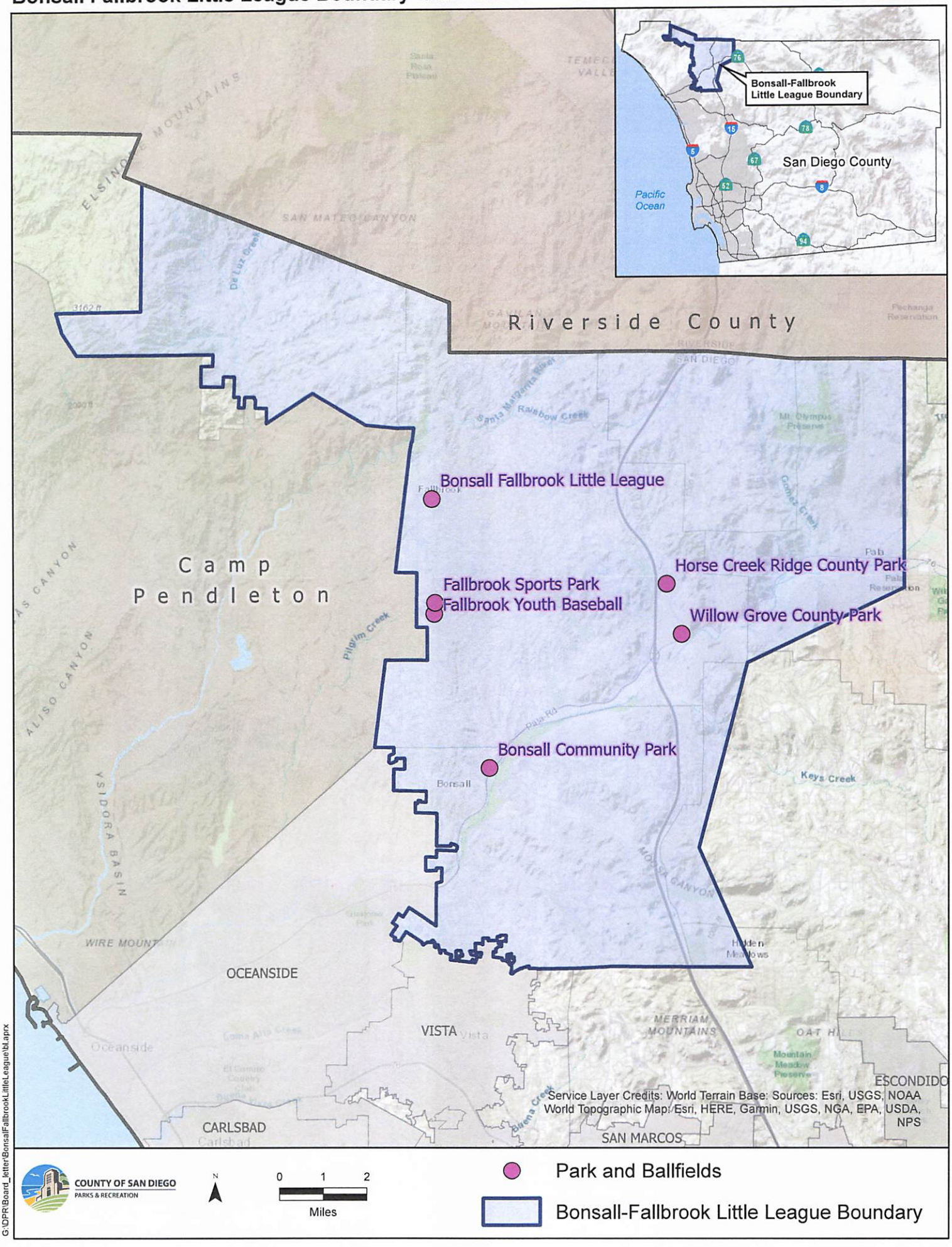
G:\DPR\Board_letter\kieser_10323323\aerial.aprx

Attachment B - Community Meetings Attended

Meeting #	Date	Stakeholder Group	Approximate # of attendees
1	11/17/25	Fallbrook Community Planning Group	40
2	11/20/25	Fallbrook CSA-81	12
3	2/17/26	Fallbrook Community Planning Group	30
4	2/19/26	Fallbrook CSA-81	12
5	2/19/26	Fallbrook Chamber of Commerce Forum	25

Bonsall Fallbrook Little League Boundary with Ballfield Facilities

ATTACHMENT C



G:\DPR\Board_letter\BonsallFallbrookLittleLeague\bl.aprx

Attachment D – Summary of Properties Considered

Property Code	Acreage	Property Considerations
A	3.81	• Near center of town • Vacant commercial land • 100% coverage of non-native grassland
B	6.30	• Interior parcel with existing structure • Near current ballfields • Level to sloping land
C	4.07	• Relocation of nursery stock would be necessary • Attached to existing recreational facility • Would need an easement for road access
D	6.06	• Sloping, clear land • Along a main thoroughfare, potential traffic concerns
E	4.89	• Gently sloping land • Driveway access to adjacent property, access concerns • Not far from current ballfields
F	5.03	• Relocation of nursery stock would be necessary • Gently Sloping
G	5.78	• Wetlands and riparian habitat present • Near highway • Far from current ballfields
H	8.75	• Near current ballfields • Drainage course through center of property • Adjacent to existing County parkland

COSD CLERK OF THE BOARD
2026 FEB 19 AM 11:15

County of San Diego

DAMON M. BROWN
COUNTY COUNSEL

OFFICE OF COUNTY COUNSEL
1600 PACIFIC HIGHWAY, ROOM 355, SAN DIEGO, CA 92101
(619) 531-4860 Fax (619) 531-6005

Dana B. Maier
Supervising Deputy County Counsel
Direct Dial: (619) 531-6119
E-Mail: dana.maier@sdcounty.ca.gov

