

San Miguel Consolidated Fire Protection District
Regular Meeting of the Board of Directors
Wednesday, June 14, 2023, 5:30 pm
District Board Room - 2850 Via Orange Way (2nd Floor)
Spring Valley, CA 91978

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

Agenda items shall be addressed in the published order unless a member of the Board or a member of the public requests a specific item be taken out of order, and the Board agrees to do so.

PUBLIC COMMENT

The public may bring an item not on the agenda forward; however, the Board will not be able to take any action at this meeting. If appropriate, the item will be referred to the Board and/or Fire Chief to determine if the item will be placed on a future Board agenda. Items from Board members or Staff may not be discussed by the Board but, if appropriate, will be placed on a future Board agenda. To facilitate business proceedings, a three (3) minute period shall be allotted to each person addressing the Board. Any writings or documents provided to a majority of the members of the San Miguel Consolidated Fire Protection District regarding any item on this agenda will be made available for public inspection in the San Miguel Consolidated Fire Protection District Headquarters located at 2850 Via Orange Way, Spring Valley, California, during normal business hours.

Compliance with the Americans with Disabilities Act (US Code Title 42) – Assistance for Those with Disabilities: If you have a disability and need an accommodation to participate in the meeting, please call (619-670-0500) or email (info@sanmiguelfire.org) and Board Clerk Shayna Rians will make necessary arrangements.

SPECIAL PRESENTATION

San Miguel Leadership will present Life Extending Awards and a retirement acknowledgment for Division Chief Browning. An intermission will follow.

INFORMATIONAL AGENDA ITEMS

1. The Board of Directors will hear a presentation on the California Liquid Assets Securities System (CLASS).
2. San Diego County Fire Chief's Association, Health and Safety Section, will present information regarding cancer awareness.

REPORTS

3. Committee Reports
4. Directors' Reports
5. Chief's Report
6. Association of San Miguel Chief Officers Communications
7. Association of San Miguel Firefighters Communications
8. Correspondence

CLOSED SESSION AGENDA ITEMS

9. Closed Session – Conference with Labor Negotiator (§54957.6)
Agency Negotiators: Attorney Joseph Sanchez
Title: Fire Chief

CONSENT AGENDA ITEMS

10. Approve the Minutes Regular Meeting of May 10, 2023
11. Approve Board Member Stipend Payments.
12. Approve Resolution 23-12 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Requesting a Temporary Transfer of Funds from the County Treasurer, County of San Diego, for Fiscal Year 2023/2024.
13. Approve Resolution 23-13 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for Fiscal Year 2023/2024.
14. Approve Resolution 23-14 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Acknowledging Receipt of a Report Made by the Deputy Fire Marshal of the San Miguel Consolidated Fire Protection District Regarding the Inspection of Certain Occupancies Requiring Annual Inspection be Performed in Such Occupancies Pursuant to Sections 13146.2 and 13146.3 of the California Health and Safety Code.
15. Receive and File Quarterly Investment Report in Accordance with California Government Code.
16. Credit Card Expenditures Review – The Board of Directors will review the credit card expenditures of the Fire Chief and Administrative Officer/Finance Officer.
17. Review the Quarterly Employee Reimbursement Report.

INFORMATIONAL AGENDA ITEMS

18. Quarterly Financial Update – Administrative Officer/Finance Officer Harris will provide the 3rd Quarter Financials to the Board of Directors.

ACTION AGENDA ITEMS

19. LAFCO Ballot for San Diego County Consolidated Redevelopment Oversight Board.
20. Ballot for California Special Districts Association Board of Directors, Southern Division, Seat C.
21. Proposed Preliminary Budget – The Board of Directors will discuss and may take action on adopting Resolution 23-15 for the approval of the 2023/2024 Preliminary Budget.
22. CalPERS Lump Sum Payment – The Board of Directors may take action on approving the CalPERS Lump Sum Payment instead of Monthly Payments.
23. Purchase of Apparatus – The Board of Directors may take action to approve the procurement process of purchasing a New Type I Apparatus in Fiscal Year 2023/2024.
24. Refurbishment of Type I Engine – The Board of Directors may take action to approve the refurbishment of a Type I Engine in Fiscal Year 2023/2024.
25. Emergency Response Vehicle Purchase – The Board of Directors may take action to approve the procurement process of purchasing a New Emergency Response Vehicle in Fiscal Year 2023/2024.
26. Public Hearing – The Board of Directors will conduct a public hearing and may adopt Resolution 23-16 Fire Mitigation Fee Program & Capital Improvement Plan FY 2023-24.

27. Public Hearing – Public Hearing #1 to Receive Public Comment on the Proposed Fire Prevention Fee Schedule and Direct Staff to schedule Public Hearing #2 for the July 12 Board Meeting.

ACTION PLAN RECAP

NEXT MEETING – Regular Meeting, July 12, 2023, 5:30 pm, District Headquarters

ADJOURNMENT

The District reserves the 4th Wednesday of each month for an additional Regular Meeting if needed.

In accordance with AB 2647, Agenda and supporting documents are available online at
<https://www.sanmiguelfire.org/board-meetings>

**San Miguel Consolidated Fire Protection District
Regular Meeting of the Board of Directors
Wednesday, May 10, 2023, 5:30 pm
Cuyamaca College - 900 Rancho San Diego Pkwy., El Cajon, CA 92019
Classrooms B-269 & B-271**

DRAFT MINUTES

President Robles called the meeting to order at 5:30 pm.

BOARD MEMBERS PRESENT Directors McKenna, Muns, Nelson, Pierce, Raddatz, and Robles

BOARD MEMBERS ABSENT Director Woodruff

STAFF PRESENT Fire Chief Brainard, Division Chiefs Browning and Lawler, Administrative Officer/Finance Officer (AO/FO) Harris, Deputy Fire Marshal Newman, and Executive Assistant/Board Clerk Rians

Director Raddatz led the Pledge of Allegiance.

APPROVAL OF AGENDA

By Board Consensus, the agenda was approved.

The Agenda for the Regular Meeting of May 10, 2023, was posted at District Headquarters on Friday, May 5, 2023, at 5:00 pm.

PUBLIC COMMENT

None

SPECIAL PRESENTATION

Division Chief Browning acknowledged Engineer Jeff Hofmann and Captain Brad Rodeheaver's years of service to the District and wished them well into retirement.

Newly promoted Engineers Delgadillo and Hurley and Captain Williams were pinned with their new badges.

The Board Meeting took an intermission from 5:43 – 6:00 pm.

INFORMATIONAL AGENDA ITEMS

Division Chief Lawler and the Academy Cadre presented to the Board regarding the Captain's Academy, which was attended by six San Miguel personnel and two from Bonita-Sunnyside Fire Protection District.

CONSENT AGENDA ITEMS

Upon a motion by Director Muns, second by Director Raddatz, and vote (unanimously in favor with Director Woodruff absent), the Consent Agenda was approved.

1. Approve the Minutes Regular Meeting of April 12, 2023

2. Approve Board Member Stipend Payments.
3. Approve Resolution 23-07 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Amending and Adopting Local Guidelines for Implementing the California Environmental Quality Act.

ACTION AGENDA ITEMS

4. Public Hearing (Second Reading) – Ordinance 2023-1 – An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Levying Special Taxes Within San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1. After the Second Reading, the Board of Directors will consider Adopting Ordinance 2022-2.

Director Robles opened the public hearing at 5:40 pm. With no Directors wishing to hear the report or ask questions, no members of the public wishing to speak, and no voters registered within Community Facilities District 2022-1 Annexation 1, Director Robles closed the public hearing at 5:41 pm.

- 4.1 Second Reading of Ordinance 2023-1 – An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Levying Special Taxes Within San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1 (Annexation No. 1).

Upon a motion by Director Nelson, second by Director McKenna, and vote (unanimously in favor with Director Woodruff absent), further reading of Ordinance 2023-1 was waived.

- 4.2 Adoption of Ordinance 2023-1, An Ordinance of the Board of Directors of the San Miguel Consolidated Fire Protection District Levying Special Taxes Within San Miguel Consolidated Fire Protection District Community Facilities District No. 2022-1 (Annexation No. 1).

Upon a motion by Director Raddatz, second by Director Pierce, and vote (unanimously in favor with Director Woodruff absent), Ordinance 2023-1 was adopted, with notice given to staff to publicly post as required by law.

5. Approve Resolution 23-08 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Ordering the Levy of the Special Benefit Tax for Fire Suppression and Emergency Services (Crest Area) for Fiscal Year 2023/2024.

Upon a motion by Director Nelson, second by Director Muns, and vote (unanimously in favor with Director Woodruff absent), Resolution 23-08 was approved.

6. Approve Resolution 23-09 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Ordering the Levy of the Special Benefit Tax for Fire Protection and Emergency Medical Services (Bostonia Area) for Fiscal Year 2023/2024.

Upon a motion by Director Muns, second by Director Nelson, and vote (unanimously in favor with Director Woodruff absent), Resolution 23-09 was approved.

7. Approve Resolution 23-10 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Ordering the Levy of the Special Benefit Tax for the Provision of Advanced Life Support (Paramedic/Firefighter – Crest and Bostonia Area) Engines for Fiscal Year 2023/2024.

Upon a motion by Director Nelson, second by Director Raddatz, and vote (unanimously in favor with Director Woodruff absent), Resolution 23-10 was approved.

8. Approve Resolution 23-11 – A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Ordering the Levy of the Special Tax for Fire Suppression, Protection and Emergency Medical Response Services (Proposition E - Crest and Bostonia Area) for Fiscal Year 2023/2024.

Upon a motion by Director Pierce, second by Director Muns, and vote (unanimously in favor with Director Woodruff absent), Resolution 23-11 was approved.

9. Refurbish San Miguel Fire & Rescue Headquarters – The Board of Directors may take action based on a recommendation for the refurbishment of headquarters located at 2850 Via Orange Way, Spring Valley, CA 91978.

Upon a motion by Director McKenna, second by Director Pierce, and vote (unanimously in favor with Director Woodruff absent), funds for a new front door at Headquarters were approved.

REPORTS

10. Committee Reports

Director Raddatz shared that the Finance Committee continues to meet and work on the financial policies and is making timely progress. Director Robles took the opportunity, while finance was being discussed, to announce the Board Finance Workshop date of June 28, 2023. By consensus, it will be held from 10 am to 2 pm with lunch provided.

Director Pierce shared that Heidi and Jay are doing a great job with Heartland Training Facility. They have been awarded multiple grants and recently received over \$12,000 worth of equipment donations. Heartland Training is working with San Diego Fire to offer free rescue courses to central zone personnel. Academy lengths have been reduced by one week, which is saving money and resources. The construction of a new burn building is underway. Heartland Training Facility will be expanding its footprint and taking over the adjacent animal shelter facility at no cost. Director Pierce attended the 35th Heartland Fire Academy demonstration.

Director Pierce also attended two meetings with the Government Affairs Ad Hoc: April 21 with Senator Brian Jones at Station 18 and April 24 with County Supervisor/Chairwoman Nora Vargas at Station 16. Homelessness, fentanyl, and ambulance offload times were conversation focal points. A meeting is being coordinated with Senator Steve Padilla over the summer.

11. Directors' Reports

Director Robles thanked everyone involved in moving the Board Meeting to Cuyamaca College.

Director Muns commended the work done on the Captain's Academy, noting it is innovative and a great step forward.

Director McKenna shared that she learned of Santee Lakeside Emergency Medical Service Authority (SLEMSA) and requested future discussion on improving service to San Miguel communities, with conversation including the possibility of adding BLS units in our service area.

Director Pierce attended the inaugural Spring Valley Day and shared it saw a great turnout with a lot of community involvement – nearly 2000 attendees and 120 vendors. San Miguel Truck 215 was a welcome addition with the American Flag hoisted. He also thanked Local 1434 thanks for attending and representing the District.

Director Nelson also attended the meeting with Senator Brian Jones and said it went well. He also echoed Director Pierce in regard to Spring Valley Day and said it was well run and well attended.

12. Chief's Report

Action Plan Recap from April 12, 2023, Board Meeting

- Second reading CFD Ordinance 2023-1 completed tonight
- No life-saving certification from the prior CPR call as the preliminary information was inaccurate, and no bystander CPR was provided

County Wildland Drill

- Chief Blunt, Captains Nava, and Riley key positions
- 900 firefighters received training

Board of Directors Action Item Voting Options in the Board Room

- Staff requests direction on the style of action item voting process
- Board Room refurbishment is at a point to consider options with new technology
Options
 - Roll call and read into the record
 - Virtual and completed via a monitor

LAFCO Special Districts Election Results

- Barry Willis, Regular Seat Incumbent (Alpine FPD)
- David Drake, Alternate Seat Incumbent (Rincon del Diablo MWD)

Significant Incidents

- April 12 – 2S/SF Structure Fire 1405 Monument Hill
- April 20 – N. Anza/Sumner 2nd alarm 3 fatalities
- May 6 – La Cresta Road Over the Side Rescue ejected driver – vehicle fire
- May 10 - 9200 Lavell St. Confined Space Rescue

13. Association of San Miguel Chief Officers Communications

Battalion Chief Quinlan discussed the Firefighter Paramedic test which resulted in 12 candidates entering the hiring selection process. A 1-week Reserve Firefighter Academy was put on by Captain Lundstrom. The second annual 1-day Captain's meeting also took place. Chief Quinlan also discussed the Wildland Drill and expressed gratitude to

suppression personnel for ensuring station coverage to allow for these training opportunities.

14. Association of San Miguel Firefighters Communications

Firefighter Paramedic Cameron Smith, the A-shift representative, spoke on behalf of Captain Hays and Local 1434. He shared that Hays has nearly completed his SWOT analysis. The Union met last Wednesday, discussed the analysis, and produced five major goals to improve upon.

Spring Valley Day was a tremendous success and a great event for the community.

The annual Golf Tournament is less than a week away – prizes include Padres tickets and a trip to Cancun, with all proceeds going to the Association.

15. Correspondence

None

CLOSED SESSION AGENDA ITEMS

President Robles adjourned the meeting to Closed Session at 6:55 pm.

16. Closed Session – Fire Chief's Performance Evaluation

President Robles reconvened the meeting to Open Session at 9:21 pm.

ACTION PLAN RECAP

- Staff to post Ordinance 2023-1
- Board Finance Workshop: June 28, 2023, 10 am - 2 pm (lunch provided)
- Discuss the possibility for BLS units in SMG
- Staff to continue researching voting options
- Add Negotiations to the next meeting in Closed Session for the Fire Chief

*The next Board Meeting will be a Regular Meeting on **June 14, 2023, at 5:30 pm**, at District Headquarters*

President Robles adjourned the meeting at 9:22 pm

Prepared and submitted by:

Shayna Rians

Board Clerk



San Miguel Fire & Rescue

Service Beyond Expectations

Staff Report

Date: June 14, 2023
To: Board of Directors
From: Shayna Rians, Executive Assistant/Board Clerk
Subject: Board Member Stipend Payments

Background

Effective January 1, 2015, a formal payment procedure was established to pay board members their monthly meeting stipends. To initiate the payment process, a stipend form for board meetings, training, and local meetings/events will be submitted.

Recommendation

Approve the attached board member monthly meeting stipend forms for May 2023.

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Theresa McKenna

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <i>not</i> want to be paid Stipend
05/10/23	Regular Board Meeting	\$173.25	x
TOTAL MEETING STIPEND		\$0.00	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

Date	Description	Amount

Section IV - Summary

Signature: _____ Date: _____	<table border="1" style="width: 100%;"> <tr><td>Total Stipend Paid:</td><td style="text-align: right;">\$0.00</td></tr> <tr><td>Total Expense Claim:</td><td style="text-align: right;">\$0.00</td></tr> <tr><td>Total Mileage:</td><td style="text-align: right;">\$0.00</td></tr> <tr><td>Total Amount Due:</td><td style="text-align: right;">\$0.00</td></tr> </table>	Total Stipend Paid:	\$0.00	Total Expense Claim:	\$0.00	Total Mileage:	\$0.00	Total Amount Due:	\$0.00
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Approved at Board Meeting on: 6/14/2023 _____									

MAXIMUM OF 4 MEETINGS PAID PER MONTH

Forms are due the 1st of each month

Please submit to Shayna Rians

srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Harry Muns

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <i>not</i> want to be paid Stipend
05/10/23	Regular Board Meeting	\$173.25	x
05/25/23	Heartland Communications Facility Authority	\$100.00	x
TOTAL MEETING STIPEND		\$0.00	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

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MAXIMUM OF 4 MEETINGS PAID PER MONTH

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Jeff Nelson

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
05/10/23	Finance Committee Meeting	\$100.00	
05/10/23	Regular Board Meeting	\$173.25	
05/31/23	Finance Committee Meeting	\$100.00	
TOTAL MEETING STIPEND		\$373.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

Date	Description	Amount

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MAXIMUM OF 4 MEETINGS PAID PER MONTH

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Christopher Pierce

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
05/10/23	Regular Board Meeting	\$173.25	
05/18/23	CSDA San Diego Chapter Meeting	\$100.00	
TOTAL MEETING STIPEND		\$273.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

Date	Description	Amount

Section IV - Summary

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Approved at Board Meeting on: 6/14/2023 _____									

MAXIMUM OF 4 MEETINGS PAID PER MONTH

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Kim Raddatz

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
05/10/23	Finance Committee Meeting	\$100.00	
05/10/23	Regular Board Meeting	\$173.25	
05/31/23	Finance Committee Meeting	\$100.00	
TOTAL MEETING STIPEND		\$373.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

Section III - Expense Claim Summary (Expense Report Form must be attached)

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Jesse A. Robles

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
05/10/23	Finance Committee Meeting	\$100.00	
05/10/23	Regular Board Meeting	\$173.25	
05/31/23	Finance Committee Meeting - <i>Requested to not receive stipend for this meeting</i>	\$100.00	x
TOTAL MEETING STIPEND		\$273.25	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

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srians@sanmiquelfire.org

San Miguel Consolidated Fire Protection District

Board Member Monthly Meeting Stipend Form

Name: Edward Woodruff

Month/Year: May 2023

Section I - Board/Committee Meetings

Date	Board/Committee Meeting Attended	Meeting Stipend \$173.25	Check box (x) if you do <u>not</u> want to be paid Stipend
	Non meetings attended May 2023		
TOTAL MEETING STIPEND		\$0.00	

Section II - Training and Local Meetings/Events

Date	Training/Local Meeting Attended	Days	Mileage (0.56 / Mile)	Amount
TOTAL MILES			0	\$0.00

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San Miguel Fire & Rescue

Service Beyond Expectations

Finance Staff Report

Date: June 14, 2023
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Subject: 2023/2024 Temporary Transfer of Funds

Background

Beginning with Fiscal Year 2007/2008, the District began borrowing funds from the San Diego County Treasurer as a means of augmenting our cash flow needs.

The District is entitled to make temporary transfers of property tax revenue from the San Diego County Treasurer not to exceed 85% of the property taxes and benefit fees estimated by the County. This would give the District the ability to borrow up to \$22,075,350 for Fiscal Year 2023/2024.

The projected property taxes referenced in this Resolution are determined by the County of San Diego based on their formulas for cash borrowing purposes only. The projected property tax amount includes the three service benefit fees and the parcel tax. The County also recommends that the numbers they provide should not be used to budget property tax revenue.

Fiscal Impact

The cost to borrow money from the County is the interest rate that is currently earned on funds invested (estimate of the range interest rates for Fiscal Year 2023/2024 is 2.0% - 2.5%)

Recommendation

Adopt Resolution 23-12 authorizing the transfer of funds from the County of San Diego.

Resolution 23-12

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Requesting a Temporary Transfer of Funds
from the County Treasurer, County of San Diego
for Fiscal Year 2023/2024**

WHEREAS, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego, is requesting a temporary transfer of funds in the maximum amount of \$22,075,350 to provide funds for meeting obligations incurred for maintaining said District for the 2023/2024 Fiscal Year; and

WHEREAS, the taxes and benefit fees accruing to said District during Fiscal Year 2023/2024 are estimated to be \$25,971,000, and 85% of said taxes and fees are \$22,075,350.

NOW, THEREFORE, BE IT RESOLVED: that the County Treasurer, County of San Diego, is hereby requested to transfer funds in his custody to the General Fund (47690) of the San Miguel Consolidated Fire Protection District for the maximum amount of \$22,075,350 during the 2023/2024 Fiscal Year.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Clerk

Jesse A. Robles, Board President



San Miguel Fire & Rescue

Service Beyond Expectations

Finance Staff Report

Date: June 8, 2022
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Subject: 2022/2023 Gann Limit

Background

The Gann Limit (Proposition 4 and Proposition 111) adopted by the voters established spending limitations on all government agencies. These statutes limit the amount of tax revenue agencies can spend in any fiscal year, with annual adjustments based on increases in population and per capita personal income.

Upon the consolidation of the San Miguel and East County Fire Districts, LAFCO established the Gann Limit for San Miguel at \$21,774,428. The chart below shows the adopted Gann Limit for each fiscal year as a stand-alone agency and its percent change.

<i>Fiscal Year</i>	<i>Gann Limit</i>	<i>Percent Increase</i>
2018/2019	\$30,825,768	3.89%
2019/2020	\$32,058,799	4.00%
2020/2021	\$33,325,122	3.95%
2021/2022	\$35,044,384	4.9%
2022/2023	\$37,558,328	6.6%
2023/2024	\$39,225,917	4.4%

Fiscal Impact

None.

Recommendation

Adopt Resolution 23-13 establishing the 2023/2024 Gann Limit at \$39,225,917.

Resolution 23-13

A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for Fiscal Year 2023/2024

IT IS HEREBY RESOLVED, by the Board of Directors of the San Miguel Consolidated Fire Protection District, as follows:

1. The calculated maximum limit applicable to the 2023/2024 appropriations of proceeds of tax subject to limitation established in compliance with Article XIII B of the Constitution of the State of California is \$39,225,918.
2. The population and cost of living per capita income increase, provided by the State of California Department of Finance, used to determine the above limitation under Article XIII B of the Constitution of the State of California, were on file and available for public inspection as of June 1, 2023.

Determination of Appropriation Limitation: 2023/2024

2022/2023 Appropriation Limitation:	\$37,558,328
Adjustments:	
Per Capita Personal Income:	1.0444
Population Change:	0.000
Adjustment Factor: (per capita population change)	1.0444
2023/2024 Appropriation Limitation:	\$39,225,918

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of June, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Clerk

Jesse A. Robles, Board President



San Miguel Fire & Rescue

Service Beyond Expectations

Staff Report

Date: June 14, 2023
To: Board of Directors
From: Jon Newman, Deputy Fire Marshal
Subject: State Mandated Inspections per SB 1205 and California HSC 13146.4

Background

The California State Fire Marshal, through the California Health and Safety Code, mandates certain occupancies be inspected annually. Sections 13146.2 and 13146.3 of the Health and Safety Code specifically mandate that every hotel, motel, lodging house, apartment building, certain residential care facilities, and public and private schools be inspected annually. Since the Ghost Ship warehouse fire in Oakland in 2016 which killed 36 people, grand jury investigations revealed that the State required annual inspections on various occupancies, but the inspections were not mandated to be reported to any governing body.

Senate Bill 1205, authored by Senator Jerry Hill, became effective September 27, 2018. It adds Section 13146.4 to the Health and Safety Code which, in part, reads:

- (a) Every city or county fire department, city and county fire department, or district required to perform an annual inspection pursuant to Sections 13146.2 and 13146.3 shall report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3.
- (b) The report made pursuant to subdivision (a) shall occur when the administering authority discusses its annual budget, or at another time determined by the administering authority.
- (c) The administering authority shall acknowledge receipt of the report made pursuant to subdivision (a) in a resolution or a similar formal document.
- (d) For purposes of this section, “administering authority” means a city council, county board of supervisors, or district board, as the case may be.

The San Miguel Fire Protection District has 335 State-mandated residential and educational occupancies, of which 335 have been inspected in the last twelve months from the period starting June 8, 2022 and ending June 14, 2023. That is a completion rate of 100%.

Fiscal Impact

None.

Recommendation

It is recommended that the Board of Directors:

1. Accept the Report as presented; and
2. Approve Resolution 22-14 accepting the 2022-2023 California State Fire Marshal mandated inspection report.

Resolution 23-14

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Acknowledging Receipt of a Report Made by the Deputy Fire Marshal of the
San Miguel Consolidated Fire Protection District Regarding the Inspection of Certain
Occupancies Requiring Annual Inspections Be Performed in Such Occupancies
Pursuant to California Health and Safety Code, Sections 13146.2 and 13146.3**

WHEREAS, California Health and Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health and Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the San Miguel Consolidated Fire Protection District, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health and Safety Code Section 13146.4 requires all fire departments, including the San Miguel Consolidated Fire Protection District, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of Directors of the San Miguel Consolidated Fire Protection District intends this Resolution to fulfill the requirements of the California Health and Safety Code regarding acknowledgment of the San Miguel Consolidated Fire Protection District's compliance with California Health and Safety Code Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED: That the Board of Directors hereby expressly acknowledges the measure of compliance of the San Miguel Consolidated Fire Protection District with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the District, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools used by more than six persons at any one time for educational purposes through the 12th grade. Within the San Miguel Consolidated Fire Protection District, there lie 40 Group E occupancies, buildings, structures and/or facilities.

During the period June 8, 2022 – June 14, 2023, the San Miguel Consolidated Fire Protection District completed the annual inspection of all 40 Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period. Additional items regarding this compliance rate can be found in the accompanying staff report for this resolution.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this Resolution, are generally those occupancies containing sleeping units and include hotels, motels, apartments (three units or more), etc., as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the San Miguel Consolidated Fire Protection District, there lie 295 Group R (and their associated sub-categories) occupancies of this nature.

During the period June 8, 2022 – June 14, 2023, the San Miguel Consolidated Fire Protection District completed the annual inspection of 295 Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period. Additional items of note regarding this compliance rate can be found in the accompanying staff report for this resolution.

PASSED AND ADOPTED by the Board of the Directors of the San Miguel Consolidated Fire Protection District this 14th day of June, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Clerk

Jesse A. Robles, Board President



San Miguel Fire & Rescue

Service Beyond Expectations

Staff Report

Date: June 14, 2023
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Subject: Quarterly Investment Report

Background

Procedure "L" in the Districts Investment Policy requires that in accordance with CGC §53646(b)(1), the Administrative Officer/Finance Officer shall submit to each member of the Board of Directors a quarterly investment report. As specified in CGC §53646(e), if funds are placed in the County Investment Pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions.

Fiscal Impact

None.

Recommendation

Accept and file the Investment Report for the quarter ended March 23, 2023.

San Miguel Consolidated Fire Protection District

Investment Report

Attached, for your information, are the following reports furnished by the County Treasurer-Tax Collector, Dan McAllister, on the Treasurer's Pooled Money Fund for the quarter ending March 31, 2023.

- Summary Portfolio Statistics
- Investment Inventory with Market Value
- Pool Purchases, Sales and Maturities
- Cash Flow Analysis
- Participants Cash Balances

All investments made during the quarter ended March 31, 2023, were in compliance with the County's Investment Policy. The Portfolio structure remains in compliance with the Maturity Policy.

All investments are in compliance with the District's Investment policy. The District will have sufficient liquidity to meet its expenditure obligations for the next six months.



COUNTY OF SAN DIEGO INVESTMENT POOL
TREASURY INVESTMENT RESULTS

Mar
2023

SUMMARY PORTFOLIO STATISTICS

County of San Diego Pooled Money Fund

As of March 31, 2023

Investment Type	Par Value	Book Value	Market Value	% of Portfolio	Market Price	Days To Maturity	YTM	Accrued Interest	Unrealized Gain/Loss
ABS	815,896,288	814,687,763	799,715,520	5.51%	98.02	1343	3.21%	1,097,572	(14,972,242)
Agency	3,335,993,000	3,334,380,588	3,142,591,152	21.69%	94.20	818	1.21%	9,353,785	(191,789,436)
Bank Deposit	12,911,808	12,911,808	12,911,808	0.09%	100.00	0	3.23%	-	-
Commercial Paper	2,703,000,000	2,665,177,394	2,665,177,394	18.34%	98.60	99	5.08%	-	-
Corporate	485,682,000	486,688,432	467,956,724	3.24%	96.35	726	2.33%	2,839,010	(18,731,709)
LAIF	2,097	2,097	2,097	0.00%	100.00	0	2.88%	13	-
Local Gov Investment Pool	443,000,000	443,000,000	443,000,000	3.05%	100.00	0	4.92%	-	-
Money Market Fund FI	67,500,000	67,500,000	67,500,000	0.46%	100.00	0	4.75%	-	-
Municipal Bonds	527,090,000	526,685,947	504,307,013	3.49%	95.68	840	1.97%	2,529,176	(22,378,934)
Negotiable CD	4,030,000,000	4,030,000,000	4,026,102,203	28.27%	99.90	88	4.71%	82,178,921	(3,897,797)
Supranationals	962,008,000	963,490,633	916,551,327	6.33%	95.27	650	1.51%	3,046,456	(46,939,306)
US Treasury	1,483,000,000	1,472,856,017	1,382,128,077	9.53%	93.20	865	1.14%	2,817,898	(90,727,940)
Total for March 2023	14,866,083,193	14,817,380,680	14,427,943,316	100%	97.05	471	3.17%	103,862,832	(389,437,364)
Total for February 2023	14,629,695,451	14,594,159,451	14,098,546,409	100%	96.37	482	3.05%	90,449,824	(495,613,042)
Change from Prior Month	236,387,742	223,221,229	329,396,907		0.68	(11)	0.12%	13,413,008	106,175,678
Portfolio Effective Duration	1.11								
Return Information	Monthly Return	Annualized	Fiscal Year To Date Return	Annualized	Calendar YTD Return	Annualized			
Book Value	0.26%	3.16%	1.83%	2.44%	0.77%	3.08%			

Notes

Yield to maturity (YTM) is the estimated rate of return on a bond given its purchase price, assuming all coupon payments are made on a timely basis and reinvested at this same rate of return to the maturity date. Weighted Days to Maturity is average time it takes for securities in a portfolio to mature, weighted in proportion to the dollar amount that is invested in the portfolio. Yields for the portfolio are aggregated based on the book value of each security.

Monthly Investment Returns are reported gross of fees. Administration fees since fiscal year 17-18 have averaged approximately 7 basis points per annum. **All Investments held during the month of March 2023 were in compliance with the Investment Policy dated January 1, 2023. The County Treasurer believes the Treasury Investment Pool contains sufficient cash flow from liquid and maturing securities, bank deposits, and incoming cash to meet the next six months of expected expenditures.

While Safety, Liquidity, and Yield remain the Fund's primary investment objectives, all else being equal and acting under statutory investment limitations, the County Treasurer affirms his/her commitment to the consideration of ESG criteria in evaluating securities. Sustainalytics, a Morningstar Company, provides high-quality, analytical environmental, social and governance (ESG) research, ratings and data to institutional investors and companies. Using Sustainalytics scoring, which is available on Bloomberg, the Pool had a weighted average MTN/CP/CD score of 21.58 as of 03/31/23, placing it in the "Medium Risk" category. Sustainalytics' ratings categories are: negligible (0-9.99), low (10-19.99), medium (20-29.99), high (30-39.99) and severe (40+).

PARTICIPANT CASH BALANCES

County of San Diego Pooled Money Fund

As of March 31, 2023

(\$000)

PARTICIPANT	FMV 01/31/23	FMV 02/28/23	FMV 03/31/23	% of Total	PARTICIPANT	FMV 01/31/23	FMV 02/28/23	FMV 03/31/23	% of Total
COUNTY	1,736,991	1,786,050	2,173,777	15.07%	Lakeside FPD	12,253	13,914	16,682	0.12%
COUNTY - SPECIAL TRUST FUNDS	2,639,605	2,620,564	2,535,503	17.57%	Leucadia Wastewater District	1,014	1,017	4	0.00%
NON-COUNTY INVESTMENT FUNDS	107,768	105,672	129,314	0.90%	Lower Sweetwater FPD	751	579	594	0.00%
SCHOOLS - (K THRU 12)	7,334,401	7,140,084	7,144,058	49.52%	Metropolitan Transit System	92,224	106,440	118,404	0.82%
					Mission Resource Conservation District	117	118	121	0.00%
COMMUNITY COLLEGES					North County Transit District	32,450	34,478	34,860	0.24%
San Diego	290,817	258,282	253,038	1.76%	North County Cemetery District	9,387	9,444	9,626	0.07%
Grossmont-Cuyamaca	234,450	230,223	224,722	1.56%	North County Dispatch	7,240	6,905	6,454	0.04%
MiraCosta	372,475	355,383	344,064	2.38%	North County FPD	8,347	7,830	7,219	0.05%
Palomar	296,249	282,772	283,876	1.97%	Otay Water District	14,525	14,570	14,804	0.10%
Southwestern	385,909	368,268	365,514	2.53%	Palomar Health	0	0	1	0.00%
Total Community Colleges	1,579,900	1,494,927	1,471,214	10.20%	Pomerado Cemetery District	2,409	2,392	2,411	0.02%
FIRST 5 COMMISSION	37,735	41,689	42,487	0.29%	Public Agencies Self-Insurance System	3,418	3,429	3,468	0.02%
SDCERA	2,065	7,669	7,293	0.05%	Ramona Cemetery District	1,136	1,103	1,094	0.01%
CITIES					Rancho Santa Fe FPD	13,112	11,354	11,109	0.08%
Chula Vista	31,136	31,231	31,585	0.22%	Resource Conservation District of Greater SD*	0	0	0	0.00%
Coronado	93,379	93,665	94,691	0.66%	Rincon del Diablo Municipal Water District	3,787	3,798	3,850	0.03%
Del Mar	2,707	2,716	2,746	0.02%	SANDAG	22,985	17,354	18,157	0.13%
Encinitas	1,191	1,194	1,208	0.01%	SD County Regional Airport Authority	279,810	280,668	285,778	1.98%
National City	35,517	35,625	36,028	0.25%	San Diego Housing Commission	21,636	21,702	21,947	0.15%
Oceanside*	0	0	0	0.00%	San Diego Geographic Information Source	130	385	484	0.00%
Solana Beach*	0	0	0	0.00%	San Diego Law Library	6,851	6,850	6,826	0.05%
Vista	81	82	83	0.00%	San Diego Local Agency Formation Comm	2,269	2,160	2,055	0.01%
INDEPENDENT AGENCIES					San Diego Regional Training Center	1,095	1,290	1,199	0.01%
Air Pollution Control District	95,791	94,642	93,428	0.65%	San Dieguito River Park	686	1,110	945	0.01%
Alpine FPD	3,243	3,415	3,413	0.02%	San Marcos FPD	1	1	1	0.00%
Bonita-Sunnyside FPD	6,414	6,568	6,198	0.04%	San Miguel Consolidated FPD	25,642	25,004	24,293	0.17%
Borrego Springs FPD	1,395	1,453	1,192	0.01%	Santa Fe Irrigation District	4,405	4,418	4,468	0.03%
Canebrake County Water District	53	54	54	0.00%	Upper San Luis Rey Resource Conserv Dist	10	10	11	0.00%
Deer Springs FPD	16,049	14,993	20,203	0.14%	Vallecitos Water District	5,410	5,427	5,488	0.04%
Grossmont Healthcare District	2	2	2	0.00%	Valley Center FPD	2,252	2,159	2,050	0.01%
Julian-Cuyamaca FPD	0	0	0	0.00%	Valley Center Cemetery District	484	487	493	0.00%
Lake Cuyamaca Rec & Park District	81	82	83	0.00%	Valley Center Water District	25,113	23,927	22,129	0.15%
					Vista FPD	5,680	5,847	6,356	0.04%
					Whispering Palms Community Services District*	0	0	0	0.00%
					Total Voluntary Participants	933,470	951,250	974,077	6.75%
					Pooled Money Fund Total	\$ 14,332,136	\$ 14,098,546	\$ 14,427,943	100.00%

* Footnote: The Oracle ending balances for these pool participants are under \$500. Due to rounding, the FMV will show as zero even though there is an Oracle balance.

