

# **ANNUAL FINANCIAL AND BUDGET REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2020**



**DISTRICT CODE 73528**



## **PART I**

# **REVENUES EXPENDITURES AND FUND BALANCE DATA**

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For Actual Year: 2019-2020

Budget Year: 2020-2021

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			11,660,255	23,515,900	11,660,255	23,515,900
State Revenues	8600	143,426,764	128,088,052	52,194,119	83,115,324	195,620,883	211,203,376
Local Revenues	8800	153,072,445	164,201,108	11,534,213	9,862,095	164,606,658	174,063,203
<b>Total Revenues</b>		296,499,209	292,289,160	75,388,587	116,493,319	371,887,796	408,782,479
<b>EXPENDITURES:</b>							
Academic Salaries	1000	116,713,064	113,441,172	17,647,405	20,555,992	134,360,469	133,997,164
Classified Salaries	2000	68,575,057	64,818,220	19,441,664	20,003,005	88,016,721	84,821,225
Employee Benefits	3000	86,540,614	73,483,652	15,192,837	13,751,899	101,733,451	87,235,551
Supplies and Materials	4000	2,519,304	4,182,750	2,767,897	13,302,547	5,287,201	17,485,297
Other Operating Expenses and Services	5000	22,364,650	28,743,037	6,613,049	29,167,803	28,977,699	57,910,840
Capital Outlay	6000	1,090,029	3,173,412	3,663,728	17,424,309	4,753,757	20,597,721
<b>Total Expenditures</b>		297,802,718	287,842,243	65,326,580	114,205,555	363,129,298	402,047,798
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,303,509)	4,446,917	10,062,007	2,287,764	8,758,498	6,734,681
<b>Other Financing Sources</b>	8900	4,857,854	2,268,723	4,332,015	4,878,009	9,189,869	7,146,732
<b>Other Outgo</b>	7000	8,884,346	3,916,690	9,704,822	13,891,646	18,589,168	17,808,336
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,330,001)	2,798,950	4,689,200	(6,725,873)	(640,801)	(3,926,923)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	23,889,870	18,559,869	37,863,485	42,552,685	61,753,355	61,112,554
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	23,889,870		37,863,485		61,753,355	
<b>Ending Fund Balance, June 30</b>		18,559,869	21,358,819	42,552,685	35,826,812	61,112,554	57,185,631

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	87,895,135	94,195,793				
<b>Total Revenues</b>		87,895,135	94,195,793	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	28,481,688	40,444,136				
Debt Interest and Other Service Charges	7120	49,593,725	53,751,657				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	78,075,413	94,195,793	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(78,075,413)	(94,195,793)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		9,819,722	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	65,175,512	74,995,234		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	65,175,512		0		0	
<b>Ending Fund Balance, June 30</b>		74,995,234	74,995,234	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					78,440	107,000
State Revenues	8600					1,030,533	1,029,481
Local Revenues	8800					149,436	110,713
<b>Total Income</b>		0	0	0	0	1,258,409	1,247,194
<b>Expenditures</b>							
Academic Salaries	1000						23,046
Classified Salaries	2000					584,947	770,079
Employee Benefits	3000					168,803	199,043
Supplies and Materials	4000					105,935	617,809
Other Operating Expenses and Services	5000					13,929	441,940
Capital Outlay	6000					46,596	1,105,835
<b>Total Expenditures</b>		0	0	0	0	920,210	3,157,752
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	338,199	(1,910,558)
<b>Other Financing Sources</b>	8900					125,000	125,000
<b>Other Outgo</b>	7000					104,159	138,013
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	359,040	(1,923,571)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,564,531	1,923,571
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,564,531	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,923,571	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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					5,813	
Local Revenues	8800					435,905	396,262
<b>Total Income</b>		0	0	0	0	441,718	396,262
<b>Expenditures</b>							
Academic Salaries	1000					164,346	89,475
Classified Salaries	2000					34,045	77,648
Employee Benefits	3000					62,090	32,070
Supplies and Materials	4000					239,825	479,390
Other Operating Expenses and Services	5000					92,619	274,161
Capital Outlay	6000					79,098	336,247
<b>Total Expenditures</b>		0	0	0	0	672,023	1,288,991
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(230,305)	(892,729)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(230,305)	(892,729)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,123,034	892,729
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,123,034	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	892,729	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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	292,387				2,975	
Local Revenues	8800	2,136,297	2,059,395			814,662	400,159
<b>Total Income</b>		2,428,684	2,059,395	0	0	817,637	400,159
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000					2,975	
Supplies and Materials	4000	437,425	679,747			3,585	
Other Operating Expenses and Services	5000	569,026	1,209,146			9,162,558	177,394
Capital Outlay	6000	7,012,513	17,514,585			5,403,443	20,237,187
<b>Total Expenditures</b>		8,018,964	19,403,478	0	0	14,572,561	20,414,581
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,590,280)	(17,344,083)	0	0	(13,754,924)	(20,014,422)
<b>Other Financing Sources</b>	8900	4,210,601	1,011,792			10,014,309	
<b>Other Outgo</b>	7000	478,840	376,275			10,014,309	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,858,519)	(16,708,566)	0	0	(13,754,924)	(20,014,422)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	18,567,085	16,708,566	0	0	35,193,410	21,438,486
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	18,567,085		0		35,193,410	
<b>Ending Fund Balance, June 30</b>		16,708,566	0	0	0	21,438,486	1,424,064