February 18, 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: Damon M. Brown, County Counsel

Via: Ebony N. Shelton
Chief Administrative Officer

EXTENSION OF REPORT BACK ON THE FEASIBILITY OF ESTABLISHING AN OFFICE OF INSPECTOR GENERAL

On October 21, 2025, the Board of Supervisors directed the Chief Administrative Officer and County Counsel to evaluate the feasibility of creating an Officer of Inspector General (OIG) pursuant to subparagraph (c) of California Government Code section 25303.7 and report back within 120 days in a confidential, attorney-client privileged memorandum. Amongst other things, the plan should evaluate the OIG's authority to audit, review, investigate, and provide recommendations regarding San Diego Sheriff's Office (SDSO) policies, procedures, and operations to assist in the safeguarding the integrity of the SDSO. Additionally, the report back must contain an implementation plan for the creation of fully developed OIG office, including staffing, costs, and funding source(s). The report must also include a draft ordinance as outlined in the Board's letter.

Staff have been working on developing a draft ordinance that includes the language directed by the Board, along with a confidential, attorney-client privileged memorandum discussing the feasibility of creating an OIG per the Board's direction. With my recent appointment to the office of County Counsel, effective January 26, 2026, staff respectfully request an additional 60-day extension to finalize and provide the draft ordinance to the Board. In addition, staff request a 60-day extension for the CAO to estimate staffing, costs and funding source(s). This extension will allow sufficient time to ensure the ordinance reflects Board direction and can be fully analyzed for resource requirements.

3/24/26 CR2

Should you have any questions or concerns, please contact David Smith, Special Assistant County Counsel, at David.Smith@sdcounty.ca.gov.

Respectfully,



DAMON M. BROWN, County Counsel

c: Board of Supervisors Communication Received

PUBLIC SAFETY GROUP
1600 PACIFIC HIGHWAY, ROOM 205, SAN DIEGO, CALIFORNIA 92101-2422
(619) 595-4633

Andrew Strong
Deputy Chief Administrative Officer
619-531-4535

Kathleen Flannery
Chief Operations Officer
619-515-6610

MEMORANDUM

DATE: February 18, 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 Group

QUARTERLY UPDATE ON MEDICAL EXAMINER TIMEFRAMES

On April 30, 2024 (22), the Board of Supervisors directed the Chief Administrative Officer to provide quarterly progress reports on the amount of time it takes for people to receive causes of death from the Department of the Medical Examiner. This memo serves as the seventh and final quarterly report.

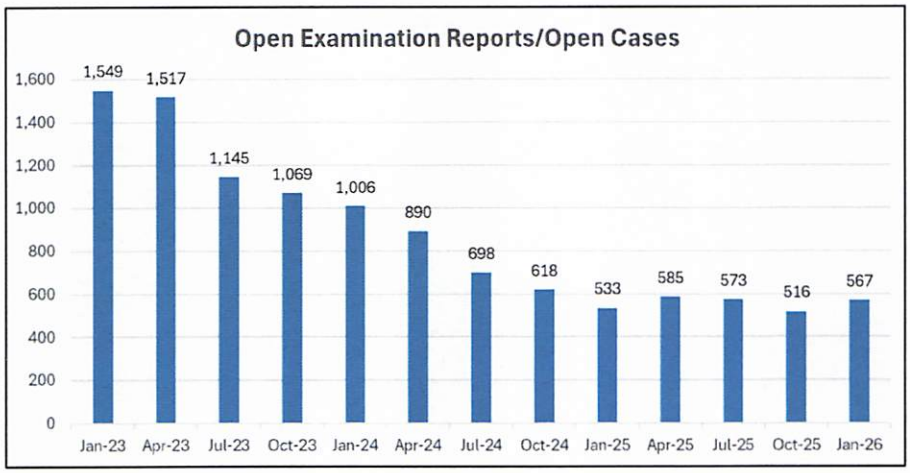
OVERVIEW

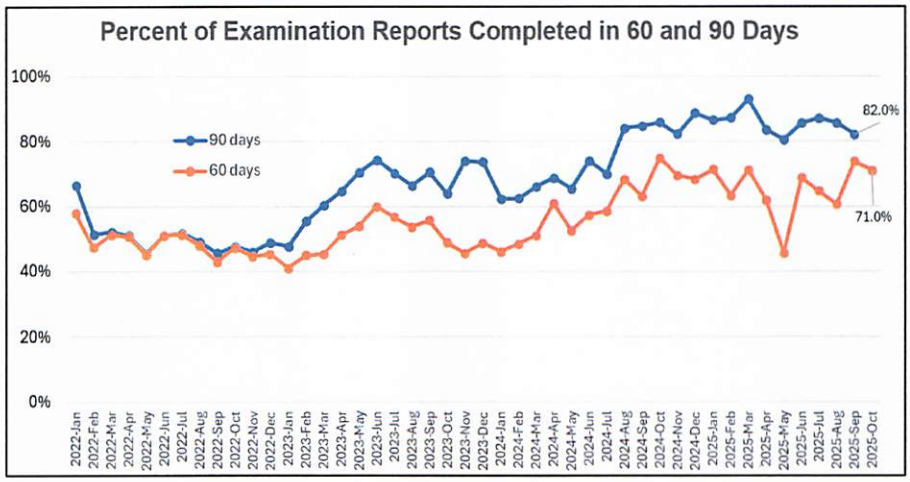
- The number of open toxicology reports has remained steady over the past few months. The completion rate for toxicology reports within 90 days is currently at 100% and the completion rate within 60 days is 94.5%.
- Open examination reports are currently at 567 in January, compared to 516 in October 2025, remaining near the 550-case target. The fluctuation is primarily due to a typical increase in caseload during December and January coupled with temporarily reduced staffing levels around the holidays.
- The average time to fulfill report requests is under seven days, and the department continues to exceed its goal of fulfilling more than 90% of requests within that timeframe.