INVESTMENT POLICY COMPLIANCE REPORT

County of San Diego Pooled Money Fund As of March 31, 2023

Category	Standard	Comment
U.S. Treasury Issues	No limitations; Issued at the Federal level; Obligations are bills, notes, and bonds issued by the Treasury and are direct obligations of the Federal Government	Complies
Federal Agencies	35% max per Agency issuer; Issued at the Federal level; Agency obligations are notes and bonds of the federal agencies and government sponsored enterprise, including: FNMA, FHLB, FFCB, FHLMC, GNMA, TVA	Complies
Supranational Obligations	30% max; 10% max per issuer; "AA" rated or higher by at least one NRSRO; USD denominated senior unsecured unsubordinated obligations; Issued or unconditionally guaranteed by IBRD, IFC, or IADB	Complies
Municipal Securities (Local Agency & State Obligations)	30% max; 10% max per issuer; Minimum Credit Requirements: a) For securities with maturities 13 months or less, the rating must be in the highest short-term rating category by at least one NRSRO; b) For securities with maturities greater than 13 months, the rating must be "A" or higher by at least one NRSRO	Complies
Corporate Medium Term Notes	30% max; 10% max per issuer (inclusive of any other non-MTN investments with said issuer); Minimum Credit Requirements: a) For securities with maturities 13 months or less, the rating must be in the highest short-term rating category by at least one NRSRO; b) For securities with maturities greater than 13 months, the ratings must be "A" or higher by at least one NRSRO	Complies
Pass-Through Securities	20% max; 10% max per issuer; "AA" rated or higher by at least one NRSRO; Limited to equipment lease-backed certificates, consumer receivable pass-through certificates, or consumer receivable-backed bonds	Complies
Negotiable Certificates of Deposit (NCD)	30% max; 10% max per issuer (inclusive of any other non-NCD investments with said issuer); Minimum Credit Requirements: a) For securities with maturities 13 months or less, the rating must be in the highest short-term rating category by at least one NRSRO; b) For securities with maturities greater than 13 months, the ratings must be "A" or higher by at least one NRSRO; 5 years max maturity of an NCD Security; 13 months max maturity of any FDIC insured CDs	Complies
FDIC & NCUA Insured Deposits	5% max; 5 max per issuer; 13 months max maturity; There is no minimum credit requirement of FDIC or NCUA insured deposit accounts whether directly placed or placed through a private sector entity; The full amount of deposit and the interest that may accrue on each deposit shall at all times be insured by the FDIC or NCUA	Complies
Collateralized Certificates of Deposit	5% max; 5 max per issuer; 13 months max maturity; Deposit may not exceed the total of the paid-in capital and surplus of a depository; The depository must maintain securities with a market value of at least 10% in excess of the total amount of the Fund's deposits; The County Treasurer may waive the first \$250,000 of collateral for each depository, so long as the amount is insured by an agency of the Federal Government; Institutions at or above the highest short-term rating category by at least one NRSRO may pledge mortgage-based collateral for County deposits	Complies
Banker's Acceptances	40% max; 5% max per issuer; 180 days max maturity; Highest short-term rating category by at least one NRSRO	Complies
Commercial Paper	40% max; 10% max per issuer (inclusive of any other non-CP investments with said issuer); 270 days max maturity; Highest short-term rating category by at least one NRSRO	Complies
Money Market Mutual Funds	20% max; 10% max per fund; Highest rating category by at least two NRSROs; or Retained an investment adviser registered or exempt from SEC registration with > 5 years experience managing money market mutual funds with AUM >\$500 million; The purchase price of the mutual fund shall not include any commission	Complies
Local Government Investment Pool (LGIP)	5% max; Highest rating category by at least one NRSRO; Investments consist of (i) shares of beneficial interest issued by a joint powers authority (JPA) or (ii) the Local Agency investment Fund (LAIF); Invest in LGIPs that comply with California Government Code and all relevant sections of the Investment Policy and are managed to maintain a stable NAV.	Complies
Repurchase Agreements	40% max; 10% max exposure per broker-dealer when the dollar-weighted average maturity is >5 days or 15% of the fund when the dollar-weighted average maturity is 5 days or less; 1 year max maturity; Collateral eligible for repurchase agreements maturing from 7 days to 1 year shall be Treasury and Agency Obligations	Complies
Reverse Repurchase Agreements	20% max; 10% max per broker/dealer; 92 days max maturity if a securities lending loan, unless the agreement includes a written guarantee of a minimum earning or spread for the entire period of the RFP	Complies
Securities Lending	20% max exposed to securities lending and/or Reverse Repurchase Agreements; 10% max per loan with a single counterparty at any one time; 92 days max maturity; Loans must be secured by cash collateral or securities and maintained at a value of at least equal to 102% of the market value of the securities loan	Complies
Covered Call Option/Put Option	10% max; 90 days max maturity	Complies
Prohibited	Inverse floaters; Ranges notes, Interest-only strips from pool of mortgages; Any security that could result in zero interest accrual	Complies
Credit Rating Policy	For securities with maturities 13 months or less, the rating must be in the highest short-term rating category by at least one NRSRO; For securities with maturities greater than 13 months, the ratings must be "A" or higher by at least one NRSRO	Complies
Duration	2 years maximum effective duration	Complies
Maturity	5 years maximum maturity with shorter limitations specified for certain types of securities; At least 35% of the Fund maturing within 1 year; At least 15% of the Fund maturing within 90 days	Complies

*Complied at time of purchase

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
ABS									
43813VAC2	Honda Auto Receivables 2019-4 A3 1.830% Due 01/18/2024	197,254.04	11/26/2019 1.84%	197,218.89 197,254.04	99.84 6.14%	196,930.54 130.35	0.00% (323.50)	NR / AAA AAA	0.80 0.04
43813RAC1	Honda Auto Receivables 2020-1 A3 1.610% Due 04/22/2024	1,948,336.23	02/26/2020 1.62%	1,947,954.35 1,948,238.81	99.50 5.14%	1,938,656.88 871.34	0.01% (9,581.93)	Aaa / NR AAA	1.06 0.14
89239BAB7	Toyota Auto Receivables Trust 2021-C A2 0.200% Due 05/15/2024	2,197,294.15	09/27/2021 0.21%	2,197,128.04 2,197,223.28	99.69 5.86%	2,190,555.05 195.32	0.02% (6,668.23)	Aaa / AAA NR	1.13 0.05
47789QAB6	John Deere Owner Trust 2021-B A2 0.250% Due 06/17/2024	958,645.71	07/13/2021 0.25%	958,624.04 958,644.27	99.81 6.46%	956,857.84 106.52	0.01% (1,786.43)	Aaa / NR AAA	1.22 0.03
65479JAD5	Nissan Auto Receivables Owner 2019-C A3 1.930% Due 07/15/2024	294,573.64	10/23/2019 1.94%	294,558.08 294,569.40	99.86 6.61%	294,161.84 252.68	0.00% (407.56)	Aaa / AAA NR	1.29 0.03
47789KAC7	John Deere Owner Trust 2020-A A3 1.100% Due 08/15/2024	1,228,704.14	03/11/2020 1.11%	1,228,629.08 1,228,680.85	99.57 5.28%	1,223,367.93 600.70	0.01% (5,312.92)	Aaa / NR AAA	1.38 0.10
345286AB4	Ford Credit Auto Owner Trust 2022-A A2 0.730% Due 09/15/2024	2,820,887.33	01/20/2022 0.74%	2,820,683.67 2,820,847.51	99.28 5.20%	2,800,672.85 915.22	0.02% (20,174.66)	NR / AAA AAA	1.46 0.16
36258NAC6	GM Financial Securitized Auto 2020-1 A3 1.840% Due 09/16/2024	816,722.10	01/15/2020 1.86%	816,529.76 816,722.10	99.71 5.76%	814,315.22 626.15	0.01% (2,406.88)	Aaa / AAA NR	1.47 0.07
44935FAB0	Hyundai Auto Receivables Trust 2021-C A2A 0.360% Due 10/15/2024	5,641,264.10	11/17/2021 0.37%	5,640,935.78 5,641,221.28	99.30 5.56%	5,601,555.24 902.60	0.04% (39,666.04)	NR / AAA AAA	1.55 0.13
362554AB3	GM Financial Securitized Term 2021-4 A2 0.280% Due 11/18/2024	1,647,011.78	10/21/2021 0.29%	1,646,907.52 1,646,994.32	99.35 5.85%	1,636,250.11 192.15	0.01% (10,744.21)	Aaa / AAA NR	1.64 0.12
89236XAC0	Toyota Auto Receivables 2020-DA3 0.350% Due 01/15/2025	2,336,673.85	10/13/2020 0.36%	2,336,238.53 2,336,490.48	98.39 5.80%	2,299,142.12 363.48	0.02% (37,348.36)	NR / AAA AAA	1.80 0.29
89238FAB9	Toyota Auto Receivables OT 2022-B A2A 2.350% Due 01/15/2025	3,857,345.23	04/13/2022 2.37%	3,857,177.05 3,857,279.23	99.12 4.88%	3,823,365.88 4,028.78	0.03% (33,913.35)	Aaa / AAA NR	1.80 0.35
43813GAC5	Honda Auto Receivables Trust 2021-1 A3 0.270% Due 04/21/2025	7,278,150.43	02/24/2021 0.27%	7,278,017.24 7,278,108.25	97.27 5.87%	7,079,544.19 545.86	0.05% (198,564.06)	Aaa / NR AAA	2.06 0.48
41284YAB2	Harley-Davidson Motorcycle 2022-A A2a 2.450% Due 05/15/2025	1,544,053.38	04/20/2022 2.46%	1,544,046.74 1,544,050.54	99.31 5.25%	1,533,362.35 1,681.30	0.01% (10,688.19)	Aaa / AAA NR	2.13 0.25
362585AB7	GM Financial Securitized ART 2022-2 A2 2.520% Due 05/16/2025	5,596,245.91	04/13/2022 2.54%	5,596,080.82 5,596,176.04	98.90 5.46%	5,534,614.45 5,876.06	0.04% (61,561.59)	Aaa / AAA NR	2.13 0.37
34532NAC9	Ford Credit Auto Owners Trust 2021-A A3 0.300% Due 08/15/2025	14,025,636.89	02/17/2021 0.30%	14,024,454.52 14,025,245.51	97.27 5.36%	13,642,161.95 1,870.08	0.09% (383,083.56)	Aaa / AAA NR	2.38 0.54
36260KAC8	GM Financial Securitized Auto 2020-4 A3 0.380% Due 08/18/2025	3,400,895.17	10/14/2020 0.39%	3,400,168.41 3,400,691.51	97.69 5.62%	3,322,273.28 538.48	0.02% (78,418.23)	NR / AAA AAA	2.39 0.44

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47788UAC6	John Deere Owner Trust 2021-A A3 0.360% Due 09/15/2025	2,827,727.56	03/10/2021 0.37%	2,827,184.07 2,827,494.87	96.78 5.63%	2,736,669.11 452.44	0.02% (90,825.76)	Aaa / NR AAA	2.46 0.61
44933LAC7	Hyundai Auto Receivables Trust 2021-A A3 0.380% Due 09/15/2025	8,378,866.48	04/28/2021 0.38%	8,377,985.02 8,378,541.77	97.24 5.26%	8,147,643.28 1,415.10	0.06% (230,898.49)	NR / AAA AAA	2.46 0.56
43815EAC8	Honda Auto Receivables 2021-3 A3 0.410% Due 11/18/2025	10,500,000.00	08/25/2021 0.41%	10,499,846.70 10,499,922.51	96.28 5.48%	10,109,253.00 1,554.58	0.07% (390,669.51)	NR / AAA AAA	2.64 0.73
89239BAC5	Toyota Auto Receivables Trust 2021-C A3 0.430% Due 01/15/2026	24,000,000.00	09/27/2021 0.43%	23,998,087.20 23,999,007.68	95.78 5.52%	22,988,112.00 4,586.67	0.16% (1,010,895.68)	Aaa / AAA NR	2.80 0.83
43815GAC3	Honda Auto Receivables Trust 2021-4 A3 0.880% Due 01/21/2026	15,500,000.00	11/24/2021 0.89%	15,496,732.60 15,498,091.95	95.51 5.26%	14,804,019.00 3,788.89	0.10% (694,072.95)	Aaa / NR AAA	2.81 1.03
47789QAC4	John Deere Owner Trust 2021-B A3 0.520% Due 03/16/2026	7,000,000.00	07/13/2021 0.52%	6,999,375.60 6,999,665.55	95.67 5.59%	6,696,655.00 1,617.78	0.05% (303,010.55)	Aaa / NR AAA	2.96 0.86
89238JAC9	Toyota Auto Receivables Trust 2021-D A3 0.710% Due 04/15/2026	8,500,000.00	11/15/2021 0.71%	8,499,818.95 8,499,895.45	95.33 5.42%	8,103,058.50 2,682.22	0.06% (396,836.95)	NR / AAA AAA	3.04 1.00
44935FAD6	Hyundai Auto Receivables Trust 2021-C A3 0.740% Due 05/15/2026	11,000,000.00	11/17/2021 0.75%	10,997,544.80 10,998,607.66	95.40 5.49%	10,494,209.11 3,617.78	0.07% (504,398.55)	NR / AAA AAA	3.13 0.97
43815BAC4	Honda Auto Receivables Trust 2022-1 A3 1.880% Due 05/15/2026	21,000,000.00	02/23/2022 1.89%	20,996,841.60 20,997,920.34	95.88 4.95%	20,134,002.00 17,546.67	0.14% (863,918.34)	Aaa / AAA NR	3.13 1.36
345286AC2	Ford Credit Auto Owner Trust 2022-A A3 1.290% Due 06/15/2026	3,500,000.00	01/20/2022 1.30%	3,499,584.20 3,499,744.87	95.76 5.40%	3,351,719.00 2,006.67	0.02% (148,025.87)	NR / AAA AAA	3.21 1.04
43815PAC3	Honda Auto Receivables 2022-2 A3 3.730% Due 07/20/2026	6,100,000.00	08/24/2022 3.76%	6,099,636.44 6,099,707.79	98.17 4.83%	5,988,230.25 8,216.36	0.04% (111,477.54)	NR / AAA AAA	3.31 1.72
65479QAC1	Nissan Auto Receivables Trust 2022-A A3 1.860% Due 08/17/2026	17,300,000.00	02/23/2022 1.88%	17,296,607.47 17,297,441.09	95.43 5.27%	16,510,133.90 14,301.33	0.11% (787,307.19)	Aaa / AAA NR	3.38 1.36
05602RAD3	BMW Vehicle Owner Trust 2022-A A3 3.210% Due 08/25/2026	7,000,000.00	05/18/2022 3.23%	6,999,636.00 6,999,738.07	97.71 4.90%	6,840,001.00 3,745.00	0.05% (159,737.07)	Aaa / AAA NR	3.41 1.38
254683CP8	Discover Card Execution Trust 2021-A1 A1 0.580% Due 09/15/2026	17,000,000.00	09/27/2021 0.59%	16,996,360.30 16,998,210.37	93.96 4.96%	15,973,149.00 4,382.22	0.11% (1,025,061.37)	Aaa / AAA NR	3.46 1.41
89238FAD5	Toyota Auto Receivables OT 2022-B A3 2.930% Due 09/15/2026	9,000,000.00	04/13/2022 2.95%	8,999,789.40 8,999,851.92	97.02 4.97%	8,731,845.00 11,720.00	0.06% (268,006.92)	Aaa / AAA NR	3.46 1.48
34534LAD9	Ford Credit Auto Owners Trust 2022-B A3 3.740% Due 09/15/2026	18,250,000.00	06/27/2022 3.77%	18,249,012.68 18,249,273.34	98.27 4.98%	17,933,818.75 30,335.56	0.12% (315,454.59)	Aaa / NR AAA	3.46 1.43
362554AC1	GM Financial Securitized Term 2021-4 A3 0.680% Due 09/16/2026	6,000,000.00	10/21/2021 0.68%	5,999,847.00 5,999,911.92	94.86 5.77%	5,691,852.00 1,700.00	0.04% (308,059.92)	Aaa / AAA NR	3.47 1.02
47787JAC2	John Deere Owner Trust 2022-A A3 2.320% Due 09/16/2026	13,500,000.00	03/16/2022 2.34%	13,497,013.80 13,497,903.36	96.65 5.05%	13,048,168.50 13,920.00	0.09% (449,734.86)	Aaa / NR AAA	3.47 1.24

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448977AD0	Hyundai Auto Receivables Trust 2022-A A3 2.220% Due 10/15/2026	22,500,000.00	03/16/2022 2.23%	22,499,133.75 22,499,411.80	96.14 5.00%	21,630,600.00 22,200.00	0.15% (868,811.80)	NR / AAA AAA	3.55 1.41
02582JIR2	American Express 2021-1 A 0.900% Due 11/15/2026	65,000,000.00	Various 2.03%	63,277,033.05 63,844,288.98	93.99 4.82%	61,093,760.00 26,000.00	0.42% (2,750,528.98)	Aaa / NR AAA	3.63 1.56
380146AC4	GM Financial Auto Receivables 2022-1 A3 1.260% Due 11/16/2026	5,250,000.00	01/19/2022 1.27%	5,249,543.78 5,249,708.14	95.01 5.68%	4,988,182.50 2,756.25	0.03% (261,525.64)	NR / AAA AAA	3.63 1.14
44918MAD2	Hyundai Auto Receivables 2022-B A3 3.720% Due 11/16/2026	22,500,000.00	07/20/2022 3.75%	22,499,991.00 22,499,993.05	98.27 4.78%	22,110,187.50 37,200.00	0.15% (389,805.55)	NR / AAA AAA	3.63 1.69
90291UAC6	USAA Auto Owner Trust 22-A A3 4.860% Due 11/16/2026	40,000,000.00	10/11/2022 4.91%	39,998,104.00 39,998,427.52	99.92 4.97%	39,968,440.00 86,400.00	0.28% (29,987.52)	Aaa / AAA NR	3.63 1.25
34535AAD2	Ford Credit Auto Owner Trust 22-C A3 4.480% Due 12/15/2026	20,000,000.00	09/23/2022 4.52%	19,998,844.00 19,999,045.88	99.44 4.88%	19,888,180.00 39,822.22	0.14% (110,865.88)	Aaa / AAA NR	3.71 1.58
41284YAD8	Harley-Davidson Motorcycle 2022-A A3 3.060% Due 02/15/2027	15,000,000.00	04/20/2022 3.09%	14,997,502.50 14,998,233.58	97.47 5.20%	14,620,875.00 20,400.00	0.10% (377,358.58)	Aaa / AAA NR	3.88 1.20
362585AC5	GM Financial Securitized ART 2022-2 A3 3.100% Due 02/16/2027	8,750,000.00	04/13/2022 3.13%	8,748,171.25 8,748,686.86	96.84 5.16%	8,473,193.75 11,302.08	0.06% (275,493.11)	Aaa / AAA NR	3.88 1.56
47800AAC4	John Deere Owner Trust 2022-B A3 3.740% Due 02/16/2027	17,250,000.00	07/20/2022 3.77%	17,248,352.63 17,248,674.28	98.07 4.89%	16,917,558.00 28,673.33	0.12% (331,116.28)	Aaa / NR AAA	3.88 1.72
89231CAD9	Toyota Auto Receivables Owner 2022-C A3 3.760% Due 04/15/2027	10,000,000.00	08/16/2022 3.80%	9,998,329.00 9,998,642.06	98.05 4.83%	9,805,250.00 16,711.11	0.07% (193,392.06)	NR / AAA AAA	4.04 1.89
36265WAD5	GM Financial Securitized Auto 2022-3 A3 3.640% Due 04/16/2027	16,000,000.00	07/13/2022 3.67%	15,999,889.60 15,999,914.51	98.00 4.83%	15,679,889.12 24,266.67	0.11% (320,025.39)	Aaa / NR AAA	4.05 1.73
254683CS2	Discover Card Execution Trust 2022-A2 3.320% Due 05/15/2027	14,500,000.00	05/26/2022 3.35%	14,498,821.15 14,499,157.96	97.31 4.71%	14,109,326.50 21,395.56	0.10% (389,831.46)	Aaa / NR AAA	4.13 1.99
02582JIT8	American Express Credit Trust 2022-2 A 3.390% Due 05/17/2027	16,000,000.00	05/24/2022 3.42%	15,996,460.80 15,997,476.65	97.66 4.60%	15,625,120.00 24,106.67	0.11% (372,356.65)	NR / AAA AAA	4.13 1.99
65480JAC4	Nissan Auto Receivables 2022-B A3 4.460% Due 05/17/2027	21,000,000.00	09/28/2022 4.51%	20,995,655.10 20,996,292.54	99.31 4.86%	20,856,087.00 41,626.67	0.14% (140,205.54)	Aaa / AAA NR	4.13 1.94
345295AD1	Ford Credit Auto Owner Trust 2022-D A3 5.270% Due 05/17/2027	14,500,000.00	11/22/2022 5.33%	14,497,948.25 14,498,174.10	101.12 4.80%	14,662,922.00 33,962.22	0.10% 164,747.90	Aaa / NR AAA	4.13 2.11
47800BAC2	John Deere Owner Trust 2022-C A3 5.090% Due 06/15/2027	23,500,000.00	10/19/2022 5.15%	23,498,176.40 23,498,400.42	100.81 4.74%	23,690,749.50 53,162.22	0.16% 192,349.08	Aaa / NR AAA	4.21 1.98
44933DAD3	Hyundai Auto Receivables Trust 22-C A3 5.390% Due 06/15/2027	48,500,000.00	11/09/2022 5.45%	48,499,767.20 48,499,795.08	101.20 4.86%	49,082,873.00 116,184.44	0.34% 583,077.92	NR / AAA AAA	4.21 2.02
254683CW3	Discover Card Execution Trust 2022-A3 A3 3.560% Due 07/15/2027	25,000,000.00	08/09/2022 3.59%	24,996,897.50 24,997,578.25	97.71 4.67%	24,426,425.00 39,555.56	0.17% (571,153.25)	Aaa / AAA NR	4.29 2.14

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02582JVV3	American Express Credit Trust 2022-3 A 3.750% Due 08/16/2027	26,000,000.00	08/16/2022 3.78%	25,999,584.00 25,999,635.94	98.22 4.59%	25,537,642.00 40,625.00	0.18% (461,993.94)	Aaa / NR AAA	4.38 2.21
36265QAD8	GM Financial Securitized 22-4 A3 4.820% Due 08/16/2027	35,500,000.00	10/12/2022 4.88%	35,494,181.55 35,495,016.24	100.32 4.71%	35,614,061.50 71,295.83	0.25% 119,045.26	NR / AAA AAA	4.38 1.97
161571HS6	Chase Issuance Trust 22-A1 A 3.970% Due 09/15/2027	15,000,000.00	09/15/2022 4.00%	14,997,496.50 14,997,948.36	98.64 4.60%	14,796,270.00 26,466.67	0.10% (201,678.36)	NR / AAA AAA	4.46 2.28
89239HAD0	Toyota Auto Receivables Owner 20222-D A3 5.300% Due 09/15/2027	47,000,000.00	11/01/2022 5.36%	46,995,361.10 46,995,881.35	101.46 4.71%	47,685,589.00 110,711.11	0.33% 689,707.65	Aaa / NR AAA	4.46 2.22
02582JX9	American Express Credit Trust 2022-4 A 4.950% Due 10/15/2027	12,000,000.00	10/27/2022 5.00%	11,999,404.80 11,999,487.14	100.95 4.60%	12,113,832.00 26,400.00	0.08% 114,344.86	NR / AAA AAA	4.55 2.33
254683CX1	Discover Card Execution Trust 2022-A4 A 5.030% Due 10/15/2027	13,000,000.00	11/28/2022 5.09%	12,998,326.90 12,998,524.11	101.29 4.53%	13,168,181.00 29,062.22	0.09% 169,656.89	NR / AAA AAA	4.55 2.32
TOTAL ABS		815,896,288.12	3.21%	814,099,232.16 814,687,762.73	4.95%	799,715,520.49 1,097,572.17	5.51% (14,972,242.24)	Aaa / AAA AAA	3.68 1.57

Agency									
3133834G3	FHLB Note 2.125% Due 06/09/2023	48,500,000.00	06/28/2019 1.83%	49,049,505.00 48,526,293.93	99.46 4.99%	48,237,130.00 320,638.89	0.33% (289,163.93)	Aaa / AA+ NR	0.19 0.19
3133EEW71	FFCB Note 2.520% Due 06/15/2023	11,008,000.00	07/03/2019 1.82%	11,300,702.72 11,023,213.24	99.54 4.76%	10,956,977.92 81,679.36	0.08% (66,235.32)	Aaa / AA+ AAA	0.21 0.20
3133EKN7	FFCB Note 1.770% Due 06/26/2023	35,675,000.00	Various 1.82%	35,608,544.50 35,671,085.88	99.25 4.97%	35,406,331.58 166,631.98	0.24% (264,754.30)	Aaa / AA+ AAA	0.24 0.23
3137EAE54	FHLMC Note 0.250% Due 06/26/2023	100,000,000.00	08/27/2020 0.28%	99,910,500.00 99,992,548.89	99.00 4.55%	98,995,300.00 65,972.22	0.68% (997,248.89)	NR / AA+ AAA	0.24 0.23
3137EAEV7	FHLMC Note 0.250% Due 08/24/2023	90,000,000.00	Various 0.28%	89,909,200.00 89,987,972.83	98.22 4.81%	88,401,060.00 23,125.00	0.61% (1,586,912.83)	Aaa / AA+ AAA	0.40 0.39
3137EAEW5	FHLMC Note 0.250% Due 09/08/2023	65,000,000.00	09/04/2020 0.26%	64,978,550.00 64,996,877.16	98.02 4.89%	63,711,895.00 10,381.94	0.44% (1,284,982.16)	Aaa / AA+ AAA	0.44 0.43
3135G0U43	FNMA Note 2.875% Due 09/12/2023	35,000,000.00	Various 2.00%	36,232,250.00 35,130,564.04	99.10 4.93%	34,683,915.00 53,107.64	0.24% (446,649.04)	Aaa / AA+ AAA	0.45 0.44
3133EMBS0	FFCB Note 0.200% Due 10/02/2023	25,000,000.00	10/02/2020 0.24%	24,968,750.00 24,994,748.86	97.77 4.74%	24,442,450.00 24,861.11	0.17% (552,298.86)	Aaa / AA+ AAA	0.51 0.49
3133EKUB0	FFCB Note 1.880% Due 11/01/2023	50,000,000.00	07/03/2019 1.88%	50,006,500.00 50,000,879.27	98.38 4.73%	49,188,600.00 391,666.67	0.34% (812,279.27)	Aaa / AA+ AAA	0.59 0.57

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3134GXCA0	FHLMC Callable Note Qtrly 11/24/2021 0.320% Due 11/24/2023	25,000,000.00	11/25/2020 0.33%	24,990,000.00 24,997,833.64	97.02 5.06%	24,254,700.00 28,222.22	0.17% (743,133.64)	Aaa / NR AAA	0.65 0.63
3135G06H1	FNMA Note 0.250% Due 11/27/2023	25,000,000.00	11/25/2020 0.29%	24,971,500.00 24,993,764.81	97.11 4.78%	24,277,950.00 21,527.78	0.17% (715,814.81)	Aaa / AA+ AAA	0.66 0.64
3137EAF2	FHLMC Note 0.250% Due 12/04/2023	25,000,000.00	12/02/2020 0.28%	24,975,250.00 24,994,417.12	96.98 4.85%	24,244,850.00 20,312.50	0.17% (749,567.12)	Aaa / AA+ AAA	0.68 0.66
3130AFW94	FHLB Note 2.500% Due 02/13/2024	15,000,000.00	02/15/2019 2.58%	14,946,900.00 14,990,742.43	98.06 4.81%	14,709,330.00 50,000.00	0.10% (281,412.43)	Aaa / AA+ AAA	0.87 0.84
3133EKM1	FFCB Note 2.230% Due 02/23/2024	50,000,000.00	07/08/2019 1.94%	50,629,500.00 50,122,102.90	97.84 4.73%	48,918,600.00 117,694.44	0.34% (1,203,502.90)	Aaa / AA+ AAA	0.90 0.87
3136G4G80	FNMA Callable Note Qtrly 8/26/2022 0.375% Due 02/26/2024	15,455,000.00	08/27/2020 0.38%	15,455,000.00 15,455,000.00	96.08 4.87%	14,848,437.62 5,634.64	0.10% (606,562.38)	Aaa / AA+ AAA	0.91 0.88
3130ARHG9	FHLB Note 2.125% Due 02/28/2024	15,000,000.00	03/25/2022 2.19%	14,982,900.00 14,991,922.98	97.72 4.71%	14,657,445.00 29,218.75	0.10% (334,477.98)	Aaa / AA+ NR	0.92 0.88
3134GWE44	FHLMC Callable Note Qtrly 9/8/2022 0.375% Due 03/08/2024	50,000,000.00	09/08/2020 0.38%	50,000,000.00 50,000,000.00	95.94 4.87%	47,969,050.00 11,979.17	0.33% (2,030,950.00)	Aaa / NR AAA	0.94 0.91
3133EKQU3	FFCB Note 1.950% Due 06/13/2024	120,350,000.00	Various 1.89%	120,672,926.30 120,428,242.78	96.94 4.60%	116,666,447.55 704,047.50	0.81% (3,761,795.23)	Aaa / AA+ AAA	1.21 1.16
3130AQHT3	FHLB Callable Note Qtrly 04/26/2022 1.020% Due 07/26/2024	10,000,000.00	01/26/2022 1.02%	10,000,000.00 10,000,000.00	95.43 4.63%	9,542,900.00 18,416.67	0.07% (457,100.00)	Aaa / AA+ NR	1.32 1.28
3136G4H22	FNMA Callable Note Annual 8/12/2022 0.410% Due 08/12/2024	50,000,000.00	08/12/2020 0.42%	49,975,000.00 49,991,461.33	94.53 4.60%	47,262,550.00 27,902.78	0.33% (2,728,911.33)	Aaa / AA+ AAA	1.37 1.33
3133EL5S9	FFCB Callable Note Cont 9/3/2021 0.480% Due 09/03/2024	25,000,000.00	09/03/2020 0.48%	25,000,000.00 25,000,000.00	94.44 4.56%	23,609,800.00 9,333.33	0.16% (1,390,200.00)	Aaa / AA+ AAA	1.43 1.39
3130A2UW4	FHLB Note 2.875% Due 09/13/2024	66,555,000.00	Various 1.70%	70,171,868.25 67,637,640.54	98.07 4.26%	65,271,420.27 95,672.81	0.45% (2,366,220.27)	Aaa / AA+ AAA	1.46 1.40
3133EKP75	FFCB Note 1.600% Due 09/17/2024	25,000,000.00	09/17/2019 1.68%	24,906,620.00 24,972,655.56	96.15 4.35%	24,037,375.00 15,555.55	0.17% (935,280.56)	Aaa / AA+ AAA	1.47 1.42
3134GWVM5	FHLMC Callable Note 1X 9/30/2022 0.350% Due 09/30/2024	25,000,000.00	09/30/2020 0.35%	25,000,000.00 25,000,000.00	94.11 4.45%	23,528,325.00 243.06	0.16% (1,471,675.00)	Aaa / NR AAA	1.50 1.46
3134GWY8	FHLMC Callable Note Qtrly 9/30/2022 0.375% Due 09/30/2024	25,000,000.00	09/30/2020 0.38%	25,000,000.00 25,000,000.00	94.06 4.51%	23,515,925.00 260.42	0.16% (1,484,075.00)	Aaa / NR AAA	1.50 1.46
3130APPQ2	FHLB Callable Note Qtrly 2/8/2022 0.900% Due 11/08/2024	25,000,000.00	11/08/2021 0.90%	25,000,000.00 25,000,000.00	94.61 4.42%	23,652,725.00 89,375.00	0.16% (1,347,275.00)	Aaa / AA+ NR	1.61 1.55
3134GXD24	FHLMC Callable Note Qtrly 11/25/2022 0.450% Due 11/25/2024	50,000,000.00	11/25/2020 0.45%	50,000,000.00 50,000,000.00	93.79 4.39%	46,895,500.00 78,750.00	0.32% (3,104,500.00)	Aaa / NR AAA	1.66 1.61

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3134GWC38	FHLMC Callable Note Qtrly 9/2/2022 0.480% Due 12/02/2024	50,000,000.00	09/02/2020 0.48%	50,000,000.00 50,000,000.00	93.83 4.35%	46,914,450.00 19,333.33	0.32% (3,085,550.00)	Aaa / NR AAA	1.68 1.63
3130APXJ9	FHLB Callable Note Qtrly 03/10/2022 1.100% Due 12/10/2024	25,000,000.00	12/10/2021 1.10%	25,000,000.00 25,000,000.00	94.76 4.34%	23,690,700.00 84,791.67	0.16% (1,309,300.00)	Aaa / AA+ NR	1.70 1.64
3135G0X24	FNMA Note 1.625% Due 01/07/2025	50,000,000.00	01/10/2020 1.69%	49,840,500.00 49,943,422.97	95.59 4.24%	47,796,700.00 189,583.33	0.33% (2,146,722.97)	Aaa / AA+ AAA	1.78 1.71
3130ARDS7	FHLB Callable Note Qtrly 06/28/2022 2.200% Due 03/28/2025	25,000,000.00	03/28/2022 2.20%	25,000,000.00 25,000,000.00	96.02 4.31%	24,005,175.00 4,583.33	0.17% (994,825.00)	Aaa / AA+ NR	1.99 1.92
3133ENTK6	FFCB Note 2.510% Due 04/01/2025	25,000,000.00	04/01/2022 2.56%	24,964,750.00 24,976,489.28	95.94 4.66%	23,984,325.00 313,750.00	0.17% (992,164.28)	Aaa / AA+ AAA	2.01 1.89
3133EMVS8	FFCB Callable Note Cont 4/14/2023 0.690% Due 04/14/2025	25,000,000.00	04/14/2021 0.69%	25,000,000.00 25,000,000.00	93.15 4.24%	23,287,050.00 80,020.83	0.16% (1,712,950.00)	Aaa / AA+ AAA	2.04 1.98
3134GVU55	FHLMC Callable Note Qtrly 5/19/2021 0.750% Due 05/19/2025	25,000,000.00	05/19/2020 0.75%	25,000,000.00 25,000,000.00	93.03 4.20%	23,257,450.00 68,750.00	0.16% (1,742,550.00)	Aaa / NR AAA	2.14 2.07
3130APVB8	FHLB Callable Note Qtrly 11/22/2022 1.000% Due 05/22/2025	35,000,000.00	11/22/2021 1.00%	35,000,000.00 35,000,000.00	93.51 4.20%	32,728,850.00 125,416.66	0.23% (2,271,150.00)	Aaa / AA+ NR	2.15 2.07
3134GVB31	FHLMC Callable Note Qtrly 5/28/2021 0.750% Due 05/28/2025	75,000,000.00	Various 0.75%	74,995,000.00 74,997,836.35	92.71 4.32%	69,536,175.00 192,187.50	0.48% (5,461,661.35)	Aaa / NR AAA	2.16 2.09
3136G4WV1	FNMA Callable Note Qtrly 6/16/2022 0.750% Due 06/16/2025	50,000,000.00	06/16/2020 0.75%	50,000,000.00 50,000,000.00	92.91 4.14%	46,456,250.00 109,375.00	0.32% (3,543,750.00)	Aaa / AA+ AAA	2.21 2.14
3136G4YU1	FNMA Callable Note Qtrly 7/15/2021 0.730% Due 07/15/2025	30,000,000.00	07/15/2020 0.73%	30,000,000.00 30,000,000.00	92.68 4.11%	27,803,610.00 46,233.33	0.19% (2,196,390.00)	NR / AA+ AAA	2.29 2.22
3136G4A37	FNMA Callable Note Qtrly 1/28/2022 0.670% Due 07/28/2025	20,000,000.00	07/28/2020 0.67%	20,000,000.00 20,000,000.00	92.46 4.10%	18,491,920.00 23,450.00	0.13% (1,508,080.00)	Aaa / AA+ AAA	2.33 2.26
3136G4D75	FNMA Callable Note Qtrly 7/29/2022 0.600% Due 07/29/2025	50,000,000.00	07/29/2020 0.60%	50,000,000.00 50,000,000.00	92.30 4.10%	46,149,850.00 51,666.66	0.32% (3,850,150.00)	Aaa / NR AAA	2.33 2.27
3136G4B77	FNMA Callable Note Qtrly 8/4/2021 0.700% Due 08/04/2025	25,000,000.00	08/04/2020 0.70%	25,000,000.00 25,000,000.00	92.47 4.10%	23,118,550.00 27,708.33	0.16% (1,881,450.00)	Aaa / AA+ AAA	2.35 2.28
3136G4J46	FNMA Callable Note Qtrly 8/12/2022 0.570% Due 08/12/2025	25,000,000.00	08/12/2020 0.57%	25,000,000.00 25,000,000.00	92.13 4.09%	23,033,500.00 19,395.83	0.16% (1,966,500.00)	Aaa / AA+ AAA	2.37 2.30
3136G4H63	FNMA Callable Note Annual 8/19/2022 0.550% Due 08/19/2025	25,000,000.00	08/19/2020 0.55%	25,000,000.00 25,000,000.00	92.04 4.09%	23,010,775.00 16,041.67	0.16% (1,989,225.00)	Aaa / AA+ AAA	2.39 2.32
3136G4V34	FNMA Callable Note 1X 8/26/2022 0.550% Due 08/26/2025	25,000,000.00	08/26/2020 0.55%	25,000,000.00 25,000,000.00	92.03 4.06%	23,008,025.00 13,368.06	0.16% (1,991,975.00)	Aaa / AA+ AAA	2.41 2.34
3136G4S53	FNMA Callable Note Qtrly 8/27/2021 0.650% Due 08/27/2025	25,000,000.00	08/27/2020 0.65%	25,000,000.00 25,000,000.00	92.21 4.08%	23,051,400.00 15,347.22	0.16% (1,948,600.00)	Aaa / AA+ AAA	2.41 2.34

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3130AK5E2	FHLB Note 0.375% Due 09/04/2025	5,000,000.00	09/11/2020 0.44%	4,985,000.00 4,992,685.54	91.87 3.92%	4,593,395.00 1,406.25	0.03% (399,290.54)	Aaa / AA+ AAA	2.43 2.37
3133EMAU6	FFCB Callable Note Cont 9/22/2022 0.500% Due 09/22/2025	40,000,000.00	09/24/2020 0.50%	40,000,000.00 40,000,000.00	91.66 4.08%	36,664,680.00 5,000.00	0.25% (3,335,320.00)	Aaa / AA+ AAA	2.48 2.41
3137EAEX3	FHLMC Note 0.375% Due 09/23/2025	10,000,000.00	11/04/2020 0.51%	9,936,300.00 9,967,650.11	91.36 4.08%	9,136,050.00 833.33	0.06% (831,600.11)	Aaa / AA+ AAA	2.48 2.42
3136G43L5	FNMA Callable Note Annual 9/30/2022 0.550% Due 09/30/2025	38,400,000.00	09/30/2020 0.55%	38,400,000.00 38,400,000.00	91.73 4.06%	35,222,630.40 586.66	0.24% (3,177,369.60)	Aaa / AA+ AAA	2.50 2.44
3134GWYS9	FHLMC Callable Note Qtrly 4/15/2021 0.600% Due 10/15/2025	56,000,000.00	Various 0.82%	55,515,500.00 55,686,678.75	91.73 4.06%	51,370,312.00 154,933.33	0.35% (4,316,366.75)	Aaa / NR AAA	2.55 2.47
3135G06A6	FNMA Callable Note Qtrly 10/20/2021 0.580% Due 10/20/2025	25,000,000.00	10/20/2020 0.58%	25,000,000.00 25,000,000.00	91.65 4.05%	22,913,150.00 64,847.22	0.16% (2,086,850.00)	Aaa / AA+ AAA	2.56 2.48
3134GW5H5	FHLMC Callable Note Qtrly 7/28/2022 0.530% Due 10/28/2025	25,000,000.00	10/28/2020 0.53%	25,000,000.00 25,000,000.00	91.48 4.05%	22,870,150.00 23,187.50	0.16% (2,129,850.00)	Aaa / NR AAA	2.58 2.53
3136G46N8	FNMA Callable Note Qtrly 10/29/2021 0.600% Due 10/29/2025	25,000,000.00	10/29/2020 0.60%	25,000,000.00 25,000,000.00	91.64 4.05%	22,908,775.00 63,333.33	0.16% (2,091,225.00)	Aaa / AA+ AAA	2.58 2.50
3133EMFS6	FFCB Note 0.460% Due 11/03/2025	16,450,000.00	11/04/2020 0.53%	16,391,602.50 16,419,697.30	91.44 3.97%	15,042,422.85 31,108.78	0.10% (1,377,274.45)	Aaa / AA+ AAA	2.60 2.52
3135G06G3	FNMA Note 0.500% Due 11/07/2025	23,000,000.00	11/12/2020 0.57%	22,917,660.00 22,956,998.71	91.49 3.98%	21,042,907.00 46,000.00	0.15% (1,914,091.71)	Aaa / AA+ AAA	2.61 2.53
3135GA3X7	FNMA Callable Note 1X 11/17/2022 0.570% Due 11/17/2025	50,000,000.00	11/17/2020 0.57%	50,000,000.00 50,000,000.00	91.51 4.01%	45,752,650.00 106,083.33	0.32% (4,247,350.00)	Aaa / AA+ AAA	2.64 2.55
3134GXFA7	FHLMC Callable Note Qtrly 11/26/2021 0.650% Due 11/26/2025	25,000,000.00	11/30/2020 0.65%	25,000,000.00 25,000,000.00	91.64 4.00%	22,909,425.00 56,423.61	0.16% (2,090,575.00)	Aaa / NR AAA	2.66 2.58
3134GXDM3	FHLMC Callable Note Qtrly 12/1/2021 0.620% Due 12/01/2025	25,000,000.00	11/20/2020 0.62%	25,000,000.00 25,000,000.00	91.27 4.11%	22,818,300.00 51,666.67	0.16% (2,181,700.00)	Aaa / NR AAA	2.67 2.59
3135G06J7	FNMA Callable Note Qtrly 6/10/2021 0.650% Due 12/10/2025	25,000,000.00	12/09/2020 0.65%	25,000,000.00 25,000,000.00	91.29 4.10%	22,822,550.00 50,104.17	0.16% (2,177,450.00)	Aaa / AA+ AAA	2.70 2.61
3130AQ6B4	FHLB Callable Note Qtrly 12/15/2022 1.220% Due 12/15/2025	25,000,000.00	12/15/2021 1.22%	25,000,000.00 25,000,000.00	92.67 4.11%	23,167,675.00 89,805.56	0.16% (1,832,325.00)	Aaa / AA+ NR	2.71 2.60
3135G06K4	FNMA Callable Note Qtrly 12/17/2021 0.650% Due 12/17/2025	75,000,000.00	12/02/2020 0.65%	75,000,000.00 75,000,000.00	91.24 4.10%	68,428,425.00 140,833.32	0.47% (6,571,575.00)	Aaa / AA+ AAA	2.72 2.63
3130AKMZ6	FHLB Callable Note Qtrly 1/14/2022 0.510% Due 01/14/2026	25,000,000.00	01/06/2021 0.51%	25,000,000.00 25,000,000.00	90.62 4.11%	22,655,975.00 27,270.83	0.16% (2,344,025.00)	Aaa / AA+ NR	2.79 2.71
3130AKMY9	FHLB Callable Note Qtrly 7/15/2021 0.550% Due 01/15/2026	25,000,000.00	01/06/2021 0.55%	25,000,000.00 25,000,000.00	90.72 4.11%	22,680,200.00 29,027.78	0.16% (2,319,800.00)	Aaa / AA+ NR	2.80 2.71