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	6,531,777	8,596,312	2,611,810	2,290,412		
Other Financing Sources	8900			176,000			
<b>Total Income</b>		6,531,777	8,596,312	2,787,810	2,290,412	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		6,531,777	8,596,312	2,787,810	2,290,412	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,812,529	1,546,824	2,374,269	1,341,488		
Employee Benefits	3000	727,954	842,832	891,997	574,924		
Supplies and Materials	4000	4,967,829	5,602,356	1,363,398	323,100		
Other Operating Expenses and Services	5000	234,189	490,300	358,536	35,900		
Capital Outlay	6000	24,135	114,000	58,635	15,000		
<b>Total Expenditures</b>		7,766,636	8,596,312	5,046,835	2,290,412	0	0
<b>Net Profit or Loss</b>		(1,234,859)	0	(2,259,025)	0	0	0
<b>Other Outgo</b>	7000	176,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,410,859)	0	(2,259,025)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(59,837)	(1,470,696)	(2,333,371)	(4,592,703)		0
Prior Years Adjustments	9020			(307)			
Adjusted Beginning Balance	9030	(59,837)		(2,333,678)		0	
<b>Ending Fund Balance, June 30</b>		(1,470,696)	(1,470,696)	(4,592,703)	(4,592,703)	0	0



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	874,894	928,793				
Other Financing Sources	8900	135,000	135,000				
<b>Total Income</b>		1,009,894	1,063,793				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,009,894	1,063,793				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	519,444	506,312				
Employee Benefits	3000	223,029	202,981				
Supplies and Materials	4000		3,500				
Other Operating Expenses and Services	5000	218,791	346,000				
Capital Outlay	6000		5,000				
<b>Total Expenditures</b>		961,264	1,063,793				
<b>Net Profit or Loss</b>		48,630	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		48,630	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(649,888)	(661,568)				
Prior Years Adjustments	9020	(60,310)					
Adjusted Beginning Balance	9030	(710,198)					
<b>Ending Fund Balance, June 30</b>		(661,568)	(661,568)				