A. Examination Report Progress

The previous quarterly report included data through October 2025, at which time there were 516 open examination reports. As of January 2026, that number stands at 567, which is near the department's target of 550 open cases. This target was established as a manageable level considering increased caseloads and is expected to fluctuate slightly month to month. The completion rate for examination reports within 90 days is 82% and the completion rate within 60 days is 71%. The fluctuation of both measures is primarily due to a typical increase in caseload during December and January coupled with reduced staffing levels

during the holidays *(note: December is the month when cases from September and October can exceed 90 and 60 days, respectively)*.

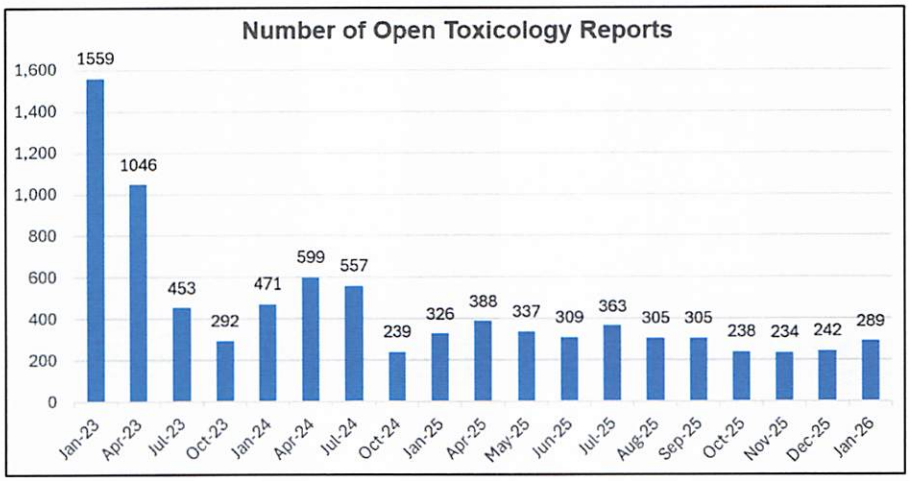


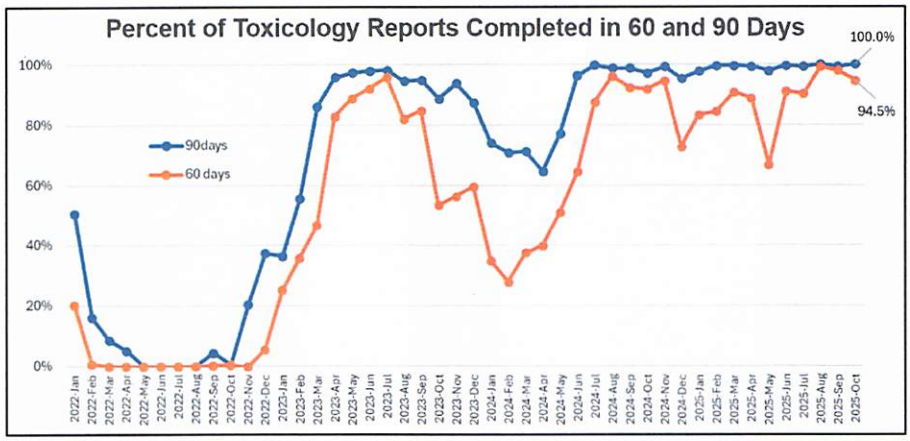


The department's accreditation body, the National Association of Medical Examiners (NAME), sets a goal of completion of 90% of reports in 90 days and a more stringent goal of 90% in 60 days. Either level is sufficient for accreditation. Data points can be determined 60 and 90 days after the end of a given month.

B. Toxicology Report Progress

At the height of the backlog in 2022, performance dropped to 0% for both the 90-day and 60-day benchmarks. Since June 2024, the laboratory's performance has remained strong. The laboratory has consistently exceeded the National Association of Medical Examiners' accreditation standard by completing more than 90% of reports within 90 days. During this same period, the department issued between 64% and 99.2% of reports within 60 days, reflecting month-to-month variation in cases requiring toxicology. The laboratory continues to exceed the goal of completing reports 90% within 60 days, completing 100% of toxicology reports during the month of October within 90 days and 94.5% within 60 days.

