

# **ANNUAL FINANCIAL AND BUDGET REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2017**



**DISTRICT CODE 73528**



## **PART I**

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

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For Actual Year: 2016-2017

Budget Year: 2017-2018

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			11,191,469	10,207,537	11,191,469	10,207,537
State Revenues	8600	140,787,415	141,067,776	47,572,759	45,067,538	188,360,174	186,135,314
Local Revenues	8800	124,198,864	122,739,176	10,590,347	10,521,261	134,789,211	133,260,437
<b>Total Revenues</b>		264,986,279	263,806,952	69,354,575	65,796,336	334,340,854	329,603,288
<b>EXPENDITURES:</b>							
Academic Salaries	1000	118,768,357	107,468,358	20,175,746	25,573,719	138,944,103	133,042,077
Classified Salaries	2000	57,010,450	64,771,812	15,148,727	19,684,079	72,159,177	84,455,891
Employee Benefits	3000	65,724,684	65,383,719	11,710,590	12,870,590	77,435,274	78,254,309
Supplies and Materials	4000	3,186,995	4,277,919	2,908,444	7,571,296	6,095,439	11,849,215
Other Operating Expenses and Services	5000	21,259,618	25,597,343	8,697,866	20,248,542	29,957,484	45,845,885
Capital Outlay	6000	6,279,301	3,068,285	4,967,890	9,515,855	11,247,191	12,584,140
<b>Total Expenditures</b>		272,229,405	270,567,436	63,609,263	95,464,081	335,838,668	366,031,517
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(7,243,126)	(6,760,484)	5,745,312	(29,667,745)	(1,497,814)	(36,428,229)
<b>Other Financing Sources</b>	8900	11,668,390	21,367,509	5,444,045	6,016,421	17,112,435	27,383,930
<b>Other Outgo</b>	7000	13,943,288	3,579,827	23,833,081	25,661,839	37,776,369	29,241,666
<b>Net Increase/(Decrease) in Fund Balance</b>		(9,518,024)	11,027,198	(12,643,724)	(49,313,163)	(22,161,748)	(38,285,965)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	34,907,265	25,388,757	65,208,771	52,595,272	100,116,036	77,984,029
Prior Years Adjustments	9020	(484)		30,225		29,741	
Adjusted Beginning Balance	9030	34,906,781		65,238,996		100,145,777	
<b>Ending Fund Balance, June 30</b>		25,388,757	36,415,955	52,595,272	3,282,109	77,984,029	39,698,064

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	98,209,010					
<b>Total Revenues</b>		98,209,010	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	832,000					
<b>Total Other Financing Sources</b>		832,000	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,696,616					
Debt Interest and Other Service Charges	7120	54,593,884					
Transfers Outgoing	7300 & 7400	832,000					
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	71,122,500	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(70,290,500)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		27,918,510	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	51,498,058	79,416,568		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	51,498,058		0		0	
<b>Ending Fund Balance, June 30</b>		79,416,568	79,416,568	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					73,824	70,000
State Revenues	8600					691,631	766,812
Local Revenues	8800					52,568	61,420
<b>Total Income</b>		0	0	0	0	818,023	898,232
<b>Expenditures</b>							
Academic Salaries	1000					22,374	54,000
Classified Salaries	2000					448,554	573,350
Employee Benefits	3000					127,396	133,705
Supplies and Materials	4000					125,329	454,954
Other Operating Expenses and Services	5000					15,337	328,791
Capital Outlay	6000					86,221	426,091
<b>Total Expenditures</b>		0	0	0	0	825,211	1,970,891
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(7,188)	(1,072,659)
<b>Other Financing Sources</b>	8900					176,264	125,000
<b>Other Outgo</b>	7000					145,270	94,437
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	23,806	(1,042,096)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,018,290	1,042,096
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,018,290	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,042,096	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					2,233	
Local Revenues	8800					741,718	706,000
<b>Total Income</b>		0	0	0	0	743,951	706,000
<b>Expenditures</b>							
Academic Salaries	1000					210,696	252,877
Classified Salaries	2000					38,936	57,342
Employee Benefits	3000					41,201	56,615
Supplies and Materials	4000					236,516	625,670
Other Operating Expenses and Services	5000					57,036	337,695
Capital Outlay	6000					32,816	553,729
<b>Total Expenditures</b>		0	0	0	0	617,201	1,883,928
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	126,750	(1,177,928)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	126,750	(1,177,928)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,051,178	1,177,928
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,051,178	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,177,928	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,668,712	5,045,791			6,755	
Local Revenues	8800	3,569,775	6,991,186			122,587,006	1,196,576
<b>Total Income</b>		8,238,487	12,036,977	0	0	122,593,761	1,196,576
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,323,935	1,800,000
Employee Benefits	3000					497,247	230,698
Supplies and Materials	4000	278,357	58,292			609,151	16,288
Other Operating Expenses and Services	5000	902,877	12,329			4,293,973	13,074,938
Capital Outlay	6000	15,820,147	3,433,843			41,760,736	112,794,708
<b>Total Expenditures</b>		17,001,381	3,504,464	0	0	48,485,042	127,916,632
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(8,762,894)	8,532,513	0	0	74,108,719	(126,720,056)
<b>Other Financing Sources</b>	8900	20,704,332	779,332			62,436,234	
<b>Other Outgo</b>	7000	1,102,107	337,657			62,435,785	
<b>Net Increase/(Decrease) in Fund Balance</b>		10,839,331	8,974,188	0	0	74,109,168	(126,720,056)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	11,118,922	21,930,399	0	0	54,766,593	128,875,761
Prior Years Adustments	9020	(27,854)					
Adjusted Beginning Balance	9030	11,091,068		0		54,766,593	
<b>Ending Fund Balance, June 30</b>		21,930,399	30,904,587	0	0	128,875,761	2,155,705

