

# **ANNUAL FINANCIAL AND BUDGET REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2021**



**DISTRICT CODE 73528**



## **PART I**

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

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For Actual Year: 2020-2021

Budget Year: 2021-2022

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			33,094,328	100,985,392	33,094,328	100,985,392
State Revenues	8600	136,706,884	138,536,563	57,806,034	53,199,047	194,512,918	191,735,610
Local Revenues	8800	147,426,010	170,080,817	9,237,687	11,095,826	156,663,697	181,176,643
<b>Total Revenues</b>		284,132,894	308,617,380	100,138,049	165,280,265	384,270,943	473,897,645
<b>EXPENDITURES:</b>							
Academic Salaries	1000	107,348,418	110,108,947	19,629,147	25,180,087	126,977,565	135,289,034
Classified Salaries	2000	64,706,305	65,152,655	18,954,113	23,848,665	83,660,418	89,001,320
Employee Benefits	3000	81,614,340	77,697,360	15,663,469	17,292,337	97,277,809	94,989,697
Supplies and Materials	4000	2,062,120	4,231,738	2,697,334	21,256,942	4,759,454	25,488,680
Other Operating Expenses and Services	5000	20,809,076	30,389,040	8,631,338	52,418,271	29,440,414	82,807,311
Capital Outlay	6000	684,730	2,742,349	6,509,985	23,370,220	7,194,715	26,112,569
<b>Total Expenditures</b>		277,224,989	290,322,089	72,085,386	163,366,522	349,310,375	453,688,611
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,907,905	18,295,291	28,052,663	1,913,743	34,960,568	20,209,034
<b>Other Financing Sources</b>	8900		803,542	5,581,371	4,744,620	5,581,371	5,548,162
<b>Other Outgo</b>	7000	3,564,376	4,447,741	23,436,742	49,398,814	27,001,118	53,846,555
<b>Net Increase/(Decrease) in Fund Balance</b>		3,343,529	14,651,092	10,197,292	(42,740,451)	13,540,821	(28,089,359)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,559,869	21,903,119	42,552,685	52,749,977	61,112,554	74,653,096
Prior Years Adjustments	9020	(279)				(279)	
Adjusted Beginning Balance	9030	18,559,590		42,552,685		61,112,275	
<b>Ending Fund Balance, June 30</b>		21,903,119	36,554,211	52,749,977	10,009,526	74,653,096	46,563,737

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	98,602,450	93,799,527				
<b>Total Revenues</b>		98,602,450	93,799,527	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	40,444,136	41,672,450				
Debt Interest and Other Service Charges	7120	54,103,870	52,127,077				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	94,548,006	93,799,527	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(94,548,006)	(93,799,527)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		4,054,444	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	74,995,234	79,049,678		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	74,995,234		0		0	
<b>Ending Fund Balance, June 30</b>		79,049,678	79,049,678	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					34,540	60,326
State Revenues	8600					1,208,917	1,130,137
Local Revenues	8800					9,176	2,500
<b>Total Income</b>		0	0	0	0	1,252,633	1,192,963
<b>Expenditures</b>							
Academic Salaries	1000					9,830	98,676
Classified Salaries	2000					393,399	822,616
Employee Benefits	3000					167,371	208,524
Supplies and Materials	4000					68,168	736,495
Other Operating Expenses and Services	5000					11,273	643,712
Capital Outlay	6000					22,745	1,218,083
<b>Total Expenditures</b>		0	0	0	0	672,786	3,728,106
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	579,847	(2,535,143)
<b>Other Financing Sources</b>	8900					125,000	125,000
<b>Other Outgo</b>	7000					80,262	138,013
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	624,585	(2,548,156)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,923,571	2,548,156
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,923,571	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	2,548,156	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					2,885	
Local Revenues	8800					5,749	297,162
<b>Total Income</b>		0	0	0	0	8,634	297,162
<b>Expenditures</b>							
Academic Salaries	1000					51,270	32,500
Classified Salaries	2000					12,275	87,771
Employee Benefits	3000					32,002	28,451
Supplies and Materials	4000					21,527	346,048
Other Operating Expenses and Services	5000					4,834	260,430
Capital Outlay	6000					23,026	298,391
<b>Total Expenditures</b>		0	0	0	0	144,934	1,053,591
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(136,300)	(756,429)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(136,300)	(756,429)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	892,729	756,429
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		892,729	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	756,429	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Capital Projects Funds**

