

ANNUAL FINANCIAL AND BUDGET REPORT

**FISCAL YEAR ENDED
JUNE 30, 2014**



DISTRICT CODE 73528



PART I

REVENUES, EXPENDITURES AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			11,733,085	8,856,095	11,733,085	8,856,095
State Revenues	8600	100,581,870	106,866,817	18,637,153	28,120,018	119,219,023	134,986,835
Local Revenues	8800	103,460,554	105,880,769	9,510,662	9,701,597	112,971,216	115,582,366
Total Revenues		204,042,424	212,747,586	39,880,900	46,677,710	243,923,324	259,425,296
EXPENDITURES:							
Academic Salaries	1000	86,857,550	92,704,022	14,699,109	16,167,265	101,556,659	108,871,287
Classified Salaries	2000	52,037,720	54,454,885	9,673,970	12,575,798	61,711,690	67,030,683
Employee Benefits	3000	44,022,672	47,772,953	5,872,282	7,659,326	49,894,954	55,432,279
Supplies and Materials	4000	3,107,713	4,160,863	2,087,576	3,882,025	5,195,289	8,042,888
Other Operating Expenses and Services	5000	15,814,593	20,022,255	4,702,155	23,017,557	20,516,748	43,039,812
Capital Outlay	6000	3,192,549	3,324,896	1,943,433	6,401,016	5,135,982	9,725,912
Total Expenditures		205,032,797	222,439,874	38,978,525	69,702,987	244,011,322	292,142,861
Excess /(Deficiency) of Revenues over Expenditures		(990,373)	(9,692,288)	902,375	(23,025,277)	(87,998)	(32,717,565)
Other Financing Sources	8900		10,827,156	7,029,398	4,825,332	7,029,398	15,652,488
Other Outgo	7000	3,829,156	3,595,927	3,734,921	13,200,642	7,564,077	16,796,569
Net Increase/(Decrease) in Fund Balance		(4,819,529)	(2,461,059)	4,196,852	(31,400,587)	(622,677)	(33,861,646)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,197,218	13,377,689	41,500,829	45,697,681	59,698,047	59,075,370
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,197,218		41,500,829		59,698,047	
Ending Fund Balance, June 30		13,377,689	10,916,630	45,697,681	14,297,094	59,075,370	25,213,724

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	94,311,677					
Total Revenues		94,311,677	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,635,390					
Debt Interest and Other Service Charges	7120	63,989,249					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	73,624,639	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(73,624,639)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		20,687,038	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,130,462	53,817,500		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	33,130,462		0		0	
Ending Fund Balance, June 30		53,817,500	53,817,500	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100					90,935	70,000
State Revenues	8600					523,384	526,109
Local Revenues	8800					53,838	35,895
Total Income		0	0	0	0	668,157	632,004
Expenditures							
Academic Salaries	1000					78,960	77,582
Classified Salaries	2000					245,600	354,190
Employee Benefits	3000					95,170	166,284
Supplies and Materials	4000					137,441	334,851
Other Operating Expenses and Services	5000					11,035	172,327
Capital Outlay	6000					31,843	104,145
Total Expenditures		0	0	0	0	600,049	1,209,379
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	68,108	(577,375)
Other Financing Sources	8900					125,000	125,000
Other Outgo	7000					71,555	63,672
Net Increase/(Decrease) in Fund Balance		0	0	0	0	121,553	(516,047)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	394,494	516,047
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		394,494	
Ending Fund Balance, June 30		0	0	0	0	516,047	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					726,163	769,027
Total Income		0	0	0	0	726,163	769,027
Expenditures							
Academic Salaries	1000					231,466	311,589
Classified Salaries	2000					34,379	59,847
Employee Benefits	3000					47,808	52,916
Supplies and Materials	4000					228,246	511,382
Other Operating Expenses and Services	5000					61,848	244,070
Capital Outlay	6000					63,439	447,134
Total Expenditures		0	0	0	0	667,186	1,626,938
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	58,977	(857,911)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	58,977	(857,911)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	798,934	857,911
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		798,934	
Ending Fund Balance, June 30		0	0	0	0	857,911	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	1,898,641	4,519,329		
Local Revenues	8800	240,721	5,203,775	1,318,047	577,553
Total Income		2,139,362	9,723,104	1,318,047	577,553
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			1,187,609	250,000
Employee Benefits	3000			432,669	92,000
Supplies and Materials	4000	(1,337)	71,258	1,445,252	882,000
Other Operating Expenses and Services	5000	82,352	450,882	664,409	10,620,000
Capital Outlay	6000	743,195	17,637,357	165,296,267	192,232,000
Total Expenditures		824,210	18,159,497	169,026,206	204,076,000
Excess /(Deficiency) of Revenues over Expenditures		1,315,152	(8,436,393)	(167,708,159)	(203,498,447)
Other Financing Sources	8900	1,907,530	504,107	557,196,703	
Other Outgo	7000	1,709,491	337,657	180,987,463	
Net Increase/(Decrease) in Fund Balance		1,513,191	(8,269,943)	208,501,081	(203,498,447)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	6,756,752	8,269,943	53,681,455	262,182,536
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	6,756,752		53,681,455	
Ending Fund Balance, June 30		8,269,943	0	262,182,536	58,684,089