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	11,238,864	11,059,360	4,011,272	5,280,428		
Other Financing Sources	8900			2,000,000	3,326		
<b>Total Income</b>		11,238,864	11,059,360	6,011,272	5,283,754	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		11,238,864	11,059,360	6,011,272	5,283,754	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,970,487	2,574,012	2,500,496	1,681,185		
Employee Benefits	3000	666,335	871,998	841,324	980,122		
Supplies and Materials	4000	8,356,763	6,735,250	1,967,994	1,887,371		
Other Operating Expenses and Services	5000	357,539	753,100	515,739	632,373		
Capital Outlay	6000	26,628	125,000	9,847	102,703		
<b>Total Expenditures</b>		11,377,752	11,059,360	5,835,400	5,283,754	0	0
<b>Net Profit or Loss</b>		(138,888)	0	175,872	0	0	0
<b>Other Outgo</b>	7000	2,000,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,138,888)	0	175,872	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,748,063	1,609,175	0	176,070		0
Prior Years Adjustments	9020			198			
Adjusted Beginning Balance	9030	3,748,063		198		0	
<b>Ending Fund Balance, June 30</b>		1,609,175	1,609,175	176,070	176,070	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	744,976	815,000				
Other Financing Sources	8900	135,000	135,000				
<b>Total Income</b>		879,976	950,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		879,976	950,000				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	430,837	440,513				
Employee Benefits	3000	166,721	177,002				
Supplies and Materials	4000	217	4,500				
Other Operating Expenses and Services	5000	279,002	317,985				
Capital Outlay	6000		10,000				
<b>Total Expenditures</b>		876,777	950,000				
<b>Net Profit or Loss</b>		3,199	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		3,199	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(3,199)	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(3,199)					
<b>Ending Fund Balance, June 30</b>		0	0				

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	5,670,429	485,973	37,711,161	2,964,325		
Other Financing Sources	8900			7,675	7,675		
<b>Total Income</b>		5,670,429	485,973	37,718,836	2,972,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,230,699	3,301,722	37,560,240	40,163,475		
Capital Outlay	6000						
<b>Total Expenditures</b>		3,230,699	3,301,722	37,560,240	40,163,475		
<b>Net Profit or Loss</b>		2,439,730	(2,815,749)	158,596	(37,191,475)		
<b>Other Outgo</b>	7000				(37,198,475)		
<b>Net Increase/(Decrease) in Fund Balance</b>		2,439,730	(2,815,749)	158,596	7,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,323,114	8,762,844	2,645,815	2,804,411		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,323,114		2,645,815			
<b>Ending Fund Balance, June 30</b>		8,762,844	5,947,095	2,804,411	2,811,411		