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3130AKQ74	FHLB Callable Note Qtrly 7/22/2021 0.625% Due 01/22/2026	25,000,000.00	01/22/2021 0.63%	25,000,000.00 25,000,000.00	90.87 4.10%	22,717,525.00 29,947.92	0.16% (2,282,475.00)	Aaa / AA+ NR	2.82 2.73
3130AKQX7	FHLB Callable Note Qtrly 4/28/2021 0.700% Due 01/28/2026	25,000,000.00	01/28/2021 0.70%	25,000,000.00 25,000,000.00	91.03 4.10%	22,757,125.00 30,625.00	0.16% (2,242,875.00)	Aaa / AA+ NR	2.83 2.74
3130AKPL4	FHLB Callable Note 1X 1/28/2022 0.550% Due 01/28/2026	50,000,000.00	01/28/2021 0.55%	50,000,000.00 50,000,000.00	91.04 3.93%	45,517,650.00 48,125.00	0.31% (4,482,350.00)	Aaa / AA+ NR	2.83 2.75
3130AL7M0	FHLB Callable Note Qtrly 8/24/2021 0.625% Due 02/24/2026	25,000,000.00	02/24/2021 0.63%	25,000,000.00 25,000,000.00	90.58 4.11%	22,644,475.00 16,059.03	0.16% (2,355,525.00)	Aaa / AA+ NR	2.91 2.81
3130ALCV4	FHLB Callable Note Qtrly 5/24/2021 0.750% Due 02/24/2026	50,000,000.00	02/24/2021 0.75%	50,000,000.00 50,000,000.00	90.91 4.11%	45,456,100.00 38,541.67	0.31% (4,543,900.00)	NR / AA+ NR	2.91 2.81
3130ALB94	FHLB Callable Note Qtrly 8/26/2021 0.630% Due 02/26/2026	50,000,000.00	02/26/2021 0.63%	50,000,000.00 50,000,000.00	90.58 4.11%	45,288,900.00 30,625.00	0.31% (4,711,100.00)	Aaa / AA+ NR	2.91 2.82
3133EMSU7	FFCB Callable Note Cont 3/9/2023 0.800% Due 03/09/2026	25,000,000.00	03/09/2021 0.80%	25,000,000.00 25,000,000.00	90.93 4.11%	22,732,525.00 12,222.22	0.16% (2,267,475.00)	Aaa / AA+ AAA	2.94 2.85
3133ENS03	FFCB Callable Note Cont 03/18/2024 2.150% Due 03/18/2026	25,000,000.00	03/18/2022 2.15%	25,000,000.00 25,000,000.00	94.40 4.18%	23,599,900.00 19,409.72	0.16% (1,400,100.00)	Aaa / AA+ AAA	2.97 2.82
3130ALYT5	FHLB Callable Note Qtrly 10/29/2021 1.100% Due 04/29/2026	25,000,000.00	04/29/2021 1.10%	25,000,000.00 25,000,000.00	91.23 4.16%	22,807,850.00 116,111.11	0.16% (2,192,150.00)	Aaa / AA+ NR	3.08 2.96
3130AMME9	FHLB Callable Note Qtrly 11/26/2021 1.000% Due 05/26/2026	4,600,000.00	05/26/2021 1.00%	4,600,000.00 4,600,000.00	91.03 4.06%	4,187,495.00 15,972.22	0.03% (412,505.00)	Aaa / AA+ NR	3.16 3.04
3133EMB76	FFCB Callable Note Cont 11/26/2021 0.950% Due 05/26/2026	20,000,000.00	05/26/2021 0.97%	19,980,000.00 19,987,393.21	90.89 4.06%	18,177,760.00 65,972.22	0.13% (1,809,633.21)	Aaa / AA+ AAA	3.16 3.04
3130AMSA1	FHLB Callable Note Annua 6/24/2022 0.915% Due 06/24/2026	25,000,000.00	06/24/2021 0.92%	25,000,000.00 25,000,000.00	90.41 4.11%	22,602,750.00 61,635.42	0.16% (2,397,250.00)	Aaa / AA+ AAA	3.24 3.12
3130AMU75	FHLB Callable Note Monthly 07/26/21 1.000% Due 06/26/2026	50,000,000.00	06/30/2021 1.00%	50,000,000.00 50,000,000.00	90.64 4.12%	45,320,050.00 131,944.44	0.31% (4,679,950.00)	Aaa / AA+ NR	3.24 3.12
3130AMYJ5	FHLB Callable Note Qtrly 06/30/2022 1.000% Due 06/30/2026	25,000,000.00	06/30/2021 1.00%	25,000,000.00 25,000,000.00	90.62 4.11%	22,654,750.00 63,194.44	0.16% (2,345,250.00)	Aaa / AA+ NR	3.25 3.13
3130AN4U1	FHLB Callable Note Annual 7/22/2022 1.000% Due 07/22/2026	25,000,000.00	07/22/2021 1.00%	25,000,000.00 25,000,000.00	90.64 4.05%	22,659,650.00 47,916.67	0.16% (2,340,350.00)	Aaa / AA+ NR	3.31 3.19
3130ANCM0	FHLB Callable Note Qtrly 07/29/2022 0.950% Due 07/29/2026	25,000,000.00	07/14/2021 0.95%	25,000,000.00 25,000,000.00	90.43 4.05%	22,608,500.00 40,902.78	0.16% (2,391,500.00)	Aaa / AA+ NR	3.33 3.21
3130ANLZ1	FHLB Callable Note Annual 8/26/2022 0.900% Due 08/26/2026	25,000,000.00	08/26/2021 0.90%	25,000,000.00 25,000,000.00	90.08 4.05%	22,521,225.00 21,875.00	0.16% (2,478,775.00)	Aaa / AA+ AAA	3.41 3.29
3130ANV64	FHLB Callable Note Qtrly 9/16/2022 0.960% Due 09/16/2026	25,000,000.00	09/16/2021 0.96%	25,000,000.00 25,000,000.00	90.09 4.06%	22,522,075.00 10,000.00	0.16% (2,477,925.00)	Aaa / AA+ NR	3.47 3.34

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
3133EM6E7	FFCB Callable Note Cont 09/28/2022 0.940% Due 09/28/2026	50,000,000.00	09/28/2021 0.94%	50,000,000.00 50,000,000.00	89.95 4.06%	44,974,700.00 3,916.66	0.31% (5,025,300.00)	Aaa / AA+ AAA	3.50 3.37
3130APM28	FHLB Callable Note Qrty 01/28/2022 1.320% Due 10/28/2026	25,000,000.00	10/28/2021 1.32%	25,000,000.00 25,000,000.00	90.96 4.06%	22,741,025.00 140,250.00	0.16% (2,258,975.00)	Aaa / AA+ AAA	3.58 3.41
3133ENCQ1	FFCB Callable Note Cont 11/02/2023 1.270% Due 11/02/2026	25,000,000.00	11/02/2021 1.27%	25,000,000.00 25,000,000.00	90.55 4.13%	22,638,600.00 131,409.72	0.16% (2,361,400.00)	Aaa / AA+ AAA	3.59 3.42
3130APN92	FHLB Callable Note Qrty 02/09/2022 1.340% Due 11/09/2026	25,000,000.00	11/09/2021 1.34%	25,000,000.00 25,000,000.00	90.74 4.13%	22,684,675.00 132,138.89	0.16% (2,315,325.00)	Aaa / AA+ NR	3.61 3.44
3133ENEM8	FFCB Callable Note Cont 11/23/2022 1.430% Due 11/23/2026	25,000,000.00	11/23/2021 1.43%	25,000,000.00 25,000,000.00	90.94 4.13%	22,735,250.00 127,111.11	0.16% (2,264,750.00)	Aaa / AA+ AAA	3.65 3.47
3133ENHA1	FFCB Callable Note Cont 12/14/2022 1.500% Due 12/14/2026	25,000,000.00	12/14/2021 1.50%	25,000,000.00 25,000,000.00	91.18 4.09%	22,793,900.00 111,458.33	0.16% (2,206,100.00)	Aaa / AA+ AAA	3.71 3.52
3130AL5A8	FHLB Callable Note Qtrly 11/26/2026 0.900% Due 02/26/2027	25,000,000.00	06/24/2022 3.41%	22,312,675.00 22,754,793.46	88.98 3.98%	22,245,225.00 21,875.00	0.15% (509,568.46)	Aaa / AA+ NR	3.91 3.76
3133ENQD5	FFCB Callable Note Cont 03/01/2024 2.170% Due 03/01/2027	25,000,000.00	03/01/2022 2.17%	25,000,000.00 25,000,000.00	93.26 4.05%	23,314,125.00 45,208.33	0.16% (1,685,875.00)	Aaa / AA+ AAA	3.92 3.69
3130ARGC9	FHLB Callable Note 1x 03/25/2024 2.550% Due 03/25/2027	25,000,000.00	03/25/2022 2.55%	25,000,000.00 25,000,000.00	94.69 4.01%	23,672,025.00 10,625.00	0.16% (1,327,975.00)	Aaa / AA+ NR	3.99 3.36
3130ARJZ5	FHLB Callable Note 1X 4/19/2024 2.950% Due 04/19/2027	25,000,000.00	04/19/2022 2.95%	25,000,000.00 25,000,000.00	95.83 4.08%	23,958,300.00 331,875.00	0.17% (1,041,700.00)	Aaa / AA+ NR	4.05 3.12
3130ARQV6	FHLB Callable Note Qtrly 4/26/2024 3.150% Due 04/26/2027	25,000,000.00	04/26/2022 3.15%	25,000,000.00 25,000,000.00	95.90 4.26%	23,974,150.00 339,062.50	0.17% (1,025,850.00)	Aaa / AA+ NR	4.07 2.88
3133ENXL9	FFCB Callable Note Cont 5/24/2023 3.530% Due 05/24/2027	25,000,000.00	05/24/2022 3.53%	25,000,000.00 25,000,000.00	96.68 4.41%	24,171,100.00 311,326.39	0.17% (828,900.00)	Aaa / AA+ AAA	4.15 2.58
3130ASER6	FHLB Callable Note Qtrly 06/16/2027 3.640% Due 06/16/2027	40,000,000.00	06/16/2022 3.64%	40,000,000.00 40,000,000.00	96.89 4.46%	38,754,920.00 424,666.67	0.27% (1,245,080.00)	Aaa / AA+ NR	4.21 2.53
3130ASES4	FHLB Callable Note 1X 6/28/2024 3.390% Due 06/28/2027	45,000,000.00	06/28/2022 3.39%	45,000,000.00 45,000,000.00	96.75 4.23%	43,537,185.00 394,087.50	0.30% (1,462,815.00)	Aaa / AA+ NR	4.25 2.96
31422XV90	FAMCA Note 3.770% Due 07/30/2027	100,000,000.00	01/25/2023 3.77%	100,000,000.00 100,000,000.00	99.57 3.88%	99,569,500.00 617,861.11	0.69% (430,500.00)	NR / NR NR	4.33 3.94
31422XK92	FAMCA Callable Note S/A 10/12/2023 5.125% Due 10/12/2027	25,000,000.00	10/12/2022 5.13%	25,000,000.00 25,000,000.00	99.42 5.27%	24,855,075.00 601,475.69	0.18% (144,925.00)	Aaa / AA+ AAA	4.54 1.21

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
880591EZ1	Tennessee Valley Authority Note 3.875% Due 03/15/2028	25,000,000.00	03/30/2023 4.06%	24,796,750.00 24,796,974.34	99.93 3.89%	24,983,675.00 2,690.97	0.17% 186,700.66	Aaa / AA+ AAA	4.96 4.47
TOTAL Agency		3,335,993,000.00	1.21%	3,334,380,588.21	4.32%	3,142,591,152.19 9,353,784.58	21.69% (191,789,436.02)	Aaa / AA+ AAA	2.24 2.06
Cash									
90JPMC\$03	JP Morgan Chase Bank Deposit	12,911,808.07	Various 3.23%	12,911,808.07 12,911,808.07	1.00 3.23%	12,911,808.07 0.00	0.09% 0.00	NR / NR NR	0.00 0.00
TOTAL Cash		12,911,808.07	3.23%	12,911,808.07	3.23%	12,911,808.07 0.00	0.09% 0.00	NR / NR NR	0.00 0.00
Commercial Paper									
22533URH8	Credit Agricole CIB Discount CP 4.590% Due 04/17/2023	60,000,000.00	12/21/2022 4.72%	59,104,950.00 59,877,600.00	99.80 4.72%	59,877,600.00 0.00	0.41% 0.00	P-1 / A-1 F-1	0.05 0.05
21687BRK9	Rabobank Nederland NV NY Discount CP 4.250% Due 04/19/2023	130,000,000.00	10/04/2022 4.40%	126,976,597.22 129,723,750.00	99.79 4.40%	129,723,750.00 0.00	0.89% 0.00	P-1 / A-1 NR	0.05 0.05
87019WGG4	SWEDBANK Discount CP 4.910% Due 04/19/2023	34,000,000.00	11/30/2022 0.05%	33,993,514.00 33,999,166.09	100.00 0.05%	33,999,166.09 0.00	0.23% 0.00	P-1 / A-1 NR	0.05 0.05
22533URK1	Credit Agricole CIB Discount CP 4.590% Due 04/19/2023	50,000,000.00	12/21/2022 4.73%	49,241,375.00 49,885,250.00	99.77 4.73%	49,885,250.00 0.00	0.34% 0.00	P-1 / A-1 F-1+	0.05 0.05
22533URU9	Credit Agricole CIB Discount CP 4.640% Due 04/28/2023	65,000,000.00	12/21/2022 4.78%	63,927,644.44 64,773,800.00	99.65 4.78%	64,773,800.00 0.00	0.45% 0.00	P-1 / A-1 F-1+	0.08 0.07
06366HRU3	Bank of Montreal Chicago Discount CP 4.710% Due 04/28/2023	45,000,000.00	01/03/2023 4.85%	44,322,937.50 44,841,037.50	99.65 4.85%	44,841,037.50 0.00	0.31% 0.00	P-1 / A-1 NR	0.08 0.07
63873KS16	Natixis NY Branch Discount CP 4.960% Due 05/01/2023	97,000,000.00	10/27/2022 5.16%	94,514,213.33 96,599,066.67	99.59 5.16%	96,599,066.67 0.00	0.66% 0.00	P-1 / A-1 F-1	0.08 0.08
63873KS24	Natixis NY Branch Discount CP 5.000% Due 05/02/2023	26,000,000.00	10/28/2022 5.20%	25,328,333.33 25,888,055.56	99.57 5.20%	25,888,055.56 0.00	0.18% 0.00	P-1 / A-1 F-1	0.09 0.09
63873KS57	Natixis NY Branch Discount CP 5.130% Due 05/05/2023	75,000,000.00	11/03/2022 5.34%	73,044,187.50 74,636,625.00	99.52 5.34%	74,636,625.00 0.00	0.51% 0.00	P-1 / A-1 F-1	0.10 0.09
63873KSC2	Natixis NY Branch Discount CP 4.810% Due 05/12/2023	34,000,000.00	01/04/2023 4.96%	33,418,524.44 33,813,746.11	99.45 4.96%	33,813,746.11 0.00	0.23% 0.00	P-1 / A-1 F-1	0.12 0.11
09659CSF6	BNP Paribas Discount CP 4.920% Due 05/15/2023	37,000,000.00	11/16/2022 5.11%	36,089,800.00 36,777,506.67	99.40 5.11%	36,777,506.67 0.00	0.25% 0.00	P-1 / A-1 F-1+	0.12 0.12

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
89233HSR6	Toyota Motor Credit Discount CP 2.906% Due 05/25/2023	170,000,000.00	Various 5.10%	166,199,697.23 168,745,550.00	99.26 5.10%	168,745,550.00 0.00	1.16% 0.00	P-1 / A-1+ F-1	0.15 0.15
63873KSX6	Natixis NY Branch Discount CP 5.090% Due 05/31/2023	46,000,000.00	12/01/2022 5.30%	44,822,796.11 45,609,766.67	99.15 5.30%	45,609,766.67 0.00	0.31% 0.00	P-1 / A-1 F-1	0.17 0.16
22533USX2	Credit Agricole CIB Discount CP 4.860% Due 05/31/2023	70,000,000.00	12/09/2022 5.05%	68,365,150.00 69,433,000.00	99.19 5.05%	69,433,000.00 0.00	0.48% 0.00	P-1 / A-1 F-1+	0.17 0.16
06366HSX6	Bank of Montreal Chicago Discount CP 4.820% Due 05/31/2023	30,000,000.00	01/03/2023 4.99%	29,405,533.33 29,759,000.00	99.20 4.99%	29,759,000.00 0.00	0.20% 0.00	P-1 / A-1 NR	0.17 0.16
22533UT11	Credit Agricole CIB Discount CP 4.870% Due 06/01/2023	70,000,000.00	12/09/2022 5.06%	68,352,316.67 69,422,363.89	99.17 5.06%	69,422,363.89 0.00	0.48% 0.00	P-1 / A-1 F-1+	0.17 0.17
22533UT29	Credit Agricole CIB Discount CP 4.870% Due 06/02/2023	40,000,000.00	12/09/2022 5.06%	39,053,055.56 39,664,511.11	99.16 5.06%	39,664,511.11 0.00	0.27% 0.00	P-1 / A-1 F-1+	0.17 0.17
22533UT78	Credit Agricole CIB Discount CP 4.910% Due 06/07/2023	55,000,000.00	12/09/2022 5.10%	53,649,750.00 54,497,406.94	99.09 5.10%	54,497,406.94 0.00	0.38% 0.00	P-1 / A-1 F-1+	0.19 0.18
22533UTC7	Credit Agricole CIB Discount CP 4.930% Due 06/12/2023	40,000,000.00	12/09/2022 5.13%	38,986,611.11 39,605,600.00	99.01 5.13%	39,605,600.00 0.00	0.27% 0.00	P-1 / A-1 F-1+	0.20 0.20
22533UTD5	Credit Agricole CIB Discount CP 4.930% Due 06/13/2023	20,000,000.00	12/09/2022 5.13%	19,490,566.67 19,800,061.11	99.00 5.13%	19,800,061.11 0.00	0.14% 0.00	P-1 / A-1 F-1+	0.20 0.20
22533UTE3	Credit Agricole CIB Discount CP 4.930% Due 06/14/2023	50,000,000.00	12/09/2022 5.13%	48,719,569.44 49,493,305.55	98.99 5.13%	49,493,305.55 0.00	0.34% 0.00	P-1 / A-1 F-1+	0.21 0.20
22533UTM5	Credit Agricole CIB Discount CP 4.940% Due 06/21/2023	60,000,000.00	12/09/2022 5.14%	58,402,733.33 59,333,100.00	98.89 5.14%	59,333,100.00 0.00	0.41% 0.00	P-1 / A-1 F-1+	0.22 0.22
63873KTW7	Natixis NY Branch Discount CP 5.090% Due 06/30/2023	100,000,000.00	12/12/2022 5.30%	97,172,222.22 98,727,500.00	98.73 5.30%	98,727,500.00 0.00	0.68% 0.00	P-1 / A-1 F-1	0.25 0.24
22533UUA9	Credit Agricole CIB Discount CP 4.960% Due 07/10/2023	20,000,000.00	12/09/2022 5.16%	19,413,066.67 19,724,444.45	98.62 5.16%	19,724,444.45 0.00	0.14% 0.00	P-1 / A-1 F-1+	0.28 0.27
63873KUD7	Natixis NY Branch Discount CP 4.940% Due 07/13/2023	25,000,000.00	01/17/2023 5.13%	24,392,791.67 24,646,652.78	98.59 5.13%	24,646,652.78 0.00	0.17% 0.00	P-1 / A-1 F-1	0.28 0.28
63873KUE5	Natixis NY Branch Discount CP 4.940% Due 07/14/2023	30,000,000.00	01/17/2023 5.13%	29,267,233.33 29,571,866.66	98.57 5.13%	29,571,866.66 0.00	0.20% 0.00	P-1 / A-1 F-1	0.29 0.28
63873KUX3	Natixis NY Branch Discount CP 4.950% Due 07/31/2023	100,000,000.00	03/24/2023 5.11%	98,226,250.00 98,336,250.00	98.34 5.11%	98,336,250.00 0.00	0.68% 0.00	P-1 / A-1 F-1	0.33 0.33
09659CV13	BNP Paribas Discount CP 5.230% Due 08/01/2023	15,000,000.00	03/08/2023 5.42%	14,681,841.67 14,734,141.67	98.23 5.42%	14,734,141.67 0.00	0.10% 0.00	P-1 / A-1 F-1+	0.34 0.33
63873KV20	Natixis NY Branch Discount CP 4.950% Due 08/02/2023	35,000,000.00	01/25/2023 5.15%	34,090,437.50 34,408,062.50	98.31 5.15%	34,408,062.50 0.00	0.24% 0.00	P-1 / A-1 F-1	0.34 0.33

INVESTMENT INVENTORY – MARKET VALUE

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
89233HV35	Toyota Motor Credit Discount CP 5.050% Due 08/03/2023	35,000,000.00	02/28/2023 5.23%	34,234,083.33 34,391,194.44	98.26 5.23%	34,391,194.44 0.00	0.24% 0.00	P-1 / A-1+ F-1	0.34 0.33
09659CV70	BNP Paribas Discount CP 4.870% Due 08/07/2023	40,000,000.00	01/26/2023 5.06%	38,955,655.56 39,307,377.78	98.27 5.06%	39,307,377.78 0.00	0.27% 0.00	P-1 / A-1 F-1+	0.35 0.34
89233HV76	Toyota Motor Credit Discount CP 4.850% Due 08/07/2023	45,000,000.00	02/06/2023 5.04%	43,896,625.00 44,224,000.00	98.28 5.04%	44,224,000.00 0.00	0.30% 0.00	P-1 / A-1+ F-1	0.35 0.34
09659CV88	BNP Paribas Discount CP 5.260% Due 08/08/2023	20,000,000.00	03/08/2023 5.46%	19,552,900.00 19,623,033.33	98.12 5.46%	19,623,033.33 0.00	0.14% 0.00	P-1 / A-1 F-1+	0.36 0.35
63873KVB0	Natixis NY Branch Discount CP 5.090% Due 08/11/2023	39,000,000.00	02/24/2023 5.29%	38,073,620.00 38,272,130.00	98.13 5.29%	38,272,130.00 0.00	0.26% 0.00	P-1 / A-1 F-1	0.36 0.36
89233HVB7	Toyota Motor Credit Discount CP 5.060% Due 08/11/2023	50,000,000.00	02/27/2023 5.25%	48,840,416.67 49,072,333.34	98.14 5.25%	49,072,333.34 0.00	0.34% 0.00	P-1 / A-1+ F-1	0.36 0.36
89233HVE1	Toyota Motor Credit Discount CP 5.060% Due 08/14/2023	50,000,000.00	02/27/2023 5.25%	48,819,333.33 49,051,250.00	98.10 5.25%	49,051,250.00 0.00	0.34% 0.00	P-1 / A-1+ F-1	0.37 0.36
89233HVJ0	Toyota Motor Credit Discount CP 4.870% Due 08/18/2023	50,000,000.00	02/06/2023 5.06%	48,694,569.44 49,059,819.44	98.12 5.06%	49,059,819.44 0.00	0.34% 0.00	P-1 / A-1+ F-1	0.38 0.37
09659CVX3	BNP Paribas Discount CP 5.171% Due 08/31/2023	166,000,000.00	Various 5.36%	162,265,246.66 162,375,813.32	97.82 5.36%	162,375,813.32 0.00	1.12% 0.00	P-1 / A-1 F-1+	0.42 0.41
09659CW53	BNP Paribas Discount CP 4.950% Due 09/05/2023	40,000,000.00	03/24/2023 5.14%	39,092,500.00 39,136,500.00	97.84 5.14%	39,136,500.00 0.00	0.27% 0.00	P-1 / A-1 F-1+	0.43 0.42
89233HWE0	Toyota Motor Credit Discount CP 5.130% Due 09/14/2023	30,000,000.00	03/23/2023 5.33%	29,251,875.00 29,290,350.00	97.63 5.33%	29,290,350.00 0.00	0.20% 0.00	P-1 / A-1+ F-1	0.46 0.45
89233HWF7	Toyota Motor Credit Discount CP 5.130% Due 09/15/2023	65,000,000.00	03/23/2023 5.34%	63,369,800.00 63,453,162.50	97.62 5.34%	63,453,162.50 0.00	0.44% 0.00	P-1 / A-1+ F-1	0.46 0.45
89233HWV2	Toyota Motor Credit Discount CP 5.130% Due 09/29/2023	65,000,000.00	03/23/2023 5.34%	63,240,125.00 63,323,487.50	97.42 5.34%	63,323,487.50 0.00	0.44% 0.00	P-1 / A-1+ F-1	0.50 0.49
09659CWV6	BNP Paribas Discount CP 5.220% Due 09/29/2023	216,000,000.00	03/28/2023 5.44%	210,205,800.00 210,331,080.00	97.38 5.44%	210,331,080.00 0.00	1.45% 0.00	P-1 / A-1 F-1+	0.50 0.49
09659CX60	BNP Paribas Discount CP 5.200% Due 10/06/2023	70,000,000.00	03/28/2023 5.42%	68,058,666.67 68,099,111.11	97.28 5.42%	68,099,111.11 0.00	0.47% 0.00	P-1 / A-1 F-1+	0.52 0.50
13609CYA3	Canadian Imperial Holdings Discount CP 5.140% Due 11/10/2023	26,000,000.00	03/29/2023 5.36%	25,161,037.78 25,172,174.45	96.82 5.36%	25,172,174.45 0.00	0.17% 0.00	P-1 / A-1 NR	0.61 0.60

INVESTMENT INVENTORY – MARKET VALUE

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
06366HYW1	Bank of Montreal Chicago Discount CP 5.160% Due 11/30/2023	67,000,000.00	03/31/2023 5.38%	64,656,786.67 64,666,390.00	96.52 5.38%	64,666,390.00 0.00	0.44% 0.00	P-1 / A-1 NR	0.67 0.65
				2,639,022,740.38		2,665,177,394.14	18.34%	P-1 / A-1	0.27
TOTAL Commercial Paper		2,703,000,000.00	5.08%	2,665,177,394.14	5.08%	0.00	0.00	F-1+	0.27
Corporate									
46625HRL6	JP Morgan Chase Callable Note Cont 3/18/2023 2.700% Due 05/18/2023	16,848,000.00	05/28/2020 2.70%	17,627,556.96 16,848,000.00	99.68 5.13%	16,793,783.14 168,058.80	0.12% (54,216.86)	A1 / A- AA-	0.13 0.13
023135CD6	Amazon.com Inc Note 2.730% Due 04/13/2024	10,000,000.00	04/13/2022 2.73%	10,000,000.00 10,000,000.00	98.00 4.73%	9,800,360.00 127,400.00	0.07% (199,640.00)	A1 / AA AA-	1.04 0.99
037833AS9	Apple Inc Note 3.450% Due 05/06/2024	28,689,000.00	04/29/2022 2.68%	29,122,490.79 28,924,541.74	98.83 4.55%	28,353,883.79 398,657.56	0.20% (570,657.95)	Aaa / AA+ NR	1.10 1.05
48130UXY6	JPMorgan Chase Callable Note 2X 8/17/2022 0.700% Due 08/16/2024	50,000,000.00	08/17/2021 0.70%	50,000,000.00 50,000,000.00	93.65 5.55%	46,826,000.00 42,777.78	0.32% (3,174,000.00)	A1 / A- AA-	1.38 1.33
48130UYC3	JPMorgan Chase Callable Note 2X 9/1/2022 1.000% Due 08/30/2024	50,000,000.00	09/01/2021 1.00%	50,000,000.00 50,000,000.00	93.52 5.84%	46,760,750.00 41,666.67	0.32% (3,239,250.00)	A1 / A- AA-	1.42 1.37
48130UZB4	JPMorgan Chase Callable Note Cont 11/15/2023 0.950% Due 11/15/2024	50,000,000.00	11/15/2021 0.95%	50,000,000.00 50,000,000.00	93.00 5.52%	46,501,050.00 179,444.44	0.32% (3,498,950.00)	A1 / A- AA-	1.63 1.56
46625HKC3	JP Morgan Chase Callable Note Cont 10/23/2024 3.125% Due 01/23/2025	40,145,000.00	01/28/2022 1.73%	41,641,204.15 41,000,187.76	96.80 4.99%	38,862,206.67 236,967.01	0.27% (2,137,981.09)	A1 / A- AA-	1.82 1.72
48130UZW8	JPMorgan Chase Callable Note Cont 1/24/2024 1.530% Due 01/24/2025	50,000,000.00	01/20/2022 1.53%	50,000,000.00 50,000,000.00	93.93 5.07%	46,967,050.00 142,375.00	0.32% (3,032,950.00)	A1 / A- AA-	1.82 1.75
48130UB61	JPMorgan Chase Callable Note Cont 08/10/2024 1.863% Due 02/10/2025	50,000,000.00	02/10/2022 1.86%	50,000,000.00 50,000,000.00	94.38 5.07%	47,190,100.00 131,927.08	0.33% (2,809,900.00)	A1 / A- AA-	1.87 1.78
023135CE4	Amazon.com Inc Note 3.000% Due 04/13/2025	10,000,000.00	04/13/2022 3.06%	9,984,100.00 9,989,221.08	97.54 4.28%	9,753,720.00 140,000.00	0.07% (235,501.08)	A1 / AA AA-	2.04 1.92
931142EW9	Wal-Mart Stores Note 3.900% Due 09/09/2025	30,000,000.00	09/09/2022 3.92%	29,979,000.00 29,982,908.76	99.70 4.03%	29,909,070.00 71,500.00	0.21% (73,838.76)	Aa2 / AA AA	2.45 2.30
48133PAU7	JPMorgan Chase Callable Note SA 11/03/2025 5.610% Due 11/03/2025	25,000,000.00	11/01/2022 5.61%	25,000,000.00 25,000,000.00	100.90 4.03%	25,226,050.00 576,583.33	0.18% 226,050.00	A1 / A- AA-	2.60 0.56
06048W2B5	Bank of America Corp Callable Note 1X 11/03/2023 5.610% Due 11/03/2025	25,000,000.00	11/01/2022 5.61%	25,000,000.00 25,000,000.00	100.22 5.22%	25,054,800.00 576,583.33	0.18% 54,800.00	A2 / A- AA-	2.60 0.56

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3133EPES0	Tennessee Valley Authority Note 3.650% Due 06/30/2027	50,000,000.00	03/30/2023 3.68%	49,943,500.00 49,943,572.76	99.92 3.67%	49,957,900.00 5,069.44	0.34% 14,327.24	Aaa / AA+ NR	4.25 3.90
TOTAL Corporate		485,682,000.00	2.33%	488,297,851.90 486,688,432.10	4.92%	467,956,723.60 2,839,010.44	3.24% (18,731,708.50)	A1 / A AA-	1.99 1.67
LAIF									
90LAIF\$00	Local Agency Investment Fund State Pool	2,097.03	Various 2.88%	2,097.03 2,097.03	1.00 2.88%	2,097.03 13.46	0.00% 0.00	NR / NR NR	0.00 0.00
TOTAL LAIF		2,097.03	2.88%	2,097.03	2.88%	2,097.03 13.46	0.00% 0.00	NR / NR NR	0.00 0.00
Local Gov Investment Pool									
90CAMP\$00	California Asset Mgmt Program CAMP	443,000,000.00	Various 4.92%	443,000,000.00 443,000,000.00	1.00 4.92%	443,000,000.00 0.00	3.05% 0.00	NR / AAA NR	0.00 0.00
TOTAL Local Gov Investment Pool		443,000,000.00	4.92%	443,000,000.00	4.92%	443,000,000.00 0.00	3.05% 0.00	NR / AAA NR	0.00 0.00
Money Market Fund									
09248U7\$0	Blackrock CalTrust MMF	1,000,000.00	12/01/2020 4.70%	1,000,000.00 1,000,000.00	1.00 4.70%	1,000,000.00 0.00	0.01% 0.00	Aaa / AAA NR	0.00 0.00
09248U700	Blackrock Liquidity FedFund MMF	500,000.00	Various 4.70%	500,000.00 500,000.00	1.00 4.70%	500,000.00 0.00	0.00% 0.00	Aaa / AAA NR	0.00 0.00
61747C707	Morgan Stanley Liq Govt MMKT	1,000,000.00	Various 4.73%	1,000,000.00 1,000,000.00	1.00 4.73%	1,000,000.00 0.00	0.01% 0.00	Aaa / AAA AAA	0.00 0.00
31607A703	Fidelity Institutional Prime Govt INS Mmkt Fund	65,000,000.00	Various 4.75%	65,000,000.00 65,000,000.00	1.00 4.75%	65,000,000.00 0.00	0.45% 0.00	Aaa / AAA NR	0.00 0.00
TOTAL Money Market Fund		67,500,000.00	4.75%	67,500,000.00	4.75%	67,500,000.00 0.00	0.46% 0.00	Aaa / AAA AAA	0.00 0.00
Municipal Bonds									
20772KNU9	State of Connecticut TE-GO 0.309% Due 06/01/2023	5,000,000.00	06/04/2021 0.31%	5,000,000.00 5,000,000.00	99.28 4.67%	4,963,935.00 5,150.00	0.03% (36,065.00)	Aa3 / AA- AA-	0.17 0.17
20772KQF9	State of Connecticut TE-GO 4.250% Due 06/15/2023	1,750,000.00	06/22/2022 2.86%	1,773,397.50 1,754,901.71	99.86 4.87%	1,747,579.75 21,899.31	0.01% (7,321.96)	Aa3 / AA- AA-	0.21 0.20

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574193TP3	Maryland State STE-GO 0.410% Due 08/01/2023	15,000,000.00	08/05/2020 0.41%	15,000,000.00 15,000,000.00	98.51 4.94%	14,776,965.00 10,250.00	0.10% (223,035.00)	Aaa / AAA AAA	0.34 0.33
13063DRJ9	California State TE-GO 2.400% Due 10/01/2023	26,535,000.00	10/24/2019 1.84%	27,096,480.60 26,606,454.07	98.73 5.01%	26,197,103.31 318,420.00	0.18% (409,350.76)	Aa2 / AA- AA	0.50 0.48
649791PP9	New York St Taxable-GO 2.010% Due 02/15/2024	20,000,000.00	10/30/2019 2.01%	20,000,000.00 20,000,000.00	97.54 4.93%	19,507,380.00 51,366.67	0.13% (492,620.00)	Aa1 / AA+ AA+	0.88 0.85
64990FM76	NY State Dorm Auth Tax Rev GO - REV 1.100% Due 03/15/2024	9,725,000.00	12/17/2021 1.10%	9,725,000.00 9,725,000.00	96.59 4.79%	9,393,426.13 4,754.44	0.06% (331,573.87)	NR / AA+ AA+	0.96 0.93
641462NX0	State of Nevada Taxable GO 2.710% Due 05/01/2024	6,790,000.00	05/10/2022 2.71%	6,790,000.00 6,790,000.00	97.79 4.83%	6,639,662.61 76,670.42	0.05% (150,337.39)	Aa1 / AA+ AA+	1.09 1.04
641462NS1	State of Nevada Taxable GO 2.710% Due 05/01/2024	7,760,000.00	05/10/2022 2.71%	7,760,000.00 7,760,000.00	97.79 4.83%	7,588,185.84 87,623.33	0.05% (171,814.16)	Aa1 / AA+ AA+	1.09 1.04
68609T7D4	State of Oregon STE-GO 2.771% Due 05/01/2024	2,250,000.00	05/17/2022 2.77%	2,250,000.00 2,250,000.00	98.02 4.67%	2,205,344.25 25,978.13	0.02% (44,655.75)	Aa1 / AA+ AA+	1.09 1.04
546417DP8	State of Louisiana STE-GO 0.650% Due 06/01/2024	5,000,000.00	10/14/2020 0.65%	5,000,000.00 5,000,000.00	95.43 4.72%	4,771,590.00 10,833.33	0.03% (228,410.00)	Aa2 / AA- NR	1.17 1.13
20772KNV7	State of Connecticut TE-GO 0.508% Due 06/01/2024	6,000,000.00	06/04/2021 0.51%	6,000,000.00 6,000,000.00	95.26 4.73%	5,715,780.00 10,160.00	0.04% (284,220.00)	Aa3 / AA- AA-	1.17 1.14
20772KQG7	State of Connecticut TE-GO 4.250% Due 06/15/2024	5,000,000.00	06/22/2022 3.01%	5,118,700.00 5,072,302.07	99.42 4.74%	4,971,205.00 62,569.44	0.03% (101,097.07)	Aa3 / AA- AA-	1.21 1.15
574193TQ1	Maryland State STE-GO 0.510% Due 08/01/2024	25,000,000.00	08/05/2020 0.51%	25,000,000.00 25,000,000.00	94.71 4.65%	23,677,900.00 21,250.00	0.16% (1,322,100.00)	Aaa / AAA AAA	1.34 1.30
60412AVT7	Minnesota State Taxable- GO 0.500% Due 08/01/2024	15,000,000.00	08/25/2020 0.48%	15,012,150.00 15,004,126.10	95.07 4.34%	14,260,905.00 12,500.00	0.10% (743,221.10)	Aaa / AAA AAA	1.34 1.30
419792F84	Hawaii State STE-GO 0.713% Due 08/01/2024	15,000,000.00	10/12/2021 0.71%	15,000,000.00 15,000,000.00	94.91 4.69%	14,237,040.00 17,825.00	0.10% (762,960.00)	Aa2 / AA+ AA	1.34 1.30
64990FD43	NY State Dorm Auth Tax Rev TE - REV 0.887% Due 03/15/2025	5,000,000.00	06/23/2021 0.89%	5,000,000.00 5,000,000.00	93.40 4.45%	4,670,075.00 1,971.11	0.03% (329,925.00)	NR / AA+ AA+	1.96 1.90
64990FM84	NY State Dorm Auth Tax Rev GO - REV 1.360% Due 03/15/2025	30,495,000.00	12/17/2021 1.36%	30,495,000.00 30,495,000.00	94.27 4.45%	28,748,886.80 18,432.53	0.20% (1,746,113.20)	NR / AA+ AA+	1.96 1.89
641462NY8	State of Nevada TE-GO 2.940% Due 05/01/2025	6,975,000.00	05/10/2022 2.94%	6,975,000.00 6,975,000.00	96.85 4.54%	6,755,001.53 85,443.75	0.05% (219,998.47)	Aa1 / AA+ AA+	2.09 1.97
641462NT9	State of Nevada TE-GO 2.940% Due 05/01/2025	7,970,000.00	05/10/2022 2.94%	7,970,000.00 7,970,000.00	96.85 4.54%	7,718,618.23 97,632.50	0.05% (251,381.77)	Aa1 / AA+ AA+	2.09 1.97
68609T7E2	State of Oregon STE-GO 3.062% Due 05/01/2025	1,000,000.00	05/17/2022 3.06%	1,000,000.00 1,000,000.00	97.61 4.27%	976,054.00 12,758.33	0.01% (23,946.00)	Aa1 / AA+ AA+	2.09 1.97