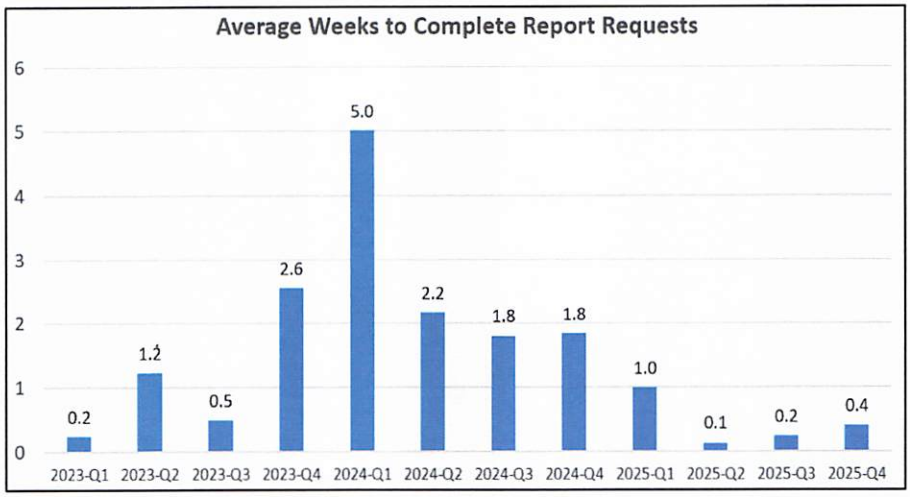


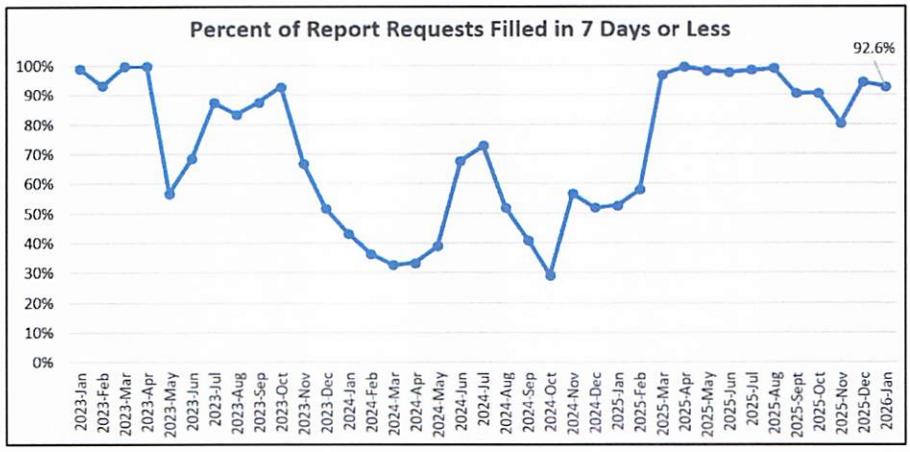


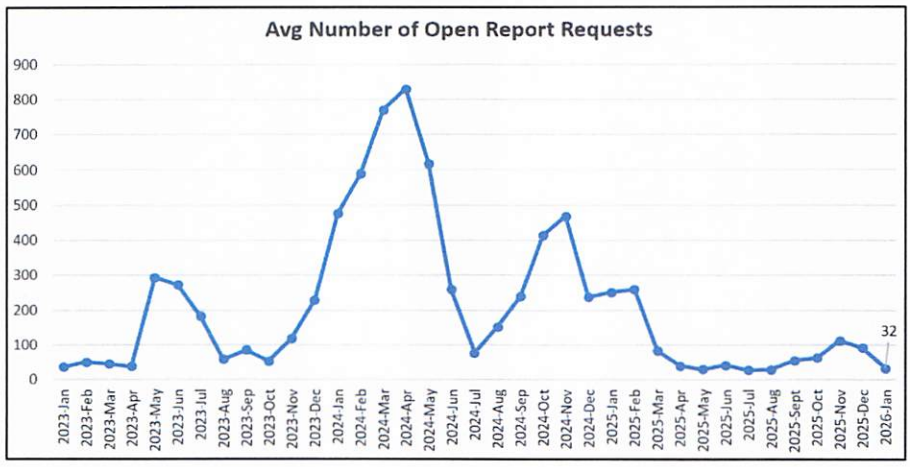
The department's accreditation body, the National Association of Medical Examiners (NAME), sets a goal of completion of 90% of toxicology reports in 90 days and a more stringent goal of 90% in 60 days. Either level is sufficient for accreditation.

C. Report Requests Progress

Requests for reports from families, attorneys, media, researchers, and others have increased by 65% over the past five years, with more than 10,000 requests for reports in 2023. Before a request for reports can be fulfilled, each report must be redacted of information to comply with State privacy requirements, a process that takes 20 to 30 minutes for each report. Despite the dramatic surge in requests, the average number of weeks to complete report requests has remained relatively stable since the second quarter of 2024. The department also continues to consistently exceed its goal of fulfilling 90% of report requests within seven days and the average number of open report requests remains at an acceptable level.







The time necessary to complete a request for case reports began to rise at the end of 2023 and peaked in the first quarter of 2024. The average time necessary has reduced to one week. In March and April, the department has met its goal of completing 90% or more of report requests within seven days. Accordingly, the number of pending report requests has reduced to acceptable levels.

The Medical Examiner remains committed to providing high quality, timely reports and death data to families, the Justice System partners, and other stakeholders. The strategies implemented over the past

two years have strengthened operations and enhanced service delivery. These strategies will remain in place to support ongoing improvements while ensuring close monitoring of any workload or operational changes that could affect performance.

While this report marks the final quarterly update on these efforts, if there are any questions regarding Medical Examiner timeframes, please reach Dr. Jonathan Lucas at Jonathan.Lucas@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
Jonathan Lucas, M.D., Chief Medical Examiner

San Diego County
Air Pollution
Control District

COSD CLERK OF THE BOARD
2026 FEB 24 AM10:10

February 18, 2026

Delivered by Electronic Mail
Andrew Potter, Clerk of the Board of Supervisors
County of San Diego
1600 Pacific Highway, Room 402
San Diego, CA 92101
Andrew.Potter@sdcounty.ca.gov

SUBJECT: Request for Appointments by the City Selection Committee

Dear Mr. Potter:

The San Diego County Air Pollution Control District (SDAPCD) respectfully requests the City Selection Committee to make an appointment to fill 5 alternate member seats for terms that will expire upon the expiration of the terms of the corresponding regular member seats.