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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	5,986,165	576,672	43,645,812	3,660,000		
Other Financing Sources	8900				7,675		
<b>Total Income</b>		5,986,165	576,672	43,645,812	3,667,675		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,149,991	3,689,445	44,539,245	47,541,031		
Capital Outlay	6000						
<b>Total Expenditures</b>		3,149,991	3,689,445	44,539,245	47,541,031		
<b>Net Profit or Loss</b>		2,836,174	(3,112,773)	(893,433)	(43,873,356)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,836,174	(3,112,773)	(893,433)	(43,873,356)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	15,587,177	18,423,351	3,167,477	2,274,044		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,587,177		3,167,477			
<b>Ending Fund Balance, June 30</b>		18,423,351	15,310,578	2,274,044	(41,599,312)		

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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	25,737	18,960	119,519	89,597		
<b>Total Income</b>		25,737	18,960	119,519	89,597	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	19,713	30,500				
Employee Benefits	3000	628	2,550				
Supplies and Materials	4000	6,576	64,878		28,815		
Other Operating Expenses and Services	5000	73,127	130,255	45,403	134,378		
Capital Outlay	6000		8,500		58,815		
<b>Total Expenditures</b>		100,044	236,683	45,403	222,008	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(74,307)	(217,723)	74,116	(132,411)	0	0
<b>Other Financing Sources</b>	8900	105,177	114,320				
<b>Other Outgo</b>	7000	27,900					
<b>Net Increase/(Decrease) in Fund Balance</b>		2,970	(103,403)	74,116	(132,411)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	279,554	282,524	203,346	277,462		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	279,554		203,346		0	
<b>Ending Fund Balance, June 30</b>		282,524	179,121	277,462	145,051	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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	51,316,347	60,917,930				
State Revenues	8600	7,673,015	8,441,069				
Local Revenues	8800	132,064	394,201	1,064	700		
<b>Total Income</b>		59,121,426	69,753,200	1,064	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>		59,121,426	69,753,200	1,064	700	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	59,106,213	69,753,199	557	401		
<b>Net Increase/(Decrease) in Fund Balance</b>		15,213	1	507	299	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,371	17,584	57,820	58,327		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,371		57,820		0	
<b>Ending Fund Balance, June 30</b>		17,584	17,585	58,327	58,626	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

## Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,024,154	982,894
<b>Total Income</b>		0	0	1,024,154	982,894
<b>Expenditures</b>					
Academic Salaries	1000				5,000
Classified Salaries	2000				3,000
Employee Benefits	3000				800
Supplies and Materials	4000			88,125	187,894
Other Operating Expenses and Services	5000			459,951	814,257
Capital Outlay	6000			8,399	206,604
<b>Total Expenditures</b>		0	0	556,475	1,217,555
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	467,679	(234,661)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				1,200,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	467,679	(1,434,661)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	7,569,464	8,037,143
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		7,569,464	
<b>Ending Fund Balance, June 30</b>		0	0	8,037,143	6,602,482



## **PART II**

### **SUPPLEMENTAL DATA**

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## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: SAN DIEGO

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$282,882,874
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	40,049.81		
	2. 2019-2020 Second Period Actual FTES	37,889.33		
	3. 2019-2020 Population change factor (C2/C1)	0.9461		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$277,618,291
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)			\$277,618,291
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$277,618,291
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			112,110,618
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			721,277
C.	Local Property taxes			129,113,735
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			975,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$242,920,630

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	42,957,671	42,957,671		42,957,671
Other	1300	46,193,368	46,193,368		46,193,368
<b>Total Instructional Salaries</b>		89,151,039	89,151,039	0	89,151,039
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		25,585,333	15,583	25,600,916
Other	1400		1,961,108		1,961,108
<b>Total Non-Instructional Salaries</b>		0	27,546,441	15,583	27,562,024
<b>Total Academic Salaries</b>		89,151,039	116,697,480	15,583	116,713,063
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		57,936,090	721,733	58,657,823
Other	2300		1,808,998	39,082	1,848,080
<b>Total Non-Instructional Salaries</b>		0	59,745,088	760,815	60,505,903
<b>Instructional Aides</b>					
Regular Status	2200	6,971,337	6,971,337		6,971,337
Other	2400	1,097,819	1,097,819		1,097,819
<b>Total Instructional Aides</b>		8,069,156	8,069,156	0	8,069,156
<b>Total Classified Salaries</b>		8,069,156	67,814,244	760,815	68,575,059
<b>Employee Benefits</b>	3000	44,190,500	86,196,968	343,643	86,540,611
<b>Supplies and Materials</b>	4000		2,512,852	6,452	2,519,304
<b>Other Operating Expenses</b>	5000	615,969	22,008,790	355,859	22,364,649
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		142,026,664	295,230,334	1,482,352	296,712,686



## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	316,903	316,903		316,903
Student Health Services Above Amount Collected	6441		313,256		313,256
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		958,640		958,640
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		3,847,244		3,847,244
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		4,428,162		4,428,162
Employee Benefits	3000		1,949,177		1,949,177
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				0

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		316,903	11,813,382	0	11,813,382
<b>Total for ECS 84362, 50% Law</b>		141,709,761	283,416,952	1,482,352	284,899,304
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.00%	100.00%		
<b>50% of Current Expense of Education</b>			141,708,476		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		141,709,761	283,416,952	1,482,352	284,899,304
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		142,026,664	295,230,334	1,482,352	296,712,686
<b>Capital Expenditures</b>	6000	79,372	1,085,752	4,277	1,090,029
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		142,106,036	296,316,086	1,486,629	297,802,715

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		585,156	585,156
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		44,205	44,205
Vocational and Technical Education Act (VATEA)	8170		2,163,346	2,163,346
Other Federal Revenues	8190		8,867,548	8,867,548
<b>Total Federal Revenues</b>	8100	0	11,660,255	11,660,255
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	480,409		480,409
State General Apportionment	8612	99,909,168		99,909,168
Other General Apportionment	8613	1,943,230		1,943,230
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,511,196	2,511,196
Disabled Students Programs and Services(DSPS)	8623		4,848,952	4,848,952
Temporary Assistance for Needy Families (TANF)	8624		392,851	392,851
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,392,159	2,392,159
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		25,813,513	25,813,513

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	20,714,322		20,714,322
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		11,018,935	11,018,935
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	699,345		699,345
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	6,377,339	2,204,623	8,581,962
State Mandated Costs	8685	1,281,485		1,281,485
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	12,021,466	3,011,890	15,033,356
<b>Total State Revenues</b>	8600	143,426,764	52,194,119	195,620,883

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	108,391,590		108,391,590
Tax Allocation, Supplemental Roll	8812	2,714,105		2,714,105
Tax Allocation, Unsecured Roll	8813	3,363,379		3,363,379
Prior Years Taxes	8816	(11,234)		(11,234)
Education Revenues Augmentation Fund (ERAF)	8817	495,037		495,037
Redevelopment Agency Funds - Pass Through	8818	38,319		38,319
Redevelopment Agency Funds - Residual	8819	11,341,775		11,341,775
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840		10,746	10,746
Rentals and Leases	8850		590,427	590,427
Interest and Investment Income	8860	2,396,333		2,396,333
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	16,416,347		16,416,347
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,981,987	1,981,987
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	42,816		42,816
Nonresident Tuition	8880	6,807,937		6,807,937
Parking Services and Public Transportation	8881		2,083,459	2,083,459
Other Student Fees and Charges	8885	23,600		23,600
Other Local Revenues	8890	1,052,441	6,867,594	7,920,035
<b>Total Local Revenues</b>	8800	153,072,445	11,534,213	164,606,658
<b>Total Revenues</b>		296,499,209	75,388,587	371,887,796

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,857,854	4,332,015	9,189,869
Total Other Financing Sources	8900	4,857,854	4,332,015	9,189,869
Total Revenues and Other Financing Sources		301,357,063	79,720,602	381,077,665