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546417DQ6	State of Louisiana STE-GO 0.840% Due 06/01/2025	5,000,000.00	10/14/2020 0.84%	5,000,000.00 5,000,000.00	92.76 4.38%	4,637,885.00 14,000.00	0.03% (362,115.00)	Aa2 / AA- NR	2.17 2.10
34153QUD6	Florida State Board of Edu STE-GO 0.550% Due 06/01/2025	40,000,000.00	10/22/2020 0.55%	40,000,000.00 40,000,000.00	92.21 4.36%	36,882,080.00 73,333.33	0.25% (3,117,920.00)	Aaa / AAA AAA	2.17 2.11
9281094C8	Commonwealth of Virginia STE-GO 0.550% Due 06/01/2025	10,860,000.00	11/05/2020 0.55%	10,860,000.00 10,860,000.00	92.21 4.36%	10,013,484.72 19,910.00	0.07% (846,515.28)	Aaa / AAA AAA	2.17 2.11
20772KNW5	State of Connecticut TE-GO 0.923% Due 06/01/2025	5,000,000.00	06/04/2021 0.92%	5,000,000.00 5,000,000.00	92.81 4.44%	4,640,500.00 15,383.33	0.03% (359,500.00)	Aa3 / AA- AA-	2.17 2.10
797646NC6	San Francisco California C&C TE-GO 5.450% Due 06/15/2025	4,605,000.00	03/19/2021 0.95%	5,464,154.85 5,052,048.94	101.86 4.55%	4,690,864.83 73,897.46	0.03% (361,184.11)	Aaa / AAA AA+	2.21 2.03
20772KQH5	State of Connecticut TE-GO 3.292% Due 06/15/2025	2,500,000.00	06/22/2022 3.29%	2,500,000.00 2,500,000.00	97.61 4.44%	2,440,157.50 24,232.78	0.02% (59,842.50)	Aa3 / AA- AA-	2.21 2.08
574193TR9	Maryland State STE-GO 0.660% Due 08/01/2025	25,000,000.00	08/05/2020 0.66%	25,000,000.00 25,000,000.00	91.81 4.39%	22,953,450.00 27,500.00	0.16% (2,046,550.00)	Aaa / AAA AAA	2.34 2.27
419792YQ3	Hawaii State STE-GO 0.670% Due 08/01/2025	5,255,000.00	08/12/2020 0.67%	5,255,000.00 5,255,000.00	91.80 4.41%	4,823,942.86 5,868.08	0.03% (431,057.14)	Aa2 / AA+ AA	2.34 2.27
419792F92	Hawaii State STE-GO 1.033% Due 08/01/2025	10,000,000.00	10/12/2021 1.03%	10,000,000.00 10,000,000.00	92.59 4.41%	9,259,050.00 17,216.67	0.06% (740,950.00)	Aa2 / AA+ AA	2.34 2.26
64990FD50	NY State Dorm Auth Tax Rev TE - REV 1.187% Due 03/15/2026	5,000,000.00	06/23/2021 1.19%	5,000,000.00 5,000,000.00	91.39 4.32%	4,569,620.00 2,637.78	0.03% (430,380.00)	NR / AA+ AA+	2.96 2.85
64990FM92	NY State Dorm Auth Tax Rev GO - REV 1.550% Due 03/15/2026	31,180,000.00	12/17/2021 1.55%	31,180,000.00 31,180,000.00	92.39 4.32%	28,806,141.88 21,479.56	0.20% (2,373,858.12)	NR / AA+ AA+	2.96 2.83
650028ZF3	NY St Twy Auth St Pers TE-REV 3.550% Due 03/15/2026	21,800,000.00	07/28/2022 3.55%	21,800,000.00 21,800,000.00	97.85 4.33%	21,331,278.20 34,395.56	0.15% (468,721.80)	NR / AA+ AA+	2.96 2.77
641462NZ5	State of Nevada Taxable GO 3.080% Due 05/01/2026	7,180,000.00	05/10/2022 3.08%	7,180,000.00 7,180,000.00	96.29 4.38%	6,913,543.02 92,143.33	0.05% (266,456.98)	Aa1 / AA+ AA+	3.09 2.86
641462NU6	State of Nevada Taxable GO 3.080% Due 05/01/2026	8,205,000.00	05/10/2022 3.08%	8,205,000.00 8,205,000.00	96.29 4.38%	7,900,504.25 105,297.50	0.06% (304,495.75)	Aa1 / AA+ AA+	3.09 2.86
68609T7F9	State of Oregon STE-GO 3.215% Due 05/01/2026	1,400,000.00	05/17/2022 3.22%	1,400,000.00 1,400,000.00	96.92 4.29%	1,356,882.80 18,754.17	0.01% (43,117.20)	Aa1 / AA+ AA+	3.09 2.86
20772KNX3	State of Connecticut TE-GO 1.123% Due 06/01/2026	5,600,000.00	06/04/2021 1.12%	5,600,000.00 5,600,000.00	90.77 4.27%	5,083,058.40 20,962.67	0.04% (516,941.60)	Aa3 / AA- AA-	3.17 3.04
20772KQJ1	State of Connecticut TE-GO 3.531% Due 06/15/2026	5,000,000.00	06/22/2022 3.53%	5,000,000.00 5,000,000.00	97.79 4.27%	4,889,510.00 51,984.17	0.03% (110,490.00)	Aa3 / AA- AA-	3.21 2.96
25477GUX1	Dist of Columbia Income Tax TE-REV 3.419% Due 07/01/2026	4,500,000.00	07/27/2022 3.42%	4,500,000.00 4,500,000.00	97.21 4.35%	4,374,283.50 38,463.75	0.03% (125,716.50)	Aa1 / AAA AA+	3.25 3.01

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419792G26	Hawaii State STE-GO 1.283% Due 08/01/2026	7,500,000.00	10/12/2021 1.28%	7,500,000.00 7,500,000.00	90.80 4.27%	6,809,880.00 16,037.50	0.05% (690,120.00)	Aa2 / AA+ AA	3.34 3.19
798135E96	San Jose Calif Libr & Prks Prj TE-GO 2.500% Due 09/01/2026	10,000,000.00	04/28/2022 3.17%	9,730,500.00 9,787,898.24	94.23 4.33%	9,423,210.00 20,833.33	0.06% (364,688.24)	Aa1 / AA+ AAA	3.42 3.22
798189TL0	San Jose Evergreen Com Col Dis TE-GO 4.796% Due 09/01/2026	2,500,000.00	03/01/2023 4.80%	2,500,000.00 2,500,000.00	101.50 4.32%	2,537,400.00 5,328.89	0.02% 37,400.00	Aa1 / AA+ NR	3.42 3.12
419792J56	Hawaii State STE-GO 4.818% Due 10/01/2026	8,450,000.00	10/20/2022 4.82%	8,450,000.00 8,450,000.00	101.80 4.26%	8,602,438.00 168,502.86	0.06% 152,438.00	Aa2 / AA+ NR	3.51 3.14
880558QT1	Tennessee St Sch Bond Auth STE-GO 4.730% Due 11/01/2026	3,650,000.00	10/26/2022 4.71%	3,652,774.00 3,652,511.36	101.22 4.36%	3,694,362.10 65,221.44	0.03% 41,850.74	Aa1 / AA+ AA+	3.59 3.21
57582RK96	Massachusetts ST STE-GO 0.986% Due 11/01/2026	6,710,000.00	10/27/2022 4.64%	5,823,541.90 5,915,704.44	89.75 4.09%	6,022,037.12 27,566.92	0.04% 106,332.68	Aa1 / AA AA+	3.59 3.44
13063D3N6	California State STE-GO 4.846% Due 03/01/2027	18,500,000.00	03/15/2023 4.85%	18,500,000.00 18,500,000.00	101.95 4.30%	18,860,565.00 39,844.89	0.13% 360,565.00	Aa2 / AA- AA	3.92 3.53
641462NV4	State of Nevada TE-GO 3.180% Due 05/01/2027	8,460,000.00	05/10/2022 3.18%	8,460,000.00 8,460,000.00	95.71 4.34%	8,096,846.04 112,095.00	0.06% (363,153.96)	Aa1 / AA+ AA+	4.09 3.72
641462PA8	State of Nevada TE-GO 3.180% Due 05/01/2027	7,400,000.00	05/10/2022 3.18%	7,400,000.00 7,400,000.00	95.71 4.34%	7,082,347.60 98,050.00	0.05% (317,652.40)	Aa1 / AA+ AA+	4.09 3.72
68609T7G7	State of Oregon STE-GO 3.315% Due 05/01/2027	1,000,000.00	05/17/2022 3.32%	1,000,000.00 1,000,000.00	96.27 4.32%	962,702.00 13,812.50	0.01% (37,298.00)	Aa1 / AA+ AA+	4.09 3.71
68609UBF1	Oregon State TE - GO 4.112% Due 05/01/2027	5,625,000.00	03/23/2023 4.11%	5,625,000.00 5,625,000.00	99.22 4.32%	5,581,012.50 5,140.00	0.04% (43,987.50)	Aa1 / AA+ AA+	4.09 3.72
20772KQK8	State of Connecticut TE-GO 3.631% Due 06/15/2027	5,000,000.00	06/22/2022 3.63%	5,000,000.00 5,000,000.00	97.67 4.24%	4,883,270.00 53,456.39	0.03% (116,730.00)	Aa3 / AA- AA-	4.21 3.81
373385KW2	State of Georgia STE-GO 3.430% Due 07/01/2027	8,210,000.00	07/07/2022 3.43%	8,210,000.00 8,210,000.00	97.16 4.17%	7,976,671.80 70,400.75	0.06% (233,328.20)	Aaa / AAA AAA	4.25 3.87
25477GUY9	Dist of Columbia Income Tax TE - REV 3.499% Due 07/01/2027	5,000,000.00	07/27/2022 3.50%	5,000,000.00 5,000,000.00	96.78 4.34%	4,839,055.00 43,737.50	0.03% (160,945.00)	Aa1 / AAA AA+	4.25 3.86
576004HD0	Commonwealth of Massachusetts TE-REV 3.680% Due 07/15/2027	5,000,000.00	08/30/2022 3.68%	5,000,000.00 5,000,000.00	97.84 4.23%	4,892,210.00 38,844.44	0.03% (107,790.00)	Aa1 / NR AAA	4.29 3.89
798189TM8	San Jose Evergreen Com Col Dis TE-GO 4.718% Due 09/01/2027	2,000,000.00	03/01/2023 4.72%	2,000,000.00 2,000,000.00	101.39 4.37%	2,027,700.00 4,193.78	0.01% 27,700.00	Aa1 / AA+ NR	4.42 3.95

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
419792J64	Hawaii State STE-GO 4.838% Due 10/01/2027	6,750,000.00	10/20/2022 4.84%	6,750,000.00 6,750,000.00	102.61 4.19%	6,926,431.50 135,161.63	0.05% 176,431.50	Aa2 / AA+ NR	4.51 3.94
				527,511,698.85		504,307,013.07	3.49%	Aa1 / AA+	2.30
TOTAL Municipal Bonds		527,090,000.00	1.97%	526,685,946.93	4.49%	2,529,176.25	(22,378,933.86)	AA+	2.16
Negotiable CD									
06417MJ55	Bank of Nova Scotia Houston Yankee CD 5.050% Due 04/19/2023	61,000,000.00	10/24/2022 5.05%	61,000,000.00 61,000,000.00	100.00 4.87%	61,002,318.00 1,360,554.17	0.43% 2,318.00	P-1 / A-1 F-1+	0.05 0.05
89115B5P1	Toronto Dominion Bank Yankee CD 5.090% Due 04/19/2023	44,000,000.00	10/25/2022 5.09%	44,000,000.00 44,000,000.00	100.01 4.84%	44,003,432.00 976,714.44	0.31% 3,432.00	P-1 / A-1+ F-1+	0.05 0.05
87019WGF6	SWEDBANK Yankee CD 4.960% Due 04/19/2023	116,000,000.00	11/30/2022 4.96%	116,000,000.00 116,000,000.00	100.01 4.76%	116,007,424.00 1,949,831.11	0.81% 7,424.00	P-1 / A-1 F-1+	0.05 0.05
06367CWX1	Bank of Montreal Chicago Yankee CD 3.780% Due 04/20/2023	60,000,000.00	07/14/2022 3.78%	60,000,000.00 60,000,000.00	99.93 4.84%	59,960,460.00 1,644,300.00	0.42% (39,540.00)	P-1 / A-1 F-1+	0.05 0.05
89115BAA8	Toronto Dominion Bank Yankee CD 3.800% Due 04/20/2023	50,000,000.00	07/15/2022 3.80%	50,000,000.00 50,000,000.00	99.94 4.84%	49,967,650.00 1,372,222.22	0.35% (32,350.00)	P-1 / A-1+ F-1+	0.05 0.05
89115BCS7	Toronto Dominion Bank Yankee CD 3.630% Due 04/28/2023	139,000,000.00	07/28/2022 3.63%	139,000,000.00 139,000,000.00	99.90 4.84%	138,856,830.00 3,461,910.83	0.98% (143,170.00)	P-1 / A-1+ F-1+	0.08 0.07
63873QYQ1	Natixis NY Branch Yankee CD 5.100% Due 05/01/2023	40,000,000.00	12/06/2022 5.10%	40,000,000.00 40,000,000.00	100.01 4.85%	40,005,760.00 657,333.33	0.28% 5,760.00	P-1 / A-1 F-1+	0.08 0.08
63873QYR9	Natixis NY Branch Yankee CD 5.100% Due 05/03/2023	20,000,000.00	12/06/2022 5.10%	20,000,000.00 20,000,000.00	100.01 4.86%	20,002,960.00 328,666.67	0.14% 2,960.00	P-1 / A-1 F-1+	0.09 0.09
22536CFJ4	Credit Agricole Yankee CD 4.760% Due 05/08/2023	20,000,000.00	01/24/2022 4.76%	20,000,000.00 20,000,000.00	99.97 4.73%	19,994,960.00 1,142,400.00	0.15% (5,040.00)	P-1 / A-1 F-1	0.10 0.10
63873QYS7	Natixis NY Branch Yankee CD 5.100% Due 05/08/2023	25,000,000.00	12/06/2022 5.10%	25,000,000.00 25,000,000.00	100.02 4.87%	25,003,850.00 410,833.33	0.17% 3,850.00	P-1 / A-1+ F-1+	0.10 0.10
89115BBF6	Toronto Dominion Bank Yankee CD 5.180% Due 05/10/2023	15,000,000.00	10/31/2022 5.18%	15,000,000.00 15,000,000.00	100.02 4.88%	15,003,270.00 328,066.67	0.11% 3,270.00	P-1 / A-1+ F-1+	0.11 0.11
22536CAP5	Credit Agricole Yankee CD 4.850% Due 05/16/2023	21,000,000.00	12/19/2022 4.85%	21,000,000.00 21,000,000.00	99.97 4.98%	20,994,624.00 291,404.17	0.15% (5,376.00)	P-1 / A-1 F-1	0.13 0.12
90275DQX1	UBS Finance Yankee CD 5.220% Due 05/17/2023	61,000,000.00	11/23/2022 5.22%	61,000,000.00 61,000,000.00	100.02 5.04%	61,014,274.00 1,141,005.00	0.43% 14,274.00	P-1 / A-1 F-1+	0.13 0.13
22536CAQ3	Credit Agricole Yankee CD 4.850% Due 05/17/2023	25,000,000.00	12/19/2022 4.85%	25,000,000.00 25,000,000.00	99.97 4.99%	24,993,325.00 346,909.72	0.17% (6,675.00)	P-1 / A-1 F-1	0.13 0.13

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
87019WHL2	SWEDBANK Yankee CD 4.780% Due 05/19/2023	10,000,000.00	01/19/2023 4.78%	10,000,000.00 10,000,000.00	99.98 4.85%	9,998,370.00 95,600.00	0.07% (1,630.00)	P-1 / A-1 F-1+	0.13 0.13
87019WHM0	SWEDBANK Yankee CD 4.780% Due 05/23/2023	10,000,000.00	01/19/2023 4.78%	10,000,000.00 10,000,000.00	99.98 4.87%	9,997,940.00 95,600.00	0.07% (2,060.00)	P-1 / A-1 F-1+	0.15 0.14
87019WHN8	SWEDBANK Yankee CD 4.780% Due 05/24/2023	20,000,000.00	01/19/2023 4.78%	20,000,000.00 20,000,000.00	99.98 4.88%	19,995,660.00 191,200.00	0.14% (4,340.00)	P-1 / A-1 F-1+	0.15 0.14
65558UTT9	Nordea Bank APB New York Yankee CD 2.770% Due 05/31/2023	50,000,000.00	05/27/2022 2.77%	50,000,000.00 50,000,000.00	99.61 4.99%	49,803,950.00 1,173,402.78	0.35% (196,050.00)	P-1 / A-1+ F-1+	0.17 0.16
06367CVS3	Bank of Montreal Chicago Yankee CD 3.110% Due 05/31/2023	54,000,000.00	06/10/2022 3.11%	54,000,000.00 54,000,000.00	99.67 4.94%	53,822,340.00 1,376,175.00	0.38% (177,660.00)	P-1 / A-1 F-1+	0.17 0.16
06417MZX4	Bank of Nova Scotia Houston Yankee CD 3.600% Due 05/31/2023	86,000,000.00	06/16/2022 3.60%	86,000,000.00 86,000,000.00	99.75 4.96%	85,782,850.00 2,485,400.00	0.61% (217,150.00)	P-1 / A-1 F-1+	0.17 0.16
89115BMB3	Toronto Dominion Bank Yankee CD 4.830% Due 05/31/2023	50,000,000.00	12/21/2022 4.83%	50,000,000.00 50,000,000.00	99.97 4.96%	49,983,750.00 670,833.33	0.35% (16,250.00)	P-1 / A-1+ F-1+	0.17 0.16
78012U6P5	Royal Bank of Canada Yankee CD 3.020% Due 06/01/2023	60,000,000.00	06/09/2022 3.02%	60,000,000.00 60,000,000.00	99.62 5.12%	59,771,820.00 1,489,866.67	0.42% (228,180.00)	P-1 / A-1+ F-1+	0.17 0.17
06367CVQ7	Bank of Montreal Chicago Yankee CD 3.020% Due 06/01/2023	70,000,000.00	06/09/2022 3.02%	70,000,000.00 70,000,000.00	99.65 4.96%	69,752,970.00 1,738,177.78	0.49% (247,030.00)	P-1 / A-1 F-1+	0.17 0.17
06052TR77	Bank of America Negotiable CD 3.000% Due 06/01/2023	70,000,000.00	06/09/2022 3.00%	70,000,000.00 70,000,000.00	99.63 5.03%	69,742,750.00 1,726,666.67	0.49% (257,250.00)	P-1 / A-1 F-1+	0.17 0.17
65558UUA8	Nordea Bank APB New York Yankee CD 2.900% Due 06/07/2023	42,000,000.00	06/06/2022 2.90%	42,000,000.00 42,000,000.00	99.58 5.04%	41,822,382.00 1,011,616.67	0.29% (177,618.00)	P-1 / A-1+ F-1+	0.19 0.18
65558UUH3	Nordea Bank APB New York Yankee CD 2.950% Due 06/07/2023	35,000,000.00	06/07/2022 2.95%	35,000,000.00 35,000,000.00	99.59 5.04%	34,855,170.00 854,680.56	0.25% (144,830.00)	P-1 / A-1+ F-1+	0.19 0.18
65558UUP5	Nordea Bank APB New York Yankee CD 3.650% Due 06/23/2023	85,000,000.00	06/17/2022 3.65%	85,000,000.00 85,000,000.00	99.66 5.00%	84,707,600.00 2,482,000.00	0.60% (292,400.00)	P-1 / A-1 F-1+	0.23 0.22
89115BXJ4	Toronto Dominion Bank Yankee CD 4.650% Due 06/29/2023	25,000,000.00	09/29/2022 4.65%	25,000,000.00 25,000,000.00	99.84 5.16%	24,961,000.00 594,166.67	0.18% (39,000.00)	P-1 / A-1+ F-1+	0.25 0.24
13606KPR1	Canadian Imperial Bank Yankee CD 5.230% Due 06/29/2023	200,000,000.00	10/27/2022 5.23%	200,000,000.00 200,000,000.00	100.01 5.06%	200,027,600.00 4,532,666.67	1.41% 27,600.00	P-1 / A-1 F-1+	0.25 0.24
89115BKJ8	Toronto Dominion Bank Yankee CD 3.900% Due 06/30/2023	44,000,000.00	08/22/2022 3.90%	44,000,000.00 44,000,000.00	99.65 5.16%	43,847,892.00 1,053,433.33	0.31% (152,108.00)	P-1 / A-1+ F-1+	0.25 0.24
89115BLA6	Toronto Dominion Bank Yankee CD 3.900% Due 06/30/2023	31,000,000.00	08/23/2022 3.90%	31,000,000.00 31,000,000.00	99.65 5.16%	30,892,864.00 742,191.67	0.22% (107,136.00)	P-1 / A-1+ F-1+	0.25 0.24
89115BX21	Toronto Dominion Bank Yankee CD 4.630% Due 06/30/2023	100,000,000.00	09/28/2022 4.63%	100,000,000.00 100,000,000.00	99.84 5.16%	99,836,800.00 2,366,444.44	0.70% (163,200.00)	P-1 / A-1+ F-1+	0.25 0.24

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
06417MK79	Bank of Nova Scotia Houston Yankee CD 5.500% Due 06/30/2023	100,000,000.00	11/03/2022 5.50%	100,000,000.00 100,000,000.00	100.03 5.25%	100,033,500.00 2,276,388.89	0.70% 33,500.00	P-1 / A-1 F-1+	0.25 0.24
78015JQW0	Royal Bank of Canada Yankee CD 5.100% Due 06/30/2023	35,000,000.00	01/03/2023 5.10%	35,000,000.00 35,000,000.00	99.94 5.28%	34,978,685.00 436,333.33	0.24% (21,315.00)	P-1 / A-1+ F-1+	0.25 0.24
89115B6X3	Toronto Dominion Bank Yankee CD 5.230% Due 07/03/2023	150,000,000.00	10/27/2022 5.23%	150,000,000.00 150,000,000.00	99.99 5.17%	149,978,550.00 3,399,500.00	1.06% (21,450.00)	P-1 / A-1+ F-1+	0.26 0.25
13606KNR3	Canadian Imperial Bank Yankee CD 4.660% Due 07/05/2023	200,000,000.00	10/04/2022 4.66%	200,000,000.00 200,000,000.00	99.86 5.08%	199,716,400.00 4,634,111.11	1.41% (283,600.00)	P-1 / A-1 F-1+	0.26 0.26
89115B4K3	Toronto Dominion Bank Yankee CD 5.340% Due 07/05/2023	50,000,000.00	10/21/2022 5.34%	50,000,000.00 50,000,000.00	100.01 5.17%	50,005,600.00 1,201,500.00	0.35% 5,600.00	P-1 / A-1+ F-1+	0.26 0.26
13606KPP5	Canadian Imperial Bank Yankee CD 5.250% Due 07/05/2023	40,000,000.00	10/26/2022 5.25%	40,000,000.00 40,000,000.00	100.01 5.08%	40,005,520.00 915,833.33	0.28% 5,520.00	P-1 / A-1 F-1+	0.26 0.26
06417MM69	Bank of Nova Scotia Houston Yankee CD 5.300% Due 07/05/2023	210,000,000.00	11/28/2022 5.30%	210,000,000.00 210,000,000.00	99.99 5.23%	209,984,040.00 3,833,666.67	1.47% (15,960.00)	P-1 / A-1 F-1+	0.26 0.26
89115BLB4	Toronto Dominion Bank Yankee CD 5.180% Due 07/05/2023	200,000,000.00	12/09/2022 5.18%	200,000,000.00 200,000,000.00	99.98 5.17%	199,959,200.00 3,251,888.89	1.40% (40,800.00)	P-1 / A-1+ F-1+	0.26 0.26
06052TT91	Bank of America Negotiable CD 5.200% Due 07/05/2023	60,000,000.00	12/27/2022 5.20%	60,000,000.00 60,000,000.00	99.99 5.19%	59,991,120.00 823,333.33	0.42% (8,880.00)	P-1 / A-1 F-1+	0.26 0.26
63873QA38	Natixis NY Branch Yankee CD 5.050% Due 07/05/2023	15,000,000.00	01/18/2023 5.05%	15,000,000.00 15,000,000.00	99.96 5.15%	14,994,075.00 153,604.17	0.10% (5,925.00)	P-1 / A-1 F-1+	0.26 0.26
06052TU24	Bank of America Yankee CD 5.150% Due 07/07/2023	50,000,000.00	01/03/2023 5.14%	50,000,000.00 50,000,000.00	99.97 5.19%	49,985,300.00 708,125.00	0.35% (14,700.00)	P-1 / A-1 F-1+	0.27 0.26
06417MP90	Bank of Nova Scotia Houston Yankee CD 5.250% Due 07/10/2023	100,000,000.00	12/09/2022 5.25%	100,000,000.00 100,000,000.00	99.98 5.22%	99,984,400.00 1,647,916.67	0.70% (15,600.00)	P-1 / A-1 F-1+	0.28 0.27
63873QA46	Natixis NY Branch Yankee CD 5.050% Due 07/11/2023	20,000,000.00	01/18/2023 5.05%	20,000,000.00 20,000,000.00	99.96 5.16%	19,991,180.00 204,805.56	0.14% (8,820.00)	P-1 / A-1 F-1+	0.28 0.27
63873QA79	Natixis NY Branch Yankee CD 5.050% Due 07/12/2023	10,000,000.00	01/18/2023 4.80%	10,000,000.00 10,000,000.00	99.96 4.91%	9,995,510.00 614,416.67	0.07% (4,490.00)	P-1 / A-1 F-1+	0.28 0.28
63873QA87	Natixis NY Branch Yankee CD 5.050% Due 07/17/2023	10,000,000.00	01/18/2023 5.05%	10,000,000.00 10,000,000.00	99.95 5.16%	9,995,090.00 102,402.78	0.07% (4,910.00)	P-1 / A-1 F-1+	0.30 0.29
63873QA53	Natixis NY Branch Yankee CD 5.050% Due 07/18/2023	15,000,000.00	01/18/2023 5.05%	15,000,000.00 15,000,000.00	99.95 5.16%	14,992,530.00 153,604.17	0.10% (7,470.00)	P-1 / A-1 F-1+	0.30 0.29
06417MM28	Bank of Nova Scotia Houston Yankee CD 5.320% Due 07/21/2023	70,000,000.00	11/18/2022 5.32%	70,000,000.00 70,000,000.00	100.01 5.19%	70,005,810.00 1,386,155.56	0.49% 5,810.00	P-1 / A-1 F-1+	0.31 0.30
63873QA61	Natixis NY Branch Yankee CD 5.050% Due 07/24/2023	40,000,000.00	01/18/2023 5.05%	40,000,000.00 40,000,000.00	99.94 5.17%	39,977,960.00 404,000.00	0.28% (22,040.00)	P-1 / A-1 F-1+	0.32 0.31

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CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
13606KLD6	Canadian Imperial Bank Yankee CD 3.940% Due 07/31/2023	50,000,000.00	08/03/2022 3.94%	50,000,000.00 50,000,000.00	99.54 5.18%	49,770,850.00 1,318,805.56	0.35% (229,150.00)	P-1 / A-1 F-1+	0.33 0.33
06417ME35	Bank of Nova Scotia Houston Yankee CD 4.000% Due 07/31/2023	86,000,000.00	08/16/2022 4.00%	86,000,000.00 86,000,000.00	99.56 5.18%	85,624,868.00 2,169,111.11	0.60% (375,132.00)	P-1 / A-1 F-1+	0.33 0.33
89115BJ76	Toronto Dominion Bank Yankee CD 5.410% Due 07/31/2023	35,000,000.00	11/30/2022 5.41%	35,000,000.00 35,000,000.00	100.03 5.23%	35,009,660.00 641,686.11	0.25% 9,660.00	P-1 / A-1+ F-1+	0.33 0.33
06417MP66	Bank of Nova Scotia Houston Yankee CD 5.280% Due 07/31/2023	250,000,000.00	12/08/2022 5.28%	250,000,000.00 250,000,000.00	100.01 5.18%	250,012,750.00 4,180,000.00	1.75% 12,750.00	P-1 / A-1 F-1+	0.33 0.33
65558UZN5	Nordea Bank APB New York Yankee CD 4.990% Due 07/31/2023	150,000,000.00	12/14/2022 4.99%	150,000,000.00 150,000,000.00	99.90 5.20%	149,854,050.00 2,245,500.00	1.05% (145,950.00)	P-1 / A-1+ F-1+	0.33 0.33
06052TT34	Bank of America Negotiable CD 5.200% Due 08/01/2023	50,000,000.00	12/13/2022 5.20%	50,000,000.00 50,000,000.00	99.94 5.30%	49,969,000.00 787,222.22	0.35% (31,000.00)	P-1 / A-1 F-1+	0.34 0.33
06417ML86	Bank of Nova Scotia Houston Yankee CD 5.300% Due 08/04/2023	55,000,000.00	11/17/2022 5.30%	55,000,000.00 55,000,000.00	100.00 5.20%	55,000,275.00 1,093,125.00	0.39% 275.00	P-1 / A-1 F-1+	0.35 0.34
06052TT75	Bank of America Yankee CD 5.200% Due 09/01/2023	115,000,000.00	12/22/2022 5.20%	115,000,000.00 115,000,000.00	99.88 5.41%	114,861,310.00 1,661,111.11	0.80% (138,690.00)	P-1 / A-1 F-1+	0.42 0.41
06367D2Z7	Bank of Montreal Chicago Yankee CD 5.360% Due 10/31/2023	125,000,000.00	12/23/2022 5.36%	125,000,000.00 125,000,000.00	100.01 5.27%	125,010,125.00 1,842,500.00	0.87% 10,125.00	P-1 / A-1 F-1+	0.59 0.57
TOTAL Negotiable CD		4,030,000,000.00	4.71%	4,030,000,000.00	5.10%	4,026,102,203.00 82,178,921.14	28.27% (3,897,797.00)	Aaa / AA+ AAA	0.24 0.24
Supranational									
459058GX5	Intl. Bank Recon & Development Note 1.875% Due 06/19/2023	14,750,000.00	12/20/2019 1.72%	14,825,815.00 14,754,690.20	99.37 4.78%	14,657,355.25 78,359.38	0.10% (97,334.95)	Aaa / AAA AAA	0.22 0.21
459058GL1	Intl. Bank Recon & Development Note 3.000% Due 09/27/2023	63,846,000.00	Various 1.86%	66,560,348.76 64,187,887.74	99.12 4.85%	63,282,048.28 21,281.99	0.44% (905,839.46)	Aaa / AAA NR	0.49 0.48
4581X0CC0	Inter-American Dev Bank Note 3.000% Due 10/04/2023	50,000,000.00	Various 2.14%	51,685,788.30 50,210,247.33	99.02 4.98%	49,509,100.00 737,500.00	0.35% (701,147.33)	Aaa / NR AAA	0.51 0.49
45950VTU0	International Finance Corp Note 0.290% Due 11/06/2023	25,000,000.00	11/06/2020 0.29%	25,000,000.00 25,000,000.00	97.25 5.03%	24,311,625.00 29,201.39	0.17% (688,375.00)	Aaa / AAA NR	0.60 0.58
4581X0DF2	Inter-American Dev Bank Note 2.625% Due 01/16/2024	84,750,000.00	Various 2.42%	85,504,800.00 84,877,173.10	98.37 4.75%	83,365,354.50 463,476.56	0.58% (1,511,818.60)	Aaa / AAA AAA	0.80 0.77
45818WCG9	Inter-American Dev Bank Note 2.290% Due 01/31/2024	50,000,000.00	04/02/2019 2.29%	50,000,000.00 50,000,000.00	97.90 4.88%	48,951,750.00 194,013.89	0.34% (1,048,250.00)	Aaa / AA AAA	0.84 0.81

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
4581X0CF3	Inter-American Dev Bank Note 3.000% Due 02/21/2024	11,869,000.00	10/31/2019 1.75%	12,480,490.88 11,995,649.32	98.41 4.84%	11,680,722.05 39,563.33	0.08% (314,927.27)	Aaa / AAA AAA	0.90 0.86
45818WCH7	Inter-American Dev Bank Note 2.330% Due 02/29/2024	50,000,000.00	04/08/2019 2.33%	50,000,000.00 50,000,000.00	97.92 4.68%	48,958,550.00 106,791.67	0.34% (1,041,450.00)	Aaa / AAA AAA	0.92 0.89
459058GQ0	Intl. Bank Recon & Development Note 2.500% Due 03/19/2024	25,000,000.00	03/19/2019 2.53%	24,959,250.00 24,992,126.57	98.01 4.63%	24,502,800.00 20,833.33	0.17% (489,326.57)	Aaa / AAA AAA	0.97 0.94
459056HV2	Intl. Bank Recon & Development Note 1.500% Due 08/28/2024	25,000,000.00	03/19/2021 0.52%	25,832,500.00 25,340,808.82	96.10 4.38%	24,025,975.00 34,375.00	0.17% (1,314,833.82)	Aaa / AAA AAA	1.41 1.37
4581X0DZ8	Inter-American Dev Bank Note 0.500% Due 09/23/2024	50,000,000.00	09/23/2021 0.52%	49,963,000.00 49,981,736.31	94.54 4.36%	47,269,250.00 5,555.56	0.33% (2,712,486.31)	Aaa / AAA NR	1.48 1.44
45950KCR9	International Finance Corp Note 1.375% Due 10/16/2024	25,000,000.00	10/16/2019 1.44%	24,926,750.00 24,977,387.52	95.56 4.38%	23,889,825.00 157,552.08	0.17% (1,087,562.52)	Aaa / AAA NR	1.55 1.49
45950VTV8	International Finance Corp Note 0.385% Due 11/04/2024	25,000,000.00	11/04/2020 0.39%	25,000,000.00 25,000,000.00	93.63 4.58%	23,407,175.00 39,302.08	0.16% (1,592,825.00)	Aaa / AAA NR	1.60 1.55
4581X0CM8	Inter-American Dev Bank Note 2.125% Due 01/15/2025	23,093,000.00	02/25/2021 0.54%	24,491,743.01 23,740,017.42	96.48 4.19%	22,279,248.87 103,597.76	0.15% (1,460,768.55)	Aaa / AAA AAA	1.80 1.72
45950VPR1	International Finance Corp Note 0.350% Due 02/26/2025	25,000,000.00	02/26/2021 0.40%	24,946,250.00 24,974,357.46	92.67 4.41%	23,166,850.00 8,506.94	0.16% (1,807,507.46)	Aaa / AAA NR	1.91 1.86
459058JB0	Intl. Bank Recon & Development Note 0.625% Due 04/22/2025	50,000,000.00	Various 0.69%	49,857,250.00 49,936,923.83	93.20 4.10%	46,599,050.00 138,020.84	0.32% (3,337,873.83)	Aaa / AAA NR	2.06 2.00
45818WDC7	Inter-American Dev Bank Note 0.775% Due 07/09/2025	50,000,000.00	04/09/2021 0.78%	50,000,000.00 50,000,000.00	92.65 4.20%	46,323,900.00 88,263.89	0.32% (3,676,100.00)	NR / NR NR	2.28 2.21
459058JE4	Intl. Bank Recon & Development Note 0.375% Due 07/28/2025	25,000,000.00	07/28/2020 0.40%	24,966,500.00 24,984,424.15	92.05 3.99%	23,011,600.00 16,406.25	0.16% (1,972,824.15)	Aaa / AAA AAA	2.33 2.27
45818WDP8	Inter-American Dev Bank Note 3.030% Due 08/01/2025	25,000,000.00	05/02/2022 3.03%	25,000,000.00 25,000,000.00	97.45 4.19%	24,362,200.00 126,250.00	0.17% (637,800.00)	NR / NR NR	2.34 2.21
459058JL8	Intl. Bank Recon & Development Note 0.500% Due 10/28/2025	44,000,000.00	Various 0.62%	43,762,370.00 43,869,883.70	91.64 3.95%	40,319,840.00 93,500.00	0.28% (3,550,043.70)	Aaa / AAA AAA	2.58 2.51
45950VPJ9	International Finance Corp Note 0.580% Due 01/15/2026	19,700,000.00	02/12/2021 0.53%	19,748,068.00 19,727,268.83	90.70 4.15%	17,867,033.20 24,121.56	0.12% (1,860,235.63)	Aaa / AAA NR	2.80 2.71
45950VPK6	International Finance Corp Note 0.450% Due 02/05/2026	25,000,000.00	02/05/2021 0.53%	24,907,500.00 24,947,265.88	90.27 4.11%	22,566,875.00 17,500.00	0.16% (2,380,390.88)	NR / NR NR	2.85 2.77
45905U5Y6	Intl. Bank Recon & Development Callable Note 1X 2/18/2022 0.600% Due 02/18/2026	75,000,000.00	02/18/2021 0.60%	74,987,500.00 74,992,784.78	84.96 6.40%	63,718,950.00 53,750.00	0.44% (11,273,834.78)	Aaa / AAA NR	2.89 2.77

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
45906M2P5	International Bank and Recon Callable Note Annual 6/30/2022 0.875% Due 06/30/2026	25,000,000.00	06/30/2021 0.88%	25,000,000.00 25,000,000.00	90.19 4.13%	22,547,175.00 55,295.14	0.16% (2,452,825.00)	Aaa / AAA NR	3.25 3.14
45950VRW8	International Finance Corp Note 3.810% Due 06/30/2027	25,000,000.00	02/07/2023 3.81%	25,000,000.00 25,000,000.00	101.08 3.53%	25,269,225.00 134,937.50	0.17% 269,225.00	Aaa / NR AAA	4.25 3.87
45818WEH5	Inter-American Dev Bank Note 3.960% Due 06/30/2027	50,000,000.00	02/14/2023 3.96%	50,000,000.00 50,000,000.00	101.42 3.60%	50,707,850.00 258,500.00	0.35% 707,850.00	Aaa / AAA NR	4.25 3.86
TOTAL Supranational				969,405,923.95	4.56%	916,551,327.15	6.33%	Aaa / AAA	1.78
		962,008,000.00	1.51%	963,490,632.96		3,046,456.14	(46,939,305.81)	AAA	1.70
US Treasury									
912828S35	US Treasury Note 1.375% Due 06/30/2023	20,000,000.00	Various 1.62%	19,831,054.70 19,988,200.30	99.21 4.55%	19,841,260.00 69,129.84	0.14% (146,940.30)	Aaa / AA+ AAA	0.25 0.25
912828S92	US Treasury Note 1.250% Due 07/31/2023	20,000,000.00	Various 1.46%	19,841,796.88 19,986,385.87	98.84 4.73%	19,768,760.00 41,436.46	0.14% (217,625.87)	Aaa / AA+ AAA	0.33 0.33
912828Y61	US Treasury Note 2.750% Due 07/31/2023	5,000,000.00	10/11/2019 1.58%	5,214,453.10 5,018,681.66	99.34 4.72%	4,966,990.00 22,790.06	0.03% (51,691.66)	Aaa / AA+ AAA	0.33 0.33
912828D1	US Treasury Note 1.375% Due 08/31/2023	40,000,000.00	05/31/2019 1.96%	39,046,875.00 39,906,712.81	98.63 4.73%	39,451,560.00 47,826.09	0.27% (455,152.81)	Aaa / AA+ AAA	0.42 0.41
912828T91	US Treasury Note 1.625% Due 10/31/2023	25,000,000.00	Various 1.39%	25,234,375.01 25,032,876.88	98.23 4.73%	24,558,600.00 170,580.11	0.17% (474,276.88)	Aaa / AA+ AAA	0.59 0.57
912828S29	US Treasury Note 2.500% Due 01/31/2024	10,000,000.00	02/01/2019 2.46%	10,016,406.25 10,002,741.87	98.17 4.75%	9,817,190.00 41,436.46	0.07% (185,551.87)	Aaa / AA+ AAA	0.84 0.81
912828W71	US Treasury Note 2.125% Due 03/31/2024	15,000,000.00	04/02/2019 2.25%	14,913,281.25 14,982,656.25	97.59 4.61%	14,639,070.00 870.90	0.10% (343,586.25)	Aaa / AA+ AAA	1.00 0.97
912828WJ5	US Treasury Note 2.500% Due 05/15/2024	15,000,000.00	06/11/2019 1.91%	15,417,187.50 15,095,026.04	97.80 4.53%	14,669,535.00 141,919.89	0.10% (425,491.04)	Aaa / AA+ AAA	1.13 1.08
912828XX3	US Treasury Note 2.000% Due 06/30/2024	50,000,000.00	Various 1.09%	51,432,617.19 50,556,390.49	97.03 4.46%	48,515,650.00 251,381.22	0.34% (2,040,740.49)	Aaa / AA+ AAA	1.25 1.21
912828Y87	US Treasury Note 1.750% Due 07/31/2024	10,000,000.00	05/04/2020 0.34%	10,594,921.88 10,187,041.29	96.58 4.41%	9,657,810.00 29,005.52	0.07% (529,231.29)	Aaa / AA+ AAA	1.34 1.30
912828D56	US Treasury Note 2.375% Due 08/15/2024	10,000,000.00	08/29/2019 1.39%	10,471,484.38 10,130,548.90	97.34 4.39%	9,733,590.00 29,523.48	0.07% (396,958.90)	Aaa / AA+ AAA	1.38 1.33
912828Z52	US Treasury Note 1.375% Due 01/31/2025	110,000,000.00	Various 1.00%	111,622,070.34 110,736,709.81	95.17 4.13%	104,684,800.00 250,690.61	0.72% (6,051,909.81)	Aaa / AA+ AAA	1.84 1.78