For Actual Year: 2016-2017

Budget Year: 2017-2018

**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	17,319	22,235	92,136	60,000		
<b>Total Income</b>		17,319	22,235	92,136	60,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	19,758	33,000				
Employee Benefits	3000	1,322	2,725				
Supplies and Materials	4000	9,421	23,719		15,000		
Other Operating Expenses and Services	5000	102,689	149,961	93,354	130,000		
Capital Outlay	6000		3,500		12,454		
<b>Total Expenditures</b>		133,190	212,905	93,354	157,454	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(115,871)	(190,670)	(1,218)	(97,454)	0	0
<b>Other Financing Sources</b>	8900	114,793	112,189				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,078)	(78,481)	(1,218)	(97,454)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	276,307	275,229	168,531	167,313		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	276,307		168,531		0	
<b>Ending Fund Balance, June 30</b>		275,229	196,748	167,313	69,859	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	56,262,936	61,560,550				
State Revenues	8600	6,074,129	7,031,684				
Local Revenues	8800	106,599	118,800	11,909	12,000		
<b>Total Income</b>		62,443,664	68,711,034	11,909	12,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		62,443,664	68,711,034	11,909	12,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	62,470,189	68,711,034	11,147	21,207		
<b>Net Increase/(Decrease) in Fund Balance</b>		(26,525)	0	762	(9,207)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,728	(22,797)	63,919	64,681		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,728		63,919		0	
<b>Ending Fund Balance, June 30</b>		(22,797)	(22,797)	64,681	55,474	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			63	
Local Revenues	8800			2,357,572	985,442
<b>Total Income</b>		0	0	2,357,635	985,442
<b>Expenditures</b>					
Academic Salaries	1000			295	17,000
Classified Salaries	2000				14,000
Employee Benefits	3000			111	4,600
Supplies and Materials	4000			171,545	251,783
Other Operating Expenses and Services	5000			500,006	918,539
Capital Outlay	6000			26,097	233,900
<b>Total Expenditures</b>		0	0	698,054	1,439,822
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,659,581	(454,380)
<b>Other Financing Sources</b>	8900			11,829	
<b>Other Outgo</b>	7000			11,829	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,659,581	(454,380)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	18,672,462	20,332,043
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		18,672,462	
<b>Ending Fund Balance, June 30</b>		0	0	20,332,043	19,877,663



## **PART II**

### **SUPPLEMENTAL DATA**

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$269,541,993
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	43,352.00		
	2. 2016-2017 Second Period Actual FTES	44,020.00		
	3. 2016-2017 Population change factor (C2/C1)	1.0154		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$283,792,209
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)			\$283,792,209
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$283,792,209
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			130,383,975
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			684,602
C.	Local Property taxes			101,918,599
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.	2017-2018 Appropriations Subject to Limit			\$233,487,176

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	44,257,648	44,257,648		44,257,648
Other	1300	47,654,003	47,654,003		47,654,003
<b>Total Instructional Salaries</b>		91,911,651	91,911,651	0	91,911,651
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		19,407,106	161,400	19,568,506
Other	1400		1,875,340	351	1,875,691
<b>Total Non-Instructional Salaries</b>		0	21,282,446	161,751	21,444,197
<b>Total Academic Salaries</b>		91,911,651	113,194,097	161,751	113,355,848
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		51,141,905	500,552	51,642,457
Other	2300		2,335,560	31,383	2,366,943
<b>Total Non-Instructional Salaries</b>		0	53,477,465	531,935	54,009,400
<b>Instructional Aides</b>					
Regular Status	2200	6,901,750	6,901,750		6,901,750
Other	2400	1,511,808	1,511,808		1,511,808
<b>Total Instructional Aides</b>		8,413,558	8,413,558	0	8,413,558
<b>Total Classified Salaries</b>		8,413,558	61,891,023	531,935	62,422,958
<b>Employee Benefits</b>	3000	34,795,097	65,460,564	264,119	65,724,683
<b>Supplies and Materials</b>	4000		3,178,465	8,531	3,186,996
<b>Other Operating Expenses</b>	5000	478,691	21,231,212	28,405	21,259,617
<b>Equipment Replacement</b>	6420		532		532
<b>Total Expenditures Prior to Exclusions</b>		135,598,997	264,955,893	994,741	265,950,634



SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	451,213	451,213		451,213
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		1,297		1,297
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		907,862		907,862
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		235,023		235,023
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		6,619,479		6,619,479