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	11,393,141	11,423,300	3,664,529	4,031,473		
Other Financing Sources	8900			1,000,000	1,236,396		
Total Income		11,393,141	11,423,300	4,664,529	5,267,869	0	0
Cost of Sales	5890						
Gross Profit or Loss		11,393,141	11,423,300	4,664,529	5,267,869	0	0
Expenditures							
Academic Salaries	1000			6,902			
Classified Salaries	2000	1,605,832	2,013,500	1,965,541	1,951,631		
Employee Benefits	3000	556,510	649,500	680,376	674,541		
Supplies and Materials	4000	8,299,848	8,073,400	1,897,562	2,069,270		
Other Operating Expenses and Services	5000	310,586	589,900	532,752	508,927		
Capital Outlay	6000	18,717	95,500	16,904	63,500		
Total Expenditures		10,791,493	11,421,800	5,100,037	5,267,869	0	0
Net Profit or Loss		601,648	1,500	(435,508)	0	0	0
Other Outgo	7000		1,236,396				
Net Increase/(Decrease) in Fund Balance		601,648	(1,234,896)	(435,508)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,517,444	6,119,092	641,132	205,624		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,517,444		641,132		0	
Ending Fund Balance, June 30		6,119,092	4,884,196	205,624	205,624	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	3,981,958	691,190	30,988,998	2,748,260		
Other Financing Sources	8900			19,538	7,675		
Total Income		3,981,958	691,190	31,008,536	2,755,935		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,394,743	3,152,650	30,786,686	33,029,916		
Capital Outlay	6000	10,356					
Total Expenditures		2,405,099	3,152,650	30,786,686	33,029,916		
Net Profit or Loss		1,576,859	(2,461,460)	221,850	(30,273,981)		
Other Outgo	7000		(3,780,750)	1,289,020	(30,279,981)		
Net Increase/(Decrease) in Fund Balance		1,576,859	1,319,290	(1,067,170)	6,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,480,118	4,056,977	3,697,588	2,630,418		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,480,118		3,697,588			
Ending Fund Balance, June 30		4,056,977	5,376,267	2,630,418	2,636,418		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	18,674	24,208	86,000	81,500		
Total Income		18,674	24,208	86,000	81,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	22,971	30,030				
Employee Benefits	3000	1,567	2,565				
Supplies and Materials	4000	4,047	22,850		1,029		
Other Operating Expenses and Services	5000	109,813	146,367	97,609	97,000		
Capital Outlay	6000	1,985	4,500		30,484		
Total Expenditures		140,383	206,312	97,609	128,513	0	0
Excess /(Deficiency) of Revenues over Expenditures		(121,709)	(182,104)	(11,609)	(47,013)	0	0
Other Financing Sources	8900	114,144	121,599				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(7,565)	(60,505)	(11,609)	(47,013)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	250,936	243,371	152,950	141,341		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	250,936		152,950		0	
Ending Fund Balance, June 30		243,371	182,866	141,341	94,328	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	59,511,474	64,548,801				
State Revenues	8600	3,173,108	3,306,600				
Local Revenues	8800	130		2,691	3,200		
Total Income		62,684,712	67,855,401	2,691	3,200	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		62,684,712	67,855,401	2,691	3,200	0	0
Other Financing Sources	8900						
Other Outgo	7000	62,684,582	67,855,401	5,939	46,878		
Net Increase/(Decrease) in Fund Balance		130	0	(3,248)	(43,678)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	68	198	76,420	73,172		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	68		76,420		0	
Ending Fund Balance, June 30		198	198	73,172	29,494	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,857,039	999,250
Total Income		0	0	2,857,039	999,250
Expenditures					
Academic Salaries	1000			45,603	71,000
Classified Salaries	2000			47,441	34,500
Employee Benefits	3000			11,401	14,464
Supplies and Materials	4000			131,545	183,200
Other Operating Expenses and Services	5000			510,391	826,438
Capital Outlay	6000			54,608	280,421
Total Expenditures		0	0	800,989	1,410,023
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,056,050	(410,773)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,056,050	(410,773)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	16,688,749	18,744,799
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		16,688,749	
Ending Fund Balance, June 30		0	0	18,744,799	18,334,026