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund

As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
912828J27	US Treasury Note 2.000% Due 02/15/2025	20,000,000.00	04/28/2020 0.37%	21,546,875.00 20,604,992.16	96.14 4.16%	19,228,120.00 49,723.76	0.13% (1,376,872.16)	Aaa / AA+ AAA	1.88 1.81
91282CDZ1	US Treasury Note 1.500% Due 02/15/2025	25,000,000.00	04/13/2022 2.49%	24,322,265.63 24,552,525.72	95.27 4.14%	23,816,400.00 46,616.02	0.16% (736,125.72)	Aaa / AA+ AAA	1.88 1.82
912828ZC7	US Treasury Note 1.125% Due 02/28/2025	25,000,000.00	02/25/2022 1.78%	24,521,484.38 24,695,648.39	94.55 4.11%	23,638,675.00 24,456.52	0.16% (1,056,973.39)	Aaa / AA+ AAA	1.92 1.86
912828ZF0	US Treasury Note 0.500% Due 03/31/2025	15,000,000.00	04/13/2020 0.42%	15,059,179.70 15,023,828.56	93.27 4.04%	13,990,425.00 204.92	0.10% (1,033,403.56)	Aaa / AA+ AAA	2.00 1.95
912828ZL7	US Treasury Note 0.375% Due 04/30/2025	15,000,000.00	06/01/2020 0.33%	15,036,328.13 15,015,389.84	92.75 4.04%	13,912,500.00 23,618.78	0.10% (1,102,889.84)	Aaa / AA+ AAA	2.08 2.03
912828ZT0	US Treasury Note 0.250% Due 05/31/2025	50,000,000.00	12/10/2021 1.07%	48,607,421.88 49,131,286.05	92.27 4.01%	46,136,700.00 41,895.60	0.32% (2,994,586.05)	Aaa / AA+ AAA	2.17 2.12
912828ZW3	US Treasury Note 0.250% Due 06/30/2025	200,000,000.00	Various 0.71%	196,323,242.19 197,978,593.43	92.17 3.92%	184,336,000.00 125,690.61	1.27% (13,642,593.43)	Aaa / AA+ AAA	2.25 2.20
91282CAB7	US Treasury Note 0.250% Due 07/31/2025	75,000,000.00	Various 0.78%	73,400,390.62 74,090,593.90	91.83 3.94%	68,874,000.00 31,077.36	0.47% (5,216,593.90)	Aaa / AA+ AAA	2.34 2.29
91282CAM3	US Treasury Note 0.250% Due 09/30/2025	135,000,000.00	Various 0.72%	132,286,328.14 133,431,930.85	91.51 3.84%	123,540,795.00 922.14	0.85% (9,891,135.85)	Aaa / AA+ AAA	2.50 2.45
91282CAT8	US Treasury Note 0.250% Due 10/31/2025	35,000,000.00	05/28/2021 0.67%	34,362,890.63 34,628,057.36	91.18 3.87%	31,911,530.00 36,740.33	0.22% (2,716,527.36)	Aaa / AA+ AAA	2.59 2.52
91282CAZ4	US Treasury Note 0.375% Due 11/30/2025	30,000,000.00	05/28/2021 0.69%	29,587,500.00 29,756,056.47	91.22 3.87%	27,365,640.00 37,706.04	0.19% (2,390,416.47)	Aaa / AA+ AAA	2.67 2.60
91282CBC4	US Treasury Note 0.375% Due 12/31/2025	33,000,000.00	01/27/2021 0.39%	32,971,640.63 32,984,157.22	91.15 3.79%	30,078,972.00 31,108.43	0.21% (2,905,185.22)	Aaa / AA+ AAA	2.76 2.69
91282CBH3	US Treasury Note 0.375% Due 01/31/2026	50,000,000.00	Various 0.98%	48,671,874.99 49,161,391.70	90.78 3.84%	45,388,650.00 31,077.34	0.31% (3,772,741.70)	Aaa / AA+ AAA	2.84 2.77
91282CBQ3	US Treasury Note 0.500% Due 02/28/2026	25,000,000.00	04/12/2021 0.87%	24,554,687.50 24,734,261.08	90.89 3.83%	22,721,675.00 10,869.57	0.16% (2,012,586.08)	Aaa / AA+ AAA	2.92 2.84
91282CBW0	US Treasury Note 0.750% Due 04/30/2026	50,000,000.00	05/26/2021 0.77%	49,945,312.50 49,965,820.31	91.16 3.82%	45,582,050.00 157,458.56	0.31% (4,383,770.31)	Aaa / AA+ AAA	3.08 2.98
91282CCF6	US Treasury Note 0.750% Due 05/31/2026	50,000,000.00	06/09/2021 0.74%	50,015,625.00 50,009,940.84	90.96 3.81%	45,480,450.00 125,686.81	0.31% (4,529,490.84)	Aaa / AA+ AAA	3.17 3.07
9128286X3	US Treasury Note 2.125% Due 05/31/2026	50,000,000.00	Various 1.73%	51,056,640.63 50,591,695.75	95.04 3.80%	47,519,550.00 356,112.64	0.33% (3,072,145.75)	Aaa / AA+ AAA	3.17 3.00

INVESTMENT INVENTORY – MARKET VALUE

County of San Diego Pooled Money Fund As of March 31, 2023

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
91282CCJ8	US Treasury Note 0.875% Due 06/30/2026	25,000,000.00	10/05/2021 0.94%	24,924,804.69 24,948,420.11	91.18 3.78%	22,795,900.00 54,989.64	0.16% (2,152,520.11)	Aaa / AA+ AAA	3.25 3.14
91282CCP4	US Treasury Note 0.625% Due 07/31/2026	100,000,000.00	Various 1.06%	98,006,835.88 98,598,300.75	90.20 3.78%	90,203,100.00 103,591.16	0.62% (8,395,200.75)	Aaa / AA+ AAA	3.34 3.24
9128282A7	US Treasury Note 1.500% Due 08/15/2026	25,000,000.00	06/16/2022 3.47%	23,105,468.75 23,465,442.14	92.82 3.78%	23,204,100.00 46,616.02	0.16% (261,342.14)	Aaa / AA+ AAA	3.38 3.24
91282CCW9	US Treasury Note 0.750% Due 08/31/2026	25,000,000.00	09/24/2021 0.90%	24,819,335.94 24,874,878.61	90.38 3.78%	22,593,750.00 16,304.35	0.16% (2,281,128.61)	Aaa / AA+ AAA	3.42 3.31
91282CCZ2	US Treasury Note 0.875% Due 09/30/2026	50,000,000.00	10/13/2021 1.06%	49,564,453.13 49,692,979.10	90.56 3.78%	45,281,250.00 1,195.36	0.31% (4,411,729.10)	Aaa / AA+ AAA	3.50 3.39
91282CEW7	US Treasury Note 3.250% Due 06/30/2027	45,000,000.00	Various 4.24%	43,118,164.04 43,295,854.82	98.27 3.69%	44,223,030.00 367,645.04	0.31% 927,175.18	Aaa / AA+ AAA	4.25 3.90
TOTAL US Treasury		1,483,000,000.00	1.14%	1,469,445,273.46 1,472,856,017.33	4.00%	1,382,128,077.00 2,817,897.64	9.53% (90,727,940.33)	Aaa / AA+ AAA	2.37 2.30
TOTAL PORTFOLIO		14,866,083,193.22	3.17%	14,799,474,330.07 14,817,380,679.50	4.74%	14,427,943,315.74 103,862,831.82	100.00% (389,437,363.76)	Aaa / AA+ AAA	1.29 1.11
TOTAL MARKET VALUE PLUS ACCRUALS						14,531,806,147.56			

TRANSACTION ACTIVITY REPORT

County of San Diego Pooled Money Fund As of March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	03/01/2023	90CAMP\$00	1,532,762.03	California Asset Mgmt Program CAMP	1.000	4.75%	1,532,762.03	0.00	1,532,762.03	0.00
Purchase	03/08/2023	09659CV13	15,000,000.00	BNP Paribas Discount CP 5.23% Due: 08/01/2023	97.879	5.42%	14,681,841.67	0.00	14,681,841.67	0.00
Purchase	03/08/2023	09659CV88	20,000,000.00	BNP Paribas Discount CP 5.26% Due: 08/08/2023	97.765	5.46%	19,552,900.00	0.00	19,552,900.00	0.00
Purchase	03/15/2023	13063D3N6	18,500,000.00	California State STE-GO 4.846% Due: 03/01/2027	100.000	4.85%	18,500,000.00	0.00	18,500,000.00	0.00
Purchase	03/15/2023	798189TLO	2,500,000.00	San Jose Evergreen Com Col Dis TE-GO 4.796% Due: 09/01/2026	100.000	4.80%	2,500,000.00	0.00	2,500,000.00	0.00
Purchase	03/15/2023	798189TM8	2,000,000.00	San Jose Evergreen Com Col Dis TE-GO 4.718% Due: 09/01/2027	100.000	4.72%	2,000,000.00	0.00	2,000,000.00	0.00
Purchase	03/23/2023	68609UBF1	5,625,000.00	Oregon State TE - GO 4.112% Due: 05/01/2027	100.000	4.11%	5,625,000.00	0.00	5,625,000.00	0.00
Purchase	03/23/2023	89233HWE0	30,000,000.00	Toyota Motor Credit Discount CP 5.13% Due: 09/14/2023	97.506	5.33%	29,251,875.00	0.00	29,251,875.00	0.00
Purchase	03/23/2023	89233HWF7	65,000,000.00	Toyota Motor Credit Discount CP 5.13% Due: 09/15/2023	97.492	5.34%	63,369,800.00	0.00	63,369,800.00	0.00
Purchase	03/23/2023	89233HVV2	65,000,000.00	Toyota Motor Credit Discount CP 5.13% Due: 09/29/2023	97.293	5.34%	63,240,125.00	0.00	63,240,125.00	0.00
Purchase	03/24/2023	09659CQT8	375,000,000.00	BNP Paribas Discount CP 4.8% Due: 03/27/2023	99.960	4.87%	374,850,000.00	0.00	374,850,000.00	0.00
Purchase	03/24/2023	09659CW53	40,000,000.00	BNP Paribas Discount CP 4.95% Due: 09/05/2023	97.731	5.14%	39,092,500.00	0.00	39,092,500.00	0.00
Purchase	03/24/2023	63873KUX3	100,000,000.00	Natixis NY Branch Discount CP 4.95% Due: 07/31/2023	98.226	5.11%	98,226,250.00	0.00	98,226,250.00	0.00
Purchase	03/27/2023	09659CQU5	375,000,000.00	BNP Paribas Discount CP 4.58% Due: 03/28/2023	99.987	4.87%	374,950,000.00	0.00	374,950,000.00	0.00
Purchase	03/27/2023	09659CVX3	17,000,000.00	BNP Paribas Discount CP 5.16% Due: 08/31/2023	97.750	5.35%	16,617,443.33	0.00	16,617,443.33	0.00
Purchase	03/27/2023	09659CVX3	89,000,000.00	BNP Paribas Discount CP 5.16% Due: 08/31/2023	97.750	5.35%	86,997,203.33	0.00	86,997,203.33	0.00

TRANSACTION ACTIVITY REPORT

County of San Diego Pooled Money Fund As of March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Purchase	03/28/2023	09659CVX3	60,000,000.00	BNP Paribas Discount CP 5.19% Due: 08/31/2023	97.751	5.38%	58,650,600.00	0.00	58,650,600.00	0.00
Purchase	03/28/2023	09659CWV6	216,000,000.00	BNP Paribas Discount CP 5.22% Due: 09/29/2023	97.318	5.44%	210,205,800.00	0.00	210,205,800.00	0.00
Purchase	03/28/2023	09659CX60	70,000,000.00	BNP Paribas Discount CP 5.2% Due: 10/06/2023	97.227	5.42%	68,058,666.67	0.00	68,058,666.67	0.00
Purchase	03/29/2023	13609CYA3	26,000,000.00	Canadian Imperial Holdings Discount CP 5.14% Due: 11/10/2023	96.773	5.36%	25,161,037.78	0.00	25,161,037.78	0.00
Purchase	03/30/2023	3133EPES0	50,000,000.00	Tennessee Valley Authority Note 3.65% Due: 06/30/2027	99.887	3.68%	49,943,500.00	0.00	49,943,500.00	0.00
Purchase	03/30/2023	880591EZ1	25,000,000.00	Tennessee Valley Authority Note 3.875% Due: 03/15/2028	99.187	4.06%	24,796,750.00	0.00	24,796,750.00	0.00
Purchase	03/31/2023	06366HYW1	67,000,000.00	Bank of Montreal Chicago Discount CP 5.16% Due: 11/30/2023	96.503	5.38%	64,656,786.67	0.00	64,656,786.67	0.00
Subtotal			1,735,157,762.03				1,712,460,841.48	0.00	1,712,460,841.48	0.00
Security Contribution	03/03/2023	90CAMP\$00	23,000,000.00	California Asset Mgmt Program CAMP	1.000		23,000,000.00	0.00	23,000,000.00	0.00
Security Contribution	03/06/2023	90CAMP\$00	36,000,000.00	California Asset Mgmt Program CAMP	1.000		36,000,000.00	0.00	36,000,000.00	0.00
Security Contribution	03/07/2023	90CAMP\$00	7,000,000.00	California Asset Mgmt Program CAMP	1.000		7,000,000.00	0.00	7,000,000.00	0.00
Security Contribution	03/10/2023	90CAMP\$00	13,000,000.00	California Asset Mgmt Program CAMP	1.000		13,000,000.00	0.00	13,000,000.00	0.00
Security Contribution	03/13/2023	90CAMP\$00	12,000,000.00	California Asset Mgmt Program CAMP	1.000		12,000,000.00	0.00	12,000,000.00	0.00
Security Contribution	03/16/2023	90CAMP\$00	57,000,000.00	California Asset Mgmt Program CAMP	1.000		57,000,000.00	0.00	57,000,000.00	0.00
Security Contribution	03/17/2023	90CAMP\$00	14,000,000.00	California Asset Mgmt Program CAMP	1.000		14,000,000.00	0.00	14,000,000.00	0.00
Security Contribution	03/20/2023	90CAMP\$00	31,000,000.00	California Asset Mgmt Program CAMP	1.000		31,000,000.00	0.00	31,000,000.00	0.00

TRANSACTION ACTIVITY REPORT

County of San Diego Pooled Money Fund As of March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Security Contribution	03/21/2023	90CAMP\$00	47,000,000.00	California Asset Mgmt Program CAMP	1.000		47,000,000.00	0.00	47,000,000.00	0.00
Security Contribution	03/21/2023	90CAMP\$00	10,000,000.00	California Asset Mgmt Program CAMP	1.000		10,000,000.00	0.00	10,000,000.00	0.00
Security Contribution	03/22/2023	90CAMP\$00	11,000,000.00	California Asset Mgmt Program CAMP	1.000		11,000,000.00	0.00	11,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Contribution	03/28/2023	90CAMP\$00	5,000,000.00	California Asset Mgmt Program CAMP	1.000		5,000,000.00	0.00	5,000,000.00	0.00
Subtotal			761,000,000.00				761,000,000.00	0.00	761,000,000.00	0.00
TOTAL ACQUISITIONS			2,496,157,762.03				2,473,460,841.48	0.00	2,473,460,841.48	0.00
DISPOSITIONS										
Maturity	03/01/2023	89233HQ15	50,000,000.00	Toyota Motor Credit Discount CP 4.57% Due: 03/01/2023	98.870		50,000,000.00	0.00	50,000,000.00	0.00
Maturity	03/03/2023	22533UQ30	70,000,000.00	Credit Agricole CIB Discount CP 4.565% Due: 03/03/2023	98.694		70,000,000.00	0.00	70,000,000.00	0.00
Maturity	03/07/2023	22533UQ71	71,000,000.00	Credit Agricole CIB Discount CP 4.738% Due: 03/07/2023	98.381		71,000,000.00	0.00	71,000,000.00	0.00

TRANSACTION ACTIVITY REPORT

County of San Diego Pooled Money Fund As of March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Maturity	03/10/2023	3130ADRG9	39,195,000.00	FHLB Note 2.75% Due: 03/10/2023	100.000		39,195,000.00	0.00	39,195,000.00	0.00
Maturity	03/15/2023	64990FM68	25,385,000.00	NY State Dorm Auth Tax Rev GO - REV 0.74% Due: 03/15/2023	100.000		25,385,000.00	0.00	25,385,000.00	0.00
Maturity	03/17/2023	89233HQH0	40,000,000.00	Toyota Motor Credit Discount CP 4.63% Due: 03/17/2023	98.650		40,000,000.00	0.00	40,000,000.00	0.00
Maturity	03/20/2023	22533UQL0	35,000,000.00	Credit Agricole CIB Discount CP 4.54% Due: 03/20/2023	98.701		35,000,000.00	0.00	35,000,000.00	0.00
Maturity	03/22/2023	22533UQN6	40,000,000.00	Credit Agricole CIB Discount CP 4.54% Due: 03/22/2023	98.676		40,000,000.00	0.00	40,000,000.00	0.00
Maturity	03/27/2023	09659CQT8	375,000,000.00	BNP Paribas Discount CP 4.8% Due: 03/27/2023	99.960		375,000,000.00	0.00	375,000,000.00	0.00
Maturity	03/28/2023	09659CQU5	375,000,000.00	BNP Paribas Discount CP 4.58% Due: 03/28/2023	99.987		375,000,000.00	0.00	375,000,000.00	0.00
Maturity	03/30/2023	06367CTM9	65,000,000.00	Bank of Montreal Chicago Yankee CD 0.32% Due: 03/30/2023	100.000		65,000,000.00	1,441,230.57	66,441,230.57	0.00
Maturity	03/30/2023	09659CQW1	50,000,000.00	BNP Paribas Discount CP 4.74% Due: 03/30/2023	98.144		50,000,000.00	0.00	50,000,000.00	0.00
Maturity	03/30/2023	22533UQW6	85,000,000.00	Credit Agricole CIB Discount CP 4.44% Due: 03/30/2023	98.767		85,000,000.00	0.00	85,000,000.00	0.00
Maturity	03/30/2023	89114WUZ6	100,000,000.00	Toronto Dominion Yankee CD 2.2% Due: 03/30/2023	100.000		100,000,000.00	2,145,000.00	102,145,000.00	0.00
Maturity	03/31/2023	22533UQX4	45,000,000.00	Credit Agricole CIB Discount CP 4.44% Due: 03/31/2023	98.767		45,000,000.00	0.00	45,000,000.00	0.00
Maturity	03/31/2023	912828Q29	12,000,000.00	US Treasury Note 1.5% Due: 03/31/2023	100.000		12,000,000.00	0.00	12,000,000.00	0.00
Subtotal			1,477,580,000.00				1,477,580,000.00	3,586,230.57	1,481,166,230.57	0.00
Security Withdrawal	03/01/2023	90CAMP\$00	70,000,000.00	California Asset Mgmt Program CAMP	1.000		70,000,000.00	0.00	70,000,000.00	0.00
Security Withdrawal	03/02/2023	90CAMP\$00	40,000,000.00	California Asset Mgmt Program CAMP	1.000		40,000,000.00	0.00	40,000,000.00	0.00

TRANSACTION ACTIVITY REPORT

County of San Diego Pooled Money Fund
As of March 31, 2023

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Security Withdrawal	03/08/2023	90CAMP\$00	22,532,762.03	California Asset Mgmt Program CAMP	1.000		22,532,762.03	0.00	22,532,762.03	0.00
Security Withdrawal	03/09/2023	90CAMP\$00	33,000,000.00	California Asset Mgmt Program CAMP	1.000		33,000,000.00	0.00	33,000,000.00	0.00
Security Withdrawal	03/15/2023	90CAMP\$00	41,000,000.00	California Asset Mgmt Program CAMP	1.000		41,000,000.00	0.00	41,000,000.00	0.00
Security Withdrawal	03/23/2023	90CAMP\$00	90,000,000.00	California Asset Mgmt Program CAMP	1.000		90,000,000.00	0.00	90,000,000.00	0.00
Security Withdrawal	03/23/2023	90CAMP\$00	37,000,000.00	California Asset Mgmt Program CAMP	1.000		37,000,000.00	0.00	37,000,000.00	0.00
Security Withdrawal	03/24/2023	90CAMP\$00	98,000,000.00	California Asset Mgmt Program CAMP	1.000		98,000,000.00	0.00	98,000,000.00	0.00
Security Withdrawal	03/24/2023	90CAMP\$00	99,000,000.00	California Asset Mgmt Program CAMP	1.000		99,000,000.00	0.00	99,000,000.00	0.00
Security Withdrawal	03/24/2023	90CAMP\$00	97,000,000.00	California Asset Mgmt Program CAMP	1.000		97,000,000.00	0.00	97,000,000.00	0.00
Security Withdrawal	03/24/2023	90CAMP\$00	81,000,000.00	California Asset Mgmt Program CAMP	1.000		81,000,000.00	0.00	81,000,000.00	0.00
Security Withdrawal	03/30/2023	90CAMP\$00	60,000,000.00	California Asset Mgmt Program CAMP	1.000		60,000,000.00	0.00	60,000,000.00	0.00
Subtotal			768,532,762.03				768,532,762.03	0.00	768,532,762.03	0.00
TOTAL DISPOSITIONS			2,246,112,762.03				2,246,112,762.03	3,586,230.57	2,249,698,992.60	0.00



San Miguel Fire & Rescue

Service Beyond Expectations

Finance Staff Report

Date: June 14, 2023

To: Board of Directors

From: Leah Harris, Administrative Officer/Finance Officer

Subject: Quarterly Credit Card Statement Review

Background

Item "M" in the District's Credit Card Policy – The Board of Directors shall, on a quarterly basis, review the Fire Chief's and Administrative Officer/Finance Officer's credit card statements. This quarterly review will take place at the same Board Meeting when the Quarterly Investment Report is approved.

	<u>Fire Chief</u>	<u>Admin/Finance Officer</u>
January	None	Attached
February	None	Attached
March	None	Attached

Fiscal Impact

None.

Recommendation

Review of credit card statements for the quarter ended March 31, 2023.



SAN MIGUEL CONSOLIDATED FPD

U.S BANCORP SERVICE CENTER
 P. O. Box 6343
 Fargo, ND 58125-6343

ACCOUNT NUMBER

STATEMENT DATE 01-23-23

TOTAL ACTIVITY \$ 89.99



000007635 01 SP 0.600 106481650171717 P

"MEMO STATEMENT ONLY"
 DO NOT REMIT PAYMENT

LEAH HARRIS
 SAN MIGUEL FIRE DISTRICT
 2850 VIA ORANGE WAY
 SPRING VALLEY CA 91978-1746

DocuSigned by:

LEAH HARRIS

1/30/2023

DocuSigned by:

Andy Lawler

2/6/2023

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder	Date	Approver	Date
------------	------	----------	------

NEW ACCOUNT ACTIVITY

POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
01-04	01-03	ADOBE *ACROPRO SUBS 408-536-6000 CA PUR ID: BFKPH2E3 TAX: 0.00	24492153003713203279820	5734	14.99
01-20	01-18	BEST BEST AND KRIEGER LLP 951-686-1450 CA PUR ID: 13881162 TAX: 0.00	24247603019500565812130	8111	75.00

Justification:

- 1) Monthly adobe subscription
- 2) BB&K Training - Brown Act Changes

Account:

1.6150
 1.6100

Default Accounting Code:

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	\$.00
	01-23-23	\$.00	PURCHASES & OTHER CHARGES	\$89.99
SEND BILLING INQUIRIES TO: C/O U.S. BANCORP SERVICE CENTER, INC U.S. BANK NATIONAL ASSOCIATION P.O. BOX 6335 FARGO, ND 58125-6335	AMOUNT DUE		CASH ADVANCES	\$.00
	\$ 0.00		CASH ADVANCE FEE	\$.00
	DO NOT REMIT		CREDITS	\$.00
			TOTAL ACTIVITY	\$89.99



SAN MIGUEL CONSOLIDATED FPD



U.S BANCORP SERVICE CENTER
P. O. Box 6343
Fargo, ND 58125-6343

ACCOUNT NUMBER _____
STATEMENT DATE 02-22-23
TOTAL ACTIVITY \$ 1,681.05

000007072 01 SP 0.600 106481673581780 P

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

LEAH HARRIS
SAN MIGUEL FIRE DISTRICT
2850 VIA ORANGE WAY
SPRING VALLEY CA 91978-1746

DocuSigned by:
LEAH HARRIS 4/4/2023

DocuSigned by:
Criss Brainard 4/5/2023

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder _____ Date _____ Approver _____ Date _____

NEW ACCOUNT ACTIVITY					
POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
01-27	01-25	CALIFORNIA SPECIAL DISTRI 916-442-7887 CA PUR ID: 200113131849 TAX: 0.00	24202983026030032475147	8641	950.00
01-27	01-25	COLUMBIA BOOKS, INC. 888-826-5060 VA PUR ID: 0000052248 TAX: 0.00	24426293026017019769463	7399	249.00
02-01	01-31	GOVERNMENT FINANCE OFFIC CHICAGO IL	24005943031300616613090	8699	370.00
02-06	02-03	ADOBE *ACROPRO SUBS 408-536-6000 CA PUR ID: 7J86AGJM TAX: 0.00	24492153034715736936316	5734	14.99
02-13	02-10	REI*MATTHEW BENDER &CO 800-833-9844 OH PUR ID: 0kinWOBG00999745 TAX: 0.00	24692163041109255397001	5969	97.06

Justification:

- 1)2023 special District's Leadership Academy
- 2)Grant Performance Measures Training & new federal/state compliance laws
- 3)GFOA Renewal Fees \$160 & Budgeting Best Practices \$120
- 4)Monthly Subscription
- 5)PERL Retirement Law Book

- Account:
- 1- 1.6100
 - 2- 1.6100
 - 3- 1.6150
 - 4- 1.6150
 - 5- 1.6120

Default Accounting Code:			
CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY
800-344-5696	STATEMENT DATE		PREVIOUS BALANCE \$.00
	02-22-23	DISPUTED AMOUNT \$.00	PURCHASES & OTHER CHARGES \$1,681.05
SEND BILLING INQUIRIES TO: C/O U.S. BANCORP SERVICE CENTER, INC U.S. BANK NATIONAL ASSOCIATION P.O. BOX 6335 FARGO, ND 58125-6335	AMOUNT DUE \$ 0.00		CASH ADVANCES \$.00
	DO NOT REMIT		CASH ADVANCE FEE \$.00
			CREDITS \$.00
			TOTAL ACTIVITY \$1,681.05



U.S. BANCORP SERVICE CENTER
 P. O. Box 6343
 Fargo, ND 58125-6343

SAN MIGUEL CONSOLIDATED FPD

ACCOUNT NUMBER
STATEMENT DATE 03-22-23
TOTAL ACTIVITY \$ 2,382.18



000007197 01 SP 0.600 106481696185783 P

LEAH HARRIS
 SAN MIGUEL FIRE DISTRICT
 2850 VIA ORANGE WAY
 SPRING VALLEY CA 91978-1746

"MEMO STATEMENT ONLY"
 DO NOT REMIT PAYMENT

DocuSigned by:

LEAH HARRIS

5/18/2023

DocuSigned by:

Criss Brainard

5/18/2023

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder Date Approver Date

NEW ACCOUNT ACTIVITY

POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
03-06	03-03	ADOBE *ACROPRO SUBS 408-536-6000 CA PUR ID: DC3Q0MPA TAX: 0.00	24492153062719159789314	5734	14.99
03-06	03-03	CSMFO 916-2312137 CA PUR ID: XnRH_NeBSZ2e2ZkJ4 TAX: 0.00	24559303062900012720875	8398	200.00
03-20	03-17	NAPA VALLEY MARRIOTT H NAPA CA M07836 ARRIVAL: 03-17-23	24692163077106076512070	3509	1,233.08
03-20	03-17	NAPA VALLEY MARRIOTT H NAPA CA M07837 ARRIVAL: 03-17-23	24692163077106076512088	3509	874.11
03-22	03-21	LIEBERTCASS 310-981-2000 CA PUR ID: 39802533 TAX: 0.00	24492153080852398025337	8111	60.00

Justification:

- 1- Monthly Adobe Subscription
- 2- Budgetary Training
- 3&4 - FDAC Conference (Robles, Brainard, and Lawler)
- 5- HR Training on FMLA

Account:

- 1- 1.6150
- 2- 1.6100
- 3&4- 1.6100
- 5-4.6150

Default Accounting Code:

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	\$.00
03-22-23	\$.00	PURCHASES & OTHER CHARGES	\$2,382.18	
SEND BILLING INQUIRIES TO: C/O U.S. BANCORP SERVICE CENTER, INC U.S. BANK NATIONAL ASSOCIATION P.O. BOX 6335 FARGO, ND 58125-6335	AMOUNT DUE		CASH ADVANCES	\$.00
	\$ 0.00		CASH ADVANCE FEE	\$.00
	DO NOT REMIT		CREDITS	\$.00
			TOTAL ACTIVITY	\$2,382.18



San Miguel Fire & Rescue

Service Beyond Expectations

Finance Staff Report

Date: June 14, 2023
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Subject: Employee Reimbursement Report

Background

Per California Government Code §53065.50, Each Special District, as defined by subdivision (a) of Section 56036, shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.

Discussion

Below is a list of employees who received reimbursement from the District in the quarter ending March 31, 2023:

Employee	Payment Type	Document #	Payment Date	Description	GL Account	Amount
Ciampi, Christopher	Check	31334	1/11/2023	HazMat IC Class/Company Officer 2B	4.6100	\$ 500.00
Quinlan, Ron	Check	31417	2/3/2023	Safety Officer Course	4.6100	\$ 119.75
Israels, Colton	Check	31498	3/8/2023	Fire Marshal 1A	4.6100	\$ 355.00
Nava, Nick	Check	31502	3/8/2023	Battalion Chief Training	4.6100	\$ 250.00
Switzer, Corey	Check	31515	3/8/2023	Company Officer Training	4.6100	\$ 740.00
Ciampi, Christopher	Check	31523	3/15/2023	Company Officer C	4.6100	\$ 507.72
Newman, Jonathan	Check	31570	3/29/2023	CA Fire Prevention Institute Conference	4.6100	\$ 417.03

Recommendation

Review of Employee Reimbursement Report for the quarter ended March 31, 2023.



**Quarterly Financial Update
For the Period Ending
March 31, 2023**

Executive Summary

San Miguel Fire & Rescue

Building a Solid Foundation

Building a solid foundation for fiscal policies is instrumental in moving the District forward. The District is currently working on finalizing the fiscal policies with detailed information related to Reserve Funds, economic crisis details, and capital equipment replacement schedules.

The preliminary budget will be approved by June 30, 2023, to allow the District to continue operating day to day, with a final budget adopted no later than October 1, 2023. Based on current projections and trend analysis, the Fiscal Year 2023/2024 Proposed Budget will be balanced, and the District will not need to use any reserve funds to balance the General Fund budget. The District has expenditures that will be purchased through the Reserve Funds that are assigned to those items.

Overtime is trending to be over budget, and the Finance Staff has taken this into consideration for the FY 2023-2024 Preliminary Budget.

The District continues to monitor the impacts of the current economy. Costs continue to increase, which will impact the budget. Revenue analysis continues to be developed to determine other streams of revenue, along with any decreases in revenue that could occur in the future. The communities served by San Miguel Fire & Rescue will continue to be provided ***Service Beyond Expectations.***

Evaluating fiscal health requires regular assessment, perspective, historical understanding, sufficient reserve funding, updated technology, and impactful financial leadership. The Board of Directors continues to make improvements in fiscal management and leads with the District's mission, vision, and core values in mind.

Leah Harris

Administrative Officer/Finance Officer



San Miguel Fire & Rescue
Statement of Revenues and Expenses
For the Period Ending March 31, 2023
(Unaudited)

	YTD	Budget	YTD %	Prior YTD
1 Operating Revenues	\$ 17,366,883	\$ 26,564,300	65%	\$ 16,015,583
2 Non-Operating Revenues	1,696,083	1,321,000	128%	5,217,611
3 Total Revenues	19,062,966	27,885,300	68%	21,233,193
4 Total Expenses	(18,638,982)	(25,056,553)	74%	(19,430,408)
Net Income Before				
5 Reserve Related Expenditures	\$ 423,984	\$ 2,828,747	15%	\$ 1,802,786
6 Total Reserve Revenues	436,455	-	-	371,968
7 Total Reserve Expenditures	(2,633,420)	(3,431,000)	77%	(956,615)
8 Increase (Decrease) in Fund Balance	\$ (1,772,981)	\$ (602,253)		\$ 1,218,139

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



San Miguel Fire & Rescue
Detail Statement of Revenues and Expenses
For the Period Ending March 31, 2023
(Unaudited)

	YTD	Budget	YTD 75%	Prior YTD
1 Operating Revenues				
2 Property Taxes	\$ 15,645,102	\$ 23,749,500	66%	\$ 14,344,593
3 Benefit Assessments	1,721,781	2,814,800	61%	1,670,990
4 Total Operating Revenues	17,366,883	26,564,300	65%	16,015,583
5 Non-Operating Revenues				
6 AMR Contract and Other Miscellaneous	1,645,592	1,311,000	126%	5,204,618
7 Interest Income	50,491	10,000	505%	12,992
8 Total Non-Operating Revenues	1,696,083	1,321,000	128%	5,217,611
9 Total Revenues	19,062,966	27,885,300	68%	21,233,193
10 Operating Expenses				
11 Salaries and Benefits				
12 Director Fees	11,216	20,000	56%	8,596
13 Director Benefits	1,275	1,700	75%	658
14 Employee Salaries	7,601,754	9,775,338	78%	6,588,239
15 Employee Overtime	2,314,375	2,134,200	108%	2,947,014
16 Employee Benefits	3,075,056	4,206,500	73%	6,402,496
17 UAL - Pension Payment	1,417,754	1,416,775	100%	-
18 Pension Bond	529,060	1,058,850	50%	-
19 Pension Savings Reserve	-	1,541,150	0%	-
20 Total Salaries and Benefits	14,950,490	20,154,513	74%	15,947,003
21 Services and Supplies				
22 Professional Services	1,009,728	2,116,300	48%	1,478,040
23 Special District Expense	284,947	281,530	101%	243,433
24 Maintenance	671,783	565,850	119%	429,611
25 Insurance	891,961	870,000	103%	689,609
26 Equipment	309,208	561,900	55%	221,716
27 Utilities	340,012	306,800	111%	303,767
28 Supplies	77,167	75,560	102%	52,702
29 Personnel Development	68,973	80,800	85%	31,805
30 Rents and Leases	34,713	43,300	80%	32,723
31 Total Service and Supplies	3,688,492	4,902,040	75%	3,483,404
32 Total Expenses	18,638,982	25,056,553	74%	19,430,408
Net Income Before Reserve Related Activities				
33	\$ 423,984	\$ 2,828,747		\$ 1,802,786

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

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34 Fire Mitigation Revenue	\$ 163,190	\$ -	0%	\$ 123,934
35 Miscellaneous Reserve Revenue	83,747	-	0%	205,899
36 Interest Reserve Revenue	189,519	-	0%	42,135
37 Total Reserve Revenues	436,455	-	0%	371,968
38 Total Reserve Expenditures	2,633,420	3,431,000	77%	956,615
39 Increase (Decrease) in Fund Balance	\$ (1,772,981)	\$ (602,253)		\$ 1,218,139

*YTD - Year to Date

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



**San Miguel Fire & Rescue
Balance Sheet
For the Period Ending March 31, 2023
(Unaudited)**

	Jun-22		Mar-23
Assets			
Cash in County - General	\$ 9,720,057	\$	5,605,416
Cash in County - Fund Reserves	16,793,777		19,456,612
Fire Mitigation Fund	504,030		167,665
Restricted Cash and Investments	533,478		533,109
Cash in CB&T	362,264		708,700
Accounts Receivable	530,713		127,237
Fixed Assets	13,404,910		13,407,982
Total Assets	41,849,230		40,006,720
Liability			
Current Liabilities	29,189,500		29,112,443
Net Pension Liability	28,086,926		29,978,243
Accounts Payable	1,033,655		1,063,950
Total Liability	58,326,402		60,154,638
Fund Balance	\$ (16,477,173)	\$	(20,147,388)

Preliminary - does not include all year end adjustments

No assurance is provided on these financial statements.

The financial statements do not include a statement of cash flows.