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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		10,330,485				
Local Revenues	8800	1,508,813	1,985,776			(69,446)	86,613
<b>Total Income</b>		1,508,813	12,316,261	0	0	(69,446)	86,613
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	134,076	767,847				
Other Operating Expenses and Services	5000	593,237	927,655			504,595	
Capital Outlay	6000	5,790,063	26,401,940			6,031,860	13,346,838
<b>Total Expenditures</b>		6,517,376	28,097,442	0	0	6,536,455	13,346,838
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,008,563)	(15,781,181)	0	0	(6,605,901)	(13,260,225)
<b>Other Financing Sources</b>	8900	3,736,668	1,086,744			11,668,047	
<b>Other Outgo</b>	7000	376,275	365,959			11,668,048	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,648,170)	(15,060,396)	0	0	(6,605,902)	(13,260,225)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	16,708,566	15,060,396	0	0	21,438,486	14,832,584
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	16,708,566		0		21,438,486	
<b>Ending Fund Balance, June 30</b>		15,060,396	0	0	0	14,832,584	1,572,359

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	4,076,889	7,954,844	10,454	2,882,088		
Other Financing Sources	8900	2,269,867		2,488,476			
<b>Total Income</b>		6,346,756	7,954,844	2,498,930	2,882,088	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		6,346,756	7,954,844	2,498,930	2,882,088	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,355,001	2,457,100	989,974	1,710,192		
Employee Benefits	3000	650,644	996,244	625,957	681,896		
Supplies and Materials	4000	2,754,225	3,800,000	2,074	50,000		
Other Operating Expenses and Services	5000	152,445	534,000	36,604	360,000		
Capital Outlay	6000	28,352	167,500	(103)	80,000		
<b>Total Expenditures</b>		4,940,667	7,954,844	1,654,506	2,882,088	0	0
<b>Net Profit or Loss</b>		1,406,089	0	844,424	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,406,089	0	844,424	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(1,470,696)	(64,607)	(4,592,703)	(3,748,279)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,470,696)		(4,592,703)		0	
<b>Ending Fund Balance, June 30</b>		(64,607)	(64,607)	(3,748,279)	(3,748,279)	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	855,100	928,793				
Other Financing Sources	8900	135,000	135,000				
<b>Total Income</b>		990,100	1,063,793				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		990,100	1,063,793				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	403,372	517,124				
Employee Benefits	3000	207,672	218,896				
Supplies and Materials	4000	363	3,500				
Other Operating Expenses and Services	5000	80,973	319,273				
Capital Outlay	6000		5,000				
<b>Total Expenditures</b>		692,380	1,063,793				
<b>Net Profit or Loss</b>		297,720	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		297,720	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(661,568)	(363,848)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(661,568)					
<b>Ending Fund Balance, June 30</b>		(363,848)	(363,848)				

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	5,532,648	539,676	43,961,413	3,771,453		
Other Financing Sources	8900			7,675	7,675		
<b>Total Income</b>		5,532,648	539,676	43,969,088	3,779,128		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,626,805	3,622,428	45,302,942	49,293,822		
Capital Outlay	6000						
<b>Total Expenditures</b>		2,626,805	3,622,428	45,302,942	49,293,822		
<b>Net Profit or Loss</b>		2,905,843	(3,082,752)	(1,333,854)	(45,514,694)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,905,843	(3,082,752)	(1,333,854)	(45,514,694)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	18,423,351	21,329,194	2,274,044	940,190		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,423,351		2,274,044			
<b>Ending Fund Balance, June 30</b>		21,329,194	18,246,442	940,190	(44,574,504)		