The requested appointments would be selected as follows:

- Supervisorial District 1, city selection subcommittee: Chula Vista, Imperial Beach, National City, and San Diego—select an alternate member with term expiring 1/13/2029;
- Supervisorial District 2, city selection subcommittee: El Cajon, Poway, San Diego, and Santee—select an alternate member with term expiring 1/13/2029;
- Supervisorial District 3, city selection subcommittee: Carlsbad, Coronado, Del Mar, Encinitas, San Diego, and Solana Beach—select an alternate member with term expiring 3/10/2029;
- Supervisorial District 4, city selection subcommittee: La Mesa, Lemon Grove, and San Diego—select an alternate member with term expiring 1/13/2029;
- Supervisorial District 5, city selection subcommittee: Escondido, Oceanside, San Marcos, and Vista—select an alternate member with term expiring 1/13/2029.

A city may not have more than two representatives selected by the City Selection Committee. As reflected in the list above, SDAPCD also requests the City Selection Committee to consider amendments to Rules which allow for the appointment of alternates, clarifies that mayors as well as city council members may be appointed, and incorporates the two-year terms of two City Selection Committee appointees which will occur in 2029. See proposed amendments at Attachment A. These changes are allowed pursuant to AB 652 (Alvarez, Chapter 160, Statutes of 2025), which I have attached as Attachment B.

The San Diego County Air Pollution Control District Governing Board meets bi-monthly on the second Thursday of the month at 2:00 p.m. The first Governing Board regular meeting of 2026 took place on February 12, 2026. At that meeting, the Governing Board amended its Administrative Code to incorporate the changes from AB 652 and to clarify that the term of the alternate member is the same as the regular member.

I appreciate your attention to these items, should you have any questions, please contact me at 858-245-8249 or e-mail me at Marvice.MazyckCarson@sdapcd.org.

Respectfully,



Marvice Mazyck Carson
Clerk of the SDAPCD Governing Board

Attachments:

A. City Selection Committee Rules & Regulations – Proposed Changes
B. Copy of Assembly Bill 652

RULES AND REGULATIONS OF THE CITY SELECTION COMMITTEE OF THE COUNTY OF SAN DIEGO

Section 1. Authority

Statutes 1973, Chapter 43 amending Sections 50270 et seq. of the Government Code relating to establishment and organization of City Selection Committees. At that time Section 50275 of the Government Code was amended to read as follows:

> "In order to carry out the provisions and purposes of this article, a city selection committee shall formulate and adopt rules and regulations to govern the conduct of their meetings and the selection of city representatives. Such rules and regulations shall include, but not be limited to, the term of office of the chairman and vice chairman of the city selection committee, such term to be not less than one year nor more than four years, the time and place of the committee's regular meetings, a procedure for nominating and selecting city representatives, and the manner in which voting by the city selection committee shall be conducted."

These rules and regulations are adopted pursuant to Section 50275 of the Government Code.

Section 2. Term of Office of the Chairperson and Vice Chairperson

The term of office of the Chairperson and Vice Chairperson of the City Selection Committee shall be not less than one year nor more than four years. The Chairperson and Vice Chairperson shall hold office during the term for which they are elected and until their successors have been appointed and qualified. In case of a vacancy in the Chairpersonship or Vice Chairpersonship the same shall be filled at the next occurring regular or special meeting of the City Selection Committee. In case of a vacancy in the Chairpersonship of the City Selection Committee, the Vice Chairperson shall act as Chairperson and shall have all the powers of the Chairperson.

Section 3. Meetings

The City Selection Committee shall meet annually on the second Monday of October in each year. Said meeting will be held at 11:00 in the morning in the conference room of the Clerk of the Board of Supervisors of the County of San Diego, Room 402, 1600 Pacific Highway, San Diego, California or at a duly noticed location designated by the Chairperson. In addition to the regular meetings of the City Selection Committee, special meetings may be called at a time and place designated by the Chairperson pursuant to Section 50277 of the Government Code. Notice of regular and special meetings shall be given by the Secretary of the Committee pursuant to Section 50278 of the Government Code. All meetings including without limitation regular, adjourned regular and special meetings shall be called, noticed and held and conducted in accordance with the provisions of the Ralph M. Brown Act (commencing with §54950 of the Government Code of the State of California).

Section 4. Nomination and Selection of City Representatives to Local Agency Formation Commission (LAFCO) City Offices

A. Purpose and Scope

Notwithstanding any other procedure for the appointment of a city representative to the office of an agency ("City Office"), appointment of a city representative to a City Office on the San Diego Local Agency Formation Commission ("LAFCO"), by the City Selection Committee pursuant to any statutes authorizing the City Selection Committee to make such appointment shall be made pursuant to this rule. The purpose of this rule is to encourage the rotation on City representation of this very important Commission among the various sections of the County.

B. Definitions and References

LAFCO rules and regulations permit the City Selection Committee to designate a person from among the Mayors or Mayor's Designee of participating cities ("Representative") to fill three designated offices on the LAFCO Board ("LAFCO City Offices"), two (2) of which LAFCO City Offices shall be entitled to vote, if present, ("Regular LAFCO City Office") and one (1) of which shall be entitled to vote in the absence of the person assigned to a Regular LAFCO City Office ("Alternative LAFCO City Office").

The City Selection Committee desires that the two Regular LAFCO City Offices and the Alternate LAFCO City Office rotate between the cities of four Sub-regions of the County: North Coastal, North Inland, East and South--on a regular basis.

The North Coastal shall consist of the cities of Carlsbad, Del Mar, Encinitas, Oceanside and Solana Beach.

The North Inland shall consist of the cities of Escondido, Poway, San Marcos and Vista.

The East County shall consist of the cities of El Cajon, La Mesa, Lemon Grove and Santee.