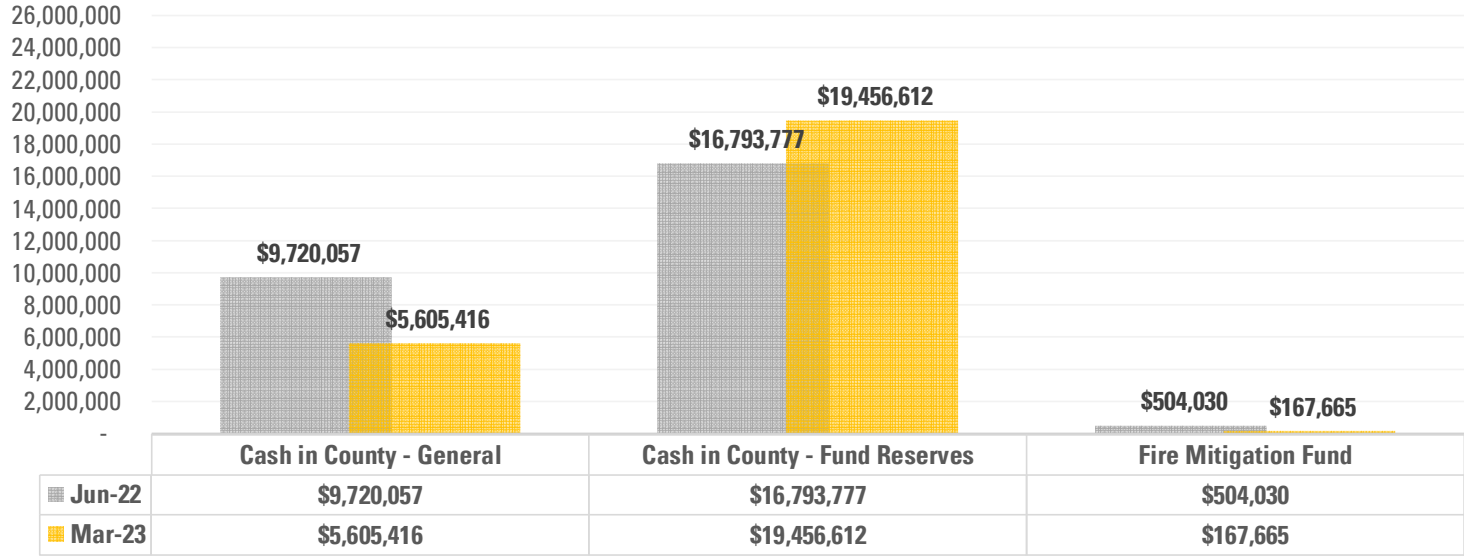
Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



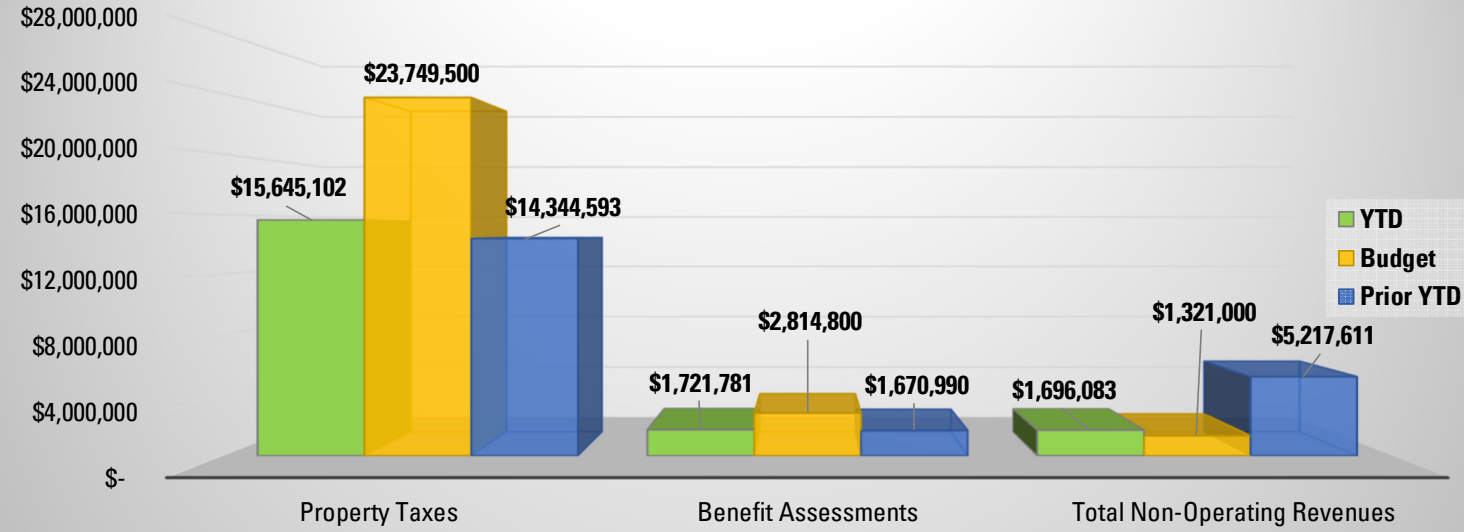
**San Miguel Fire and Rescue
Cash & Investments
as of March 31, 2023
(Unaudited)**

	Jun-22	Mar-23
District Cash & Investments		
Unrestricted		
Cash in County - General Fund	\$ 9,719,957	\$ 5,605,316
Cash in CB&T - Accounts Payable	43,815	441,213
Cash in CB&T - Pub Ed Sponsorships	1,352	1,352
Cash in CB&T - CERT Grant	9,668	9,669
Cash in CB&T - Public Funds	3,860	3,779
Cash in CB&T - Worker's Compensation	26,547	54,693
Cash in CB&T - Payroll	167,218	197,993
BNY Mellon - LRB COI Cash Account	109,805	-
Total Unrestricted	10,082,221	6,314,016
Restricted		
Cash in County - Fixed Equipment Replacement Fund	1,000,554	1,276,057
Cash in County - Contingency Reserve Fund	7,309,444	8,798,770
Cash in County - Uncompensated Leave Fund	1,072,211	1,121,788
Cash in County - Capital Equipment Fund	999,135	649,365
Cash in County - Facilities Replace/Renovate Fund	3,538,933	3,392,608
Cash in County - Vehicle Replacement Fund	2,566,391	3,707,003
Cash in County - Workers' Compensation Reserves	307,109	511,021
Cash in County - Fire Mitigation Fee Fund	504,030	167,665
PASIS Deposit	533,478	533,109
Total Restricted	17,831,286	20,157,385
Total District Cash & Investments	\$ 27,913,507	\$ 26,471,401

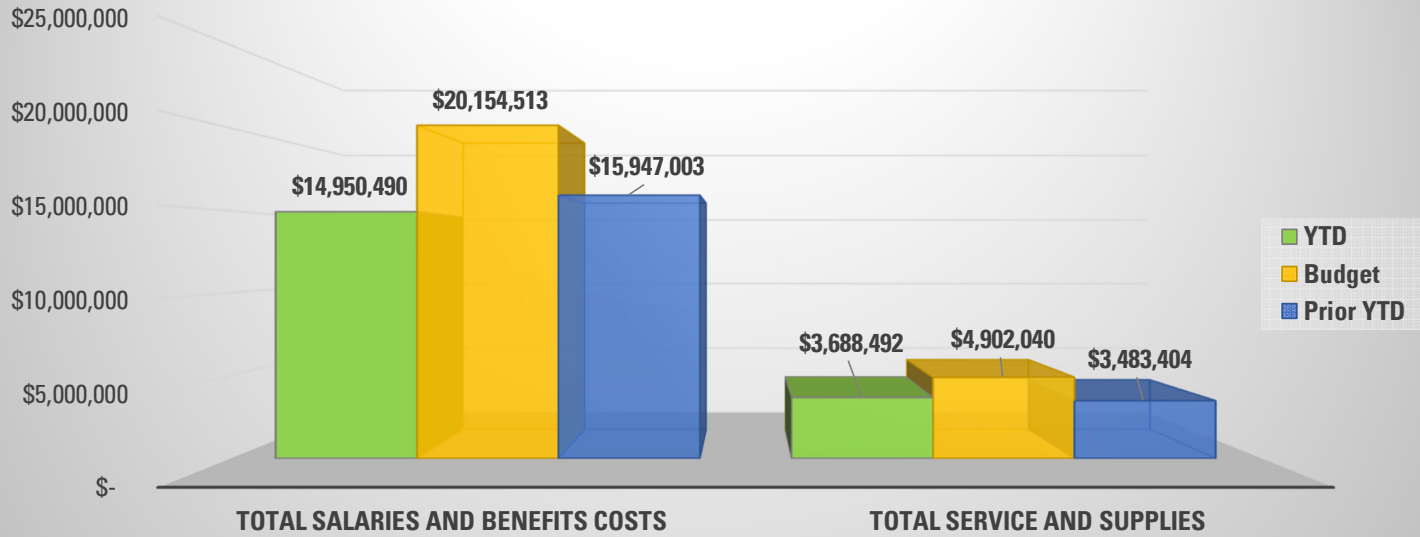
Cash And Investments



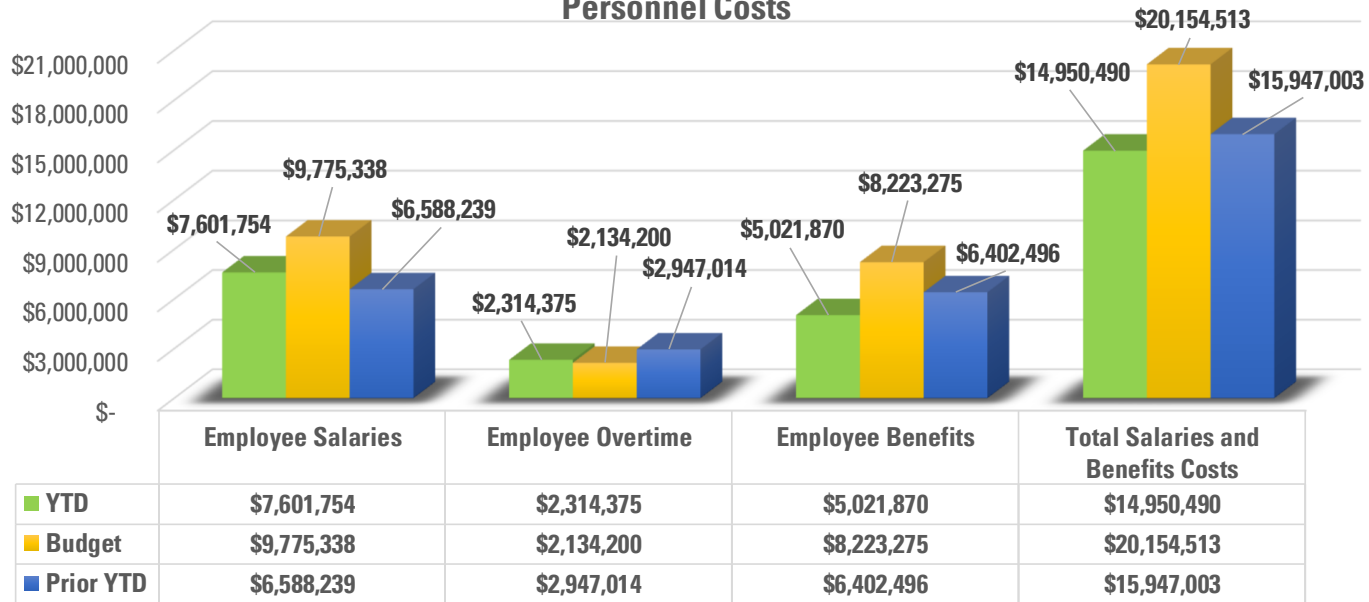
Revenues



Expenses



Personnel Costs



SAN MIGUEL FIRE & RESCUE

Financial Statement Analysis

March 2023 – 75% of Fiscal Year

Unaudited

Line 2 Property Taxes: YTD (Year to date) is 66% compared to budget – the majority of property taxes are received in December and April, and as such, this line item can appear high or low depending upon time of the year.

Line 3 Benefit Assessments Revenue: YTD is at 61% compared to budget – the majority of assessments are received in April, and as such, this line item will appear low depending upon the time of the year.

Line 6 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements. YTD will trend over or under budget depending upon the timing of receipts, and if unanticipated reimbursements are received. YTD is over budget due to OES reimbursements being received.

Line 7 Interest Income: Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS). YTD will trend over or under budget depending on the market. YTD is over budget.

Line 12 Director Fees: Includes director fees for committee and board meetings. YTD is 56% of budget due to less meetings needed in the fiscal year.

Line 13 Director Benefits: Includes prior Board of Directors health benefits. YTD is right in with budget.

Line 14 Employee Salaries: Includes salaries and leave pay for all staff. YTD is right in line with budget.

Line 15 Employee Overtime: Includes operations, training, administration overtime, and strike teams. YTD is over budget due to strike teams ongoing in the beginning of the fiscal year, operational and training increases.

Line 16 Employee Benefits: Includes retirement, health insurance, and uniform allowance. YTD is right in line with budget.

Line 17 UAL – Pension Payment: It is the employer normal cost rate (expressed as a percentage of payroll) plus the employer's Unfunded Accrued Liability (UAL) contribution amount. Payment is made annually in July.

Line 18 Pension Bond: Consists of payments for the pension bond that were issued June 2022. With annual payments every November and June.

Line 19 Pension Savings Reserve: Consists of the savings from what the UAL payment would have been to the what the pension payment is.

Line 22 Professional Services: Includes financial audits, dispatching services, and apparatus contracts. YTD is 48% of budget due to timing of dispatching payments.

Line 23 Special District Expense: Includes publications and media, special district memberships, election costs, software upgrades and the lease bond payment for the administration building. YTD is over budget due to higher than anticipated weed abatements service that are reimbursed in other revenue.

Line 24 Maintenance: Includes all equipment maintenance. YTD is over budget due to more maintenance than anticipated.

Line 25 Insurance: Includes general liability insurance, automobile/fleet insurance and workers compensation claims. Annual payments are made in July for liability and auto insurance, while workers compensation is a monthly payment based on open claims. YTD is over budget due to more workers compensation claims than anticipated.

Line 26 Equipment: Includes communication equipment, safety clothing, safety equipment and miscellaneous equipment purchased on an as-needed-basis. YTD is 55% of budget.

Line 27 Utilities: Includes all utilities associated with all Fire & Rescue facilities. YTD is over budget due to the increased costs of utilities. This trend has been reviewed and these line items have been addressed in the preliminary budget.

Line 28 Supplies: Includes office, housekeeping and medical supplies for all stations and the administration building, which are purchased on an as needed basis. YTD is over budget with a majority of supplies purchase in the third quarter of the fiscal year. Increased medical supplies cost.

Line 29 Personnel Development: Includes all training, conferences, and seminars for all departments. YTD will trend over or under budget depending upon timing of trainings. YTD is 85% of budget due to timing of training, conferences, and seminars.

Line 30 Rents and Leases: Includes the lease of Station 19 and the copy machine in the administration building. YTD is over budget due to timing of payments.

Line 33 Net Income before Reserve Related Activities: This is Revenues minus Expenses. Overall, Fire and Rescue is showing a net gain through March as a result of the Non-Operating Revenues being higher than anticipated.

Line 34 Fire Mitigation Revenue: Includes fire mitigation revenues in the reserve fund. This revenue is not budgeted for as it is variable each year and cannot be anticipated.

Line 35 Miscellaneous Reserve Revenue: Includes reimbursements recorded for the use of the fire engines on strike teams and fair share contributions on an as-needed basis.

Line 36 Interest Reserve Revenue: Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS) related to reserve fund investments.

Line 38 Total Reserve Expenditures: This account is for Capital Expenditures from Reserve Funds. These funds are used towards replacement cycles on an as-needed basis. The district's current fiscal year budgeted projects are upgraded IT equipment for the board and conference room, new type 1 engine and associated equipment, Lucas CPR Compression Devices, Self-Contained Breathing Apparatus (SCBA) Replacement and various upgrades and renovations through the District with the largest being Station 15 renovations.

Line 39 Increase or (Decrease) to Fund Balance: This is the increase or (decrease) to Fund Balance, including Operating and Reserve Fund changes.



**San Miguel Fire & Rescue
Benefit Assessment
Statement of Revenues and Expenses
(Unaudited)**

	Mar-23	Mar-22
Operating Revenues		
Benefit Assessment - Crest	35,877	32,004
Benefit Assessment - Bostonia	183,929	159,740
Benefit Assessment - Paramedic (ECO)	276,344	239,431
Parcel Tax (ECO)	1,225,631	1,106,478
Total Operating Revenues	1,721,781	1,537,652
Operating Expenses		
Salaries and Benefits Costs		
Director Fees	2,804	2,149
Director Benefits	106	106
Employee Salaries	2,087,478	2,363,821
Employee Benefits	1,229,146	1,360,291
Total Salaries and Benefits Costs	3,324,456	3,731,239
Services and Supplies		
Professional Services	124,222	335,051
Special District Expense	21,755	47,226
Maintenance	107,912	104,551
Insurance	222,990	172,402
Equipment	25,636	52,584
Utilities	63,678	58,583
Supplies	19,314	13,142
Personnel Development	17,243	7,951
Rents and Leases	28,847	27,722
Total Service and Supplies	631,597	819,212
Total Expenses	3,956,053	4,550,452
Net Income/ (Loss) Before Reserve Related Activities	\$ (2,234,272)	\$ (3,012,799)

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**Reserve Fund Expenditures
2022/2023 Final Budget
Quarterly Financial Update**

	2021/2022 Final Budget	2022/2023 Approved Prelim	2022/2023 Final Budget	<u>Comments/Justification</u>
<i>Contingency Reserve Fund Expenditures</i>				
Board Room & Conference Room IT Equipment	250,000	400,000	400,000	\$200,000 Approved at January Board Meeting
<i>Total Contingency Reserve Expenditures</i>	\$ 250,000	\$ 400,000	\$ 400,000	
<i>Uncompensated Leave Fund Expenditures</i>				
No Expenditures	-	-	-	
<i>Total Uncompensated Leave Expenditures</i>	\$ -	\$ -	\$ -	
<i>Vehicle Replacement Fund Expenditures</i>				
Apparatus - Major Repairs	50,000	50,000	50,000	As Needed Basis
Apparatus Type 1 Engine (Lease Payment)	-	-	-	
Apparatus Type 1 Engine	-	-	-	Ongoing Purchases Purchased
Apparatus Type 1 Engine	825,000	-	-	
Type 1 Engine Equipment (2)	400,000	400,000	400,000	
Emergency Response Vehicle	80,000	-	73,000	
<i>Total Vehicle Replacement Expenditures</i>	\$ 1,355,000	\$ 450,000	\$ 523,000	
<i>Capital Equipment Fund Expenditures</i>				
Lucas CPR Compression Devices	-	250,000	250,000	Purchased
Self-Contained Breathing Apparatus (SCBA)		650,000	650,000	Purchased
Tablet Command (10)	25,000	25,000	25,000	Purchased
<i>Total Capital Equipment Expenditures</i>	\$ 25,000	\$ 925,000	\$ 925,000	
<i>Fixed Equipment Fund Expenditures</i>				
Overhead Door Replacement	22,000	22,000	22,000	As Needed Basis
Asphalt/Concrete Work	15,000	15,000	15,000	As Needed Basis
Lease Payment - Solar Equipment	66,000	68,000	68,000	Monthly Invoices Paid
Station 23 HVAC System Upgrade		25,000	25,000	Completed
Vehicle Exhaust System	65,000	85,000	85,000	Completed
Station Alerting Upgrades (8 Stations)	120,000	120,000	120,000	Submitting Grant through County Supervisors
<i>Total Fixed Equipment Expenditures</i>	\$ 288,000	\$ 335,000	\$ 335,000	
<i>Facilities Replacement/Renovation Fund Expenditures</i>				
Facility - Major Repairs/Emergency Needs	100,000	100,000	100,000	As Needed Basis
Station 15 Renovation	250,000	250,000	970,000	Completed
District HQ Renovation	250,000	250,000	250,000	\$250,000 Approved at the January Board Meeting
<i>Total Facilities Replacement/Renovations Expenditures</i>	\$ 600,000	\$ 600,000	\$ 1,320,000	
<i>Fire Mitigation Fee Fund Expenditures</i>				
Mapping Update	1,000			Mapping needs through Fire Mitigation Fees
<i>Total Fire Mitigation Fee Expenditures</i>	\$ 1,000	\$ 1,000	\$ 1,000	
<i>Total Reserve Fund Expenditures</i>	\$ 2,519,000	\$ 2,711,000	\$ 3,504,000	

**2022-23 Overtime Costs
San Miguel Fire & Rescue**

	Overtime: Behind Light Duty	Overtime: Fire	Overtime: EMS	Overtime: Late Call	Overtime: Late Relief	Overtime: Mandatory Hold	Overtime: Mandatory Hold-Fire	Overtime: Union Time Bank	Overtime: Union Time Negotiations	Overtime: Overhead Assignment	Overtime: Annual Leave	Overtime: Backfill Fire	Overtime: Bereavement	Overtime: Meeting	Overtime: Recruitment	Overtime: Sick Leave	Overtime: Sick Leave COVID19	Overtime: COVID 19	Overtime: Public Education	Overtime: Special Assignment	Overtime: Strike Team Relief	Overtime: Training	Overtime: Up Staffing	Overtime: SMG Academy	Overtime: Vacancy	Overtime: Workers' Comp	Overtime: Workers' Comp - COVID 19	Overtime: Admin	Overtime: LOA	Overtime: Heartland Instruction	Total:	
July-22	26,193.71	4,049.28		322.38	1,036.17	35,227.35	1,156.32	2,184.00	0.00	0.00	68,169.82	5,198.76	4,887.60	0.00	1,520.44	16,429.36	2,185.60	1,317.48	234.56	13,507.35	0.00	2,678.27	2,394.24	0.00	43,885.92	23,976.66	1,912.20	0.00	0.00	0.00	\$258,467.46	
August-22	34,078.80	42,063.84		570.69	1,524.93	21,585.23	0.00	0.00	0.00	0.00	67,618.85	14,823.72	0.00	598.56	0.00	42,638.36	9,946.50	5,267.34	0.00	13,547.25	0.00	601.44	3,148.98	0.00	40,969.62	14,162.44	5,460.00	0.00	0.00	0.00	\$318,606.53	
September-22	37,399.52	129,335.26		352.41	1,082.30	30,064.44	15,787.63	300.72	220.44	1,818.60	73,841.80	52,702.28	0.00	139.31	0.00	50,366.71	1,137.40	225.48	0.00	12,071.29	8,694.13	777.94	3,110.04	0.00	25,699.44	2,399.92	1,092.00	0.00	0.00	0.00	\$448,619.04	
October-22	30,573.26	0.00		286.39	680.02	13,421.52	0.00	0.00	493.85	0.00	57,268.71	0.00	2,634.96	0.00	171.00	56,513.82	0.00	1,026.00	1,922.40	21,490.77	0.00	1,247.90	455.00	2,387.34	27,657.36	876.79	0.00	0.00	0.00	0.00	\$219,107.06	
November-22	29,867.04	0.00		336.35	667.70	28,495.50	0.00	0.00	0.00	0.00	46,736.24	383.24	1,364.88	588.28	384.75	43,356.69	1,130.88	1,156.32	0.00	22,338.19	0.00	2,144.22	0.00	6,313.15	28,711.44	20,613.32	3,515.52	0.00	0.00	0.00	\$238,103.70	
December-22	6,036.24	0.00	264.75	74.82	696.13	10,108.56	0.00	0.00	789.85	0.00	47,145.71	0.00	1,058.88	976.48	251.53	45,702.18	0.00	0.00	15,648.46	0.00	5,042.83	0.00	0.00	19,326.24	16,839.46	4,294.14	1,773.65	0.00	0.00	0.00	\$176,029.89	
January-23	0.00	0.00	68.25	550.14	347.89	1,381.07	0.00	0.00	0.00	0.00	48,182.64	0.00	0.00	1,174.01	0.00	37,660.20	1,322.64	1,156.32	0.00	18,864.73	0.00	169.11	0.00	0.00	16,627.20	13,881.96	3,320.88	91.00	0.00	0.00	\$144,798.02	
February-23	24,000.48	0.00	307.08	600.31	305.20	5,746.41	0.00	5,359.20	0.00	0.00	58,215.34	0.00	0.00	0.00	0.00	41,667.14	0.00	0.00	0.00	60,164.60	0.00	7,118.20	0.00	800.00	2,678.88	2,807.52	0.00	114.36	0.00	760.37	\$210,645.09	
March-23	18,329.76	13,590.00	0.00	653.07	399.52	18,576.75	4,360.80	0.00	0.00	0.00	48,059.44	10,989.19	3,668.40	91.25	0.00	46,041.07	0.00	0.00	289.92	21,349.20	0.00	1,947.28	0.00	0.00	2,744.64	116.98	0.00	739.20	0.00	2,310.36	\$194,256.80	
April-23																																
May-23																																
June-23																																
Totals:	206,478.80	189,038.38	640.08	3,746.54	6,739.85	164,606.82	21,304.75	7,843.92	1,504.14	1,818.60	515,238.54	84,097.19	13,614.72	3,567.88	2,327.72	380,375.52	15,723.02	10,148.94	2,446.88	198,981.82	8,694.13	21,727.17	9,108.26	9,500.49	208,300.74	95,675.05	19,594.74	2,718.20	0.00	3,070.73	\$2,208,633.57	
<i>Percent of Total:</i>	9.35%	8.56%	0.03%	0.17%	0.31%	7.45%	0.96%	0.36%	0.07%	0.08%	23.33%	3.81%	0.62%	0.16%	0.11%	17.22%	0.71%	0.46%	0.11%	9.01%	0.39%	0.98%	0.41%	0.43%	9.43%	4.33%	0.89%	0.12%	0.00%	0.14%	100.00%	

Less OES Paid: \$ (155,145)
Less OES Owed: \$ (287,999)

Net Overtime Expense: \$ 1,765,489

Percent of Budget 83.00%
2022-23 Budget \$ 2,127,000
Percent of Fiscal Year-to-Date: 75.00%

Workers' Comp/Light Duty
Strike Teams/Overhead Assignments
Operations
Training
Leaves



San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: San Diego County Consolidated Redevelopment Oversight Board Ballot

Background

LAFCO is seeking votes for the San Diego County Consolidated Redevelopment Oversight Board. There are two nominees:

Tim Robles (Lakeside Fire Protection District)

Patrick Sanchez (Vista Irrigation District)

Ballots must be returned to San Diego LAFCO no later than Monday, July 3, 2023. State law specifies on the presiding officer, or their alternates as designated by the governing board must take action on the ballot.

Recommendation

Cast the District's ballot for Tim Robles (Lakeside Fire Protection District).



San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: California Special Districts Association Board of Directors, Southern Division, Seat C

Background

Each of CSDA's six (6) networks has three seats on the Board and the candidates are either a board member or management-level employee of a member district located in your Network. Each Regular Member (district) in good standing shall be entitled to vote for one (1) person to represent its Network in Seat C.

The candidates are:

Arlene Schafer (Costa Mesa Sanitary District) ***Incumbent seeking re-election***

Albert Nederhood (Municipal Water District of Orange County)

John Skerbelis (Rubidoux Community Service District)

Ballots must be cast by July 14, 2023

Recommendation

Cast the District's ballot for Arlene Schafer (Costa Mesa Sanitary District).

Dear CSDA Member:

A link to an electronic CSDA Board of Directors election ballot is being sent via email to your district's main contact for your district's use in voting to elect a representative to the CSDA Board of Directors in your Network for Seat C.

Each of CSDA's six (6) networks has three seats on the Board and the candidates are either a board member or management-level employee of a member district located in your Network. Each Regular Member (district) in good standing shall be entitled to vote for one (1) person to represent its Network in Seat C.

Once logged in, you will see the candidates for CSDA Board Seat C in your Network as well as candidate information for each person who submitted the optional background information. Please vote for **only one** candidate to represent your Network in Seat C and be sure to fully complete all required fields and submit your vote. Unfortunately, if any part of the ballot is not complete, the ballot will not be valid and will not be counted.

The deadline to complete your voting through the system is July 14, 2023 at 5:00 pm.

If you have any questions please contact Amber Phelen at 916.442.7887 or amberp@csda.net

Thank you!



2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Arlene Schafer

District/Company: Costa Mesa Sanitary District

Title: Board of Directors – Vice President

Elected/Appointed/Staff: Elected

Length of Service with District: 25 Years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I served on CSDA Board of Directors and several committees including chair of the membership and professional development committees and served on the legislative and fiscal, and I served on the Alliance Executive Council. I have completed the Special District Leadership Academy, Good Governance Foundation workshop and I attend the annual conference and Legislative Days.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

I have been associated with the Solid Waste Association of North America (SWANA) of Southern California, and the Independent Special Districts of Orange County (ISDOC) and

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

I am a current member of the Board of Directors for CSDA Finance Corporation, and I am the former Vice President of ISDOC and the former commissioner of the Orange County Local Formation Commission (LAFCO). I am also the former Mayor of the City of Costa Mesa.

4. List civic organization involvement:

Harbor Mesa Lions Club, Costa Mesa Chamber of Commerce, Ambassador for the City Costa Mesa during special events.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Candidate Statement

Arlene Schafer Costa Mesa Sanitary District Southern Network, Seat C

It has been an honor serving you on CSDA's Board of Directors for the past nineteen years. I have had the privilege of establishing long lasting relationships with local officials that forged an organization to become one of the leading advocacy groups in California on statewide and national issues. I am proud of my past and current board members for the accomplishments we achieved to enhance special district's visibility in the capital, as well as broadening educational opportunities to help you govern effectively and openly. There is much more important work to be done, so I humbly ask for your trust and support in re-electing me to Seat C of the Southern Network.

I believe we are approaching a year that could have an everlasting effect on the way we provide services. It is very likely the November 2024 Statewide Ballot will have Initiative 21-0042A1, which is now Initiative 1935. If approved by the voters, this initiative will significantly restrict how we fund critical services like fire, parks, libraries, sewers, water, etc. Initiative 1935 will jeopardize the ability of special districts to deliver essential services, which is why as your CSDA representative I am committed to helping defeat this deceptive and dangerous measure.

In addition to my advocacy efforts, I believe CSDA provides some of the best training and professional development programs for local government officials. I will continue serving on the Professional Development Committee to work with CSDA staff and others on making sure you continue receiving top quality workshops, seminars, and conferences. I hope I earned your trust by voting for me by **July 14, 2023**.



**California Special
Districts Association**

Districts Stronger Together

2023 CSDA BOARD CANDIDATE INFORMATION SHEET The following information MUST accompany your nomination form and Resolution/minute order:

Name: Albert M. Nederhood

District/Company: Municipal Water District of Orange County (MWDOC)

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 2 years with MWDOC, 4 years with Yorba Linda Water District as elected Board Member

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.): I have attended most of the quarterly meetings for ISDOC (Independent Special Districts of Orange County) over the last 6 years. I spent 2 years working with Jim Fisler and Sandra Jacobs (both past ISDOC Presidents) to successfully revise the Special District dues structure created in 2000 to more accurately and fairly reflect revenue and dues payable to LAFCO. As part of this process I attended virtually all ISDOC Board meetings for 2 years.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.): Over the last 6 years I have attended most of the conferences held by the Urban Water Institute, ACWA, the Colorado River Water Users, as well as many Metropolitan Water District Board meetings.

3. List local government involvement (such as LAFCO, Association of Governments, etc.): For the 2 years that it took to initiate, revise and successfully change the LAFCO dues required of Special Districts in Orange County, I attended virtually all of the monthly OC-LAFCO meetings.

4. List civic organization involvement: I was elected twice and served on the Yorba Linda Water District Board, a Special District. I've actively participated in the WACO (Water Advisory Committee of Orange County) both in attendance and planning of the meetings.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot. Page 133 of 173 2023 BOARD OF DIRECTORS NOMINATION FORM**

Al Nederhood Candidate Statement:

I was introduced to CSDA in 2016 as a newly elected Director to the Yorba Linda Water District. I attended the CSDA training for new directors which opened my eyes to the responsibilities and value of Special Districts. I made friends at that training that continue on today including former YLWD Director Brooke Jones and current Director John Sears of East Orange County Water District.

Before getting involved in water issues later in life, I began my professional career as a high school teacher. I moved on to the business world including Xerox and 7-Eleven Stores as a Merchandise Manager. I was the college president for a variety of vocational colleges and ended my career as the President of a non-profit in Santa Ana.

After my 2016 election I attended ISDOC and LAFCO meetings. I became aware of the dues structure created by ISDOC in 2000. This structure, in place for 20 years, no longer represented the realities of revenue and dues. Many smaller revenue Special Districts had disproportionately large dues. By working with Director Jim Fisler from Mesa Water and

Director Saundra Jacobs of Santa Margarita Water District, we revised the 20-year-old structure into a more equitable dues arrangement that saved smaller districts tens of thousands of dollars each year.

As an elected director to two different Special Districts, first YLWD and now MWDOC, I've experienced first-hand the vital role that Special Districts have in California life, infrastructure and politics.

As the elected representative for the Southern Network, it is my commitment to work hard to support Special Districts, provide active, collegial representation focused on key issues, and listen to Special District members.

I would appreciate your vote to be the CSDA representative for the Southern Network, one of 18 members on the CSDA Board. Thank you!

Name of Candidate: Albert Nederhood

District: Municipal Water District of Orange County (MWDOC)

Mailing Address: 18700 Ward Street Fountain Valley CA 92708

Network: Southern Network (see map)

Telephone: 714-261-3964

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: anederhood@mwdoc.com

Nominated by (optional): Board of Directors for MWDOC

Return this form, a Board resolution/minute action supporting the candidate, and Candidate Information Sheet by mail or email to: CSDA Attn: Amber Phelen 1112 I Street, Suite 200 Sacramento, CA 95814 (877) 924-2732 amberp@csda.net
DEADLINE FOR RECEIVING NOMINATIONS: Northern, Sierra, Coastal and Southern Networks: April 6, 2023 at 5:00 p.m.
Bay Area and Central Networks: April 17, 2023 at 5:00 p.m.



Al Nederhood

MWDOC Board

Elect to CSDA Board

Southern Network

Seat C

Professional & Personal History

6 Years as Elected Official for Special Districts, Yorba Linda Water District (YLWD) & Municipal Water District of Orange County (MWDOC)

LAFCO dues revision through Independent Special Districts of Orange County. First revision after 20 years saving small districts thousands of dollars annually.

Heli-Hydrant sponsor, supporter creating nations first system (helicopter enabled fire suppression in wild-fire zones)

President of a Non-Profit

30 years of Senior Management Leadership positions with nationally known firms

President of an Educational Institution with \$100 million in revenue, 500 staff and 5000 students.

BA, Long Beach State
MA, Central Michigan University

Retired, Married for 50+ years, 4 kids and 12 grandkids

Why should you vote for Al Nederhood?

Here's a sample of my history of measurable change created by active questioning and positive decision making based on the facts.

Seven years ago, I identified, initiated, and transformed an outdated LAFCO dues system on behalf of special districts in Orange County. The dues structure was developed in 2002 by ISDOC to fulfill their legal responsibility, but over time, it resulted in small districts subsidizing the large districts.

After two years of working with my fellow Special Districts, the new dues structure was unanimously approved and implemented. This effort created a balanced and proportionate LAFCO dues structure for Special Districts throughout the county, saving smaller districts with smaller operating budgets thousands of dollars each year.

As a Board Member for Yorba Linda Water District we investigated and implemented the nation's first Heli-hydrant to modernize fighting wild fires. YLWD now has two heli-hydrants with a third in development with Metropolitan Water District.

I would appreciate your Board voting for me, Al Nederhood.

If you want to contact me:

Al Nederhood
MWDOC, Director Division One

anederhood@mwdoc.com

C. 714-261-3964



Street Address:
18700 Ward Street
Fountain Valley, California 92708

Mailing Address:
P.O. Box 20895
Fountain Valley, CA 92728-0895

(714) 963-3058
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Megan Yoo Schneider, P.E.
President

Bob McVicker, P.E., D.WRE
Vice President

Randall Crane, Ph.D.
Director

Larry D. Dick
Director

Al Nederhood
Director

Karl W. Seckel, P.E.
Director

Jeffery M. Thomas
Director

Harvey De La Torre
Interim General Manager

MEMBER AGENCIES

City of Brea
City of Buena Park
East Orange County Water District
El Toro Water District
Emerald Bay Service District
City of Fountain Valley
City of Garden Grove
Golden State Water Co.
City of Huntington Beach
Irvine Ranch Water District
Laguna Beach County Water District
City of La Habra
City of La Palma
Mesa Water District
Moulton Niguel Water District
City of Newport Beach
City of Orange
Orange County Water District
City of San Clemente
Santa Margarita Water District
City of Seal Beach
Serrano Water District
South Coast Water District
Trabuco Canyon Water District
City of Tustin
City of Westminster
Yorba Linda Water District

May 26, 2023

Re: Support for Director Al Nederhood, CSDA Board of Directors, Southern Network Seat C

On behalf of the Municipal Water District of Orange County (MWD OC), it is my pleasure to share our unanimous support for Director Al Nederhood for the CSDA Board of Directors, Southern Network Seat C. MWD OC is a wholesale water supplier serving 3.2 million residents through 27 retail water agencies, making Director Nederhood uniquely qualified.

Director Nederhood brings seven years of Special District board experience as well as decades as a senior manager in the private sector to his candidacy. He willingly listens to constituents and fellow board members, and then works hard to create effective solutions. He actively engages with our local CSDA chapter, as well as CSDA and ACWA events.

Attached you will find a candidate's statement highlighting some of Director Nederhood's accomplishments. You will notice he has demonstrated his innovative thinking on behalf of special districts of all sizes which would make him an asset to the CSDA Board of Directors, bringing a fresh perspective to long-term practices.

I encourage you to share this information with your Board of Directors and that you strongly consider supporting Director Al Nederhood for the CSDA Board of Directors, Southern Network Seat C for the 2023 election. Electronic voting begins on June 5 and will continue until July 14. Please do not hesitate to contact me or Director Nederhood personally should you have any questions. His contact information can be found on the attached candidate's statement. Thank you for your consideration.

Sincerely,

Megan Yoo Schneider, M.S., P.E.
Board President

RESOLUTION NO. 2135

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
NOMINATION OF AL NEDERHOOD
TO THE CSDA BOARD OF DIRECTORS
SOUTHERN NETWORK, SEAT C

WHEREAS, the California Special Districts Association (CSDA) is holding an election for its Board of Directors for the Southern Network, Seat C for the 2024-26 term; and

WHEREAS, the Municipal Water District of Orange County (MWDOC) is a voting member of CSDA and a voting member for the Southern Network, Seat C; and

WHEREAS, Director Al Nederhood has expressed interest in serving on the CSDA Board of Directors;

WHEREAS, Director Nederhood and MWDOC are aware of the commitment, expectations, and expenses associated with this position; and

WHEREAS, the Board of Directors of the Municipal Water District of Orange County believes that Al Nederhood would be an effective member of the CSDA Board.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Municipal Water District of Orange County does hereby nominate Director Al Nederhood to represent the Southern Network, Seat C, on the CSDA Board of Directors; and

BE IT FURTHER RESOLVED that the District Secretary is hereby directed to transmit a Resolution to CSDA, forthwith.

PASSED AND ADOPTED by the following roll call vote of the Board of Directors for the Municipal Water District of Orange County on this 15th day of March 2023.

AYES: Directors Nederhood, Dick, McVicker, Seckel, Thomas & Yoo Schneider
NOES: None
ABSTAIN: None
ABSENT: Director Crane

ATTEST:



*Maribeth Goldsby, District Secretary
Municipal Water District of Orange County*



California Special Districts Association

Districts Stronger Together

2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: John Skerbelis

District/Company: Rubidoux Community Services DIST

Title: Vice President

Elected/Appointed/Staff: Elected

Length of Service with District: 12 Years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

None

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

None

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Past member of Riverside County Solid Waste Advisory Committee 7 Years

4. List civic organization involvement:

Riverside County Dept of Environmental Health Community Clean ups and Illegal Dumping

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San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief Report

Date: June 14, 2023
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: Fiscal Year 2023-2024 Proposed Preliminary Budget

Background

The District, by law, is required to adopt a preliminary budget by June 30, 2023. Approving the preliminary budget does not authorize the implementation of new programs or positions; it simply allows the District to continue operating into the new Fiscal Year. The 2023-2024 Preliminary Budget is presented for your review and approval through a resolution.

Once we receive the following items, the final budget will be developed for Board review and approval by October 1, 2023.

- 1) Closeout 2022-2023 Fiscal Year
- 2) Property Tax Estimates for 2023-2024

Discussion

The Finance Committee reviewed in depth the draft preliminary budget at the May 31, 2023, meeting and requested justifications on several line items. The attached document has taken all the Finance Committees' recommendations into consideration.

Fiscal Impact

None; allows the District to continue paying necessary expenses into the new Fiscal Year.

Recommendation

Adopt Resolution 23-15 for the approval of the proposed preliminary budget for the 2022-2023 Fiscal Year.