**CALIFORNIA COMMUNITY COLLEGES**
**Expend by Instructional Activity**
**Annual Financial and Budget Report**
**S10 General Fund - Combined**
**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natual Resources	0100	533,302	7,820	38,078	97,907		677,107
Architecture and Environmental Design	0200	739,116		11,770			750,886
Environmental Sciences and Technologies	0300			2			2
Biological Sciences	0400	8,236,924	512,151	384,777	12,771		9,146,623
Business and Management	0500	8,289,670	74,883	94,854	139,351		8,598,758
Communications	0600	1,600,434	5,293	56,162	29,228		1,691,117
Computer and Information Science	0700	2,654,862		15,603	27,390		2,697,855
Education	0800	7,257,316	77,212	75,938	144,565		7,555,031
Engineering and Related Industrial Technology	0900	7,591,780	217,708	294,357	459,289		8,563,134
Fine and Applied Arts	1000	9,167,966	225,313	102,618	53,877		9,549,774
Foreign language	1100	3,641,359		12,476			3,653,835
Health	1200	5,325,114	132,267	164,117	255,848		5,877,346
Consumer Education And Home Economics	1300	6,185,522	125,708	202,502	103,831		6,617,563
Law	1400	171,958	10,555	9,543	4,964		197,020
Humanities(Letters)	1500	14,726,894	196,430	38,611			14,961,935
Library Science	1600	10,820					10,820
Mathematics	1700	9,685,541	24,925	32,193			9,742,659
Military Studies	1800						0
Physical Sciences	1900	9,705,685	13,491	130,565	5,506		9,855,247
Psychology	2000	3,026,025		8,726			3,034,751
Public Affairs and Services	2100	4,543,574	8,115	836,757	11,856		5,400,302
Social Sciences	2200	10,439,891	81,404	27,158	6,668		10,555,121
Commercial Services	3000	1,628,787		48,025	4,404		1,681,216
Interdisciplinary Studies	4900	20,255,182	3,534,327	1,670,972	536,161		25,996,642
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	9,729,432					9,729,432
<b>Sub-Total Instructional Activites</b>		145,147,154	5,247,602	4,255,804	1,893,616		156,544,176
<b>Total Expenditures for GF Activities*</b>		145,734,204	178,376,437	34,264,900	4,753,757	18,589,168	381,718,466

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

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: 2019-2020

Budget Year: 2020-2021

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	55,843	24,588,094	597,090	193,624		25,434,651
Course and Curriculum Development	6020		1,570,482	32,338	7,000		1,609,820
Academic / Faculty Senate	6030	3,106	468,763	70,365			542,234
Other Instructional Administration & Governance	6090	48	3,185,266	197,156	141,112		3,523,582
<b>Total Instructional Admin. &amp; Governance</b>		58,997	29,812,605	896,949	341,736	0	31,110,287
Instructional Support Services	6100						
Learning Center	6110	18,687	455,115	5,208	6,067		485,077
Library	6120		3,435,873	329,864	80,816		3,846,553
Media	6130		1,050,596	11,069	18,118		1,079,783
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	4,717	1,867,979	733,944	33,204		2,639,844
<b>Total Instructional Support Services</b>		23,404	6,809,563	1,080,085	138,205	0	8,051,257
Admissions and Records	6200		8,001,649	199,013	6,862		8,207,524
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	840	20,137,199	260,249	204,952		20,603,240
Matriculation and Student Assessment	6320	(2,622)	1,682,482	203,177	21,627		1,904,664
Transfer Programs	6330		367,527	12,545	6,571		386,643
Career Guidance	6340		169,392	381,687			551,079
Other Student Counseling and Guidance	6390		1,636,462	94,789			1,731,251
<b>Total Student Counseling and Guidance</b>		(1,782)	23,993,062	952,447	233,150	0	25,176,877



