

# **ANNUAL FINANCIAL AND BUDGET REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2018**



**DISTRICT CODE 73528**



## **PART I**

# **REVENUES, EXPENDITURES AND FUND BALANCE DATA**

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For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			10,083,752	9,895,201	10,083,752	9,895,201
State Revenues	8600	141,643,822	141,046,231	50,611,596	49,567,172	192,255,418	190,613,403
Local Revenues	8800	131,999,309	163,158,722	11,042,282	10,947,234	143,041,591	174,105,956
<b>Total Revenues</b>		273,643,131	304,204,953	71,737,630	70,409,607	345,380,761	374,614,560
<b>EXPENDITURES:</b>							
Academic Salaries	1000	118,636,458	111,664,808	18,111,536	23,683,072	136,747,994	135,347,880
Classified Salaries	2000	65,527,367	68,792,057	17,065,925	20,020,554	82,593,292	88,812,611
Employee Benefits	3000	73,062,342	70,128,094	12,721,530	12,324,655	85,783,872	82,452,749
Supplies and Materials	4000	3,250,565	4,519,782	3,189,465	9,005,119	6,440,030	13,524,901
Other Operating Expenses and Services	5000	24,183,752	26,570,075	9,141,039	22,594,528	33,324,791	49,164,603
Capital Outlay	6000	4,751,714	3,094,712	5,089,981	12,630,271	9,841,695	15,724,983
<b>Total Expenditures</b>		289,412,198	284,769,528	65,319,476	100,258,199	354,731,674	385,027,727
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(15,769,067)	19,435,425	6,418,154	(29,848,592)	(9,350,913)	(10,413,167)
<b>Other Financing Sources</b>	8900	11,777,509	1,022,670	4,956,359	5,062,080	16,733,868	6,084,750
<b>Other Outgo</b>	7000	14,831,570	4,304,558	3,513,605	8,606,099	18,345,175	12,910,657
<b>Net Increase/(Decrease) in Fund Balance</b>		(18,823,128)	16,153,537	7,860,908	(33,392,611)	(10,962,220)	(17,239,074)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	25,388,757	6,565,629	52,595,272	60,456,251	77,984,029	67,021,880
Prior Years Adjustments	9020			71		71	
Adjusted Beginning Balance	9030	25,388,757		52,595,343		77,984,100	
<b>Ending Fund Balance, June 30</b>		6,565,629	22,719,166	60,456,251	27,063,640	67,021,880	49,782,806

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	71,503,117					
<b>Total Revenues</b>		71,503,117	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	25,342,909					
Debt Interest and Other Service Charges	7120	66,112,590					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	91,455,499	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(91,455,499)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(19,952,382)	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	79,416,568	59,464,186		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	79,416,568		0		0	
<b>Ending Fund Balance, June 30</b>		59,464,186	59,464,186	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					93,465	82,410
State Revenues	8600					872,958	867,460
Local Revenues	8800					38,584	48,717
<b>Total Income</b>		0	0	0	0	1,005,007	998,587
<b>Expenditures</b>							
Academic Salaries	1000					30,845	31,000
Classified Salaries	2000					499,304	627,899
Employee Benefits	3000					155,045	148,920
Supplies and Materials	4000					132,749	488,211
Other Operating Expenses and Services	5000					6,888	316,155
Capital Outlay	6000					14,497	642,734
<b>Total Expenditures</b>		0	0	0	0	839,328	2,254,919
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	165,679	(1,256,332)
<b>Other Financing Sources</b>	8900					125,000	125,000
<b>Other Outgo</b>	7000					97,946	103,497
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	192,733	(1,234,829)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,042,096	1,234,829
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,042,096	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,234,829	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					4,717	
Local Revenues	8800					743,404	741,503
<b>Total Income</b>		0	0	0	0	748,121	741,503
<b>Expenditures</b>							
Academic Salaries	1000					196,103	270,653
Classified Salaries	2000					29,648	49,518
Employee Benefits	3000					45,274	59,400
Supplies and Materials	4000					275,277	722,468
Other Operating Expenses and Services	5000					91,694	357,747
Capital Outlay	6000					93,122	476,648
<b>Total Expenditures</b>		0	0	0	0	731,118	1,936,434
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	17,003	(1,194,931)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	17,003	(1,194,931)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,177,928	1,194,931
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,177,928	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,194,931	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	4,702,123	668,470			6,960	
Local Revenues	8800	7,300,755	1,525,676			1,655,268	453,479
<b>Total Income</b>		12,002,878	2,194,146	0	0	1,662,228	453,479
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					943,658	
Employee Benefits	3000					365,827	
Supplies and Materials	4000	295,873	93,891			85,129	1,005,935
Other Operating Expenses and Services	5000	590,690	582,533			2,061,704	9,756,532
Capital Outlay	6000	13,132,113	26,347,009			66,734,517	48,422,565
<b>Total Expenditures</b>		14,018,676	27,023,433	0	0	70,190,835	59,185,032
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,015,798)	(24,829,287)	0	0	(68,528,607)	(58,731,553)
<b>Other Financing Sources</b>	8900	1,092,275	4,875,275			70,746,461	
<b>Other Outgo</b>	7000	715,207	337,657			70,746,910	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,638,730)	(20,291,669)	0	0	(68,529,056)	(58,731,553)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	21,930,399	20,291,669	0	0	128,875,761	60,346,705
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	21,930,399		0		128,875,761	
<b>Ending Fund Balance, June 30</b>		20,291,669	0	0	0	60,346,705	1,615,152