The South County shall consist of the cities of Chula Vista, Coronado, National City and Imperial Beach.

C. Term of LAFCO City Office

Each of the three (3) LAFCO City Offices shall be for a term of four (4) years.

D. Rotation of Nomination Rights: Assignment to Subregions.

1. Rotation

The City Selection Committee shall rotate two regular positions and one alternate position among the four sub-regions. After serving two years as an alternate, a sub-region then rotates into the two regular positions for a total of four years. After that time, the sub-region is removed from the rotation for two years and then rejoins the rotation again as an alternate.

Year	Regular	Regular	Alternate	Off
May 2003	East	South	North Inland	North Coastal
May 2004	East	South	North Inland	North Coastal
May 2005	South	North Inland	North Coastal	East
May 2006	South	North Inland	North Coastal	East
May 2007	North Inland	North Coastal	East	South
May 2008	North Inland	North Coastal	East	South
May 2009	North Coastal	East	South	North Inland
May 2010	North Coastal	East	South	North Inland
May 2011	East	South	North Inland	North Coastal
May 2012	East	South	North Inland	North Coastal
May 2013	South	North Inland	North Coastal	East
May 2014	South	North Inland	North Coastal	East
May 2015	North Inland	North Coastal	East	South
May 2016	North Inland	North Coastal	East	South
May 2017	North Coastal	East	South	North Inland
May 2018	North Coastal	East	South	North Inland
May 2019	East	South	North Inland	North Coastal
May 2020	East	South	North Inland	North Coastal

Year	Regular	Regular	Alternate	Off
May 2021	South	North Inland	North Coastal	East
May 2022	South	North Inland	North Coastal	East
May 2023	North Inland	North Coastal	East	South
May 2024	North Inland	North Coastal	East	South
May 2025	North Coastal	East	South	North Inland
May 2026	North Coastal	East	South	North Inland
May 2027	East	South	North Inland	North Coastal
May 2028	East	South	North Inland	North Coastal
May 2029	South	North Inland	North Coastal	East
May 2030	South	North Inland	North Coastal	East
May 2031	North Inland	North Coastal	East	South
May 2032	North Inland	North Coastal	East	South

2. **Subregion Nomination Process Rules**

Each Mayor from the respective sub-region can nominate an individual to the Committee. The respective Sub-region can submit one nomination to the Committee with the understanding that there had been some dialogue and consideration for the nomination.

3. **Committee Ratification**

All nominations by a Sub-region must be ratified by majority vote of the Committee of the Whole, and upon ratification shall be deemed to be the appointee of the City Selection Committee to the designated LAFCO City Office.

E. Filling Vacancy During Term

Upon occurrence of a vacancy in a City Office on the LAFCO Board ("LAFCO City Office") during the term of any LAFCO City Officer, regardless of cause (disqualification of existing incumbent due to loss of office, death or disability, etc.), the vacancy shall be filled for the unexpired remaining term.

1. Vacancy in First 3½ Years of Nominal Term

If the vacancy occurs within the first 3½ years of the Nominal Term, the vacant LAFCO City Office shall be filled by the nomination of a replacement LAFCO City Officer from the Sub-region which elected the original LAFCO City Officer. Said nomination shall be ratified by the majority vote of the Committee of the Whole. Upon ratification, said nominee shall serve for the unexpired portion of said Nominal Term.

2. Vacancy in 6 months of Normal Expiration

If the vacancy occurs within 6 months of the normal expiration of the Nominal Term, the Vacant LAFCO City Office shall be filled by the nomination of a replacement LAFCO City Officer from the next rotating sub-region. Said nomination shall be ratified by the Committee of the Whole. Upon ratification, said nominee shall serve for the remaining unexpired portion of that Nominal Term plus the next full Nominal Term.

Section 4.5. Nomination and Selection of Members of the San Diego County Air Pollution Control District Governing Board

A. Purpose and Scope

Notwithstanding any other procedure for the appointment of a city representative to the office of an agency ("City Office"), appointment of a city representative to the San Diego County Air Pollution Control District governing board ("SDAPCD Board") by the City Selection Committee pursuant to any statutes authorizing the City Selection Committee to make such appointment shall be made pursuant to this rule.

B. Definitions and References

1. California Health and Safety Code section 40100.6(a)(3)(A) provides that five members of the SDAPCD Board shall be selected as follows, "One mayor or city council member from each of the five supervisorial districts. Notwithstanding Sections 50272 and 50275 of the Government Code, those~~These~~ five members shall be selected by city selection committee members representing the cities of that supervisorial district." California Health and Safety Code Section 40100.6(a)(3)(B) provides that, "A city shall not have more than two members appointed pursuant to the process described in this paragraph." California Health and Safety Code Section 40100.6(f) provides, "Each appointing authority described in subdivision (a) may designate an alternate member to serve in place of the regular member when the regular member is absent or disqualified from participating. When serving in place of the appointed member, the alternate member may vote and may receive compensation and expenses pursuant to subdivision (e). An alternate member may be designated pursuant to this subdivision only if the alternate member meets the same qualifications applicable to the regular member."

2. The following subcommittees of the City Selection Committee shall nominate and select members of the SDAPCD Governing Board, and may also select an alternate for each member:

The Supervisorial District 1 city selection subcommittee shall consist of the cities of Chula Vista, Imperial Beach, National City, and San Diego.

The Supervisorial District 2 city selection subcommittee shall consist of the cities of El Cajon, Poway, San Diego, and Santee.

The Supervisorial District 3 city selection subcommittee shall consist of the cities of Carlsbad, Coronado, Del Mar, Encinitas, San Diego, and Solana Beach.

The Supervisorial District 4 city selection subcommittee shall consist of the cities of La Mesa, Lemon Grove, and San Diego.