**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: 2019-2020

Budget Year: 2020-2021

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		188,587				188,587
Extended Opportunity Programs and Services (EOPS)	6430	378	2,867,597	123,246	328,550		3,319,771
Health Services	6440		2,258,152	180,859	30,716		2,469,727
Student Personnel Administration	6450	1,715	4,910,885	125,217	17,298		5,055,115
Financial Aid Administration	6460		5,133,521	484,390	10,093		5,628,004
Job Placement Services	6470		1,336,840	44,861	4,430		1,386,131
Veterans Services	6480		908,408	76,264	62,103		1,046,775
Miscellaneous Student Services	6490	981	6,596,294	1,919,629	234,321	1,570,633	10,321,858
<b>Total Other Student Services</b>		3,074	24,200,284	2,954,466	687,511	1,570,633	29,415,968
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510			44,832	4,023		48,855
Custodial Services	6530		9,722,510	417,563			10,140,073
Grounds Maintenance and Repairs	6550		1,837,064	84,410			1,921,474
Utilities	6570			9,350,949			9,350,949
Other Operations and Maintenance of Plant	6590		6,972,291	1,111,352	155,514		8,239,157
<b>Total Operation and Maintenance of Plant</b>	6500	0	18,531,865	11,009,106	159,537	0	29,700,508
<b>Planning, Policymaking and Coordinations</b>	6600	6,571	10,936,840	1,863,481	177,384		12,984,276

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

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: 2019-2020

Budget Year: 2020-2021

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		891,701	122,827	11,389		1,025,917
Fiscal Operations	6720	295,657	9,359,553	2,473,043	188,065		12,316,318
Human Resources Management	6730		4,764,521	148,031			4,912,552
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,755,067				5,755,067
Staff Development	6750		256,140	378,478	6,000		640,618
Staff Diversity	6760		632,119	31,553			663,672
Logistical Services	6770		13,172,866	1,297,428	185,788		14,656,082
Management Information Systems	6780		8,477,730	3,947,151	246,512		12,671,393
Other General Institutional Support Services	6790	132,880	1,793,511	577,800	192,991		2,697,182
<b>Total General Institutional Support Services</b>	6700	428,537	45,103,208	8,976,311	830,745	0	55,338,801
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,232,719	582,235	123,100		1,938,054
Economic Development	6840		154,651	3,346			157,997
Other Community Services & Economic Development	6890		416,731	20,769	4,277		441,777
<b>Total Community Services</b>	6800	0	1,804,101	606,350	127,377	0	2,537,828

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2019-2020

Budget Year: 2020-2021

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			95,273			95,273
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			242,922			242,922
Parking	6950		2,100,741	356,907	13,405		2,471,053
Student and Co-Curricular Activities	6960		1,751,779	769,353	144,229		2,665,361
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,852,520	1,464,455	157,634	0	5,474,609
Auxiliary Operations	7000						
Contract Education	7010	68,249	83,138	6,433			157,820
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	68,249	83,138	6,433	0	0	157,820

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: 2019-2020

Budget Year: 2020-2021

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				
Physical Property and Related Acquisitions	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					13,450,916	13,450,916
Student Aid	7320					3,567,619	3,567,619
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	17,018,535	17,018,535
<b>Sub-Total Non-Instructional Activites</b>		587,050	173,128,835	30,009,096	2,860,141	18,589,168	225,174,290
<b>Total Expenditures General Fund: activities *</b>		145,734,204	178,376,437	34,264,900	4,753,757	18,589,168	381,718,466

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				5,868,055		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			5,868,055		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	6,377,339			2,204,623		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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		4,428,162		4,428,162		4,428,162
Employee Benefits	3000		1,949,177		1,949,177		1,949,177
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	35,781	35,781
Books, Magazines, & Periodicals	4200				0	116,503	116,503
Instructional Supplies & Materials	4300				0	1,055,941	1,055,941
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,208,225	1,208,225
Other Operating Expenses and Services	5000				0	165,170	165,170
Capital Outlay	6000						
Library Books	6300				0	62,435	62,435
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	62,435	62,435
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,377,339	0	6,377,339	1,435,830	7,813,169
<b>Ending Balance</b>					0	6,636,848	6,636,848