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	10,219,631	10,787,150	4,194,889	8,900,500		
Other Financing Sources	8900						
<b>Total Income</b>		10,219,631	10,787,150	4,194,889	8,900,500	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		10,219,631	10,787,150	4,194,889	8,900,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,929,156	2,746,500	2,525,540	2,705,137		
Employee Benefits	3000	666,915	927,500	870,742	1,456,613		
Supplies and Materials	4000	7,616,947	6,187,250	2,053,579	3,909,986		
Other Operating Expenses and Services	5000	271,782	805,900	589,064	617,764		
Capital Outlay	6000	6,473	120,000	8,206	211,000		
<b>Total Expenditures</b>		10,491,273	10,787,150	6,047,131	8,900,500	0	0
<b>Net Profit or Loss</b>		(271,642)	0	(1,852,242)	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(271,642)	0	(1,852,242)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,609,175	1,337,533	176,070	(1,676,172)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,609,175		176,070		0	
<b>Ending Fund Balance, June 30</b>		1,337,533	1,337,533	(1,676,172)	(1,676,172)	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	872,543	815,000				
Other Financing Sources	8900	135,000	135,000				
<b>Total Income</b>		1,007,543	950,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,007,543	950,000				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	585,782	440,513				
Employee Benefits	3000	215,759	177,002				
Supplies and Materials	4000	2,356	4,500				
Other Operating Expenses and Services	5000	262,423	317,985				
Capital Outlay	6000		10,000				
<b>Total Expenditures</b>		1,066,320	950,000				
<b>Net Profit or Loss</b>		(58,777)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(58,777)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	(451,146)				
Prior Years Adjustments	9020	(392,369)					
Adjusted Beginning Balance	9030	(392,369)					
<b>Ending Fund Balance, June 30</b>		(451,146)	(451,146)				

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	6,174,613	623,118	40,757,273	3,222,282		
Other Financing Sources	8900			7,675	7,675		
<b>Total Income</b>		6,174,613	623,118	40,764,948	3,229,957		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,356,800	3,378,291	40,325,778	42,857,994		
Capital Outlay	6000						
<b>Total Expenditures</b>		3,356,800	3,378,291	40,325,778	42,857,994		
<b>Net Profit or Loss</b>		2,817,813	(2,755,173)	439,170	(39,628,037)		
<b>Other Outgo</b>	7000				(39,640,038)		
<b>Net Increase/(Decrease) in Fund Balance</b>		2,817,813	(2,755,173)	439,170	12,001		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,762,844	11,580,657	2,804,411	3,243,581		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,762,844		2,804,411			
<b>Ending Fund Balance, June 30</b>		11,580,657	8,825,484	3,243,581	3,255,582		