PART II

SUPPLEMENTAL DATA

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$222,866,527
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	39,258.00		
	2. 2013-2014 Second Period Actual FTES	42,076.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0718		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$238,318,946
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)			\$238,318,946
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$238,318,946
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			96,437,098
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			89,792,671
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			200,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$186,429,769

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	37,188,137	37,188,137		37,188,137
Other	1300	31,657,892	31,657,892		31,657,892
Total Instructional Salaries		68,846,029	68,846,029	0	68,846,029
Non-Instructional Salaries					
Contract or Regular	1200		16,672,382	129,695	16,802,077
Other	1400		1,209,445		1,209,445
Total Non-Instructional Salaries		0	17,881,827	129,695	18,011,522
Total Academic Salaries		68,846,029	86,727,856	129,695	86,857,551
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		43,736,404	362,482	44,098,886
Other	2300		1,004,257	37,509	1,041,766
Total Non-Instructional Salaries		0	44,740,661	399,991	45,140,652
Instructional Aides					
Regular Status	2200	5,592,626	5,592,626		5,592,626
Other	2400	1,304,442	1,304,442		1,304,442
Total Instructional Aides		6,897,068	6,897,068	0	6,897,068
Total Classified Salaries		6,897,068	51,637,729	399,991	52,037,720
Employee Benefits	3000	19,525,119	43,848,110	174,561	44,022,671
Supplies and Materials	4000		3,095,774	11,939	3,107,713
Other Operating Expenses	5000	607,039	15,790,370	24,223	15,814,593
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		95,875,255	201,099,839	740,409	201,840,248

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	508,403	508,403		508,403
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		7,813		7,813
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,278,161		1,278,161
Objects to Exclude	Object Code				
Rents and Leases	5060		218,438		218,438
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		5,180,263		5,180,263

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		3,192,549		3,192,549
Equipment - Replacement	6420				0
Total Equipment		0	3,192,549	0	3,192,549
Total Capital Outlay		0	3,192,549	0	3,192,549
Other Outgo	7000				0
Total Exclusions		508,403	10,385,627	0	10,385,627
Total for ECS 84362, 50% Law		95,366,852	190,714,212	740,409	191,454,621
Percent of CEE (Instructional Salary Cost / Total CEE)		50.01%	100.00%		
50% of Current Expense of Education			95,357,106		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		95,366,852	190,714,212	740,409	191,454,621
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		95,875,255	201,099,839	740,409	201,840,248
Capital Expenditures	6000	330,395	3,192,549		3,192,549
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		96,205,650	204,292,388	740,409	205,032,797

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		846,760	846,760
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		40,482	40,482
Vocational and Technical Education Act (VATEA)	8170		1,857,605	1,857,605
Other Federal Revenues	8190		8,988,238	8,988,238
Total Federal Revenues	8100	0	11,733,085	11,733,085
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	374,152		374,152
State General Apportionment	8612	62,652,609		62,652,609
Other General Apportionment	8613	473,159		473,159
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,601,696	1,601,696
Disabled Students Programs and Services(DSPS)	8623		3,068,994	3,068,994
Temporary Assistance for Needy Families (TANF)	8624		298,694	298,694
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,283,994	1,283,994
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,384,448	8,384,448

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	28,837,907		28,837,907
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,578,082	2,578,082
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	705,093		705,093
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,180,263	1,421,245	6,601,508
State Mandated Costs	8685	1,093,851		1,093,851
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,264,836		1,264,836
Total State Revenues	8600	100,581,870	18,637,153	119,219,023