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	6,071	15,028	80,771	81,646		
<b>Total Income</b>		6,071	15,028	80,771	81,646	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	21,976	37,500				
Employee Benefits	3000	546	2,650				
Supplies and Materials	4000	692	18,828	1,950	28,815		
Other Operating Expenses and Services	5000	79,354	124,352	4,792	137,403		
Capital Outlay	6000		6,500		45,839		
<b>Total Expenditures</b>		102,568	189,830	6,742	212,057	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(96,497)	(174,802)	74,029	(130,411)	0	0
<b>Other Financing Sources</b>	8900	114,320	109,077				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		17,823	(65,725)	74,029	(130,411)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	282,524	300,347	277,462	351,491		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	282,524		277,462		0	
<b>Ending Fund Balance, June 30</b>		300,347	234,622	351,491	221,080	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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	39,302,948	37,749,135				
State Revenues	8600	4,756,037	10,406,025				
Local Revenues	8800	383,250	120,000	562	619		
<b>Total Income</b>		44,442,235	48,275,160	562	619	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>		44,442,235	48,275,160	562	619	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	44,434,615	48,275,160		520		
<b>Net Increase/(Decrease) in Fund Balance</b>		7,620	0	562	99	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	17,584	25,204	58,327	58,889		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,584		58,327		0	
<b>Ending Fund Balance, June 30</b>		25,204	25,204	58,889	58,988	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Local Revenues	8800			1,664,018	2,067,350
<b>Total Income</b>		0	0	1,664,018	2,067,350
<b>Expenditures</b>					
Academic Salaries	1000				5,000
Classified Salaries	2000				3,000
Employee Benefits	3000				800
Supplies and Materials	4000			32,092	187,894
Other Operating Expenses and Services	5000			267,740	834,607
Capital Outlay	6000			2,642	204,728
<b>Total Expenditures</b>		0	0	302,474	1,236,029
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,361,544	831,321
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,361,544	831,321
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	8,037,143	9,398,687
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		8,037,143	
<b>Ending Fund Balance, June 30</b>		0	0	9,398,687	10,230,008



## **PART II**

### **SUPPLEMENTAL DATA**

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$277,618,291
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	36,023.25		
	2. 2020-2021 Second Period Actual FTES	34,690.27		
	3. 2020-2021 Population change factor (C2/C1)	0.9630		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$282,665,364
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)			\$282,665,364
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$282,665,364
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			118,816,065
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			725,590
C.	Local Property taxes			137,669,799
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			500,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$257,711,454

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	40,143,141	40,143,141		40,143,141
Other	1300	40,245,098	40,245,098		40,245,098
<b>Total Instructional Salaries</b>		80,388,239	80,388,239	0	80,388,239
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		25,125,590	30,673	25,156,263
Other	1400		1,803,919		1,803,919
<b>Total Non-Instructional Salaries</b>		0	26,929,509	30,673	26,960,182
<b>Total Academic Salaries</b>		80,388,239	107,317,748	30,673	107,348,421
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		49,042,878	7,537,172	56,580,050
Other	2300		866,586	113,102	979,688
<b>Total Non-Instructional Salaries</b>		0	49,909,464	7,650,274	57,559,738
<b>Instructional Aides</b>					
Regular Status	2200	6,658,307	6,658,307		6,658,307
Other	2400	488,257	488,257		488,257
<b>Total Instructional Aides</b>		7,146,564	7,146,564	0	7,146,564
<b>Total Classified Salaries</b>		7,146,564	57,056,028	7,650,274	64,706,302
<b>Employee Benefits</b>	3000	39,843,542	77,856,395	3,757,942	81,614,337
<b>Supplies and Materials</b>	4000		2,059,442	2,678	2,062,120
<b>Other Operating Expenses</b>	5000	1,041,881	20,240,041	569,037	20,809,078
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		128,420,226	264,529,654	12,010,604	276,540,258



SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	831,516	831,516		831,516
Student Health Services Above Amount Collected	6441		275,701		275,701
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,662,345		1,662,345
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		3,912,022		3,912,022
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		5,709,309		5,709,309

For Actual Year: 2020-2021

Budget Year: 2021-2022

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>		831,516	12,390,893	0	12,390,893
<b>Total for ECS 84362, 50% Law</b>		127,588,710	252,138,761	12,010,604	264,149,365
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.60%	100.00%		
<b>50% of Current Expense of Education</b>			126,069,380		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		127,588,710	252,138,761	12,010,604	264,149,365
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		128,420,226	264,529,654	12,010,604	276,540,258
<b>Capital Expenditures</b>	6000	155,238	684,730		684,730
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		128,575,464	265,214,384	12,010,604	277,224,988