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	18,314	16,847	89,189	95,300		
<b>Total Income</b>		18,314	16,847	89,189	95,300	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	16,414	52,514				
Employee Benefits	3000	1,135	5,595				
Supplies and Materials	4000	4,652	13,029		18,588		
Other Operating Expenses and Services	5000	95,804	126,762	88,894	111,836		
Capital Outlay	6000		14,500		25,000		
<b>Total Expenditures</b>		118,005	212,400	88,894	155,424	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(99,691)	(195,553)	295	(60,124)	0	0
<b>Other Financing Sources</b>	8900	112,189	105,111				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		12,498	(90,442)	295	(60,124)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	275,229	287,727	167,313	167,608		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	275,229		167,313		0	
<b>Ending Fund Balance, June 30</b>		287,727	197,285	167,608	107,484	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	56,050,799	67,703,237				
State Revenues	8600	6,686,639	9,040,277				
Local Revenues	8800	37,105	127,600	2,067	1,700		
<b>Total Income</b>		62,774,543	76,871,114	2,067	1,700	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		62,774,543	76,871,114	2,067	1,700	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	62,837,279	76,871,114	145	11,407		
<b>Net Increase/(Decrease) in Fund Balance</b>		(62,736)	0	1,922	(9,707)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(22,797)	(85,533)	64,681	66,603		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(22,797)		64,681		0	
<b>Ending Fund Balance, June 30</b>		(85,533)	(85,533)	66,603	56,896	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			21	
Local Revenues	8800			2,028,711	675,792
<b>Total Income</b>		0	0	2,028,732	675,792
<b>Expenditures</b>					
Academic Salaries	1000			295	5,000
Classified Salaries	2000				3,000
Employee Benefits	3000			58	800
Supplies and Materials	4000			146,322	191,702
Other Operating Expenses and Services	5000			631,638	768,829
Capital Outlay	6000			12,680	195,585
<b>Total Expenditures</b>		0	0	790,993	1,164,916
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,237,739	(489,124)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,237,739	(489,124)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	20,332,043	21,569,782
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		20,332,043	
<b>Ending Fund Balance, June 30</b>		0	0	21,569,782	21,080,658



## **PART II**

### **SUPPLEMENTAL DATA**

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$283,792,209
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	44,019.66		
	2. 2017-2018 Second Period Actual FTES	44,041.14		
	3. 2017-2018 Population change factor (C2/C1)	1.0005		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$294,354,487
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$294,354,487
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$294,354,487
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			130,530,842
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			679,568
C.	Local Property taxes			107,641,868
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,300,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$240,152,278

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	44,487,866	44,487,866		44,487,866
Other	1300	49,254,201	49,254,201		49,254,201
<b>Total Instructional Salaries</b>		93,742,067	93,742,067	0	93,742,067
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		22,691,493	173,178	22,864,671
Other	1400		2,030,907		2,030,907
<b>Total Non-Instructional Salaries</b>		0	24,722,400	173,178	24,895,578
<b>Total Academic Salaries</b>		93,742,067	118,464,467	173,178	118,637,645
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		54,024,416	545,400	54,569,816
Other	2300		2,598,017	40,427	2,638,444
<b>Total Non-Instructional Salaries</b>		0	56,622,433	585,827	57,208,260
<b>Instructional Aides</b>					
Regular Status	2200	6,808,017	6,808,017		6,808,017
Other	2400	1,509,904	1,509,904		1,509,904
<b>Total Instructional Aides</b>		8,317,921	8,317,921	0	8,317,921
<b>Total Classified Salaries</b>		8,317,921	64,940,354	585,827	65,526,181
<b>Employee Benefits</b>	3000	38,297,279	72,744,817	317,521	73,062,338
<b>Supplies and Materials</b>	4000		3,241,996	8,570	3,250,566
<b>Other Operating Expenses</b>	5000	340,669	24,165,808	17,945	24,183,753
<b>Equipment Replacement</b>	6420		11,952		11,952
<b>Total Expenditures Prior to Exclusions</b>		140,697,936	283,569,394	1,103,041	284,672,435



For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	178,379	178,379		178,379
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		1,260		1,260
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,149,135		1,149,135
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		357,326		357,326
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		7,026,954		7,026,954

