

ANNUAL FINANCIAL AND BUDGET REPORT

**FISCAL YEAR ENDED
JUNE 30, 2015**



DISTRICT CODE 73528



PART I

REVENUES, EXPENDITURES AND FUND BALANCE DATA

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For Actual Year: 2014-2015

Budget Year: 2015-2016

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			11,537,932	7,911,358	11,537,932	7,911,358
State Revenues	8600	118,029,028	165,342,953	29,865,541	45,615,839	147,894,569	210,958,792
Local Revenues	8800	101,811,893	108,483,206	10,127,397	9,288,873	111,939,290	117,772,079
Total Revenues		219,840,921	273,826,159	51,530,870	62,816,070	271,371,791	336,642,229
EXPENDITURES:							
Academic Salaries	1000	94,824,259	96,622,910	16,056,320	18,827,904	110,880,579	115,450,814
Classified Salaries	2000	53,425,127	54,738,986	11,461,665	16,164,248	64,886,792	70,903,234
Employee Benefits	3000	46,805,165	49,436,757	6,562,897	10,636,333	53,368,062	60,073,090
Supplies and Materials	4000	3,243,980	4,342,189	2,243,633	9,144,047	5,487,613	13,486,236
Other Operating Expenses and Services	5000	20,032,264	23,833,733	5,107,538	29,090,710	25,139,802	52,924,443
Capital Outlay	6000	2,593,434	4,359,706	4,719,111	8,465,992	7,312,545	12,825,698
Total Expenditures		220,924,229	233,334,281	46,151,164	92,329,234	267,075,393	325,663,515
Excess /(Deficiency) of Revenues over Expenditures		(1,083,308)	40,491,878	5,379,706	(29,513,164)	4,296,398	10,978,714
Other Financing Sources	8900	851	4,725,709	5,674,663	4,750,199	5,675,514	9,475,908
Other Outgo	7000	3,643,536	3,887,487	3,039,979	7,155,412	6,683,515	11,042,899
Net Increase/(Decrease) in Fund Balance		(4,725,993)	41,330,100	8,014,390	(31,918,377)	3,288,397	9,411,723
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,377,689	8,651,696	45,697,681	53,712,071	59,075,370	62,363,767
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	13,377,689		45,697,681		59,075,370	
Ending Fund Balance, June 30		8,651,696	49,981,796	53,712,071	21,793,694	62,363,767	71,775,490

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	71,048,009					
Total Revenues		71,048,009	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	15,989,270					
Debt Interest and Other Service Charges	7120	56,292,405					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	72,281,675	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(72,281,675)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,233,666)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,817,500	52,583,834		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	53,817,500		0		0	
Ending Fund Balance, June 30		52,583,834	52,583,834	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					80,162	71,905
State Revenues	8600					684,059	722,277
Local Revenues	8800					60,553	40,595
Total Income		0	0	0	0	824,774	834,777
Expenditures							
Academic Salaries	1000					53,102	
Classified Salaries	2000					316,047	592,961
Employee Benefits	3000					127,625	168,591
Supplies and Materials	4000					118,523	402,058
Other Operating Expenses and Services	5000					11,707	216,418
Capital Outlay	6000					33,009	239,644
Total Expenditures		0	0	0	0	660,013	1,619,672
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	164,761	(784,895)
Other Financing Sources	8900					125,000	125,000
Other Outgo	7000					67,707	78,206
Net Increase/(Decrease) in Fund Balance		0	0	0	0	222,054	(738,101)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	516,047	738,101
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		516,047	
Ending Fund Balance, June 30		0	0	0	0	738,101	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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					710,076	754,500
Total Income		0	0	0	0	710,076	754,500
Expenditures							
Academic Salaries	1000					211,017	346,467
Classified Salaries	2000					33,064	66,847
Employee Benefits	3000					40,908	60,614
Supplies and Materials	4000					249,369	509,143
Other Operating Expenses and Services	5000					38,571	232,110
Capital Outlay	6000					75,694	458,683
Total Expenditures		0	0	0	0	648,623	1,673,864
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	61,453	(919,364)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	61,453	(919,364)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	857,911	919,364
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		857,911	
Ending Fund Balance, June 30		0	0	0	0	919,364	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,462,804	6,833,331				
Local Revenues	8800	849,362	5,518,316	849,961	499,516		
Total Income		5,312,166	12,351,647	849,961	499,516	0	0
Expenditures							
Academic Salaries	1000			16,217			
Classified Salaries	2000			1,560,736	2,013,866		
Employee Benefits	3000			583,324	250,000		
Supplies and Materials	4000	6,158	69,217	1,058,365	1,731,585		
Other Operating Expenses and Services	5000	277,821	729,805	5,853,153	7,740,915		
Capital Outlay	6000	3,477,428	21,970,087	134,660,532	102,212,891		
Total Expenditures		3,761,407	22,769,109	143,732,327	113,949,257	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,550,759	(10,417,462)	(142,882,366)	(113,449,741)	0	0
Other Financing Sources	8900	686,011	635,857	147,117,745	122,000,000		
Other Outgo	7000	387,451	337,657	147,117,745			
Net Increase/(Decrease) in Fund Balance		1,849,319	(10,119,262)	(142,882,366)	8,550,259	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,269,943	10,119,262	262,182,536	119,300,170		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,269,943		262,182,536		0	
Ending Fund Balance, June 30		10,119,262	0	119,300,170	127,850,429	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2014-2015