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		79,389	79,389
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		37,440	37,440
Vocational and Technical Education Act (VATEA)	8170		2,454,848	2,454,848
Other Federal Revenues	8190		30,522,651	30,522,651
<b>Total Federal Revenues</b>	8100	0	33,094,328	33,094,328
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	345,654		345,654
State General Apportionment	8612	55,149,430		55,149,430
Other General Apportionment	8613	2,348,706		2,348,706
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,530,662	2,530,662
Disabled Students Programs and Services(DSPS)	8623		4,765,276	4,765,276
Temporary Assistance for Needy Families (TANF)	8624		383,829	383,829
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,339,970	2,339,970
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		22,730,282	22,730,282

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	62,045,417		62,045,417
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		19,905,583	19,905,583
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	679,182		679,182
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,709,309	2,556,505	8,265,814
State Mandated Costs	8685	1,199,849		1,199,849
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,229,337	2,593,927	11,823,264
<b>Total State Revenues</b>	8600	136,706,884	57,806,034	194,512,918

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

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	113,584,932		113,584,932
Tax Allocation, Supplemental Roll	8812	2,460,672		2,460,672
Tax Allocation, Unsecured Roll	8813	3,527,527		3,527,527
Prior Years Taxes	8816	6,982		6,982
Education Revenues Augmentation Fund (ERAF)	8817	364,149		364,149
Redevelopment Agency Funds - Pass Through	8818	1,140,707		1,140,707
Redevelopment Agency Funds - Residual	8819	9,951,303		9,951,303
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		3,517	3,517
Rentals and Leases	8850		323,693	323,693
Interest and Investment Income	8860	(40,873)		(40,873)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	12,456,725		12,456,725
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(1,300,000)		(1,300,000)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,673,328	1,673,328
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	17,911		17,911
Nonresident Tuition	8880	5,017,817		5,017,817
Parking Services and Public Transportation	8881		173,546	173,546
Other Student Fees and Charges	8885	6,737		6,737
Other Local Revenues	8890	231,421	7,063,603	7,295,024
<b>Total Local Revenues</b>	8800	147,426,010	9,237,687	156,663,697
<b>Total Revenues</b>		284,132,894	100,138,049	384,270,943

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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#		5,581,371	5,581,371
<b>Total Other Financing Sources</b>	8900	0	5,581,371	5,581,371
<b>Total Revenues and Other Financing Sources</b>		284,132,894	105,719,420	389,852,314

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	532,951		52,252	120,268		705,471
Architecture and Environmental Design	0200	630,414		6,472	28,775		665,661
Environmental Sciences and Technologies	0300	18,253					18,253
Biological Sciences	0400	7,708,310	536,448	229,663	44,802		8,519,223
Business and Management	0500	7,967,118	190,729	55,286	89,085		8,302,218
Communications	0600	1,519,677	3,457	6,415			1,529,549
Computer and Information Science	0700	2,680,344	(5,067)	2,493			2,677,770
Education	0800	6,014,478	45,748	32,296	60,254		6,152,776
Engineering and Related Industrial Technology	0900	6,575,624	211,980	905,441	434,781		8,127,826
Fine and Applied Arts	1000	7,877,496	118,022	25,274	98,753		8,119,545
Foreign language	1100	3,316,788		16			3,316,804
Health	1200	4,359,548	99,791	149,348	324,530		4,933,217
Consumer Education And Home Economics	1300	5,638,605	68,517	309,908	186,888		6,203,918
Law	1400	138,674	14,998	14,516	5,265		173,453
Humanities(Letters)	1500	14,394,486	195,163	277			14,589,926
Library Science	1600	3,995					3,995
Mathematics	1700	8,692,734	4,399	1,162			8,698,295
Military Studies	1800						0
Physical Sciences	1900	9,448,343	8,982	48,467	6,037		9,511,829
Psychology	2000	2,801,270		2,638			2,803,908
Public Affairs and Services	2100	4,698,686	9,908	1,100,404	13,709		5,822,707
Social Sciences	2200	9,393,193	83,247	10,450			9,486,890
Commercial Services	3000	838,158		4,735	4,079		846,972
Interdisciplinary Studies	4900	17,598,501	4,153,057	2,118,470	869,325		24,739,353
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	8,057,342					8,057,342
<b>Sub-Total Instructional Activites</b>		130,904,988	5,739,379	5,075,983	2,286,551		144,006,901
<b>Total Expenditures for GF Activities*</b>		131,282,257	176,633,535	34,199,868	7,194,715	27,001,118	376,311,493