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		4,727,810		4,727,810
Equipment - Replacement	6420		11,952		11,952
Total Equipment		0	4,739,762	0	4,739,762
Total Capital Outlay		0	4,739,762	0	4,739,762
Other Outgo	7000				0
<b>Total Exclusions</b>		178,379	13,452,816	0	13,452,816
<b>Total for ECS 84362, 50% Law</b>		140,519,557	270,116,578	1,103,041	271,219,619
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.02%	100.00%		
<b>50% of Current Expense of Education</b>			135,058,289		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		140,519,557	270,116,578	1,103,041	271,219,619
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		140,697,936	283,569,394	1,103,041	284,672,435
<b>Capital Expenditures</b>	6000	309,961	4,745,716	5,998	4,751,714
<b>Equipment Replacement (Back out)</b>	6420		(11,952)	0	(11,952)
<b>Total Unrestricted General Fund Expenditures</b>		141,007,897	288,303,158	1,109,039	289,412,197

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		809,498	809,498
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		22,167	22,167
Vocational and Technical Education Act (VATEA)	8170		2,119,761	2,119,761
Other Federal Revenues	8190		7,132,326	7,132,326
<b>Total Federal Revenues</b>	8100	0	10,083,752	10,083,752
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	250,000		250,000
State General Apportionment	8612	89,682,425		89,682,425
Other General Apportionment	8613	503,742		503,742
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,211,075	2,211,075
Disabled Students Programs and Services(DSPS)	8623		5,007,674	5,007,674
Temporary Assistance for Needy Families (TANF)	8624		379,955	379,955
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,080,986	2,080,986
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,223,915	23,223,915

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	34,644,775		34,644,775
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		13,765,966	13,765,966
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	7,026,954	2,702,619	9,729,573
State Mandated Costs	8685	2,481,380		2,481,380
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,054,546	1,239,406	8,293,952
<b>Total State Revenues</b>	8600	141,643,822	50,611,596	192,255,418

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	97,127,366		97,127,366
Tax Allocation, Supplemental Roll	8812	2,873,574		2,873,574
Tax Allocation, Unsecured Roll	8813	3,003,333		3,003,333
Prior Years Taxes	8816	622,207		622,207
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	486,417		486,417
Redevelopment Agency Funds - Residual	8819	5,274,911		5,274,911
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	21	25,947	25,968
Rentals and Leases	8850		529,855	529,855
Interest and Investment Income	8860	1,159,178		1,159,178
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	14,855,892		14,855,892
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,857,702	1,857,702
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	212,812		212,812
Nonresident Tuition	8880	5,954,933		5,954,933
Parking Services and Public Transportation	8881		2,489,213	2,489,213
Other Student Fees and Charges	8885	19,702		19,702
Other Local Revenues	8890	408,963	6,139,565	6,548,528
<b>Total Local Revenues</b>	8800	131,999,309	11,042,282	143,041,591
<b>Total Revenues</b>		273,643,131	71,737,630	345,380,761

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	11,777,509	4,956,359	16,733,868
<b>Total Other Financing Sources</b>	8900	11,777,509	4,956,359	16,733,868
<b>Total Revenues and Other Financing Sources</b>		285,420,640	76,693,989	362,114,629

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	450,121		49,751	41,402		541,274
Architecture and Environmental Design	0200	618,411		16,818	3,418		638,647
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,549,471	464,045	522,087	13,862		7,549,465
Business and Management	0500	8,818,681	43,841	58,734	60,495		8,981,751
Communications	0600	1,345,330	14,034	11,854			1,371,218
Computer and Information Science	0700	2,905,890	28,350	61,402	65,554		3,061,196
Education	0800	8,117,021	86,427	55,806	125,360		8,384,614
Engineering and Related Industrial Technology	0900	6,634,366	459,033	2,440,167	737,002		10,270,568
Fine and Applied Arts	1000	9,157,348	227,103	155,646	169,781		9,709,878
Foreign language	1100	3,912,915		16,988			3,929,903
Health	1200	4,383,595	100,875	146,154	271,591		4,902,215
Consumer Education And Home Economics	1300	6,079,866	54,820	230,450	82,942		6,448,078
Law	1400	215,965	6,425	6,299	6,380		235,069
Humanities(Letters)	1500	15,776,717	155,754	60,154	3,545		15,996,170
Library Science	1600	11,316					11,316
Mathematics	1700	10,175,392	11,175	38,925			10,225,492
Military Studies	1800						0
Physical Sciences	1900	9,159,757	78,030	163,927	6,518		9,408,232
Psychology	2000	3,102,317		10,647			3,112,964
Public Affairs and Services	2100	4,482,944	13,018	531,061	25,755		5,052,778
Social Sciences	2200	10,400,087	146,798	50,194	916		10,597,995
Commercial Services	3000	1,669,823	9,475	130,613	53,644		1,863,555
Interdisciplinary Studies	4900	24,148,897	3,147,240	2,047,376	1,952,712		31,296,225
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,088,784					6,088,784
<b>Sub-Total Instructional Activites</b>		144,205,014	5,046,443	6,805,053	3,620,877		159,677,387
<b>Total Expenditures for GF Activities*</b>		144,722,591	160,402,567	39,764,821	9,841,695	18,345,175	373,076,849