The Supervisorial District 5 city selection subcommittee shall consist of the cities of Escondido, Oceanside, San Marcos, and Vista.

C. Term of SDAPCD Board Office

Except for the limited two-year terms commencing in 2029 as provided for in Section 40100.6(d)(2) of the California Health and Safety Code to facilitate staggered terms, each of the five SDAPCD Board members shall serve for a term of four (4) years, and until that member's successor is appointed; if selected, an alternate is appointed for the same term as that of the regular member they represent. Notwithstanding, if the SDAPCD Board member ceases to be a mayor or city council member, the City Selection Committee shall meet to select a new member in accordance with the process specified in this section.

D. Criteria for Member Selection

1. California Health and Safety Code section 40100.6(b) provides that, "All members shall be appointed on the basis of their demonstrated interest and proven ability in the field of air pollution control and their understanding of the needs of the general public in connection with the air pollution problems of the San Diego Air Basin."

2. California Health and Safety Code section 40100.6(c) provides that, "All members shall reside within the boundaries of the San Diego County Air Pollution Control District." The boundaries of the San Diego County Air Pollution Control District are contiguous with the boundaries of the County of San Diego.

E. Nomination and Selection of SDAPCD Board Members

The process for nomination and selection of SDAPCD Board members shall proceed according to sections 5 and 6 of these rules, except that only those members of the city selection subcommittees specified in Section 4.5(B) may nominate and vote upon the

nominations for SDAPCD Board members to be appointed from their respective supervisorial district.

In the event of two consecutive tie votes within a city selection subcommittee, the City Selection Committee members that are present at the meeting shall vote to resolve the tie and select the SDAPCD Board member in accordance with Section 5.C. or 6.C.

Section 5. Nomination and Selection of City Representatives to Non-LAFCO City Offices Which Are Vacant at Time Selection is Made

A. Appointment of a City Representative to the office of an agency ("City Office"), other than the San Diego Local Agency Formation Commission ("LAFCO"), by the City Selection Committee pursuant to any statutes authorizing the City Selection Committee to make such appointment shall be made pursuant to this rule if the City Office is vacant at the time the selection is made.

B. Except in the case of an appointment to a City Office on LAFCO (which is governed by Rule 4), any member of the City Selection Committee is entitled to nominate any eligible person for the vacant City Office position. Nominations need not be seconded. After allowing a reasonable time for nominations to be made, the Chairperson shall inquire if there are further nominations and if there is no response the Chairperson shall declare the nominations closed without a motion to that effect. After nominations have been closed but before the election has been held, the nominations may be opened upon motion by a majority vote of the members present and voting.

C. When the nominations are completed the Chairperson shall call for the election for the vacant position to be filled by the City Selection Committee. The election shall take place by voice vote. A candidate who receives a majority of the votes cast shall be declared elected to the vacant position. If no candidate receives a majority vote for a vacant position the Chairperson shall immediately conduct a run-off election between the two candidates receiving the largest plurality of votes. The candidate in the run-off election who receives the majority of votes cast shall be declared elected. An election takes effect immediately if the candidate is present and does not decline or if the candidate is absent and has consented to their candidacy and a notice of such consent has been filed in writing with the Chairperson prior to the election. If the candidate is absent and has not filed such a notice of consent, the election will take effect when the candidate is notified of the election provided that they do not decline immediately. If the elected candidate declines to accept the position, the process of nomination and election shall be repeated at the earliest practical time.

Section 6. Nomination and Selection of City Representatives to Non-LAFCO City Offices Which Are Not Vacant at Time Selection is Made

A. Except in the case of an appointment to a City Office on LAFCO (which is governed by Rule 4), appointment of City Representatives by the City Selection Committee shall be made pursuant to this rule rather than Rule 5 if the position to which the appointment is to be made is not vacant at the time that the City Representative is

nominated and selected.

B. Nominations shall be made, closed and opened in the manner provided in Rule 5B hereof.

C. Election for the position shall be held and such election shall take effect in the manner provided in Rule 5C hereof, provided however that if the position for which the election is held is not vacant at the time of the election, the term of office of the City Representative-Elect shall not commence until the term of office of the incumbent City Representative has expired or the position is otherwise vacated.

Section 7. Voting

The City Selection Committee shall vote on matters before it by voice vote. As to each motion made and duly seconded each member may vote "Aye" or "No" or may abstain from voting. The Chair shall declare whether the motion is carried or lost. Any motion made and duly seconded in the City Selection Committee shall be carried by a majority vote. A majority vote is a majority of the votes cast ignoring abstentions.

Adopted 4/17/74 by Committee
Amended 4/14/75 by Committee
Amended 7/1/85 by Committee
Amended 12/9/91 by Committee
Amended 3/14/94 by Committee
Amended 1/9/95 by Committee
Amended 4/25/03 by Committee
Amended 4/28/17 by Committee
Amended 2/8/2021 by Committee
Amended 1/13/2025 by Committee
Amended 3/10/2025 by Committee
Amended xx/xx/2026 by Committee

Assembly Bill No. 652

CHAPTER 160

An act to amend Section 40100.6 of the Health and Safety Code, relating to air pollution.

[Approved by Governor October 1, 2025. Filed with Secretary of State October 1, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

AB 652, Alvarez. San Diego County Air Pollution Control District: governing board: alternate members.

Existing law provides for the San Diego County Air Pollution Control District to have a governing board of 11 members, including 2 members representing the board of supervisors of the County of San Diego, the mayor or a city council member of the City of San Diego, a city council member from each of the 5 supervisorial districts of the county, and 3 public members who are appointed by the other members representing those local governments. Existing law requires the 5 city council members to be selected by city selection committees representing the cities of that supervisorial district. Existing law provides for the members of the governing board to receive compensation while attending meetings of the district governing board or while on official business of the district and to receive the actual and necessary expenses incurred in performing the member's official duties, as specified.