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	25,042	24,661,599	771,860	755,605		26,214,106
Course and Curriculum Development	6020	0	1,755,608	84,121	30,884		1,870,613
Academic / Faculty Senate	6030		600,906	54,013			654,919
Other Instructional Administration & Governance	6090	151	3,352,482	422,329	11,448		3,786,410
<b>Total Instructional Admin. &amp; Governance</b>		25,193	30,370,595	1,332,323	797,937	0	32,526,048
Instructional Support Services	6100						
Learning Center	6110		371,610	4,055	6,000		381,665
Library	6120		3,068,362	258,687	65,148		3,392,197
Media	6130		1,078,777	14,148	6,183		1,099,108
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	5,804	1,627,547	625,624	13,799		2,272,774
<b>Total Instructional Support Services</b>		5,804	6,146,296	902,514	91,130	0	7,145,744
Admissions and Records	6200		7,878,457	128,049			8,006,506
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	4,442	18,960,171	104,470	8,434		19,077,517
Matriculation and Student Assessment	6320	(223)	1,345,586	139,493	29,947		1,514,803
Transfer Programs	6330		344,248	70,653	13,408		428,309
Career Guidance	6340	(151)	154,909	162,744			317,502
Other Student Counseling and Guidance	6390		1,690,805	10,051			1,700,856
<b>Total Student Counseling and Guidance</b>		4,068	22,495,719	487,411	51,789	0	23,038,987



For Actual Year: 2020-2021

Budget Year: 2021-2022

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		201,678				201,678
Extended Opportunity Programs and Services (EOPS)	6430	61,815	4,693,964	2,049,129	1,419,635		8,224,543
Health Services	6440		1,786,073	175,184	10,254		1,971,511
Student Personnel Administration	6450	(634)	4,905,428	188,599	25,510		5,118,903
Financial Aid Administration	6460	25	4,350,602	58,262	2,245		4,411,134
Job Placement Services	6470		1,527,047	94,400	16,081		1,637,528
Veterans Services	6480		735,718	29,539	139,745		905,002
Miscellaneous Student Services	6490	1,263	5,364,398	1,102,956	127,711	1,170	6,597,498
<b>Total Other Student Services</b>		62,469	23,564,908	3,698,069	1,741,181	1,170	29,067,797
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		9,623,300	330,499			9,953,799
Grounds Maintenance and Repairs	6550		1,255,811	86,440			1,342,251
Utilities	6570			3,377,980			3,377,980
Other Operations and Maintenance of Plant	6590		6,833,441	995,613	70,044		7,899,098
<b>Total Operation and Maintenance of Plant</b>	6500	0	17,712,552	4,790,532	70,044	0	22,573,128
<b>Planning, Policymaking and Coordinations</b>	6600	7,326	11,421,569	1,272,857	90,987		12,792,739

\* 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: 2020-2021

Budget Year: 2021-2022

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		948,274	108,690	1,956		1,058,920
Fiscal Operations	6720	(31,874)	8,803,478	1,842,583	37,120		10,651,307
Human Resources Management	6730		4,725,156	101,406			4,826,562
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,678,331				5,678,331
Staff Development	6750		459,788	260,337			720,125
Staff Diversity	6760		642,378	50,158			692,536
Logistical Services	6770	(27)	12,295,415	1,247,026	17,817		13,560,231
Management Information Systems	6780	(584)	8,332,223	10,363,822	264,866		18,960,327
Other General Institutional Support Services	6790	292,386	3,782,845	1,107,378	1,515,379		6,697,988
<b>Total General Institutional Support Services</b>	6700	259,901	45,667,888	15,081,400	1,837,138	0	62,846,327
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,216,875	396,398	35,486		1,648,759
Economic Development	6840		150,823	2,681			153,504
Other Community Services & Economic Development	6890		409,219	10,661			419,880
<b>Total Community Services</b>	6800	0	1,776,917	409,740	35,486	0	2,222,143