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	3,377	21,887,421	833,409	92,882		22,817,089
Course and Curriculum Development	6020		1,521,883	54,839	12,813		1,589,535
Academic / Faculty Senate	6030		289,582	97,020			386,602
Other Instructional Administration & Governance	6090	852	1,974,974	324,696	71,335		2,371,857
<b>Total Instructional Admin. &amp; Governance</b>		4,229	25,673,860	1,309,964	177,030	0	27,165,083
Instructional Support Services	6100						
Learning Center	6110		666,703	1,088			667,791
Library	6120		3,295,196	293,893	136,405		3,725,494
Media	6130		1,019,255	11,609	12,976		1,043,840
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	9,132	2,010,274	1,025,490	20,676		3,065,572
<b>Total Instructional Support Services</b>		9,132	6,991,428	1,332,080	170,057	0	8,502,697
Admissions and Records	6200		6,795,628	224,929	5,260		7,025,817
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		19,773,185	465,211	351,091		20,589,487
Matriculation and Student Assessment	6320		1,048,522	103,785	5,022		1,157,329
Transfer Programs	6330	169	495,168	37,059	6,255		538,651
Career Guidance	6340		191,498	31,082	6,029		228,609
Other Student Counseling and Guidance	6390		1,483,509	162,579	1,878		1,647,966
<b>Total Student Counseling and Guidance</b>		169	22,991,882	799,716	370,275	0	24,162,042



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		204,486				204,486
Extended Opportunity Programs and Services (EOPS)	6430	370	2,158,163	77,930	6,206		2,242,669
Health Services	6440	423	1,920,257	181,413	6,572		2,108,665
Student Personnel Administration	6450	24,319	5,407,628	574,174	14,428		6,020,549
Financial Aid Administration	6460	126	4,420,585	111,838	2,343		4,534,892
Job Placement Services	6470	1,929	798,896	14,234			815,059
Veterans Services	6480		636,172	24,182	570		660,924
Miscellaneous Student Services	6490	3,312	4,935,506	1,835,535	225,303	1,300	7,000,956
<b>Total Other Student Services</b>		30,479	20,481,693	2,819,306	255,422	1,300	23,588,200
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		8,850,339	482,593			9,332,932
Grounds Maintenance and Repairs	6550		1,685,847	89,623			1,775,470
Utilities	6570			10,006,414			10,006,414
Other Operations and Maintenance of Plant	6590		6,085,393	1,491,775	106,487		7,683,655
<b>Total Operation and Maintenance of Plant</b>	6500	0	16,621,579	12,070,405	106,487	0	28,798,471
<b>Planning, Policymaking and Coordinations</b>	6600	13,017	10,907,169	1,933,010	305,307		13,158,503

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		720,119	115,449			835,568
Fiscal Operations	6720	199,561	8,351,069	3,863,322	51,606		12,465,558
Human Resources Management	6730		4,671,443	183,130			4,854,573
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,918,351				3,918,351
Staff Development	6750		6,969	239,391			246,360
Staff Diversity	6760		457,269	74,115			531,384
Logistical Services	6770		11,806,894	1,097,394	122,461		13,026,749
Management Information Systems	6780		7,861,972	3,386,035	3,908,659		15,156,666
Other General Institutional Support Services	6790	117,538	1,657,182	969,539	160,149		2,904,408
<b>Total General Institutional Support Services</b>	6700	317,099	39,451,268	9,928,375	4,242,875	0	53,939,617
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,171,979	1,052,294	318,321		2,542,594
Economic Development	6840		300,212	4,234			304,446
Other Community Services & Economic Development	6890		397,624	22,281	5,998		425,903
<b>Total Community Services</b>	6800	0	1,869,815	1,078,809	324,319	0	3,272,943