Resolution 23-15

**A Resolution of the Board of Directors of the
San Miguel Consolidated Fire Protection District
Adopting the Preliminary Budget for Fiscal Year 2023-2024**

WHEREAS, the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego (hereinafter referred to as "District") is required to adopt a preliminary budget, on or before July 1 of each year, as per Section 13890 of the Health and Safety Code; and

WHEREAS, the District, Finance Committee, Executive Staff, and Committee/Program Leads have made recommendations and submitted the proposed preliminary budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District has determined that there will be enough revenue and fund balance to meet total expenditures for Fiscal Year 2023-2024 adequately.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the San Miguel Consolidated Fire Protection District, a public agency in the County of San Diego, California, does hereby adopt the preliminary budget for the Fiscal Year 2023-2024 with a total expenditure requirement of \$26,824,635.

BE IT FURTHER RESOLVED that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2023.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District this 14th day of June 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Clerk

Jesse A. Robles, Board President



Fiscal Year 2023/2024 Preliminary Budget
For the Board of Directors' Adoption Consideration

Regular Board Meeting
June 14, 2023

SAN MIGUEL FIRE & RESCUE



Final Budget Components

The District aims to complete a comprehensive budget document that fully represents the department's financial information, fiscal planning, and goals. Below are items that will be included in the final budget for Fiscal Year 2023/2024. The intent is to continue to provide impactful information to the citizens we proudly serve and always strive to follow our vision, **Service Beyond Expectations**.

- Vision/Mission Statement	- Revenue Information
- Fire Chief Statement	o Descriptions
- Executive Staff Statement	o Projections
- Organizational Chart	o Percent Breakdowns
- Budget Summary	- Expenses
- District Goals	o Trends
- Long-Term Forecasting/Strategies	o Priorities
- Long-Term Planning	o Percent Breakdowns
- Fund Management Information (Reserve Funds)	- Liabilities
o Reserve Fund Expenditures	o Strategies
o Replacement Schedule (5 Years)	- Budget Details by Division/Program
o Cash Flow	o Justifications Included

*** This may not be an extensive list of items that will be provided in the final budget***

SAN MIGUEL FIRE & RESCUE



Budget Summary Revenue Justifications

Line 1 Property Taxes: Preliminary Budget is based on the previous budgeted amount. This will be updated during the final budget once valuation assessments are completed and analyzed.

Line 2 Benefit Assessments Revenue: Preliminary Budget is based on approved resolutions at the May 10, 2023, Regular Board Meeting. These revenues are analyzed and provided to the Board of Directors prior to approving any increase in Benefit Assessments.

Line 3 AMR Contract and Other Miscellaneous Revenue: Includes plan check fees, inspection fees, AMR contract and rental fees of various facilities, and miscellaneous reimbursements.

YTD for FY 2021-2022 is over budget due to COVID-19 fiscal relief monies received from the State of California Department of Finance for \$2.1M, along with OES Reimbursement of \$1.2M not budgeted for and offset by employee overtime and miscellaneous reimbursements not budgeted for.

Line 4 Interest Income: Mostly consists of County Investment Pool and the Public Agency Self Insurance System (PASIS). It is anticipated that we will receive less interest income in the upcoming Fiscal Year.

YTD will trend over or under budget, depending on the market. YTD is 40% of the budget due to lower interest rates than anticipated.

San Miguel Fire & Rescue Draft Final Budget Summary

	2021-2022 FINAL Budget	2021-2022 Actual thru 6/30/22	2022-2023 FINAL Budget	2023-2024 PRELIMINARY Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
Operating Revenues						
1 Property Taxes	\$ 22,023,024	\$ 23,087,281	\$ 23,749,500	\$ 24,500,000	\$ 750,500	3.16%
2 Benefit Assessments	2,665,918	2,715,168	2,814,800	2,932,000	117,200	4.16%
Total Operating Revenues	24,688,942	25,802,449	26,564,300	27,432,000	867,700	3.27%
Non-Operating Revenues						
3 AMR Contract and Other Miscellaneous	1,482,533	5,547,517	1,311,000	1,400,000	89,000	6.79%
4 Interest Income	32,293	21,387	10,000	10,000	-	0.00%
Total Non-Operating Revenues	1,514,826	5,568,905	1,321,000	1,410,000	89,000	6.74%
Total Revenues	\$ 26,203,768	\$ 31,371,354	\$ 27,885,300	\$ 28,842,000	\$ 956,700	3.43%
Operating Expenses						
Salaries and Benefits Costs						
5 Director Fees	20,000	11,968	20,000	20,000	-	0%
6 Prior Directors Benefits	21,700	25,396	21,700	24,000	2,300	11%
7 Retiree Benefits	777,000	-	1,032,300	1,414,800	382,500	37%
8 Employee Salaries	9,240,191	8,827,124	9,566,633	9,624,900	58,267	1%
9 Employee Overtime	2,046,703	3,866,025	2,134,200	2,733,100	598,900	28%
10 Employee Benefits	3,117,000	3,880,360	3,154,200	3,355,900	201,700	6%
11 Emergency Financial Plan - 2% of Salaries & Benefits	201,654	-	208,705	332,500	123,795	59%
12 UAL - Pension Payment	3,579,772	3,460,697	1,416,775	1,420,000	3,225	0%
13 Pension Bond			1,058,850	1,260,700	201,850	19%
14 Pension Restructuring – Reserve			1,541,150	1,339,300	(201,850)	(13%)
Total Salaries and Benefits Costs	\$ 19,004,020	\$ 20,071,570	\$ 20,154,513	\$ 21,525,200	\$ 1,370,687	6.80%
Services and Supplies						
15 Professional Services	2,061,890	1,934,706	2,094,300	2,087,974	(6,326)	(0%)
16 Special District Expense	251,230	254,426	313,410	286,950	(26,460)	(8%)
17 Maintenance	558,750	627,439	597,050	693,250	96,200	16%
18 Insurance	820,000	792,152	870,000	951,000	156,000	18%

San Miguel Fire & Rescue Draft Final Budget Summary

	2021-2022 FINAL Budget	2021-2022 Actual thru 6/30/22	2022-2023 FINAL Budget	2023-2024 PRELIMINARY Budget	Budget \$ increase/ decrease	Budget % increase/ decrease
19 Equipment	505,900	356,255	573,400	644,800	27,400	5%
20 Utilities	251,900	402,357	274,800	404,700	129,900	47%
21 Supplies	71,400	95,638	75,560	90,560	15,000	20%
22 Personnel Development	78,200	48,685	80,800	95,800	20,000	25%
23 Rents and Leases	41,360	42,322	43,300	44,400	16,100	37%
Total Service and Supplies	\$ 4,640,630	\$ 4,553,980	\$ 4,922,620	\$ 5,299,434	\$ 376,814	7.65%
Total Expenses	\$ 23,644,651	\$ 24,625,551	\$ 25,077,134	\$ 26,824,635	\$ 1,747,502	6.97%
Net Income before Reserve Related Activities	\$ 2,559,117	\$ 6,745,803	\$ 2,828,747	\$ 2,017,365	\$ (790,802)	

SAN MIGUEL FIRE & RESCUE



Detailed Expense Budget Justifications

The Detailed Expense Budget is shown by Department and account code to help pull actual expenditure data into the budget and allow for Finance Staff to start analyzing trend analysis and determine the needs of the financial information for the implementation of the new accounting software. This format will be beneficial moving forward with continued transparency.

Line 3 Pension Restructuring – Lease Revenue Bond: Increase in Lease Revenue Bond per amortization schedule.

Line 5-6 Health Insurance Employees, Retirees, Prior Directors: Finance Staff have separated out all health insurance costs between employees, retirees, and prior Directors. There was also an increase in premiums. Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 9-12 Retirement (Normal Costs) All Classifications: Increases/Decreases are based on salaries related to Classic and PEPRAs classifications and the CalPERS rates for the year. As Classic members retire, the normal costs will decrease, and the PEPRAs costs will increase with attrition. Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 14 Uniform Allowance: Increase based on approved MOUs and Terms of Employment.

Line 16 Paramedic Recertification: This recertification was increased based on the approved MOU language for Firefighter Paramedics only.

Line 17-23 Employee Overtime: Finance Staff have been trending overtime costs for the past two years and are budgeting based on these trends. Training overtime is being requested to be increased due to ongoing internal training, MOU language to reflect mandatory training costs, and yearly academies for the classifications of Firefighter Paramedics (new hires), Engineer, and Captain. This includes a 12-Shift EMS rideout for new Firefighter Paramedics and promotional rideouts.

Line 24-32 Base Salaries: Based on approved Salary Schedules for FY 2022/2023 through the MOUs and Terms of Employment. Finance Staff have been separating personnel costs based on actuals, which is why you are now seeing leaves broken out on the actuals column. The budget is based on salaries only. The Emergency Financial Plan is based on 2% of Salaries and Benefits.

Line 19 Recession/Stabilization Plan: This line item is to assist in the planning for a stabilized budget during an economic downturn and would need additional Board approval. This is tied to the Economic Catastrophic/Recession Plan.

Line 36-39 Communications Services and Equipment: There is an increase in fees/equipment costs for radios and ongoing replacement of equipment.

Line 40-42 Equipment Maintenance: Increase in maintenance costs.

Line 44-45 Facilities Maintenance: Increase in maintenance costs.

Line 46-47 Fleet Maintenance: Actuals are pulling outside repair costs. Finance Staff have created separate account codes moving forward to show accurate trend data.

Line 48 Fleet Maintenance (Fuel): Based on actuals and trend analysis.

Line 49 Housekeeping Services and Supplies: Based on actuals and trend analysis.

Line 50 Medical Supplies: Based on actuals and trend analysis.

Line 51-52 Insurance: An increase of approximately 30% reflects the continued deterioration in the pricing available for liability and property rates levied against all California municipalities. The District continues to monitor and assess the needs of the District. Currently, FAIRA continues to provide the most competitive rates along with the best coverage for Fire/EMS services.

Line 53-61 Minor Equipment: Increased costs/replaced on an as-needed basis for fire service equipment. Finance Staff are tracking some analytics internally and opted not to renew some contracts for analysis purposes. Training is requesting an increase in training props and equipment for internal training purposes. The Training Division continues to provide necessary internal training for the development of personnel.

Line 62 Physical Fitness Equipment: Increased costs for maintenance and requesting additional costs to replace station equipment for health and safety purposes. Assessments of all stations have been completed, and each station will be put on a replacement schedule for the equipment – the line item will be reduced once we are on a maintenance cycle for all stations.

Line 68-75 Personnel Development: Increase in Educational Reimbursement per approved MOUs and Terms of Employment, including EMT recertification for Non-Paramedics in the classifications of Captain and Engineer.

Line 76-80 Wellness Services: Increase in Wellness Program of 5% per contract. Actuals are to be split for the final budget based on classifications.

Line 81-92 Professional Services: It Support Services contract ended effective May 2023. RCCP Program cost increased based on the contract, and HCFA Dispatching increased based on preliminary estimates for the contract.

Line 95-102 Publications and Media: Increase for Fire Prevention code books based on new subscription services and updated NFPA manuals.

Line 103-104 Rents and Leases: Administrative Staff is in a new lease for the copy machine located at the administrative office – there was no change in the lease cost. Station 19 lease of property increase is based on a 3% CPI calculation. The final lease payment (rent) will be determined in the final budget.

Line 111-113 Uniforms: Finance Staff will be coding these costs separately for actuals to present accurate information.

Line 114-137 Special District Expenses: Accounting Software will be paid in installments once implementation begins. Telestaff contract is increasing due to additional needs for the software.

Line 141-153 Utilities: Increase based on actuals and trend analysis. Finance Staff are working on separating all utilities out per station for continued trend analysis based on actuals.

<i>Total Expense by Program</i>						
<i>Salaries and Benefits</i>	\$ 18,811,120		\$ 19,948,113	\$ 21,099,000	\$ 1,150,887	5.8%
<i>Prevention - Code Enforcement</i>	\$ 35,130		\$ 32,660	\$ 33,900	\$ 1,240	3.8%
<i>Board of Directors</i>	\$ 63,800		\$ 63,800	\$ 63,800	\$ -	0.0%
<i>Facilities Management</i>	\$ 415,700		\$ 447,200	\$ 594,900	\$ 147,700	33.0%
<i>Training Program</i>	\$ 314,490		\$ 351,450	\$ 600,024	\$ 248,574	70.7%
<i>Peer Support/Chaplain Program</i>	\$ 3,700		\$ 6,100	\$ 6,100	\$ -	0.0%
<i>Community Outreach Program</i>	\$ 27,000		\$ 36,000	\$ 36,000	\$ -	0.0%
<i>Administration Management</i>	\$ 1,835,260		\$ 1,873,900	\$ 1,883,500	\$ 9,600	0.5%
<i>Operations Management</i>	\$ 1,458,600		\$ 1,618,300	\$ 1,732,800	\$ 114,500	7.1%
<i>Fleet Management</i>	\$ 596,350		\$ 612,650	\$ 687,650	\$ 75,000	12.2%
<i>SCBA Program</i>	\$ 36,000		\$ 38,500	\$ 38,500	\$ -	0.0%
<i>Community Emergency Response Team</i>	\$ 2,600		\$ 3,560	\$ 3,560	\$ -	0.0%
<i>Explorer Program</i>	\$ 5,700		\$ 5,700	\$ 5,700	\$ -	0.0%
<i>Mapping</i>	\$ 4,500		\$ 4,500	\$ 4,500	\$ -	0.0%
<i>Logistics Volunteer Group</i>	\$ 1,200		\$ 1,200	\$ 1,200	\$ -	0.0%
<i>Reserve Firefighter Program</i>	\$ 33,500		\$ 33,500	\$ 33,500	\$ -	0.0%
Total Preliminary Budget Expense	\$ 23,644,650	\$ 24,625,532	\$ 25,077,133	\$ 26,824,634	\$ 1,747,501	7.0%

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
Employee Benefits (5030)			3,588,172	3,460,938	1,425,175	1,428,400	3,225	0.2%	
1	1	Salaries and Benefits	3,579,772	3,460,938	1,416,775	1,420,000	3,225	0.2%	UAL Restructuring
2	1	Salaries and Benefits	8,400		8,400	8,400	-	0.0%	
Employee Benefits (5030)			-	-	2,600,000	2,600,000	-	0.0%	
3	1	Salaries and Benefits			1,058,850	1,260,700	201,850	19.1%	UAL Restructuring per Schedule
4	1	Salaries and Benefits			1,541,150	1,339,300	(201,850)	(13.1%)	UAL Restructuring
Employee Benefits (5031)			2,078,300	2,137,042	2,358,500	2,781,900	423,400	18.0%	
5	1	Salaries and Benefits	1,281,300	2,112,562	1,306,200	1,344,800	38,600	3.0%	Increase per MOU & Increase in Premiums
6	1	Salaries and Benefits	777,000		1,032,300	1,414,800	382,500	37.1%	Increase of Retirees Breakdown & Increase In Premiums
7	1	Salaries and Benefits	20,000	24,480	20,000	22,300	2,300	11.5%	Previous Directors Only - Increase in Premiums
Employee Benefits (5032)			1,634,800	1,584,383	1,688,200	1,829,500	141,300	8.4%	
8	1	Salaries and Benefits		1,584,383			-	0.0%	
9	1	Salaries and Benefits	988,700	-	955,500	1,056,000	100,500	10.5%	Based on Salaries & CalPERS Rates
10	1	Salaries and Benefits	571,800	-	652,300	677,700	25,400	3.9%	Based on Salaries & CalPERS Rates
11	1	Salaries and Benefits	30,000	-	34,800	54,200	19,400	55.7%	Based on Salaries & CalPERS Rates
12	1	Salaries and Benefits	44,300	-	45,600	41,600	(4,000)	(8.8%)	Based on Salaries & CalPERS Rates
Employee Benefits (5033)			84,300	79,193	84,300	84,300	-	0.0%	
13	1	Salaries and Benefits	84,300	79,193	84,300	84,300	-	0.0%	Per MOU & Terms of Employment
Employee Benefits (5036)			54,600	51,800	56,700	72,500	15,800	27.9%	
14	1	Salaries and Benefits	54,600	51,800	56,700	72,500	15,800	27.9%	Per MOU & Terms of Employment
Employee Benefits (5037)			10,400	6,281	10,400	10,400	-	0.0%	
15	1	Salaries and Benefits	10,400	6,281	10,400	10,400	-	0.0%	Per MOU & Terms of Employment
Employee Benefits (5038)			43,200	45,900	-	6,000	6,000	100.0%	
16	1	Salaries and Benefits	43,200	45,900	-	6,000	6,000	100.0%	FFPM MOU Approved
Employee Overtime (5040)			2,046,703	3,866,025	2,134,200	2,733,100	598,900	28.1%	
17	1	Salaries and Benefits	1,677,200	3,860,898	1,728,800	2,109,800	381,000	22.0%	Based on Pay Raises & Overtime Trend Analysis
18	1	Salaries and Benefits	198,303		220,700	218,800	(1,900)	(0.9%)	Based on FY 2021/2022 Salary Schedules
19	3	Prevention - Code Enforcement	2,500	5,127	2,500	2,500	-	0.0%	
20	5	Board of Directors	500		500	500	-	0.0%	
21	2	Facilities Management	10,000		10,000	10,000	-	0.0%	
22	3	Training Program	152,700		164,700	384,500	219,800	133.5%	Includes Academies & 12-Shift EMS Rideouts
23	4	Community Outreach Program	5,500		7,000	7,000	-	0.0%	Needed for Events & Committee Meetings
Employee Salaries (5050)			9,285,145	8,651,066	9,609,838	9,786,000	176,162	1.8%	
24	1	Salaries and Benefits	8,319,039	7,533,789	8,600,580	8,643,000	42,420	0.5%	Based on FY 2022/2023 Salary Schedules
25	1	Salaries and Benefits	764,452		800,553	810,500	9,947	1.2%	Based on FY 2022/2023 Salary Schedules
26	1	Salaries and Benefits		393,578			-	0.0%	
27	1	Salaries and Benefits		2,274			-	0.0%	
28	1	Salaries and Benefits		228,309			-	0.0%	
29	1	Salaries and Benefits		9,777			-	0.0%	
30	1	Salaries and Benefits		449,216			-	0.0%	
31	1	Salaries and Benefits		34,123			-	0.0%	
32	2	Salaries and Benefits	201,654	-	208,705	332,500	123,795	59.3%	Additional Approval Needed by BOD
Employee Benefits (5900)			156,700	176,059	165,500	171,400	5,900	3.6%	
33	1	Salaries and Benefits	156,700	176,059	165,500	171,400	5,900	3.6%	Based on Salaries
Director Benefits (5010)			1,700	916	1,700	1,700	-	0.0%	
34	1	Board of Directors	1,700	916	1,700	1,700	-	0.0%	Based on Director Fees
Director Fees (5020)			20,000	11,968	20,000	20,000	-	0.0%	
35	1	Board of Directors	20,000	11,968	20,000	20,000	-	0.0%	

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification	
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent		
Communications Services and Equipment (6010)			182,000	131,346	196,000	240,000	44,000	22.4%		
36	1	Operations Management	RCS Backbone Maintenance	62,000	131,346	69,000	75,000	6,000	8.7%	Increase in Fees
37	1	Operations Management	NextGen RCS Fee	50,000	-	50,000	60,000	10,000	20.0%	Increase in Fees
38	1	Operations Management	Computer Service & Equipment	25,000	-	25,000	25,000	-	0.0%	Computer & Equipment Needs
39	2	Operations Management	Radio Service Equipment and Maintenance	45,000	-	52,000	80,000	28,000	53.8%	Increase in Equipment Costs
Equipment Maintenance (6020)			89,300	73,731	93,300	101,700	8,400	9.0%		
40	4	Administration Management	Plotter Maintenance	600	1,572	600	1,000	400	66.7%	Increase in Maintenance Costs
41	2	Operations Management	Fire Equipment Maintenance	87,800	71,262	92,000	100,000	8,000	8.7%	Increase in Maintenance Costs
42	4	Community Emergency Response Team	Miscellaneous Supplies/Repairs	900	897	700	700	-	0.0%	Partially Funded by Grants/Donations
SCBA Expense (6021)			36,000	-	38,500	38,500	-	0.0%		
43	1	SCBA Program	SCBA Equipment	36,000	-	38,500	38,500	-	0.0%	
Facilities Maintenance (6030)			156,700	147,516	176,200	189,000	12,800	7.3%		
44	2	Facilities Management	Facilities Maintenance	147,700	147,516	167,200	180,000	12,800	7.7%	Increase in Maintenance Costs
45	3	Facilities Management	Station Improvement Program	9,000	-	9,000	9,000	-	0.0%	Each station \$1,000 budget
Fleet Maintenance (6040)			111,750	389,150	114,050	114,050	-	0.0%		
46	1	Fleet Management	Fleet Maintenance Repairs & Supplies	66,750	389,150	69,050	69,050	-	0.0%	
47	1	Fleet Management	Apparatus Parts	45,000	-	45,000	45,000	-	0.0%	
Fleet Maintenance (6040)			165,000	17,043	175,000	250,000	75,000	42.9%		
48	1	Fleet Management	Fuel	165,000	17,043	175,000	250,000	75,000	42.9%	Based on Actuals & Trend Analysis
Housekeeping Services and Supplies (6050)			30,000	30,911	30,000	35,000	5,000	16.7%		
49	3	Facilities Management	Cleaning/Household Supplies (all facilities)	30,000	30,911	30,000	35,000	5,000	16.7%	Based on Actuals & Trend Analysis
Medical Supplies (6070)			22,000	52,770	25,000	35,000	10,000	40.0%		
50	1	Operations Management	Medical Supplies	22,000	52,770	25,000	35,000	10,000	40.0%	Based on Actuals & Trend Analysis
Insurance (6060)			820,000	792,152	870,000	951,000	81,000	9.3%		
51	1	Administration Management	FAIRA (Fire, Liability, Collision)	220,000	792,152	270,000	351,000	81,000	30.0%	Premium Rates Estimated to Increase
52	1	Administration Management	PASIS (Workers' Compensation)	600,000	-	600,000	600,000	-	0.0%	Premium Rate & Self-Insurance costs
Minor Equipment (6080)			202,200	116,692	216,900	237,300	20,400	9.4%		
53	3	Administration Management	Information Technology Equipment	15,000	10,964	10,000	10,000	-	0.0%	Based off of Replacement Cycle
54	4	Administration Management	District Analytics Software (Financial)	10,000	-	10,000	-	(10,000)	(100.0%)	Internal Analytics Being Used
55	2	Prevention - Code Enforcement	Miscellaneous Minor Equipment	300	-	300	300	-	0.0%	
56	4	Operations Management	Analytics Software	10,000	68,434	10,000	10,000	-	0.0%	Operational Analytics (call data, response times)
57	2	Operations Management	Fire Service Equipment	137,900	-	150,600	170,000	19,400	12.9%	Increased Costs/Replaced on an as-needed basis
58	4	Facilities Management	Appliance Replacement	8,000	-	10,000	10,000	-	0.0%	
59	4	Facilities Management	Landscape Maintenance Equipment	1,000	-	1,000	1,000	-	0.0%	Based on Actuals
60	3	Training Program	Training Props & Equipment	19,000	37,294	24,000	35,000	11,000	45.8%	Training Equipment Needed for Internal Use
61	5	Explorer Program	Safety Equipment (various)	1,000	-	1,000	1,000	-	0.0%	
Physical Fitness (6083)			3,500	-	8,000	15,000	7,000	87.5%		
62	4	Administration Management	Physical Fitness Equipment	3,500	-	8,000	15,000	7,000	87.5%	Per Internal Replacement Schedule & Upgrades Needed
Office Supplies (6090)			19,400	11,956	20,560	20,560	-	0.0%		
63	3	Administration Management	Office Supplies/Equipment	17,000	11,829	17,000	17,000	-	0.0%	
64	4	Prevention - Code Enforcement	Office Supplies/Postage	-	-	-	-	-	0.0%	
65	2	Mapping	Supplemental Mapping Supplies	1,500	128	1,500	1,500	-	0.0%	
66	5	Explorer Program	Paper, Copies, Office supplies	100	-	100	100	-	0.0%	
67	4	Community Emergency Response Team	Office Supplies/Equipment	800	-	1,960	1,960	-	0.0%	Partially Funded by Grants/Donations

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority				2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification
				FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
Personnel Development (6100)				78,200	48,685	80,800	95,800	15,000	18.6%	
68	5	Board of Directors	Director Training/Workshops	1,600		1,600	1,600	-	0.0%	
69	5	Administration Management	Admin Related Conferences	29,000	8,487	29,000	29,000	-	0.0%	
69	5	Operations Management	Operations Related Conferences		300			-	100.0%	
70	1	Training Program	Educational Reimbursement - District Employees	19,800	39,898	20,000	35,000	15,000	75.0%	Per MOUs & Terms of Employment
72	4	Training Program	Discretionary Training Offset	25,000	-	25,000	25,000	-	0.0%	
73	5	Explorer Program	Enrollment Fees & Training	2,800	-	2,800	2,800	-	0.0%	
74	3	Peer Support/Chaplain Program	PS Training 4 personnel	-	-	600	600	-	0.0%	Mandatory Training for Peer Support Committee
75	3	Peer Support/Chaplain Program	Training & Outreach Materials	-	-	1,800	1,800	-	0.0%	Materials needed for Ongoing Outreach
Wellness Services (6105)				137,500	72,573	143,300	149,000	5,700	4.0%	
76	1	Administration Management	Employee Assistance Program	22,000	-	22,000	22,000	-	0.0%	
77	1	Administration Management	Pre Employment Expenses	-	-	-	-	-	0.0%	
78	2	Administration Management	Wellness Program	115,500	35,733	59,700	62,500	2,800	4.7%	Increase of 5% per contract each Year
79	2	Operations Management	Wellness Program		25,255	42,200	44,200	2,000	4.7%	Actuals to be Split for Final Budget
80	2	Training Program	Wellness Program		11,585	19,400	20,300	900	4.6%	Actuals to be Split for Final Budget
Professional Services (6110)				1,524,390	1,489,267	1,551,000	1,538,974	(12,026)	(0.8%)	
81	1	Administration Management	Annual Finance/Administrative Fees	81,900	356,981	77,600	77,600	-	0.0%	
82	1	Administration Management	Consulting Costs (All)	75,000	-	75,000	75,000	-	0.0%	
83	2	Administration Management	Legal Counsel	80,000	-	80,000	80,000	-	0.0%	
84	4	Administration Management	Strategic Plan	3,000	-	3,000	3,000	-	0.0%	Including Minimal Objective Costs
85	2	Administration Management	IT Support Services	55,000	-	55,000	10,000	(45,000)	(81.8%)	Contract Ended
86	1	Operations Management	RCCP Program Cost (ECO)	12,200		12,800	25,000	12,200	95.3%	Based on Contract/Agreement
87	1	Operations Management	HCFA Dispatching	812,000	-	841,100	860,000	18,900	2.2%	Based on Contract/Agreement
88	1	Operations Management	Respiratory Fit Tests (79) - (N95)	10,000	-	10,000	10,000	-	0.0%	
89	1	Fleet Management	Contract Apparatus Maintenance	310,000	1,078,147	310,000	310,000	-	0.0%	Based on Actuals
90	1	Fleet Management	Truck 15 Safety Inspection	900	-	2,000	2,000	-	0.0%	Inspection for New Truck 15 & Old Truck
91	2	Training Program	HTF Annual Assessment	70,890	54,138	71,000	72,874	1,874	2.6%	Estimated 2.6% increase
92	2	Training Program	FTES Tuition	13,500	-	13,500	13,500	-	0.0%	
Property Tax Refunds (6115)				150,000	126,109	150,000	150,000	-	0.0%	
93	1	Administration Management	Refunds - Property Taxes	150,000	126,109	150,000	150,000	-	0.0%	Based on Actuals
Property Tax Admin Cost (6116)				250,000	246,739	250,000	250,000	-	0.0%	
94	1	Administration Management	Property Tax Services - Administrative Charges	250,000	246,739	250,000	250,000	-	0.0%	Based on Actuals
Publications and Media (6120)				16,045	2,571	24,560	25,800	1,240	5.0%	
95	3	Administration Management	Miscellaneous Publications and Bulletins	600	1,690	600	600	-	0.0%	
96	1	Prevention - Code Enforcement	Code books, manuals & subscriptions	3,245	688	6,260	7,500	1,240	19.8%	New Subscription Services & Updated NFPA Manuals
97	3	Training Program	Code books, manuals & subscriptions	3,800	-	3,800	3,800	-	0.0%	
98	2	Mapping	Mapping/GIS Updates	1,000	-	1,000	1,000	-	0.0%	
99	5	Explorer Program	IFSTA Books (5)	400	-	400	400	-	0.0%	
100	4	Community Outreach Program	Code books, manuals & subscriptions	1,500	-	2,000	2,000	-	0.0%	
101	4	Community Outreach Program	Community Outreach Supplies/Goods	5,000	-	10,000	10,000	-	0.0%	
102	1	Operations Management	Miscellaneous Publications and Bulletins	500	193	500	500	-	0.0%	
Rents and Leases (6130)				41,360	42,322	43,300	44,400	1,100	2.5%	
103	1	Administration Management	Equipment Rents & Leases	8,400	8,228	8,600	8,600	-	0.0%	
104	1	Administration Management	Station 19 Lease of Property (Rent)	32,960	34,094	34,700	35,800	1,100	3.2%	Based on CPI calculation (3% Prelim.)
Safety Clothing (6140)				118,200	108,218	152,500	152,500	-	0.0%	
105	1	Operations Management	Structure/Brush Gear	70,000	90,314	100,000	100,000	-	0.0%	
106	1	Operations Management	Miscellaneous Supplies/Repairs	5,000	-	7,000	7,000	-	0.0%	
107	1	Operations Management	PPE Cleaning (Professionally)	27,700	-	30,000	30,000	-	0.0%	
108	3	Reserve Firefighter Program	Reserve Firefighter Safety Clothing	13,800	17,904	13,800	13,800	-	0.0%	
109	5	Peer Support/Chaplain Program	Wildland - Jackets	700	-	700	700	-	0.0%	
110	5	Peer Support/Chaplain Program	Helmets	1,000	-	1,000	1,000	-	0.0%	
Uniforms (6145)				31,000	9,491	31,000	37,300	6,300	20.3%	
111	5	Administration Management	Non Safety Uniforms		2,667	-	6,300	6,300	100.0%	Per Terms of Employment
112	5	Operations Management	Class "A" Uniforms (24)	30,000	6,824	30,000	30,000	0	0.0%	

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority			2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		<i>Comments/Justification</i>
			FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
113	5	Logistics Volunteer Group	1,000	-	1,000	1,000	0	0.0%	
Special District Expense (6150)			203,085	242,244	254,750	220,750	(34,000)	(13.3%)	
114	1	Board of Directors	40,000	169,949	40,000	40,000	-	0.0%	
115	5	Administration Management	3,000	-	3,000	3,000	-	0.0%	Administrative Related Memberships
116	2	Administration Management	1,000	-	1,000	1,000	-	0.0%	
117	3	Administration Management	38,700	-	38,700	38,700	-	0.0%	
118	1	Administration Management	10,000	-	60,000	25,000	(35,000)	(58.3%)	Implementation of New Accounting Software
119	1	Administration Management	2,000	-	2,000	3,000	1,000	50.0%	Increase per contract/agreement
120	3	Prevention - Code Enforcement	785	-	900	900	-	0.0%	
121	2	Prevention - Code Enforcement	26,400	25,857	18,800	18,800	-	0.0%	Purchased in FY 21/22 & Ongoing Costs Included
122	1	Operations Management	21,500	34,062	25,500	25,500	-	0.0%	
123	1	Fleet Management	7,700	-	10,600	10,600	-	0.0%	Based on Actuals
124	1	Fleet Management	1,000	-	1,000	1,000	-	0.0%	
125	5	Logistics Volunteer Group	200	-	200	200	-	0.0%	
126	5	Training Program	9,800	-	10,050	10,050	-	0.0%	
127	2	Mapping	2,000	-	2,000	2,000	-	0.0%	
128	4	Reserve Firefighter Program	19,700	12,374	19,700	19,700	-	0.0%	For New Reserves only
129	4	Explorer Program	1,400	-	1,400	1,400	-	0.0%	
130	5	Peer Support/Chaplain Program	2,000	-	2,000	2,000	-	0.0%	
114	5	Community Outreach Program	2,000	-	2,000	2,000	-	0.0%	
132	5	Community Outreach Program	3,000	-	5,000	5,000	-	0.0%	Events Knockdown fire props, bleeding control, etc.
133	4	Community Outreach Program	5,000	-	5,000	5,000	-	0.0%	
134	5	Community Outreach Program	5,000	-	5,000	5,000	-	0.0%	Increase in public participation
135	4	Community Emergency Response Team	500	-	500	500	-	0.0%	Partially Funded by Grants/Donations
136	4	Community Emergency Response Team	200	-	200	200	-	0.0%	Partially Funded by Grants/Donations
137	4	Community Emergency Response Team	200	-	200	200	-	0.0%	Partially Funded by Grants/Donations
Travel and Subsistence (6160)			1,100	120	3,100	3,100	-	0.0%	
138	5	Administration Management	1,000	120	1,000	1,000	-	0.0%	
139	4	Prevention - Code Enforcement	100	-	100	100	-	0.0%	
140	4	Prevention - Code Enforcement	-	-	2,000	2,000	-	0.0%	
Utilities (6170)			251,900	402,357	274,800	404,700	129,900	47.3%	
141	2	Administration Management	7,700	-	5,000	5,000	-	0.0%	IT needs for District -Related Activities
142	2	Administration Management	2,400	21,465	2,400	2,400	-	0.0%	
143	2	Prevention - Code Enforcement	1,800	-	1,800	1,800	-	0.0%	Based on actuals
144	2	Operations Management	30,000	-	45,600	45,600	-	0.0%	Based on Actuals
145	1	Facilities Management	210,000	218,365	220,000	200,700	(19,300)	(8.8%)	Increase in Utility Costs
146	1	Facilities Management	-	28,630	-	26,300	26,300	100.0%	Increase in Utility Costs
147	1	Facilities Management	-	45,266	-	41,600	41,600	100.0%	Increase in Utility Costs
148	1	Facilities Management	-	20,291	-	18,600	18,600	100.0%	Increase in Utility Costs
149	1	Facilities Management	-	15,498	-	14,200	14,200	100.0%	Increase in Utility Costs
150	1	Facilities Management	-	9,272	-	8,500	8,500	100.0%	Increase in Utility Costs
151	1	Facilities Management	-	8,072	-	7,400	7,400	100.0%	Increase in Utility Costs
152	1	Facilities Management	-	23,646	-	21,700	21,700	100.0%	Increase in Utility Costs
153	1	Facilities Management	-	11,851	-	10,900	10,900	100.0%	Increase in Utility Costs

**San Miguel Fire & Rescue
PRELIMINARY BUDGET**

Priority		2021/2022	2021/2022	2022/2023	2023/2024	Increase/ (Decrease)		Comments/Justification
		FINAL Budget	Actuals	FINAL Budget	PROPOSED Budget	Amount	Percent	
	<i>Total Expense by Program</i>							
	<i>Salaries and Benefits</i>	\$ 18,811,120		\$ 19,948,113	\$ 21,099,000	\$ 1,150,887	5.8%	
	<i>Prevention - Code Enforcement</i>	\$ 35,130		\$ 32,660	\$ 33,900	\$ 1,240	3.8%	
	<i>Board of Directors</i>	\$ 63,800		\$ 63,800	\$ 63,800	\$ -	0.0%	
	<i>Facilities Management</i>	\$ 415,700		\$ 447,200	\$ 594,900	\$ 147,700	33.0%	
	<i>Training Program</i>	\$ 314,490		\$ 351,450	\$ 600,024	\$ 248,574	70.7%	
	<i>Peer Support/Chaplain Program</i>	\$ 3,700		\$ 6,100	\$ 6,100	\$ -	0.0%	
	<i>Community Outreach Program</i>	\$ 27,000		\$ 36,000	\$ 36,000	\$ -	0.0%	
	<i>Administration Management</i>	\$ 1,835,260		\$ 1,873,900	\$ 1,883,500	\$ 9,600	0.5%	
	<i>Operations Management</i>	\$ 1,458,600		\$ 1,618,300	\$ 1,732,800	\$ 114,500	7.1%	
	<i>Fleet Management</i>	\$ 596,350		\$ 612,650	\$ 687,650	\$ 75,000	12.2%	
	<i>SCBA Program</i>	\$ 36,000		\$ 38,500	\$ 38,500	\$ -	0.0%	
	<i>Community Emergency Response Team</i>	\$ 2,600		\$ 3,560	\$ 3,560	\$ -	0.0%	
	<i>Explorer Program</i>	\$ 5,700		\$ 5,700	\$ 5,700	\$ -	0.0%	
	<i>Mapping</i>	\$ 4,500		\$ 4,500	\$ 4,500	\$ -	0.0%	
	<i>Logistics Volunteer Group</i>	\$ 1,200		\$ 1,200	\$ 1,200	\$ -	0.0%	
	<i>Reserve Firefighter Program</i>	\$ 33,500		\$ 33,500	\$ 33,500	\$ -	0.0%	
	Total Preliminary Budget Expense	\$ 23,644,650	\$ 24,625,532	\$ 25,077,133	\$ 26,824,634	\$ 1,747,501	7.0%	

SAN MIGUEL FIRE & RESCUE



Reserve Fund Expenditure Justifications

Contingency Reserve Fund:

Board Room & Conference Room I.T. Equipment Upgrade utilizing American Rescue Plan Act (ARPA) Funding approved by the County of San Diego. These projects were deferred in the previous year due to the timing of contractors and other facility priorities. The request was approved by the Board of Directors at the January 11, 2023, Regular Board Meeting. This could not be started until the HQ renovation was completed.

Uncompensated Leave Fund:

The District does not project expenditures in this account but rather uses it on an as-needed basis to reimburse the General Fund account for employee payouts.

Vehicle Replacement Fund:

Apparatus – Major Repairs are budgeted ongoing for emergency repairs if needed throughout the year to stabilize the General Fund.

Apparatus Type 1 Engine – See the Division Chief Report for more information on this budget item request.

Emergency Response Vehicle (Fully Outfitted, including lights) – See the Division Chief Report for more information on this budget item request.

Type 1 Engine Refurbishment (Requested in FY 22/23) – Approved by the Board of Directors at the March 8, 2023, Regular Board Meeting. The contract has not been signed, and the refurbishment will not be completed until Fiscal Year 2023-2024.

Type 1 Engine Refurbishment (New Request) – See the Division Chief Report for more information on this budget item request.

Capital Equipment Fund:

Items are being reviewed for final budget considerations.

Fixed Equipment Fund:

Lease Payment – Solar Equipment has one year left on the lease agreement, and the payments are based on a fixed amortization schedule.

Station 16 & 21 HVAC systems need to be upgraded due to the age of the unit and a lack of function. Energy costs have increased at the station, and it was determined that some of that cost is due to the unit not performing at optimal efficiency. The units are not cooling the station well, and it is recommended to be replaced before it becomes a health and safety issue.

Station Alerting Upgrades – Station alerting systems need to be replaced due to the age of the equipment and failing systems.

Facilities Replacement/Renovations Fund:

Station 16 Renovation is being requested in the preliminary budget per the Facilities Condition Assessment. This project will need to be bid through a formal Request For Proposal per the District's procurement processes.