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	67,845,506		67,845,506
Tax Allocation, Supplemental Roll	8812	1,666,057		1,666,057
Tax Allocation, Unsecured Roll	8813	2,670,280		2,670,280
Prior Years Taxes	8816	(82,189)		(82,189)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	10,647,869		10,647,869
Redevelopment Agency Funds - Residual	8819	3,732,719		3,732,719
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	3,240	39,263	42,503
Rentals and Leases	8850		508,118	508,118
Interest and Investment Income	8860	245,942		245,942
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	10,862,618		10,862,618
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,769,640	1,769,640
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878		15	15
Student Records	8879	200,326		200,326
Nonresident Tuition	8880	4,207,889		4,207,889
Parking Services and Public Transportation	8881		2,040,318	2,040,318
Other Student Fees and Charges	8885	13,485		13,485
Other Local Revenues	8890	1,446,812	5,153,308	6,600,120
Total Local Revenues	8800	103,460,554	9,510,662	112,971,216
Total Revenues		204,042,424	39,880,900	243,923,324

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		7,029,398	7,029,398
Total Other Financing Sources	8900	0	7,029,398	7,029,398
Total Revenues and Other Financing Sources		204,042,424	46,910,298	250,952,722

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	356,829	36,350	41,159	36,570		470,908
Architecture and Environmental Design	0200	600,729		12,571			613,300
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,090,724	523,280	503,649	38,246		6,155,899
Business and Management	0500	6,284,796	85,537	77,039	2,236		6,449,608
Communications	0600	1,131,409	41,747	16,155	52,862		1,242,173
Computer and Information Science	0700	1,603,364	36,355	21,767	6,066		1,667,552
Education	0800	6,086,932	167	76,905	106,799		6,270,803
Engineering and Related Industrial Technology	0900	4,812,912	324,228	468,589	228,771		5,834,500
Fine and Applied Arts	1000	6,758,671	2,509	65,399	28,716		6,855,295
Foreign language	1100	3,360,854		18,293			3,379,147
Health	1200	2,637,531	182,491	128,217	114,072		3,062,311
Consumer Education And Home Economics	1300	3,951,974	109,973	160,678	87,813		4,310,438
Law	1400	100,124	1,985	7,342	6,206		115,657
Humanities(Letters)	1500	11,338,064		40,056			11,378,120
Library Science	1600	6,078		21			6,099
Mathematics	1700	7,266,840		34,883			7,301,723
Military Studies	1800						0
Physical Sciences	1900	5,465,707		77,119			5,542,826
Psychology	2000	2,001,355		8,085			2,009,440
Public Affairs and Services	2100	3,135,710	32,455	830,232	11,994		4,010,391
Social Sciences	2200	7,030,967		35,784			7,066,751
Commercial Services	3000	767,528	960	2,534	5,499		776,521
Interdisciplinary Studies	4900	17,741,202	2,058,205	1,250,983	948,368		21,998,758
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	241,208					241,208
Sub-Total Instructional Activites		97,771,508	3,436,242	3,877,460	1,674,218		106,759,428
Total Expenditures for GF Activities*		101,601,872	111,561,431	25,712,037	5,135,982	7,564,077	251,575,399

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		14,740,051	269,631	43,666		15,053,348
Course and Curriculum Development	6020		1,005,566	24,510	5,707		1,035,783
Academic / Faculty Senate	6030		140,880	48,126	375		189,381
Other Instructional Administration & Governance	6090		914,383	167,690	43,501		1,125,574
Total Instructional Admin. & Governance		0	16,800,880	509,957	93,249	0	17,404,086
Instructional Support Services	6100						
Learning Center	6110		359,228	744			359,972
Library	6120		3,100,473	227,658	114,998		3,443,129
Media	6130		1,317,277	18,371			1,335,648
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		863,718	836,874			1,700,592
Total Instructional Support Services		0	5,640,696	1,083,647	114,998	0	6,839,341
Admissions and Records	6200		4,584,074	209,160	25,202		4,818,436
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,024,479	271,948	62,222		11,358,649
Matriculation and Student Assessment	6320		1,260,784	144,723	6,181		1,411,688
Transfer Programs	6330		437,652	14,530			452,182
Career Guidance	6340		76,563	250			76,813
Other Student Counseling and Guidance	6390		98,215	6,458			104,673
Total Student Counseling and Guidance		0	12,897,693	437,909	68,403	0	13,404,005