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		6,278,769		6,278,769
Equipment - Replacement	6420		532		532
Total Equipment		0	6,279,301	0	6,279,301
Total Capital Outlay		0	6,279,301	0	6,279,301
Other Outgo	7000				0
<b>Total Exclusions</b>		451,213	14,494,175	0	14,494,175
<b>Total for ECS 84362, 50% Law</b>		135,147,784	250,461,718	994,741	251,456,459
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.96%	100.00%		
<b>50% of Current Expense of Education</b>			125,230,859		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		135,147,784	250,461,718	994,741	251,456,459
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		135,598,997	264,955,893	994,741	265,950,634
<b>Capital Expenditures</b>	6000	711,817	6,279,301		6,279,301
<b>Equipment Replacement (Back out)</b>	6420		(532)	0	(532)
<b>Total Unrestricted General Fund Expenditures</b>		136,310,814	271,234,662	994,741	272,229,403

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		673,982	673,982
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		19,599	19,599
Vocational and Technical Education Act (VATEA)	8170		2,037,153	2,037,153
Other Federal Revenues	8190		8,460,735	8,460,735
<b>Total Federal Revenues</b>	8100	0	11,191,469	11,191,469
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	558,590		558,590
State General Apportionment	8612	86,417,065		86,417,065
Other General Apportionment	8613	541,176		541,176
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,947,302	1,947,302
Disabled Students Programs and Services(DSPS)	8623		4,768,126	4,768,126
Temporary Assistance for Needy Families (TANF)	8624		319,801	319,801
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,932,822	1,932,822
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,962,906	23,962,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	33,916,178		33,916,178
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		11,188,264	11,188,264
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	684,602		684,602
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	6,619,479	2,202,138	8,821,617
State Mandated Costs	8685	5,206,118		5,206,118
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,844,207	1,251,400	8,095,607
<b>Total State Revenues</b>	8600	140,787,415	47,572,759	188,360,174

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	91,574,972		91,574,972
Tax Allocation, Supplemental Roll	8812	2,595,822		2,595,822
Tax Allocation, Unsecured Roll	8813	2,960,670		2,960,670
Prior Years Taxes	8816	(45,784)		(45,784)
Education Revenues Augmentation Fund (ERAF)	8817	85,227		85,227
Redevelopment Agency Funds - Pass Through	8818	363,954		363,954
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1	5,798,309		5,798,309
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	15	36,608	36,623
Rentals and Leases	8850		513,795	513,795
Interest and Investment Income	8860	656,676		656,676
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	13,847,726		13,847,726
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,880,252	1,880,252
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	204,316		204,316
Nonresident Tuition	8880	5,501,759		5,501,759
Parking Services and Public Transportation	8881		2,115,859	2,115,859
Other Student Fees and Charges	8885	13,329		13,329
Other Local Revenues	8890	641,873	6,043,833	6,685,706
<b>Total Local Revenues</b>	8800	124,198,864	10,590,347	134,789,211
<b>Total Revenues</b>		264,986,279	69,354,575	334,340,854

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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 -- (8981/8982/8983)	898#	11,668,390	5,444,045	17,112,435
<b>Total Other Financing Sources</b>	8900	11,668,390	5,444,045	17,112,435
<b>Total Revenues and Other Financing Sources</b>		276,654,669	74,798,620	351,453,289

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	460,466		43,469	74,928		578,863
Architecture and Environmental Design	0200	573,564		21,035	58,491		653,090
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,684,156	410,761	656,530	43,442		6,794,889
Business and Management	0500	9,357,933	56,985	50,507	239,107		9,704,532
Communications	0600	1,360,365	14,064	22,628	98,524		1,495,581
Computer and Information Science	0700	2,697,714	42,437	26,372	59,590		2,826,113
Education	0800	7,855,485	75,539	82,480	33,569		8,047,073
Engineering and Related Industrial Technology	0900	6,445,633	457,451	714,067	630,084		8,247,235
Fine and Applied Arts	1000	8,649,393	171,564	121,599	254,864		9,197,420
Foreign language	1100	4,090,399		10,894			4,101,293
Health	1200	3,683,856	92,591	131,539	265,905		4,173,891
Consumer Education And Home Economics	1300	5,772,099	49,867	190,824	107,827		6,120,617
Law	1400	153,251	7,018	6,427	10,387		177,083
Humanities(Letters)	1500	15,469,894	3,410	32,979			15,506,283
Library Science	1600	14,352	5,795				20,147
Mathematics	1700	9,998,833	38,240	29,074	78,207		10,144,354
Military Studies	1800						0
Physical Sciences	1900	8,558,691		136,762	24,436		8,719,889
Psychology	2000	2,976,134		6,227			2,982,361
Public Affairs and Services	2100	4,079,879	14,430	740,813	61,412		4,896,534
Social Sciences	2200	9,800,151	15,450	33,731	667		9,849,999
Commercial Services	3000	1,496,723	22,685	119,424	42,342		1,681,174
Interdisciplinary Studies	4900	23,761,515	2,630,947	3,124,155	573,787		30,090,404
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,014,340	237,838				6,252,178
<b>Sub-Total Instructional Activites</b>		138,954,826	4,347,072	6,301,536	2,657,569		152,261,003
<b>Total Expenditures for GF Activities*</b>		141,803,890	146,734,664	36,052,923	11,247,191	37,776,369	373,615,037