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,721,871	569,883	179,017		2,470,771
Student and Co-Curricular Activities	6960		1,579,728	886,664	82,604		2,548,996
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,301,599	1,456,547	261,621	0	5,019,767
Auxiliary Operations	7000						
Contract Education	7010	143,452	270,203	6,627	2,165		422,447
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	143,452	270,203	6,627	2,165	0	422,447

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					17,490,501	17,490,501
Student Aid	7320					853,374	853,374
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	18,343,875	18,343,875
<b>Sub-Total Non-Instructional Activites</b>		517,577	155,356,124	32,959,768	6,220,818	18,345,175	213,399,462
<b>Total Expenditures General Fund: activities *</b>		144,722,591	160,402,567	39,764,821	9,841,695	18,345,175	373,076,849

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,915,912	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,915,912	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		7,026,954			2,702,619	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		5,029,039		5,029,039		5,029,039
Employee Benefits	3000		1,997,915		1,997,915		1,997,915
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,441,725	1,441,725
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,441,725	1,441,725
Other Operating Expenses and Services	5000				0	95,623	95,623
Capital Outlay	6000						
Library Books	6300				0	70,516	70,516
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	70,516	70,516
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	7,026,954	0	7,026,954	1,607,864	8,634,818
<b>Ending Balance</b>					0	5,010,667	5,010,667

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					5,010,667	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			5,010,667	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,342,604			2,091,364	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,453,219		4,453,219		4,453,219
Employee Benefits	3000		1,889,385		1,889,385		1,889,385
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,802,372	3,802,372
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,802,372	3,802,372
Other Operating Expenses and Services	5000				0	277,989	277,989
Capital Outlay	6000						
Library Books	6300				0	181,944	181,944
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	181,944	181,944
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,342,604	0	6,342,604	4,262,305	10,604,909
<b>Ending Balance</b>					0	2,839,726	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

<b>EPA Revenue</b>	34,644,775
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	34,644,775	0	0	34,644,775
<b>TOTAL</b>		34,644,775	0	0	34,644,775

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	10,478,841	7,692,303	18,171,144	N/A	N/A
2016-17	14,444,153	10,153,831	24,597,984	6,426,840	35.37%
2017-18	16,964,270	11,991,640	28,955,910	4,357,926	17.72%
2018-19	18,585,876	13,130,845	31,716,721	2,760,811	9.53%
2019-20	20,340,584	14,378,276	34,718,860	3,002,139	9.47%
2020-21	22,272,939	15,744,212	38,017,151	3,298,291	9.50%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
In FY 2014-2015, a Board Designated Reserve in the amount of \$24.8 million has been established to mitigate the pension expenditures as a result of the employer STRS and PERS contribution rate increases. Additionally, the District's Resource Allocation Formula contains provisions to fund all increases in salary and benefits cost from annual increases in revenue from COLA, Growth, and other apportionment related revenues before any funds are available for employee compensation distribution.



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,607,807
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	135,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,675
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	112,189
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	909,910
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	715,207
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	62,904



## **PART III**

# **BALANCE SHEETS**

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For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	7,649		7,649
In County Treasury	9112	63,838,652	9,085,382	72,924,034
Cash With Fiscal Agents	9113	134,631	2,890	137,521
Revolving Cash Accounts	9114	156,175		156,175
Investments (at cost)	9120	(459,041)		(459,041)
Accounts Receivable	9130	7,480,526	7,894,928	15,375,454
Due from Other Funds	9140		47,386,140	47,386,140
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	235,006	(140,908)	94,098
<b>TOTAL ASSETS</b>		71,393,598	64,228,432	135,622,030
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,724,246	1,673,601	11,397,847
Accrued Salaries and Wages Payable	9520	10,163,144	1,020,823	11,183,967
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	41,294,520		41,294,520
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,732,799	1,077,757	3,810,556
<b>TOTAL LIABILITIES</b>		64,827,969	3,772,181	68,600,150

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		60,456,251	60,456,251
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,565,629		6,565,629
Total Designated Fund Balance		6,565,629	60,456,251	67,021,880
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		6,565,629	60,456,251	67,021,880
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		71,393,598	64,228,432	135,622,030