Budget Year: 2015-2016

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	11,478,932	11,205,700	4,345,874	4,994,461		
Other Financing Sources	8900			1,235,000			
Total Income		11,478,932	11,205,700	5,580,874	4,994,461	0	0
Cost of Sales	5890						
Gross Profit or Loss		11,478,932	11,205,700	5,580,874	4,994,461	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,624,550	2,094,500	2,189,310	2,185,583		
Employee Benefits	3000	525,545	624,500	698,466	679,185		
Supplies and Materials	4000	8,419,407	7,821,900	2,181,799	2,304,210		
Other Operating Expenses and Services	5000	296,751	558,500	596,031	614,388		
Capital Outlay	6000	12,400	106,000	25,926	70,500		
Total Expenditures		10,878,653	11,205,400	5,691,532	5,853,866	0	0
Net Profit or Loss		600,279	300	(110,658)	(859,405)	0	0
Other Outgo	7000	1,235,000					
Net Increase/(Decrease) in Fund Balance		(634,721)	300	(110,658)	(859,405)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,119,092	5,484,371	205,624	94,966		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,119,092		205,624		0	
Ending Fund Balance, June 30		5,484,371	5,484,671	94,966	(764,439)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800		648,046				
Other Financing Sources	8900		240,613				
Total Income		0	888,659				
Cost of Sales	5890						
Gross Profit or Loss		0	888,659				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		490,046				
Employee Benefits	3000		150,000				
Supplies and Materials	4000		3,000				
Other Operating Expenses and Services	5000		5,000				
Capital Outlay	6000						
Total Expenditures		0	648,046				
Net Profit or Loss		0	240,613				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	240,613				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	240,613				

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	4,329,273	523,636	32,762,099	2,867,352		
Other Financing Sources	8900			7,675	7,675		
Total Income		4,329,273	523,636	32,769,774	2,875,027		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,187,443	3,188,707	32,736,174	34,852,776		
Capital Outlay	6000						
Total Expenditures		3,187,443	3,188,707	32,736,174	34,852,776		
Net Profit or Loss		1,141,830	(2,665,071)	33,600	(31,977,749)		
Other Outgo	7000		(4,665,739)		(31,984,249)		
Net Increase/(Decrease) in Fund Balance		1,141,830	2,000,668	33,600	6,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,056,977	5,198,807	2,630,418	2,664,018		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,056,977		2,630,418			
Ending Fund Balance, June 30		5,198,807	7,199,475	2,664,018	2,670,518		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	22,647	24,158	88,966	83,500		
Total Income		22,647	24,158	88,966	83,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	25,558	29,030				
Employee Benefits	3000	1,607	2,225				
Supplies and Materials	4000	3,560	16,230		4,403		
Other Operating Expenses and Services	5000	104,009	141,445	94,471	95,473		
Capital Outlay	6000	412	7,000		24,444		
Total Expenditures		135,146	195,930	94,471	124,320	0	0
Excess /(Deficiency) of Revenues over Expenditures		(112,499)	(171,772)	(5,505)	(40,820)	0	0
Other Financing Sources	8900	125,065	127,297				
Other Outgo	7000	3,466					
Net Increase/(Decrease) in Fund Balance		9,100	(44,475)	(5,505)	(40,820)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	243,371	252,471	141,341	135,836		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	243,371		141,341		0	
Ending Fund Balance, June 30		252,471	207,996	135,836	95,016	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	61,652,111	64,891,489				
State Revenues	8600	3,898,135	4,683,403				
Local Revenues	8800	1,338		5,353	3,100		
Total Income		65,551,584	69,574,892	5,353	3,100	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		65,551,584	69,574,892	5,353	3,100	0	0
Other Financing Sources	8900						
Other Outgo	7000	65,550,246	69,574,895	6,728	44,574		
Net Increase/(Decrease) in Fund Balance		1,338	(3)	(1,375)	(41,474)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	198	1,536	73,172	71,797		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	198		73,172		0	
Ending Fund Balance, June 30		1,536	1,533	71,797	30,323	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			1,122,658	1,010,119
Total Income		0	0	1,122,658	1,010,119
Expenditures					
Academic Salaries	1000			13,275	58,933
Classified Salaries	2000			2,333	30,825
Employee Benefits	3000			5,194	12,756
Supplies and Materials	4000			150,153	203,271
Other Operating Expenses and Services	5000			600,888	870,511
Capital Outlay	6000			24,949	248,361
Total Expenditures		0	0	796,792	1,424,657
Excess /(Deficiency) of Revenues over Expenditures		0	0	325,866	(414,538)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	325,866	(414,538)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	18,744,799	19,070,665
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		18,744,799	
Ending Fund Balance, June 30		0	0	19,070,665	18,656,127