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	38,026	19,014,129	551,908	118,068		19,722,131
Course and Curriculum Development	6020	1,364	1,341,146	61,096	128,875		1,532,481
Academic / Faculty Senate	6030		286,654	98,383			385,037
Other Instructional Administration & Governance	6090	22,293	1,661,906	290,735	182,566		2,157,500
<b>Total Instructional Admin. &amp; Governance</b>		61,683	22,303,835	1,002,122	429,509	0	23,797,149
Instructional Support Services	6100						
Learning Center	6110		670,710	2,316			673,026
Library	6120		3,093,460	309,967	203,080		3,606,507
Media	6130		1,128,864	10,045			1,138,909
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	75	1,268,023	1,090,249	4,046		2,362,393
<b>Total Instructional Support Services</b>		75	6,161,057	1,412,577	207,126	0	7,780,835
Admissions and Records	6200		5,928,885	144,657	5,845		6,079,387
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	7,414	18,526,006	643,023	373,110		19,549,553
Matriculation and Student Assessment	6320		1,210,610	147,195	35,222		1,393,027
Transfer Programs	6330		491,432	8,949			500,381
Career Guidance	6340		101,691	34,612	1,272		137,575
Other Student Counseling and Guidance	6390	62	1,392,102	228,921	96,856		1,717,941
<b>Total Student Counseling and Guidance</b>		7,476	21,721,841	1,062,700	506,460	0	23,298,477



For Actual Year: 2016-2017

Budget Year: 2017-2018

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	(14)	211,562				211,548
Extended Opportunity Programs and Services (EOPS)	6430	467	1,753,739	114,105	25,445		1,893,756
Health Services	6440	187	1,862,446	174,842	7,013		2,044,488
Student Personnel Administration	6450	54,866	5,421,103	998,122	185,323		6,659,414
Financial Aid Administration	6460	82	4,062,885	174,095	2,349		4,239,411
Job Placement Services	6470	2,749	838,331	11,110	6,646		858,836
Veterans Services	6480		576,639	24,662	6,169		607,470
Miscellaneous Student Services	6490	253	4,263,502	1,001,885	231,409	1,300	5,498,349
<b>Total Other Student Services</b>		58,590	18,990,207	2,498,821	464,354	1,300	22,013,272
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		8,587,990	402,102	141,461		9,131,553
Grounds Maintenance and Repairs	6550		1,606,979	68,589			1,675,568
Utilities	6570			9,506,458			9,506,458
Other Operations and Maintenance of Plant	6590		5,446,233	1,262,542	43,816		6,752,591
<b>Total Operation and Maintenance of Plant</b>	6500	0	15,641,202	11,239,691	185,277	0	27,066,170
<b>Planning, Policymaking and Coordinations</b>	6600	8,708	9,193,099	2,143,511	1,136,527		12,481,845

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		692,441	53,831			746,272
Fiscal Operations	6720		7,970,441	3,560,734	230,870		11,762,045
Human Resources Management	6730		4,182,324	161,302			4,343,626
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,408,439				3,408,439
Staff Development	6750		9,162	199,884			209,046
Staff Diversity	6760		536,998	9,902	2,676		549,576
Logistical Services	6770		11,176,316	991,574	100,999		12,268,889
Management Information Systems	6780		7,696,844	2,573,521	4,827,539		15,097,904
Other General Institutional Support Services	6790	108,845	1,362,120	484,936	91,057		2,046,958
<b>Total General Institutional Support Services</b>	6700	108,845	37,035,085	8,035,684	5,253,141	0	50,432,755
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,079,625	635,343	101,199		1,816,167
Economic Development	6840		259,638	4,965			264,603
Other Community Services & Economic Development	6890		350,165	30,910			381,075
<b>Total Community Services</b>	6800	0	1,689,428	671,218	101,199	0	2,461,845