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	59,386,133		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	78,053		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		59,464,186	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	59,464,186		
Assigned Fund Balance	9754			
Total Designated Fund Balance		59,464,186	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		59,464,186	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		59,464,186	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,767,370			1,256,852
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			(12,120)			
Accounts Receivable	9130			25,618			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			(129)			(1,010)
<b>TOTAL ASSETS</b>		0	0	1,780,739	0	0	1,255,842
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			16,423			51,245
Accrued Salaries and Wages Payable	9520			3,728			9,666
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			525,759			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	545,910	0	0	60,911

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	1,234,829	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,194,931
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,234,829	0	0	1,194,931
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,234,829	0	0	1,194,931
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,780,739	0	0	1,255,842



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	19,461,462		74,338,649
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(125,846)		(481,629)
Accounts Receivable	9130	90,248		379,711
Due from Other Funds	9140	1,535,827		647,710
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		20,961,691	0	74,884,441
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	670,022		12,753,231
Accrued Salaries and Wages Payable	9520			50,516
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			1,733,989
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		670,022	0	14,537,736

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	20,291,669		60,346,705
Assigned Fund Balance	9754			
Total Designated Fund Balance		20,291,669	0	60,346,705
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		20,291,669	0	60,346,705
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		20,961,691	0	74,884,441

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	138,273	(286,698)		75,024
In County Treasury	9112	1,038,287	(149,049)		337,010
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	47,763	51,100		
Investments (at cost)	9120	(8,987)	(2,067)		(2,892)
Accounts Receivable	9130	1,602,199	4,174		716,614
Due from Other Funds	9140	862			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,005	(12,935)		
Prepaid Items	9220	(228)	7,780		(1,184)
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	7,128	56,668		60,310
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		7,128	56,668	0	60,310
<b>TOTAL ASSETS</b>		5,119,302	(331,027)	0	1,184,882

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	1,323,536	(168,979)		174,413
Accrued Salaries and Wages Payable	9520	688	62		4,533
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	2,233,009	1,541,765		1,457,082
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	224,536	(27,703)		
Total Current Liabilities and Deferred Revenue		3,781,769	1,345,145	0	1,636,028
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	3,781,769	1,345,145	0	1,636,028

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	1,337,533	(1,676,172)		(451,146)
Total Designated Fund Balance		1,337,533	(1,676,172)	0	(451,146)
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,337,533	(1,676,172)	0	(451,146)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,119,302	(331,027)	0	1,184,882

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	154,961	
In County Treasury	9112	15,508,018	1,483,371
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(66,706)	
Accounts Receivable	9130	25,416	8,163
Due from Other Funds	9140	114,656	1,819,489
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		14,541
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		15,736,345	3,325,564

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,155,688	64,853
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		606
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		16,524
Total Current Liabilities and Deferred Revenue		4,155,688	81,983
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	4,155,688	81,983

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	11,580,657	
Unassigned	9790		
Total Reserved Fund Balance		11,580,657	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,243,581
Total Designated Fund Balance		0	3,243,581
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		11,580,657	3,243,581
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,736,345	3,325,564



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	818,713	22,496			33,784			969,475
In County Treasury	9112	16,398	(36,716)		5,691,192	439			(16,367)
Cash With Fiscal Agents	9113				300,370				
Revolving Cash Accounts	9114	31							6,125
Investments (at cost)	9120				(76,732)				20,292,657
Accounts Receivable	9130	7,196	9,373		1,018,437	1,673			28,812
Due from Other Funds	9140		210,217		293,576	30,707			309,891
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(450)	(29,865)						
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		841,888	175,505	0	7,226,843	66,603	0	0	21,590,593

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	6,079	7,897		229,106				20,798
Accrued Salaries and Wages Payable	9520	39							13
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	548,043			6,148,675				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				934,595				
Total Current Liabilities and Deferred Revenue		554,161	7,897	0	7,312,376	0	0	0	20,811
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	554,161	7,897	0	7,312,376	0	0	0	20,811

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	287,727	167,608		(85,533)	66,603			21,569,782
Total Designated Fund Balance		287,727	167,608	0	(85,533)	66,603	0	0	21,569,782
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		287,727	167,608	0	(85,533)	66,603	0	0	21,569,782
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		841,888	175,505	0	7,226,843	66,603	0	0	21,590,593