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		255,093	(1)			255,092
Extended Opportunity Programs and Services (EOPS)	6430		1,656,768	54,579	7,458		1,718,805
Health Services	6440		1,427,923	153,079	11,408		1,592,410
Student Personnel Administration	6450		2,653,613	91,632	8,320		2,753,565
Financial Aid Administration	6460		3,553,436	293,945	14,096		3,861,477
Job Placement Services	6470		1,032,711	27,465	4,341		1,064,517
Veterans Services	6480		532,208	23,518	9,038		564,764
Miscellaneous Student Services	6490		2,284,708	320,180	21,714	1,200	2,627,802
Total Other Student Services		0	13,396,460	964,397	76,375	1,200	14,438,432
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		6,920,126	418,358	1,435		7,339,919
Grounds Maintenance and Repairs	6550		1,702,104	181,275	5,990		1,889,369
Utilities	6570			7,201,516			7,201,516
Other Operations and Maintenance of Plant	6590		4,799,888	1,618,988	285,693		6,704,569
Total Operation and Maintenance of Plant	6500	0	13,422,118	9,420,137	293,118	0	23,135,373
Planning, Policymaking and Coordinations	6600		6,511,270	1,084,660	230,293		7,826,223

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		504,654	51,565			556,219
Fiscal Operations	6720		6,692,940	3,331,370	18,032		10,042,342
Human Resources Management	6730		2,754,719	306,821	25,138		3,086,678
Noninstruct Staff Retirees' Benefits & Retirement *	6740		921,610				921,610
Staff Development	6750		182	695,955			696,137
Staff Diversity	6760		448,556	11,458			460,014
Logistical Services	6770		10,608,184	948,220	74,168		11,630,572
Management Information Systems	6780		6,607,562	887,231	2,074,399		9,569,192
Other General Institutional Support Services	6790		478,221	141,122	98,234		717,577
Total General Institutional Support Services	6700	0	29,016,628	6,373,742	2,289,971	0	37,680,341
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		323,044	213,716	87,493		624,253
Economic Development	6840		236,348	4,924			241,272
Other Community Services & Economic Development	6890		415,757	131,143	57,153		604,053
Total Community Services	6800	0	975,149	349,783	144,646	0	1,469,578

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,538,605	402,327	33,075		1,974,007
Student and Co-Curricular Activities	6960		1,402,589	623,679	92,179		2,118,447
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,941,194	1,026,006	125,254	0	4,092,454
Auxiliary Operations	7000						
Contract Education	7010	3,830,364	1,261,275	366,759	255		5,458,653
Other Auxiliary Operations	7090		677,752	8,420			686,172
Total Auxiliary Operations	7000	3,830,364	1,939,027	375,179	255	0	6,144,825

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,099,203	7,099,203
Student Aid	7320					463,674	463,674
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,562,877	7,562,877
Sub-Total Non-Instructional Activites		3,830,364	108,125,189	21,834,577	3,461,764	7,564,077	144,815,971
Total Expenditures General Fund: activities *		101,601,872	111,561,431	25,712,037	5,135,982	7,564,077	251,575,399

* 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					1,123,192	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,123,192	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,180,263			1,421,245	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,781,592		3,781,592		3,781,592
Employee Benefits	3000		1,398,671		1,398,671		1,398,671
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	571,092	571,092
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	571,092	571,092
Other Operating Expenses and Services	5000				0	56,317	56,317
Capital Outlay	6000						
Library Books	6300				0	110,034	110,034
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	110,034	110,034
Other Outgo	7000				0		0
Total Expenditures		0	5,180,263	0	5,180,263	737,443	5,917,706
Ending Balance					0	1,806,994	1,806,994

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,806,994	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,806,994	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,396,992			830,316	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,939,804		3,939,804		3,939,804
Employee Benefits	3000		1,457,188		1,457,188		1,457,188
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	793,409	793,409
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	793,409	793,409
Other Operating Expenses and Services	5000				0	65,973	65,973
Capital Outlay	6000						
Library Books	6300				0	77,300	77,300
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	77,300	77,300
Other Outgo	7000				0		0
Total Expenditures		0	5,396,992	0	5,396,992	936,682	6,333,674
Ending Balance					0	1,700,628	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

EPA Revenue	28,837,907
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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	28,837,907	0	0	28,837,907
TOTAL		28,837,907	0	0	28,837,907

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,604,629
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	1,000,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	9,183
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	114,144
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	198,040
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	24,422
12	RESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,289,020
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	38,120



PART III

BALANCE SHEETS

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For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	49,569,146		49,569,146
Cash With Fiscal Agents	9113	168,353		168,353
Revolving Cash Accounts	9114	106,175		106,175
Investments (at cost)	9120			0
Accounts Receivable	9130	21,039,405	5,923,874	26,963,279
Due from Other Funds	9140	(24,043,115)	40,252,002	16,208,887
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		46,839,964	46,175,876	93,015,840
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,214,888	35,362	21,250,250
Accrued Salaries and Wages Payable	9520	9,177,227		9,177,227
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	440,666	293,576	734,242
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,716,234	149,257	1,865,491
TOTAL LIABILITIES		33,462,275	478,195	33,940,470