Reserve Fund Expenditures
2023/2024 Preliminary Final Budget
THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED

	2022/2023 Final	2023/2024 Preliminary Final	<u>Comments/Justification</u>
Contingency Reserve Fund			
Expenditures			
Board Room & Conference Room IT Equipment	400,000	200,000	Approved by BOD on January 11, 2023
Total Contingency Reserve Expenditures	\$ 400,000	\$ 200,000	

Uncompensated Leave Fund			
Expenditures			
No Expenditures	-	-	No Expenditures
Total Uncompensated Leave Expenditures	\$ -	\$ -	

Vehicle Replacement Fund			
Expenditures			
Apparatus - Major Repairs	50,000	50,000	For Major/Emergency Repairs
Apparatus Type 1 Engine	-	975,000	Request for Type 1 Purchase
Type 1 Engine Equipment	400,000	300,000	Outfit One Type 1 Engine & Replacement Equipment
Emergency Response Vehicle (Fully Outfitted, including lights)	73,000	130,000	Emergency Response Vehicle for Chief Officer
Type 1 Engine Refurbishment (Requested in FY 22/23)		325,000	Approved by BOD on March 8, 2023
Type 1 Engine Refurbishment (New Request)		350,000	Request for Type 1 Refurbishment
Total Vehicle Replacement Expenditures	\$ 523,000	\$ 2,130,000	

Capital Equipment Fund			
Expenditures			
Lucas CPR Compression Devices	250,000		Purchased in FY 22/23
Self-Contained Breathing Apparatus (SCBA) Replacement	650,000		Purchased in FY 22/23
Tablet Command (10)	25,000		Purchased in FY 22/23
Total Capital Equipment Expenditures	\$ 925,000	\$ -	

Fixed Equipment Fund			
Expenditures			
Overhead Door Replacement	22,000	22,000	Emergency Replacement (if needed)
Asphalt/Concrete Work	15,000	15,000	Emergency Repair (if needed)
Lease Payment - Solar Equipment	68,000	236,000	Lease Agreement - Balloon Payment Due
Station 23 HVAC System Upgrade	25,000	-	HVAC System Upgrade
Station 16 & 21 HVAC System Upgrade	-	40,000	HVAC System Upgrade
Vehicle Exhaust System	85,000	-	Completed in FY 22/23
Station Alerting Replacement (Stations 14,15,21,22)	120,000	186,000	Replacement of Failing Systems

Total Fixed Equipment Expenditures \$ 335,000 \$ 499,000

**Reserve Fund Expenditures
2023/2024 Preliminary Final Budget
THESE EXPENDITURES ARE COMMITTED IN THE BUDGET & PURCHASED THROUGHOUT THE YEAR
THERE IS NO GUARANTEE THESE ITEMS WILL BE PROCURED**

	<u>2022/2023 Final</u>	<u>2023/2024 Preliminary Final</u>	<u>Comments/Justification</u>
<i>Facilities Replacement/Renovation Fund Expenditures</i>			
Facility - Major Repairs/Emergency Needs	100,000	100,000	For major/emergency repairs
Station 15 Renovation	970,000	-	Completed in FY 22/23
District HQ Renovation	250,000	-	Completed in FY 22/23
Station 16 Renovation	-	1,000,000	Per Facilities Condition Assessment
<i>Total Facilities Replacement/Renovations Expenditures</i>	\$ 1,320,000	\$ 1,100,000	
<i>Fire Mitigation Fee Fund Expenditures</i>			
Mapping Update	1,000	1,000	Mapping needs through Fire Mitigation Fees
<i>Total Fire Mitigation Fee Expenditures</i>	\$ 1,000	\$ 1,000	
<i>Total Reserve Fund Expenditures</i>	\$ 3,431,000	\$ 3,930,000	

Additional Reserve Expenses are currently being reviewed and will be brought forward in the FY 2024 Proposed Final Budget
 Personal Protective Equipment
 Zoll Monitors
 Generators
 Station 18 Construction

SAN MIGUEL FIRE & RESCUE



County of San Diego Accounts Account Balances as of May 8, 2023		
Account Name	Reserve Type	Cash Amount
SAN MIGUEL FPD FIXED EQUIPMENT	Assigned Account	\$1,277,614.00
SAN MIGUEL FPD CONTINGENCY RESERVES	Assigned Account	\$8,809,522.00
SAN MIGUEL FPD UNCOMPENSATD LEAVE	Assigned Account	\$1,098,155.00
SAN MIGUEL FPD CAPITAL EQUIPMENT	Assigned Account	\$650,156.00
SAN MIGUEL FPD FACILITIES	Assigned Account	\$3,397,156.00
SAN MIGUEL FPD VEHICLE DEPRECIATION	Assigned Account	\$3,688,889.00
SAN MIGUEL FPD WORKERS' COMPENSATION	Assigned Account	\$511,645.00
SAN MIGUEL FPD FIRE MITGATION FEES	Restricted Account	\$264,354.00
Total:		<u>\$19,697,491.00</u>



San Miguel Fire & Rescue

Service Beyond Expectations

Finance Staff Report

Date: June 14, 2023
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Subject: CalPERS Lump Sum Unfunded Annual Liability (UAL) Payment versus Monthly Payments

Background

As discussed at the November 12, 2014, Board meeting, the CalPERS Board of Administration approved structural changes requiring all employer's pension liability to be 100% funded.

Fiscal Impact

Payment out of the General Fund for the CalPERS Lump Sum UAL payment of approximately \$1,420,000.

Recommendation

The Board of Directors give authorization to pay line item 1 on page 8 of the proposed preliminary budget, prior to the adoption of the final budget, as a lump sum amount versus monthly payments.



San Miguel Fire & Rescue

Service Beyond Expectations

Division Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Andy Lawler, Operations Division Chief
Subject: Purchase - Type I Engine

Background

As part of the District's Organizational Analysis and 12-year replacement cycle goal for frontline apparatus, we have made substantial progress in updating and modernizing our fleet. Currently five of the eight frontline apparatus (four engines and one truck) have been replaced since 2016. In October 2023 the District will receive two KME type-1 apparatus. There are three frontline Pierce engines all beyond the 12-year replacement cycle (see table 1 below). In addition to their age and mileage, their annual out of service days, repair and maintenance costs continue to increase.

Table 1 (Jan 1, 2022- June 1, 2023)

ENGINE and TRUCK 12YR FRONTLINE / 5 YR RESERVE SCHEDULE							
Apparatus	Manufacturer	Year	Mileage	12-year service	5-year service	Repair costs (1/1 through 6/1/23)	OOS days (1/1 through 6/1/23)
Engine 14	Pierce	2019	24200	2031	2036	\$ 6,193.35	13
Truck 15	Pierce	2019	10285	2032	2037		
Engine 16	Pierce	2019	29479	2031	2036		
Engine 18	Spartan	2016	18868	2028	2033		
Engine 19	Spartan	2016	52000	2028	2033		
Engine 21	Pierce	2007	122850	2019	2024	\$ 45,421.64	25
Engine 22	Pierce	2007	128213	2019	2024	\$ 28,497.90	11
Engine 23	Pierce	2005	114914	2017	2022	\$ 25,060.33	34

Our reserve apparatus fleet consists of four engines and one truck with a goal of serving 5-years in reserve status for a total of 17-years of service life. Our goal is to have reserve apparatus maintained as ready reserves that require minimal equipment transfer to be pressed into service. Three of the five reserve apparatus have exceeded the 17-year goal of total service life by the end of 2020 (see Table 2).

Table 2

RESERVE ENGINE and TRUCK 5 YR RESERVE SCHEDULE				
Apparatus	Manufacturer	Year	Mileage	17 Year Service Life
Truck 215	Pierce	1999	166534	2016
1120	Ferrara	2003	Bad Odometer	2020
1121	Ferrara	2004	125549	2020
1113	Pierce	2005	150656	2022
1114	Pierce	2005	134428	2022

Our Fleet Manager, Louis Marro has maintained our apparatus for ten years and although they appear to be in good condition, he can draw a correlation between age and mileage and frequency of repairs. The industry standards for when an apparatus is moved from frontline to reserve status varies by department. Many departments use the 10-year frontline and 5-year reserve as their guideline without considering mileage while some departments use a combination of age and mileage. Departments with high activity levels, i.e., Los Angeles, move their frontline apparatus to reserve in 7-8 years. Further research indicates that apparatus post 2010 may be able to have service life's extended due to advanced construction features.

Discussion

San Miguel's 12-year frontline schedule for apparatus should be considered the maximum time apparatus spend as frontline when factoring in service, dependability, and budget considerations. As our current and future apparatus age in years and mileage, consideration will be given to appropriate rotation of apparatus from busy to slow stations. For example, rotating Engines 18 and 19 at some point could be an option to even out mileage, but this potentially could create a situation where both engines need to be replaced in the same budget cycle.

Currently, Type-1 apparatus build outs range from 2-3 years dependent upon manufacturer. We have also learned of a 25-30% increase in inflation with apparatus within the last year.

Recommendation

Accept the recommendation and authorize the Fire Chief to execute a purchase contract following all District procurement processes for one Type I Engine to replace one of our 2007 frontline apparatus.

Fiscal Impact

The final contract amount shall not exceed \$975,000.



San Miguel Fire & Rescue

Service Beyond Expectations

Division Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Andy Lawler, Operations Division Chief
Subject: Type I Apparatus Refurbishment

Background

San Miguel Fire District has three 2005 Pierce Type I apparatus in service. One frontline (E23) and two in reserve status. In March of 2023, the Board approved one of the three Type 1s to be refurbished. That process is set to start within the next three months. However, since March, we have learned that processes in refurbishments may be extended due to the 25-30% inflation costs and two-year build outs on new apparatus. This information is now forcing agencies to consider refurbishment as an option. Our apparatus has and continues to serve the District well and lifespans have been extended based on the current fleet maintenance program and the care and pride our personnel take in our equipment. However, aging components on this apparatus need to be updated and improved. This, with the uncertainty of future costs and turnaround times on apparatus has made refurbishment a formidable option.

Discussion

To maintain the fleet replacement schedule and service levels, as well as not fall behind the uncertainty of the heavy fleet apparatus industry, the District should consider the approval of a second refurbishment. As stated in the original report in March of 2023, staff had and continues to be in communication with the representatives from Fire Trucks Unlimited, specializing in apparatus refurbishment. Recent communication indicates that they have seen a 10-12% increase with inflation within the last year. Refurbishment times have also increased but only by several months.

The Vehicle Replacement Fund's current balance is \$3,688,889.

Fiscal Impact

\$350,000 out of the Vehicle Replacement Reserve Fund.

Recommendation

Approve the refurbishment of a 2005 Pierce Type I apparatus not exceeding the above amount and authorize the Fire Chief to execute the contract following all District procurement policies and procedures. Legal Counsel will review the final contract.



San Miguel Fire & Rescue

Service Beyond Expectations

Amended Division Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Andy Lawler, Operations Division Chief
Subject: Purchase Command Staff Vehicle

Background

The District has seven emergency equipped staff vehicles (four assigned to staff chief officers, one frontline Battalion and two reserves). Emergency equipped staff vehicles have code 3 response capability and 800 MHz and VHF radios systems and can respond and support an incident (with a command vehicle already at scene) or respond and assume initial command until a command vehicle arrives. Currently, our backup emergency response vehicle (Ford F-250-apparatus #1027) is a 2013 with over 82k miles and its dependability is decreasing. This reserve vehicle is used as the District's backup B6 command vehicle, and is the primary use vehicle for strike teams. In 2020 and 2021 this vehicle experienced heavy use in Northern California.

Discussion

Frequently, Chief Officers respond to incidents in San Miguel to support or initiate incident command and control objectives. Working emergency incidents require more than one chief officer to set up an incident command structure rapidly and effectively and fill necessary positions within the ICS. Escalating fires routinely require a minimum of three chief officers to fill critical ICS positions, i.e., Incident Commander, Operations and Safety. San Miguel units are staffed with three firefighters and unlike four-person crews, are severely compromised if a crew member(s) is/are pulled from the crew to fill initial ICS positions.

Although Central Zone has three 24-hour Battalion Chiefs on duty (B6 San Miguel, B2 Santee, and B3 Heartland Fire Rescue), if all three are assigned to a working fire in San Miguel, there are no Battalion Chiefs left to cover the rest of Central Zone. San Miguel staff Chief Officers respond and either initially fill ICS positions or relieve other department's Battalion Chiefs to re-establish Central Zone coverage.

Current Command Vehicles

B6 Primary	2019 Ford F250 Command Vehicle	52, 245 miles
B6 Primary Reserve	2013 Ford F250 Command Vehicle	82,452 miles

Current Emergency Response Capable Staff Vehicles and Assignments

ASSIGNMENT	VEHICLE	MILEAGE
Fire Chief	2022 Chevrolet Tahoe	1,000 miles
Operations Division Chief	2021 Chevrolet Tahoe	24,200 miles
Administrative Division Chief	2018 Chevrolet Tahoe	72,354 miles
Training Battalion Chief	2016 Ford F-250	85,143 miles
Staff Chief Reserve	2017 Ford Explorer	51,575 miles

To provide for District, Zone and Strike Team response coverage, the District needs a total of three command vehicles (one primary, one reserve and one shared command/staff reserve) and four assigned emergency staff vehicles, one reserve and one shared staff/command. To meet these responsibilities, the District needs to purchase one additional command vehicle, which will be assigned to Battalion 6. The current frontline Battalion 6 command vehicle will be reassigned to the backup Battalion 6 vehicle.

Emergency Staff Vehicle – The GMC truck is a common choice for fire department emergency staff vehicles, both locally and statewide due to its size and configuration. This vehicle would be equipped with emergency response capabilities and standard 800 MHz and VHF mobile and portable radio systems. Purchasing this one vehicle substantially improves our command and staff fleet depth and flexibility.

GMC 2500 SLT (South bay GMC)	\$84,300 (does not include tax/lic-6-month order)
GMC 2500 SLT (Chevy Escondido)	\$82,400 (does not include tax/lic-6-month order)
GMC 2500 SLT (Chrysler, Idaho)	\$76,767(includes tax/lic.-in stock)

Emergency Command Equipment (Operations) \$55,000

Purchasing this vehicle would allow the 2019 Ford F250 command vehicle to be placed in the B6 primary reserve fleet to provide critical District coverage during times of increased incident activity, strike team responses and facilitate maintenance and repairs. By doing so, we will also extend the life of our B6 reserve fleet and enhance our capabilities to cover the District.

Recommendation

Approve the purchase of one emergency response staff vehicle with the cost not to exceed \$130,000.

Fiscal Impact

\$130,000 from the Vehicle Replacement Fund.



San Miguel Fire & Rescue

Service Beyond Expectations

Fire Chief's Report

Date: June 14, 2023
To: Board of Directors
From: Criss Brainard, Fire Chief
Subject: **Fire Mitigation Fee Update**

Background

The Fire Mitigation Fee Act (California Government Code sections 66000, et seq.) provides authority for local governments to impose fees to offset the impacts of a development project on public facilities or services. The statute regulates how public agencies may collect, maintain, and spend development impact fees, including reporting requirements. On December 11, 1985, pursuant to its authority under the Mitigation Fee Act, the Board of Supervisors adopted the Fire Mitigation Fee (FMF) Ordinance to collect and allocate funds to fire agencies in unincorporated areas of San Diego County (County). Necessary because fire agencies lack legal authority to directly impose and collect mitigation fees (Health & Safety Code Section 13916(a)) – Agencies cannot independently charge fee for capital improvements or equipment acquisition, so responsibility falls to County. Both the Mitigation Fee Act and FMF Ordinance contain annual and five-year reporting requirements for participating agencies, including capital improvement plans and financial disclosures.

The County commissioned a Fire Mitigation Fee Nexus Study to determine the appropriate fee schedules. The purpose of the Nexus Study was to document and summarize information supporting the implementation of an updated impact fee program to fund fire and emergency response facilities needed to accommodate growth in the unincorporated areas of San Diego County. The County of San Diego (County) is the lead agency with San Diego County Fire (County Fire) serving as overall program administrator.

Discussion

Maximum Allowable Fee Rates: The County has identified the following seven (7) land use categories for purposes of fee collection: residential, commercial/retail, hotel, industrial, medical, office, and agriculture. The fees applicable to residential and non-residential land uses within the fire agency service areas have been calculated and implemented in a manner reflective of the corresponding service populations reasonably assigned to such land uses. This Nexus Study and technical analyses support the implementation of fee rates based on land use category and project square footage. The maximum allowable fee rates (cost per square foot) are summarized by fire agency and land use category.

These fee rates assume that the program improvements will be implemented in each fire agency's service area in a manner consistent with the policies set forth in the General Plan, and in relative proportion to the current level of infrastructure investment and populations served. This assumption is both fair and reasonable and is consistent with achieving overall program objectives in a fiscally prudent and cost-effective manner.

Annual Cost-Indexing: The unit costs contained in this report are based on current engineering estimates and assumptions. To keep up with future increases in construction costs and other inflationary factors, the County recommends the fee rates be adjusted annually based on the one-year change (from October to October) in the “Los Angeles Construction Cost Index” (as published by Engineering News-Record).

The San Diego County Board of Supervisors approved the recommendations of the Nexus Study at the May 23, 2023, meeting with an implementation date sixty days later (July 22, 2023).

DISTRICT	COST PER SERVICE POPULATION	MAXIMUM FEE RATE BY LAND USE (\$ per square foot)						
		RESIDENTIAL	COMMERCIAL / RETAIL	HOTEL	INDUSTRIAL	MEDICAL	OFFICE	AGRICULTURE
Alpine FPD	\$1,191	\$1.83	\$1.59	\$0.85	\$1.25	\$2.98	\$5.96	\$0.05
Bonita-Sunnyside FPD	\$955	\$1.46	\$1.27	\$0.68	\$1.01	\$2.39	\$4.78	\$0.04
Borrego Springs FPD	\$5,300	\$8.12	\$7.07	\$3.79	\$5.58	\$13.25	\$26.50	\$0.24
Deer Springs FPD	\$1,231	\$1.89	\$1.64	\$0.88	\$1.30	\$3.08	\$6.16	\$0.06
Lakeside FPD	\$868	\$1.33	\$1.16	\$0.62	\$0.91	\$2.17	\$4.34	\$0.04
North County FPD	\$683	\$1.05	\$0.91	\$0.49	\$0.72	\$1.71	\$3.42	\$0.03
Rancho Santa Fe FPD	\$1,616	\$2.48	\$2.15	\$1.15	\$1.70	\$4.04	\$8.08	\$0.07
Rincon Del Diablo MWD	\$620	\$0.95	\$0.83	\$0.44	\$0.65	\$1.55	\$3.10	\$0.03
San Diego County FPD	\$1,731	\$2.65	\$2.31	\$1.24	\$1.82	\$4.33	\$8.66	\$0.08
San Marcos FPD	\$585	\$0.90	\$0.78	\$0.42	\$0.62	\$1.46	\$2.93	\$0.03
San Miguel Consolidated FPD	\$959	\$1.47	\$1.28	\$0.69	\$1.01	\$2.40	\$4.80	\$0.04
Va lley Center FPD	\$731	\$1.12	\$0.97	\$0.52	\$0.77	\$1.83	\$3.66	\$0.03
Vís ta FPD	\$522	\$0.80	\$0.70	\$0.37	\$0.55	\$1.31	\$2.61	\$0.02
Residents/Employees per KSF		1.532730	1.333333	0.714286	1.052632	2.500000	5.000000	0.045914

Resolution 22-04 facilitates the District’s continued participation in the County Fire Mitigation Fee Program. The Fire Mitigation Fee Program provides financing for projects such as station construction and expansion and the purchase of additional fire or emergency apparatus to allow fire departments to provide adequate protection to areas impacted by new growth and development. To establish participation in the Fire Mitigation Fee Program, resolutions must be adopted annually, indicating each department’s need for funds to provide sufficient funding through other sources to accommodate the increased need for protection due to new development.

Fiscal Impact

There will be an increase in Fire Mitigation Fees, and as of March 31, 2023, the total fee revenue calculated for FY 2022/2023 is \$163,190.

Recommendation

Adopt Resolution 23-16 – to continue participation in the County Fire Mitigation Fee Program and Fire Mitigation Fee Multi-Year Plan as presented.

Resolution 23-16

A Resolution of the Board of Directors of the San Miguel Consolidated Fire Protection District to Participate in the County of San Diego Fire Mitigation Fee Program for Fiscal Year 2023-2024 and Adopt a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

WHEREAS, the San Miguel Consolidated Fire Protection District (District) requires long-term fire protection facilities and equipment (Facilities) to provide fire suppression or emergency medical services within the District's boundaries;

WHEREAS, new development is anticipated in the District, and existing Facilities will be inadequate to provide fire suppression or emergency medical services, creating a situation perilous to public health and safety;

WHEREAS, to mitigate the impacts caused by new development, the District must improve or expand existing Facilities and/or construct or acquire new Facilities;

WHEREAS, the District lacks sufficient funds for new or improved Facilities from fund balances, capital facility funds, property tax sources, or any other appropriate source, and annexation and plan check fees charges by the District do not include payment toward the costs of Facilities as a component of those fees;

WHEREAS, pursuant to California Government Code Section 66000, et seq. (Mitigation Fee Act), the County of San Diego (County) is authorized to collect a mitigation fee from applicants for new development to defray costs related to Facilities that are incurred due to the development;

WHEREAS, the County has established fee ceilings for types of construction by Chapter 3 of Division 10 of Title 8 (commencing with Section 810.301) of the County Code of Regulatory Ordinances (Fire Mitigation Fee Ordinance);

WHEREAS, the District desires to participate in the County's Fire Mitigation Fee (FMF) program;

WHEREAS, pursuant to Section 66002 of the Mitigation Fee Act, the governing body of a local agency that levies a mitigation fee may adopt a capital improvement plan, which shall be adopted by an annually updated resolution at a noticed public hearing;

WHEREAS, the County's Fire Mitigation Fee (FMF) Ordinance requires that fire agencies participating in the FMF Program adopt a five-year Capital Improvement Plan indicating the approximate location, size, time of availability, and cost estimates for long-term Facilities to be financed with the FMF revenue; and

WHEREAS, a notice of the hearing to update the District's Capital Improvement Plan was given, as required by law, as shown by the affidavit of publication on file herein.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. The District shall participate in the County's FMF Program for Fiscal Year 2023-2024 and agrees to comply with all applicable requirements of the County's FMF Ordinance and the Mitigation Fee Act.
2. The District requests that the County collect 100% percent of the FMF ceiling on the District's behalf from applicants for building permits or other permits for development within the District's boundaries. The percentage of the ceiling fee is equal to or less than the Facilities' needs caused by new development.
3. Except as otherwise provided in the County Code or state law, all FMF revenue shall be used only to expand the availability of Facilities to serve new development within the District's boundaries. FMF revenue shall not be used to address existing deficiencies but may be used in response to increased demand reasonably related to the new development to refurbish existing facilities to maintain an existing level of service or achieve an adopted level of service.
4. The District shall deposit all FMF revenue received from the County and all interest subsequently accrued by the District on these funds in a separate account to be known as the "San Diego County Fire Mitigation Fee."
5. The District shall defend, indemnify, and hold harmless the County, its officers, officials, employees, agents, and volunteers, from and against any and all demands, claims, actions, litigation, or other proceedings, liability, damages, and costs (including, but not limited to, attorney fees) that are based in whole or in part upon the levy, imposition, collection, or payment of FMF, or the denial of a permit until the FMF is paid, excepting only matters that are based upon the County's gross negligence or willful misconduct.
6. The District shall make its records justifying the basis for the FMF amount available to the public on request.
7. The District resolves that the five-year Capital Improvement Plan for the use of Fire Mitigation Fee revenue within the District is as follows:

Fiscal Year 2023-2024

Capital Improvement Project 1

75% of Bond

Payment on Headquarters Facility

2850 Via Orange Way, Spring Valley, CA 91978

Payment on Station 22

11501 Via Rancho San Diego

Prior Years Catch-Up

Paid through debt service payback

Fiscal Year 2024-2025

Capital Improvement Project 1 75% of Bond
Payment on Headquarters Facility
2850 Via Orange Way, Spring Valley, CA 91978
Payment on Station 22
11501 Via Rancho San Diego
Prior Years Catch-Up
Paid through debt service payback

Fiscal Year 2025-2026

Capital Improvement Project 1 75% of Bond
Payment on Headquarters Facility
2850 Via Orange Way, Spring Valley, CA 91978
Payment on Station 22
11501 Via Rancho San Diego
Prior Years Catch-Up
Paid through debt service payback

Fiscal Year 2026-2027

Capital Improvement Project 1 75% of Bond
Payment on Headquarters Facility
2850 Via Orange Way, Spring Valley, CA 91978
Payment on Station 22
11501 Via Rancho San Diego
Prior Years Catch-Up
Paid through debt service payback

Fiscal Year 2027-2028

Capital Improvement Project 1 75% of Bond
Payment on Headquarters Facility
2850 Via Orange Way, Spring Valley, CA 91978
Payment on Station 22
11501 Via Rancho San Diego
Prior Years Catch-Up
Paid through debt service payback

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2022-04 adopted May 9, 2022, to participate in the FMF program.

PASSED AND ADOPTED by the Board of Directors of the San Miguel Consolidated Fire Protection District, County of San Diego, State of California, on this 14th day of June, 2023, by the following vote:

Motion by:
Seconded by:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Board Clerk

Jesse A. Robles, Board President



San Miguel Fire & Rescue

Service Beyond Expectations

Administrative/Fire Prevention Staff Report

Date: June 14, 2023
To: Board of Directors
From: Leah Harris, Administrative Officer/Finance Officer
Jonathan Newman, Deputy Fire Marshal
Subject: Fire Prevention Fee Schedule – Fee Proposal

Background

The Fire Prevention Division's purpose is to ensure the public's health and safety by enforcing compliance with fire and building codes. This is accomplished through plan checking of all new construction projects and annual inspections of businesses and state-mandated inspection occupancies. The San Miguel fee schedule for fire prevention-related services was updated in 2021 and amended for updated fees on December 8, 2021, which took effect in January 2022. To attempt to recover as many of the costs of delivering these services, we review them on an annual basis.

Discussion

Fees have been updated based on salary and benefits costs, operating costs specific to Fire Prevention, and administrative costs. A cost analysis has been included for justification of the increase in fees.

Fiscal Impact

The fiscal impact is unknown and cannot be accurately predicted due to fluctuations in the construction industry and economy, but it is anticipated that there will be an increase in revenue to the District if this fee schedule is adopted. With these increases in revenue, based on the analysis, Fire Prevention would be closer to cost-neutral. A continuous cost analysis will be provided each year when reviewing the fee schedule.

Recommendation

Recommend bringing forward for a second public hearing the adoption of Ordinance 2023-2 with the adoption of the revised 2023 Fee Schedule to be effective July 2023.

Ordinance 2023-2

An Ordinance of the The San Miguel Consolidated Fire Protection District Which Adopts New and Increased Miscellaneous Fees and Charges, and Making Certain Finding and Taking Certain Actions Relating Thereto

WHEREAS, the San Miguel Consolidated Fire Protection District (the "District") provides certain fire and emergency response services to persons and property within the District's service area; and

WHEREAS, the District is proposing to adopt a schedule containing new and/or increased fees and charges (the "fees") for various services provided by the District; and

WHEREAS, the District provided notice and held a public hearing in accordance with the requirements set forth under Health and Safety Code section 13916; and

WHEREAS, the District conducted a cost-of-service analysis in order to determine the amount of each fee and has made its findings available to the public for inspection at least ten (10) days prior to the date of the public hearing; and

WHEREAS, based on the findings of the District's analysis, the proposed fees do not exceed the District's reasonable costs of providing services, products, or regulatory activity (including inspections for permitting) for which they are imposed, and the fees will only be imposed on persons who are provided such services, products, or regulatory activities; and

WHEREAS, at the public hearing, the Board of Directors considered the proposed fees and the data supporting such fees, heard and considered all oral testimony, written materials, and written protests or objections concerning the establishment and imposition of the new or increased fees;

NOW THEREFORE, the Board of Directors of the San Miguel Consolidated Fire Protection District do ordain as follows:

SECTION 1. Recitals.

The Recitals set forth above are true and correct statements and are incorporated as an operative part of this Ordinance and made findings and determinations to the Board of Directors by this reference.

SECTION 2. Adoption. The Board of Directors hereby adopts the fees set forth in Exhibit "A" hereto.

SECTION 3. Findings. The Board of Directors Council hereby finds and determines that the Fees adopted pursuant to this Ordinance (1) are imposed for a specific government activity, service, or product, provided directly to the payor; (2) are no more than necessary to recover the estimated reasonable costs of the governmental activity, service, or product, for which the Fees are imposed; and (3) the manner in which those costs are allocated to the payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity, service, or product, for which the Fees are imposed. The Fees are not taxes within the meaning of the California Constitution, article XIII C, §1(e).

SECTION 4. Rules and Regulations. The Board of Directors may make rules or regulations and, from time to time, may amend, revoke, or add rules and regulations not consistent with this

The ordinance, as they may deem necessary or expedient in respect to billing for the Fees adopted hereby; provided, however, that no such action shall result in any Fee being increased or exceeding the cost of providing the service, product, or regulatory activity for which it is imposed.

SECTION 5. Severability. If any section, subsection, clause, or phrase in this Ordinance or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Ordinance or the application of such provision to other persons or circumstances shall not be affected thereby. The District hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.

SECTION 6. Implementation of Fees The Board of Directors authorizes the Administrative Officer/Finance Officer, and any other appropriate District Staff as designated by the Administrative Officer/Finance Officer, to take all actions necessary to effectuate the intent of this Ordinance and to implement the Fee Schedule adopted pursuant to this Ordinance.

SECTION 7. Further Action. The Board Clerk is hereby ordered and directed to cause this ordinance to be published. First read at a regular meeting of the Board of Directors of the San Miguel Consolidated Fire Protection District, held on June 14, 2023. A Second reading occurred at a regular meeting on July 12, 2023, and was finally adopted and ordered published in the manner required by law at the hearing and meeting on the 12th day of July, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Upon its passage and ratification by the County of San Diego, the Board Clerk shall transmit a copy of this Ordinance to the California Department of Housing and Community Development pursuant to Health and Safety Code Section 13869.7.

That this ordinance and the rules, regulations, provisions, requirements, orders, and matters established and adopted hereby shall take effect and be in full force and effect 30 days from and after the date of its final passage and adoption.

ATTEST:

Shayna Rians
Board Clerk

Jesse A. Robles
Board President



San Miguel Fire & Rescue
Detail Statement for Revenue and Expenses
Fire Prevention
FY 2021 through 2023 (YTD)

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023-YTD</u>
Revenue:			
Plans	\$108,877.00	\$190,795.00	\$187,627.00
Inspections	\$70,229.00	\$110,831.00	\$71,232.00
Total Income:	\$179,106.00	\$301,626.00	\$258,859.00
Expenses:			
Deputy Fire Marshal			
Salary	\$92,520.00	\$96,240.00	\$75,069.00
Benefits	\$75,813.00	\$80,409.00	\$63,000.00
Total Deputy Fire Marshal	\$168,333.00	\$176,649.00	\$138,069.00
Fire Inspector (2)			
Salary	\$160,920.00	\$167,376.00	\$130,554.00
Benefits	\$136,336.00	\$144,946.00	\$113,613.00
Total Fire Inspector	\$297,256.00	\$312,322.00	\$244,167.00
Accounting Specialist (25%)			
Salary	\$15,600.00	\$16,224.00	\$12,656.25
Benefits	\$13,933.25	\$15,077.50	\$11,620.69
Total Accounting Specialist	\$29,533.25	\$31,301.50	\$24,276.94
Administrative Assistant (25%)			
Salary	\$14,430.00	\$15,009.00	\$13,950.00
Benefits	\$13,191.50	\$14,309.25	\$12,438.94
Total Administrative Asst.	\$27,621.50	\$29,318.25	\$26,388.94
Total Salaries and Benefits:	\$522,743.75	\$549,590.75	\$432,901.88
Other Expenses:			
Minor Equipment	\$3,990.05	\$6,966.40	\$1,546.35
Office Supplies	\$675.40	\$597.85	\$859.00
Personnel Development	\$1,209.85	\$2,009.90	\$1,704.60
Publications and Media	\$2,233.00	\$688.00	\$3,772.00
Special District Expenses	\$2,350.00	\$25,857.00	\$28,002.00
Travel and Subsistence	\$15.00		\$5.00
Vehicle	\$2,369.00	\$2,371.00	\$1,777.00
Utilities	\$728.00	\$1,073.25	\$622.10
Total Other Expenses:	\$13,570.30	\$39,563.40	\$38,288.05
Total Expenses:	\$536,314.05	\$589,154.15	\$471,189.93
Net Profit/Loss:	-\$357,208.05	-\$287,528.15	-\$212,330.93

Fire Mitigation Fees: \$328,815.00 \$170,452.00 \$163,190.00

Local agencies may charge development impact fees pursuant to the Mitigation Fee Act (California Government Code §66000 et seq.) to finance the cost of public facilities or services needed to serve or mitigate the effects of development. A development impact fee is a monetary exaction, not a property-related tax or special assessment within the meaning of Proposition 218 (California Constitution, Article XIII). Impact fees are a commonly-used and well-accepted means of mitigating the impacts created by future growth. Public agencies regularly levy impact fees on new development to fund a variety of public facilities, including roads, fire-rescue, sewer and water facilities, libraries,



San Miguel Fire & Rescue
Proposed 2023 Fee Schedule
New Fee Proposals
Exhibit "A"

	Basic Description	Current Fee Total <i>(Admin Fee Included)</i>	Proposed Fee <i>(Admin Fee Included)</i>	Proposed New Fee vs Present Fee	Proposed New Fee vs Present Fee
1	Mapping	\$16	\$16	N/A	N/A
2	Fair Share (\$0.20 per square foot)	20¢/sq ft	20¢/sq ft	N/A	N/A
3	Letters	\$97	\$124	\$27	28%
4	Project Availability Form for Minor Subdivision or Minor Use Permit	\$172	\$222	\$50	29%
5	Project Availability Form for Major Subdivision	\$283	\$368	\$85	30%
6	TPM or Minor Subdivision Service Letter Renewal	\$172	\$222	\$50	29%
7	TM or Major Subdivision Service Letter Renewal	\$283	\$368	\$85	30%
8	Final Map / Mylar Review	\$172	\$222	\$50	29%
9	Release of Map Covenants	\$209	\$270	\$61	29%
10	Cellular Sites	\$172	\$222	\$50	29%
11	Major Use Permit (P or MUP) or Site Plan (S or STP)	\$283	\$368	\$85	30%
12	Fuel Modification Plans or Environmental Review – Mitigated Negative Declaration	\$283	\$368	\$85	30%
13	Minor Grading Plan (5 acres or less)	\$172	\$222	\$50	29%
14	Administrative (AD), Variance (VAR), Vacation Review (VAC), or Zoning (ZAP) Service Letter	\$172	\$222	\$50	29%
15	Improvement Plans – Planned Residential Development (PRD) Service Letter	\$209	\$270	\$61	29%
16	Site Plan Review (single occupancy) conceptual and consultation	\$209	\$270	\$61	29%
17	Grading Plan (more than 5 acres)	\$209	\$270	\$61	29%
18	New Residential Construction	\$339	\$441	\$102	30%
19	Residential Addition or Remodel	\$246	\$319	\$73	30%
20	Residential Plan Resubmittal/Stamp Transfer (new or remodel)	\$134	\$173	\$39	29%
21	Residential Building Plans for Planned Residential Developments	\$377	\$489	\$112	30%
22	Residential Building Plans for Planned Residential Developments (each additional unit)	\$209	\$270	\$61	29%
23	Tenant Improvement	\$265	\$343	\$78	30%
24	Detached Garages & Outbuildings	\$265	\$343	\$78	30%
25	Commercial, Industrial & Multi-family Building Plans (up to 52,000 sq ft)	\$507	\$660	\$153	30%
26	Commercial, Industrial & Multi-Family Building Plans (each additional 52,000 sq ft)	\$302	\$392	\$90	30%
27	Commercial, Industrial & Multi-Family Building – Additional Field Inspection (after 2 nd inspection)	\$134	\$173	\$39	29%
28	Commercial, Industrial & Multi-Family Plan Resubmittal/Stamp Transfer	\$172	\$222	\$50	29%
29	Residential Fire Sprinkler System (13-D or 13-R)	\$265	\$343	\$78	30%
30	Residential Fire Sprinkler Plans (each additional unit or riser)	\$209	\$270	\$61	29%
31	Residential Fire Sprinkler Plan (resubmittal)	\$134	\$173	\$39	29%
32	Commercial Fire Sprinkler System	\$526	\$684	\$158	30%

33	Underground for Fire Sprinkler System or Hydrant	\$246	\$319	\$73	30%
34	Commercial Fire Sprinkler or Underground Plans (resubmittal)	\$172	\$222	\$50	29%
35	Commercial Sprinkler Tenant Improvement	\$265	\$343	\$78	30%
36	Special Fire Protection Installations, Hood & Duct Systems, Remote Extinguishing Systems	\$265	\$343	\$78	30%
37	Special Hazard Installations, High Piled Storage, Underground & Aboveground Storage Tanks, Spray Booths, Industrial Ovens, etc.	\$358	\$465	\$107	30%
38	Fire Alarm System (up to 52,000 sq ft)	\$321	\$416	\$95	30%
39	Fire Alarm System (over 52,000 sq ft)	\$470	\$611	\$141	30%
40	Fire Alarm Resubmittal	\$160	\$173	\$13	8%
41	Overtime Inspection (Charged per hour at time & a half)	\$149	\$195	\$46	31%
42	Knox Installation	\$112	\$146	\$34	30%
43	Expedited Plan Review	1.5 x plan review rate	1.5 x plan review rate	N/A	N/A
44	Fireworks	\$395	\$514	\$119	30%
45	Defensible Space Inspection	\$148	\$160	\$12	8%
46	Annual Permit Inspection	\$186	\$242	\$56	30%
47	Additional Inspections	\$137	\$178	\$41	30%
48	Burn Permits	\$120	\$156	\$36	30%
49	Licensed Care Pre-inspection (<26 residents)	\$120	\$156	\$36	30%
50	Licensed Care Pre-inspection (>26 residents)	\$169	\$221	\$52	31%
51	Licensed Care Initial Fire Clearance (1-6 residents)	No Charge per State Fire Marshal			
52	Licensed Care Initial Fire Clearance (7-50 residents)				
53	Licensed Care Initial Fire Clearance (>50 residents)				
54	Annual Licensed Day Care Inspection (0-14 individuals)	\$120	\$156	\$36	30%
55	Annual Licensed Day Care Inspection (15-50 individuals)	\$186	\$242	\$56	30%
56	Annual Licensed Day Care Inspection (>50 individuals)	\$235	\$307	\$72	31%
57	Annual Licensed Residential Care Inspection (7-30 individuals)	\$150	\$199	\$49	33%
58	Annual Licensed Residential Care Inspection (>30 individuals)	\$244	\$307	\$63	26%
59	Annual Apartment/Condominium Inspection (1-15 dwelling units)	\$150	\$199	\$49	33%
60	Annual Apartment/Condominium Inspection (16-30 dwelling units)	\$263	\$328	\$65	25%
61	Annual Apartment/Condominium Inspection (each additional 15 dwelling units)	\$113	\$156	\$43	38%
62	Annual School Inspection (private schools and pre-schools)	\$202	\$264	\$62	31%
63	Annual Business Inspection <3000 sq ft (Change tier to 0 - 999 sq. ft.)	\$88	\$113	\$25	28%
64	Annual Business Inspection 3000-10,000 sq ft (Change tier to 1000 - 2999 sq. ft.)	\$104	\$135	\$31	29%
65	Annual Business Inspection >10,000 sq ft (Change tier to 3000 - 6499 sq. ft.)	\$153	\$199	\$46	30%
66	Annual Business Inspection 6500 - 10,000 sq ft	\$235	\$307	\$72	31%
67	Annual Business Inspection 10,001 - 25,000 sq ft (New tier)	\$415	\$543	\$128	31%
68	Annual Business Inspection >25,000 sq ft	\$578	\$759	\$181	31%
69	Apparatus Stand-by Cost	\$479	\$512	\$33	7%
70	Landscape Plan Reviews	N/A	\$270	N/A	N/A