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,657,270	543,861	183,171		2,384,302
Student and Co-Curricular Activities	6960	2,971	1,433,258	770,299	115,793		2,322,321
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	2,971	3,090,528	1,314,160	298,964	0	4,706,623
Auxiliary Operations	7000						
Contract Education	7010	2,600,716	632,425	226,246	1,220		3,460,607
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	2,600,716	632,425	226,246	1,220	0	3,460,607

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					36,801,751	36,801,751
Student Aid	7320					973,318	973,318
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	37,775,069	37,775,069
<b>Sub-Total Non-Instructional Activites</b>		2,849,064	142,387,592	29,751,387	8,589,622	37,776,369	221,354,034
<b>Total Expenditures General Fund: activities *</b>		141,803,890	146,734,664	36,052,923	11,247,191	37,776,369	373,615,037

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

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,273,403	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,273,403	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		6,619,479			2,202,138	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,814,789		4,814,789		4,814,789
Employee Benefits	3000		1,804,690		1,804,690		1,804,690
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	1,333,026	1,333,026
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,333,026	1,333,026
Other Operating Expenses and Services	5000				0	107,252	107,252
<b>Capital Outlay</b>							
Library Books	6300				0	119,351	119,351
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	119,351	119,351
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,619,479	0	6,619,479	1,559,629	8,179,108
<b>Ending Balance</b>					0	3,915,912	3,915,912

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,915,912	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,915,912	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,457,142			155,361	
		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		4,580,051		4,580,051		4,580,051
Employee Benefits	3000		1,877,091		1,877,091		1,877,091
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,017,936	3,017,936
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,017,936	3,017,936
Other Operating Expenses and Services	5000				0	577,925	577,925
Capital Outlay	6000						
Library Books	6300				0	182,944	182,944
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	182,944	182,944
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,457,142	0	6,457,142	3,778,805	10,235,947
<b>Ending Balance</b>					0	292,468	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 070

Name: SAN DIEGO

<b>EPA Revenue</b>	33,916,178
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	33,916,178	0	0	33,916,178
<b>TOTAL</b>		33,916,178	0	0	33,916,178

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	10,478,840	7,962,303	18,441,143	N/A	N/A
2016-17	14,444,153	10,153,831	24,597,984	6,156,841	33.39%
2017-18	16,033,009	11,270,752	27,303,761	2,705,777	11.00%
2018-19	17,796,640	12,510,535	30,307,175	3,003,414	11.00%
2019-20	19,754,271	13,886,694	33,640,965	3,333,790	11.00%
2020-21	21,927,241	15,414,230	37,341,471	3,700,506	11.00%

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



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,942,165
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,675
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	114,793
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	891,035
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	19,441,675
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	69,006
52	CAFETERIA FUND	51	BOOKSTORE FUND	2,000,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	40,822



## **PART III**

# **BALANCE SHEETS**

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70 Trust Funds	45-47

For Year Ended June 30, 2017

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	149,250,699	61,918,221	211,168,920
Cash With Fiscal Agents	9113	104,983		104,983
Revolving Cash Accounts	9114	111,175		111,175
Investments (at cost)	9120	(316,797)		(316,797)
Accounts Receivable	9130	8,337,718	6,869,439	15,207,157
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	150,522	(107,846)	42,676
<b>TOTAL ASSETS</b>		157,645,949	68,679,814	226,325,763
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,193,116	1,910,891	10,104,007
Accrued Salaries and Wages Payable	9520	(1,530,396)	13,749,521	12,219,125
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	121,913,430		121,913,430
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,767,782	424,130	3,191,912
<b>TOTAL LIABILITIES</b>		132,257,192	16,084,542	148,341,734

For Year Ended June 30, 2017

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		52,595,272	52,595,272
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	25,388,757		25,388,757
Total Designated Fund Balance		25,388,757	52,595,272	77,984,029
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		25,388,757	52,595,272	77,984,029
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		157,645,949	68,679,814	226,325,763