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				6,636,848		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			6,636,848		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	5,688,000			1,887,456		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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		3,901,177		3,901,177		3,901,177
Employee Benefits	3000		1,786,823		1,786,823		1,786,823
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,974,664	3,974,664
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,974,664	3,974,664
Other Operating Expenses and Services	5000				0	396,723	396,723
Capital Outlay	6000						
Library Books	6300				0	166,433	166,433
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	166,433	166,433
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,688,000	0	5,688,000	4,537,820	10,225,820
<b>Ending Balance</b>					0	3,986,484	

Annual Financial and Budget Report

For Actual Year: 2019-2020      District ID: 070      Name: SAN DIEGO

EPA Revenue	20,714,322
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	20,714,322	0	0	20,714,322
TOTAL		20,714,322	0	0	20,714,322

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 070

Name: SAN DIEGO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	10,478,841	7,962,303	18,441,144	N/A	N/A
2016-17	14,444,153	10,153,831	24,597,984	6,156,840	33.39%
2017-18	16,964,270	11,991,640	28,955,910	4,357,926	17.72%
2018-19	19,348,124	14,697,796	34,045,920	5,090,010	17.58%
2019-20	19,731,613	16,543,304	36,274,917	2,228,997	6.55%
2020-21	20,400,515	18,879,218	39,279,733	3,004,816	8.28%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
At its January 2016 meeting, the District's Board of Trustees established a Designated CalSTRS and CalPERS Board Reserve to assist with addressing the employer contribution rate increases projected through FY 2020-21. Working with collective bargaining and meet and confer employee units, resources were identified and placed into the Board Designated Reserve account. The Board Designated Reserve is dynamic with one-time and continuous revenues coming in via the Resource Allocation Formula (RAF) and distributions going out to fund the annual expense increases due to the employer contribution rate increases. Consequently, the balance in the Designated CalSTRS and CalPERS Board Reserve as of June 30, 2019 was \$9,739,094 in one-time and continuous revenue.



## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,684,821
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	135,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	105,891
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	3,731,761
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	79,159
52	CAFETERIA FUND	51	BOOKSTORE FUND	176,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	74,748



## **PART III**

# **BALANCE SHEETS**

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## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	7,649		7,649
In County Treasury	9112	18,558,768	49,888,734	68,447,502
Cash With Fiscal Agents	9113	218,789		218,789
Revolving Cash Accounts	9114	161,675		161,675
Investments (at cost)	9120	894,282		894,282
Accounts Receivable	9130	36,151,415	8,195,509	44,346,924
Due from Other Funds	9140	20,715,488	20,477,291	41,192,779
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	279,004	(176,597)	102,407
<b>TOTAL ASSETS</b>		76,987,070	78,384,937	155,372,007
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,211,106	2,248,061	15,459,167
Accrued Salaries and Wages Payable	9520		30,461,406	30,461,406
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	41,654,024		41,654,024
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,648,811	3,122,785	5,771,596
<b>TOTAL LIABILITIES</b>		58,427,201	35,832,252	94,259,453

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		42,552,685	42,552,685
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	18,559,869		18,559,869
Total Designated Fund Balance		18,559,869	42,552,685	61,112,554
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		18,559,869	42,552,685	61,112,554
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		76,987,070	78,384,937	155,372,007

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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	74,717,057		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	278,177		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		74,995,234	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

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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	74,995,234		
Assigned Fund Balance	9754			
Total Designated Fund Balance		74,995,234	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		74,995,234	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		74,995,234	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2020

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			2,909,953			1,061,059
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			42,216			
Accounts Receivable	9130			9,615			6,496
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			(859)			(1,532)
<b>TOTAL ASSETS</b>		0	0	2,960,925	0	0	1,066,023
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			22,065			61,357
Accrued Salaries and Wages Payable	9520			331,727			111,937
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			683,562			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	1,037,354	0	0	173,294