This bill would provide that the members selected by the city selection committee members may be either a mayor or city council member from the applicable supervisorial district.

The bill would authorize 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 and would require the alternate member to meet the same qualifications applicable to the regular member. When serving in place of the appointed member, the bill would authorize the alternate member to vote and to receive compensation and expenses, as specified.

Existing law requires each member of the district to serve a 4-year term, as specified.

The bill would. require, on the first board meeting in the 2029 calendar year, the governing board clerk to conduct a random drawing to select 2 members appointed by city selection committee members and 2 public members to serve a 2-year term and until that member's successor is appointed.

Existing law requires governing board of the district to designate one member representing the board of supervisors to serve as the liaison to the

United States Navy, the United States Marine Corps, and the United States Coast Guard.

This bill would eliminate the restriction that the member serving as the liaison be a member representing the board of supervisors and would require that member to be appointed as the liaison after consultation with the United States Armed Forces.

The people of the State of California do enact as follows:

SECTION 1. Section 40100.6 of the Health and Safety Code is amended to read:

40100.6. (a) The 11 members of the San Diego County Air Pollution Control District governing board shall be appointed as follows:

(1) Two members representing the board of supervisors as appointed by a majority of the board of supervisors.

(2) The mayor or a city council member at large from the City of San Diego.

(3) (A) One mayor or city council member from each of the five supervisorial districts. Notwithstanding Sections 50272 and 50275 of the Government Code, those five members shall be selected by city selection committee members representing the cities of that supervisorial district.

(B) A city shall not have more than two members appointed pursuant to the process described in this paragraph.

(4) Three public members shall be appointed by the members appointed pursuant to paragraphs (1) to (3), inclusive, at a public hearing. The public members shall be appointed according to the following:

(A) One public member shall be a physician or public health professional actively practicing within the boundaries of the San Diego County Air Pollution Control District. The member's specialty shall be in the health effects of air pollution on vulnerable populations.

(B) One public member shall be a person representing environmental justice interests and who works directly with communities within the boundaries of the San Diego County Air Pollution Control District that are most significantly burdened by, and vulnerable to, high levels of pollution, including communities with diverse racial and ethnic populations and communities with low-income populations. This member may be a resident of that community and have a demonstrated record of community leadership.

(C) One public member shall be a person with a scientific or technical background in air pollution, such as an environmental engineer, chemist, meteorologist, or air pollution specialist.

(b) All members shall be appointed on the basis of their demonstrated interest and proven ability in the field of air pollution control and their understanding of the needs of the general public in connection with the air pollution problems of the San Diego Air Basin.

(c) All members shall reside within the boundaries of the San Diego County Air Pollution Control District.

(d) (1) Each member of the San Diego County Air Pollution Control District shall serve a four-year term and until that member's successor is appointed.

(2) Notwithstanding paragraph (1), on the first board meeting in the 2029 calendar year, the governing board clerk shall conduct a random drawing to select two members appointed pursuant to paragraph (3) of subdivision (a) and two members appointed pursuant to paragraph (4) of subdivision (a) to serve a two-year term and until that member's successor is appointed.

(e) (1) Each member of the San Diego County Air Pollution Control District governing board shall receive compensation of up to two hundred dollars ($200) for each day, or a portion thereof, but not to exceed two thousand dollars ($2,000) per month, while attending meetings of the district governing board or any committee of the district governing board or, upon authorization of the district governing board, while on official business of the San Diego County Air Pollution Control District, and the actual and necessary expenses incurred in performing the member's official duties. An increase in compensation to an amount greater than one hundred dollars ($100) for each day or one thousand dollars ($1,000) per month shall be approved by the district governing board at an open regular meeting.

(2) The compensation of each member of this district governing board may be increased beyond the amount provided in paragraph (1) by the district governing board at an open regular meeting by an amount not to exceed the greater of either of the following:

(A) An amount equal to 5 percent for each calendar year from the operative date of the last adjustment of the compensation.

(B) Beginning January 1, 2025, an amount not to exceed 10 percent for each calendar year that is equal to the annual change in inflation as determined by the California Consumer Price Index.

(3) The district governing board shall not provide for automatic future increases in compensation for its members.

(f) Each appointing authority described in subdivision (a) may designate an alternate member to serve in place of the regular member when the regular member is absent or disqualified from participating. When serving in place of the appointed member, the alternate member may vote and may receive compensation and expenses pursuant to subdivision (e). An alternate member may be designated pursuant to this subdivision only if the alternate member meets the same qualifications applicable to the regular member.

(g) (1) A vacancy on the San Diego County Air Pollution Control District governing board shall be filled by appointment in the same manner as the vacating member was appointed.

(2) A member of the San Diego County Air Pollution Control District governing board may be removed at any time in the same manner as the member was appointed.

(h) (1) The San Diego County Air Pollution Control District governing board shall consult with the United States Navy, the United States Marine Corps, and the United States Coast Guard on all permitting, rules, regulations, and planning issues that have the potential to impact the mission

of the United States Navy, the United States Marine Corps, and the United States Coast Guard.

(2) The San Diego County Air Pollution Control District governing board shall designate, after consultation with the United States Armed Forces, one member to serve as the liaison to the United States Navy, the United States Marine Corps, and the United States Coast Guard. The liaison shall report to the San Diego County Air Pollution Control District governing board as necessary to inform the governing board of any issues with the activities described in paragraph (1) and of any potential resolution to those issues.

O