- 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, 2017

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	79,416,568		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		79,416,568	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	79,416,568		
Assigned Fund Balance	9754			
Total Designated Fund Balance		79,416,568	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		79,416,568	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		79,416,568	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, 2017

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,334,677			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			(4,530)			
Accounts Receivable	9130			(86)			1
Due from Other Funds	9140						1,289,109
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						(195)
<b>TOTAL ASSETS</b>		0	0	1,330,061	0	0	1,288,915
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			48,540			42,262
Accrued Salaries and Wages Payable	9520			145,111			68,725
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			94,314			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	287,965	0	0	110,987

- 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, 2017

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	1,042,096	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,177,928
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,042,096	0	0	1,177,928
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,042,096	0	0	1,177,928
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,330,061	0	0	1,288,915



COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	15,895,309		139,347,417
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(51,843)		(473,868)
Accounts Receivable	9130	246,564		402,964
Due from Other Funds	9140	8,334,783		363,025
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		24,424,813	0	139,639,538
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,800,875		9,639,740
Accrued Salaries and Wages Payable	9520			740,732
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			383,305
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	693,539		
<b>TOTAL LIABILITIES</b>		2,494,414	0	10,763,777

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	21,930,399		128,875,761
Assigned Fund Balance	9754			
Total Designated Fund Balance		21,930,399	0	128,875,761
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		21,930,399	0	128,875,761
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,424,813	0	139,639,538

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	944,594	(73,645)		39,607
In County Treasury	9112	(166,980)	2,986,063		127,414
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	(6,726)	(2,602)		(475)
Accounts Receivable	9130	1,678,151	19,827		721,487
Due from Other Funds	9140	862	756		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,309	(12,935)		
Prepaid Items	9220	100	7,775		238
<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	277,250	356,436		
Accumulated Depreciation Equipment	9351	270,122	299,769		
Work in Progress	9360				
<b>Total Fixed Assets</b>		7,128	56,667	0	0
<b>TOTAL ASSETS</b>		4,751,438	2,981,906	0	888,271

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	1,290,647	(184,161)		121,728
Accrued Salaries and Wages Payable	9520	839,799	864,770		238,451
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	590,790	2,122,125		528,092
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	421,027	3,102		
Total Current Liabilities and Deferred Revenue		3,142,263	2,805,836	0	888,271
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	3,142,263	2,805,836	0	888,271

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,609,175	176,070		
Total Designated Fund Balance		1,609,175	176,070	0	0
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>		1,609,175	176,070	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,751,438	2,981,906	0	888,271

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	99,088	
In County Treasury	9112	12,641,787	1,078,157
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(46,535)	
Accounts Receivable	9130	6,247	2,623
Due from Other Funds	9140	182,041	1,776,952
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>		12,882,628	2,872,273

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	4,119,784	37,573
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		29,683
Total Current Liabilities and Deferred Revenue		4,119,784	67,862
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	4,119,784	67,862

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,762,844	2,804,411
Total Designated Fund Balance		8,762,844	2,804,411
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>		8,762,844	2,804,411
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,882,628	2,872,273



COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	806,609	34,110			32,783			1,035,912
In County Treasury	9112	(33,352)	158,213		4,296,891				3,630
Cash With Fiscal Agents	9113				301,991				
Revolving Cash Accounts	9114								
Investments (at cost)	9120				(13,995)				18,970,125
Accounts Receivable	9130	8,296	7,852		642,800	1,674			28,551
Due from Other Funds	9140				293,576	30,224			302,894
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(450)	(26,711)						
<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>		781,103	173,464	0	5,521,263	64,681	0	0	20,341,112

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	(1,196)	6,151		318,063				281
Accrued Salaries and Wages Payable	9520	2,622							8,788
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	504,448			4,814,771				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				411,226				
Total Current Liabilities and Deferred Revenue		505,874	6,151	0	5,544,060	0	0	0	9,069
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	505,874	6,151	0	5,544,060	0	0	0	9,069

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	275,229	167,313		(22,797)	64,681			20,332,043
Total Designated Fund Balance		275,229	167,313	0	(22,797)	64,681	0	0	20,332,043
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>		275,229	167,313	0	(22,797)	64,681	0	0	20,332,043
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		781,103	173,464	0	5,521,263	64,681	0	0	20,341,112