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		45,697,681	45,697,681
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	13,377,689		13,377,689
Total Designated Fund Balance		13,377,689	45,697,681	59,075,370
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		13,377,689	45,697,681	59,075,370
TOTAL LIABILITIES AND FUND EQUITY		46,839,964	46,175,876	93,015,840

- 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, 2014

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	53,817,500		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		53,817,500	0	0
LIABILITIES				
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			
TOTAL LIABILITIES		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, 2014

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
FUND BALANCE (NON-GASB 54)				
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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	53,817,500		
Assigned Fund Balance	9754			
Total Designated Fund Balance		53,817,500	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		53,817,500	0	0
TOTAL LIABILITIES AND FUND EQUITY		53,817,500	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, 2014

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			664,297			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			645			
Due from Other Funds	9140			(126,609)			857,911
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	538,333	0	0	857,911
LIABILITIES							
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			22,286			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	22,286	0	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, 2014

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
FUND BALANCE (NON-GASB 54)							
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
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	516,047	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	857,911
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	516,047	0	0	857,911
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	516,047	0	0	857,911
TOTAL LIABILITIES AND FUND EQUITY		0	0	538,333	0	0	857,911

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,460,485	283,967,772
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	84,335	306,526
Due from Other Funds	9140	(48,352)	(14,190,390)
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		9,496,468	270,083,908
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	56,525	7,901,372
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	1,170,000	
TOTAL LIABILITIES		1,226,525	7,901,372

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	8,269,943	262,182,536
Assigned Fund Balance	9754		
Total Designated Fund Balance		8,269,943	262,182,536
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		8,269,943	262,182,536
TOTAL LIABILITIES AND FUND EQUITY		9,496,468	270,083,908

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	561,789	224,270		
In County Treasury	9112	3,380,874	455,144		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	822,939	20,628		
Due from Other Funds	9140	(233,725)	(520,963)		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,134,818	(28,591)		
Prepaid Items	9220		16,443		
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	277,250	356,437		
Accumulated Depreciation Equipment	9351	265,028	283,134		
Work in Progress	9360				
Total Fixed Assets		12,222	73,303	0	0
TOTAL ASSETS		6,678,917	240,234	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	330,029	36,269		
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	229,796	(1,659)		
Total Current Liabilities and Deferred Revenue		559,825	34,610	0	0
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
TOTAL LIABILITIES	968	559,825	34,610	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
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
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	6,119,092	205,624		
Total Designated Fund Balance		6,119,092	205,624	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,119,092	205,624	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,678,917	240,234	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	120,438	
In County Treasury	9112	6,811,951	3,662,406
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	37,554	3,196
Due from Other Funds	9140	(79,075)	292,174
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	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		
Total Fixed Assets		0	0
TOTAL ASSETS		6,890,868	3,957,776

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,833,891	38,338
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		1,289,020
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,833,891	1,327,358
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
TOTAL LIABILITIES	968	2,833,891	1,327,358

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	4,056,977	2,630,418
Total Designated Fund Balance		4,056,977	2,630,418
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,056,977	2,630,418
TOTAL LIABILITIES AND FUND EQUITY		6,890,868	3,957,776

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	669,670	44,886			38,105			992,262
In County Treasury	9112				315,698				2,540,424
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								14,982,369
Accounts Receivable	9130	6,890	6,205		243,900	1,707			25,345
Due from Other Funds	9140	(2,322)	90,250		(536,720)	33,760			212,168
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	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								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		674,238	141,341	0	22,878	73,572	0	0	18,752,568

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,799			22,019	400			7,769
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	426,068							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				661				
Total Current Liabilities and Deferred Revenue		430,867	0	0	22,680	400	0	0	7,769
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
TOTAL LIABILITIES	968	430,867	0	0	22,680	400	0	0	7,769

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
FUND EQUITY									
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
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	243,371	141,341		198	73,172			18,744,799
Total Designated Fund Balance		243,371	141,341	0	198	73,172	0	0	18,744,799
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		243,371	141,341	0	198	73,172	0	0	18,744,799
TOTAL LIABILITIES AND FUND EQUITY		674,238	141,341	0	22,878	73,572	0	0	18,752,568