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			95,240			95,240
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			242,837			242,837
Parking	6950		1,943,889	114,242	1,136		2,059,267
Student and Co-Curricular Activities	6960		1,453,084	568,671	191,336		2,213,091
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,396,973	1,020,990	192,472	0	4,610,435
Auxiliary Operations	7000						
Contract Education	7010	12,508	6,498				19,006
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	12,508	6,498	0	0	0	19,006

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		455,784				455,784
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					14,464,840	14,464,840
Student Aid	7320					12,535,108	12,535,108
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	26,999,948	26,999,948
<b>Sub-Total Non-Instructional Activites</b>		377,269	170,894,156	29,123,885	4,908,164	27,001,118	232,304,592
<b>Total Expenditures General Fund: activities *</b>		131,282,257	176,633,535	34,199,868	7,194,715	27,001,118	376,311,493

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

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,709,309			2,556,505		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	35,679		35,679
Books, Magazines, & Periodicals	4200				0	99,980		99,980
Instructional Supplies & Materials	4300				0	586,775		586,775
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	722,434		722,434
Other Operating Expenses and Services	5000		5,709,309		5,709,309	228,601		5,937,910
Capital Outlay	6000							
Library Books	6300				0	58,768		58,768
Equipment	6400							
Equipment - Additional	6410				0	88,106		88,106
Equipment - Replacement	6420				0	10,199		10,199
<b>Total Capital Outlay</b>		0	0	0	0	157,073		157,073
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,709,309	0	5,709,309	1,108,108		6,817,417
<b>Ending Balance</b>					0	8,085,245		8,085,245

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 070

Name: SAN DIEGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					8,085,245		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			8,085,245		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,119,835			1,887,456		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000		3,972,319		3,972,319			3,972,319
Employee Benefits	3000		1,914,927		1,914,927			1,914,927
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	4,484,766		4,484,766
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	4,484,766		4,484,766
Other Operating Expenses and Services	5000				0	636,049		636,049
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	166,235		166,235
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	166,235		166,235
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,887,246	0	5,887,246	5,287,050		11,174,296
<b>Ending Balance</b>					232,589	4,685,651		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 070

Name: SAN DIEGO

<b>EPA Revenue</b>	62,045,417
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	62,045,417	0	0	62,045,417
<b>TOTAL</b>		62,045,417	0	0	62,045,417

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	17,727,559	11,071,407	28,798,966	N/A	N/A
2021-22	17,949,153	11,209,800	29,158,953	359,987	1.25%
2022-23	18,397,882	11,490,045	29,887,927	728,974	2.50%
2023-24	18,857,829	11,777,296	30,635,125	747,198	2.50%
2024-25	19,329,275	12,071,728	31,401,003	765,878	2.50%
2025-26	19,812,507	12,373,521	32,186,028	785,025	2.50%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
Pension cost increases will be budgeted on an annual basis as in previous years.



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,206,211
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	114,320
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	3,360,393
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	2,269,867
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	2,488,476
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	95,968



## PART III

# BALANCE SHEETS

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For Year Ended June 30, 2021

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	12,023,308	47,805,157	59,828,465
Cash With Fiscal Agents	9113	209,549	(300)	209,249
Revolving Cash Accounts	9114	161,676		161,676
Investments (at cost)	9120	271,801		271,801
Accounts Receivable	9130	20,881,841	34,090,384	54,972,225
Due from Other Funds	9140	9,113,045		9,113,045
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	272,197	(193,489)	78,708
<b>TOTAL ASSETS</b>		42,941,066	81,701,752	124,642,818
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,299,036	3,190,028	8,489,064
Accrued Salaries and Wages Payable	9520		23,948,612	23,948,612
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	11,394,344	209,038	11,603,382
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,431,307	1,604,097	5,035,404
<b>TOTAL LIABILITIES</b>		21,037,947	28,951,775	49,989,722