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

## COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2020

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	1,923,571	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	892,729
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,923,571	0	0	892,729
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,923,571	0	0	892,729
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,960,925	0	0	1,066,023



**CALIFORNIA COMMUNITY COLLEGES**
**Governmental Funds Group**
**Annual Financial and Budget Report**
**40 Capital Projects Funds:**
**41 Capital Outlay Projects Fund**
**42 Revenue Bond Construction Fund**
**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,219,471		22,532,431
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	156,359		314,021
Accounts Receivable	9130	51,155		104,949
Due from Other Funds	9140	6,682,438		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		18,109,423	0	22,951,401
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,400,857		1,080,264
Accrued Salaries and Wages Payable	9520			406,040
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			26,611
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,400,857	0	1,512,915

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<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	16,708,566		21,438,486
Assigned Fund Balance	9754			
Total Designated Fund Balance		16,708,566	0	21,438,486
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		16,708,566	0	21,438,486
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,109,423	0	22,951,401

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	252,604	11,586		35,126
In County Treasury	9112	29,304	(901,336)		795,025
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	46,844	51,100		
Investments (at cost)	9120	5,484	998		12,231
Accounts Receivable	9130	1,332,231	1,861		708,798
Due from Other Funds	9140	862	757		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,005	(12,935)		
Prepaid Items	9220	(228)	7,780		(2,699)
<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		
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		7,128	56,668	0	0
<b>TOTAL ASSETS</b>		3,968,234	(783,521)	0	1,548,481

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	1,082,183	(282,176)		284,581
Accrued Salaries and Wages Payable	9520	1,604,854	1,626,724		529,433
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	2,900,830	2,516,186		1,396,035
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	(148,937)	(51,552)		
Total Current Liabilities and Deferred Revenue		5,438,930	3,809,182	0	2,210,049
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	5,438,930	3,809,182	0	2,210,049

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	(1,470,696)	(4,592,703)		(661,568)
Total Designated Fund Balance		(1,470,696)	(4,592,703)	0	(661,568)
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>		(1,470,696)	(4,592,703)	0	(661,568)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,968,234	(783,521)	0	1,548,481

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	337,989	
In County Treasury	9112	12,128,066	2,258,912
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	61,794	
Accounts Receivable	9130	5,560	1,197
Due from Other Funds	9140	9,882,662	
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>		22,416,071	2,274,650

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,992,720	
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		
Total Current Liabilities and Deferred Revenue		3,992,720	606
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	3,992,720	606

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Unassigned	9790		
Total Reserved Fund Balance		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	18,423,351	2,274,044
Total Designated Fund Balance		18,423,351	2,274,044
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>		18,423,351	2,274,044
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,416,071	2,274,650



## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	798,579	48,104			23,978			1,182,734
In County Treasury	9112	4,357	260,126		353,985	1,968			
Cash With Fiscal Agents	9113				666,860				
Revolving Cash Accounts	9114	30							6,125
Investments (at cost)	9120				17,234				6,556,591
Accounts Receivable	9130	6,895	21,644		3,495,835	1,674			28,789
Due from Other Funds	9140				296,441	30,707			280,767
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(2,196)	(37,303)						(57)
<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>		807,665	292,571	0	4,830,355	58,327	0	0	8,054,949

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	(9,113)	15,109		1,352,269				17,793
Accrued Salaries and Wages Payable	9520	120							13
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	534,134			2,960,738				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				499,764				
Total Current Liabilities and Deferred Revenue		525,141	15,109	0	4,812,771	0	0	0	17,806
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	525,141	15,109	0	4,812,771	0	0	0	17,806

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 070

Name: SAN DIEGO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	282,524	277,462		17,584	58,327			8,037,143
Total Designated Fund Balance		282,524	277,462	0	17,584	58,327	0	0	8,037,143
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>		282,524	277,462	0	17,584	58,327	0	0	8,037,143
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		807,665	292,571	0	4,830,355	58,327	0	0	8,054,949