For Year Ended June 30, 2021

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		52,749,977	52,749,977
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	21,903,119		21,903,119
Total Designated Fund Balance		21,903,119	52,749,977	74,653,096
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		21,903,119	52,749,977	74,653,096
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		42,941,066	81,701,752	124,642,818

- 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, 2021

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	78,901,948		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	147,730		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		79,049,678	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**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 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, 2021

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			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	79,049,678		
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		79,049,678	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		79,049,678	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		79,049,678	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, 2021

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			3,241,124			982,615
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			13,743			
Accounts Receivable	9130			569			(493)
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			(859)			(1,531)
<b>TOTAL ASSETS</b>		0	0	3,254,577	0	0	980,591
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			88,031			60,649
Accrued Salaries and Wages Payable	9520			212,334			56,577
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			406,056			106,936
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	706,421	0	0	224,162

- 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, 2021

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	2,548,156	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	756,429
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	2,548,156	0	0	756,429
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	2,548,156	0	0	756,429
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	3,254,577	0	0	980,591



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	6,909,825		17,881,016
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	28,914		74,597
Accounts Receivable	9130			(1,495)
Due from Other Funds	9140	8,657,810		119,291
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		15,596,549	0	18,073,409
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	536,153		3,059,982
Accrued Salaries and Wages Payable	9520			154,232
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>		536,153	0	3,240,825

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	15,060,396		14,832,584
Assigned Fund Balance	9754			
Total Designated Fund Balance		15,060,396	0	14,832,584
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		15,060,396	0	14,832,584
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,596,549	0	18,073,409

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	207,618	16,081		
In County Treasury	9112	3,621,231	2,280,253		1,041,050
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	41,818	51,100		
Investments (at cost)	9120	4,633	86		4,472
Accounts Receivable	9130	1,679,375	85		708,231
Due from Other Funds	9140	174,375	756		
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>		8,029,955	2,399,874	0	1,751,054

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	1,304,412	(274,512)		285,928
Accrued Salaries and Wages Payable	9520	1,102,480	984,550		357,199
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	5,844,532	5,489,668		1,471,775
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	(156,862)	(51,553)		
Total Current Liabilities and Deferred Revenue		8,094,562	6,148,153	0	2,114,902
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	8,094,562	6,148,153	0	2,114,902

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	(64,607)	(3,748,279)		(363,848)
Total Designated Fund Balance		(64,607)	(3,748,279)	0	(363,848)
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>		(64,607)	(3,748,279)	0	(363,848)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,029,955	2,399,874	0	1,751,054

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	240,922	(4,786,197)
In County Treasury	9112	10,140,961	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	19,238	
Accounts Receivable	9130		5,716,631
Due from Other Funds	9140	14,982,066	
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>		25,383,187	944,975

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	4,053,993	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		4,786
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,053,993	4,786
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	4,053,993	4,786

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		
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	21,329,194	940,190
Total Designated Fund Balance		21,329,194	940,190
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>		21,329,194	940,190
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		25,383,187	944,976



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	936,360	111,417		171	24,097			1,218,820
In County Treasury	9112	(5,440)			5,948,516	2,355			
Cash With Fiscal Agents	9113				663,535				
Revolving Cash Accounts	9114	30							6,125
Investments (at cost)	9120				24,855				7,871,019
Accounts Receivable	9130	8,711	79		424,206	1,730			28,647
Due from Other Funds	9140		292,406		296,441	30,707			292,831
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(2,196)	(30,051)						(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>		937,465	373,851	0	7,357,724	58,889	0	0	9,417,385

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	(6,558)	22,360		(943,670)				18,698
Accrued Salaries and Wages Payable	9520	5							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	643,671			(2,535,567)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				(3,853,283)				
Total Current Liabilities and Deferred Revenue		637,118	22,360	0	(7,332,520)	0	0	0	18,698
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	637,118	22,360	0	(7,332,520)	0	0	0	18,698

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	300,347	351,491		25,204	58,889			9,398,687
Total Designated Fund Balance		300,347	351,491	0	25,204	58,889	0	0	9,398,687
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>		300,347	351,491	0	25,204	58,889	0	0	9,398,687
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		937,465	373,851	0	(7,307,316)	58,889	0	0	9,417,385