PART II

SUPPLEMENTAL DATA

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$238,318,946
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	42,076.00		
	2. 2014-2015 Second Period Actual FTES	42,710.00		
	3. 2014-2015 Population change factor (C2/C1)	1.0151		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$251,158,813
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)			\$251,158,813
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$251,158,813
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			134,101,080
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			697,673
C.	Local Property taxes			90,346,466
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.	2015-2016 Appropriations Subject to Limit			\$225,345,219

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Instructional Salaries					
Contract or Regular	1100	40,345,053	40,345,053		40,345,053
Other	1300	36,137,813	36,137,813		36,137,813
Total Instructional Salaries		76,482,866	76,482,866	0	76,482,866
Non-Instructional Salaries					
Contract or Regular	1200		17,147,210	43,699	17,190,909
Other	1400		1,150,484		1,150,484
Total Non-Instructional Salaries		0	18,297,694	43,699	18,341,393
Total Academic Salaries		76,482,866	94,780,560	43,699	94,824,259
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		44,994,774	372,717	45,367,491
Other	2300		1,579,060	34,187	1,613,247
Total Non-Instructional Salaries		0	46,573,834	406,904	46,980,738
Instructional Aides					
Regular Status	2200	5,899,317	5,899,317		5,899,317
Other	2400	545,073	545,073		545,073
Total Instructional Aides		6,444,390	6,444,390	0	6,444,390
Total Classified Salaries		6,444,390	53,018,224	406,904	53,425,128
Employee Benefits					
	3000	21,934,505	46,649,009	156,155	46,805,164
Supplies and Materials					
	4000		3,231,968	12,012	3,243,980
Other Operating Expenses					
	5000	613,676	20,002,596	29,668	20,032,264
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		105,475,437	217,682,357	648,438	218,330,795

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	229,985	229,985		229,985
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		6,479		6,479
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,082,461		1,082,461
Objects to Exclude	Object Code				
Rents and Leases	5060		256,175		256,175
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		5,831,733		5,831,733

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		2,593,434		2,593,434
Equipment - Replacement	6420				0
Total Equipment		0	2,593,434	0	2,593,434
Total Capital Outlay		0	2,593,434	0	2,593,434
Other Outgo	7000				0
Total Exclusions		229,985	10,000,267	0	10,000,267
Total for ECS 84362, 50% Law		105,245,452	207,682,090	648,438	208,330,528
Percent of CEE (Instructional Salary Cost / Total CEE)		50.68%	100.00%		
50% of Current Expense of Education			103,841,045		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		105,245,452	207,682,090	648,438	208,330,528
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		105,475,437	217,682,357	648,438	218,330,795
Capital Expenditures	6000	78,371	2,593,434		2,593,434
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		105,553,808	220,275,791	648,438	220,924,229

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		784,247	784,247
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		30,145	30,145
Vocational and Technical Education Act (VATEA)	8170		1,981,255	1,981,255
Other Federal Revenues	8190		8,742,285	8,742,285
Total Federal Revenues	8100	0	11,537,932	11,537,932
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	318,031		318,031
State General Apportionment	8612	68,711,583		68,711,583
Other General Apportionment	8613	579,056		579,056
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,528,245	1,528,245
Disabled Students Programs and Services(DSPS)	8623		4,788,272	4,788,272
Temporary Assistance for Needy Families (TANF)	8624		295,936	295,936
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,266,456	1,266,456
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,058,914	15,058,914

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	36,521,842		36,521,842
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,261,667	5,261,667
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	697,670		697,670
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,831,733	1,666,051	7,497,784
State Mandated Costs	8685	2,984,276		2,984,276
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,384,837		2,384,837
Total State Revenues	8600	118,029,028	29,865,541	147,894,569

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	73,655,822		73,655,822
Tax Allocation, Supplemental Roll	8812	2,090,119		2,090,119
Tax Allocation, Unsecured Roll	8813	2,759,526		2,759,526
Prior Years Taxes	8816	(68,493)		(68,493)
Education Revenues Augmentation Fund (ERAF)	8817	33,804		33,804
Redevelopment Agency Funds - Pass Through	8818	236,322		236,322
Redevelopment Agency Funds - Residual	8819	4,891,394		4,891,394
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	879	40,753	41,632
Rentals and Leases	8850		482,293	482,293
Interest and Investment Income	8860	288,920		288,920
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	11,993,192		11,993,192
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,810,002	1,810,002
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	208,971		208,971
Nonresident Tuition	8880	5,085,729		5,085,729
Parking Services and Public Transportation	8881		2,161,011	2,161,011
Other Student Fees and Charges	8885	17,088		17,088
Other Local Revenues	8890	618,620	5,633,338	6,251,958
Total Local Revenues	8800	101,811,893	10,127,397	111,939,290
Total Revenues		219,840,921	51,530,870	271,371,791

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#	851	5,674,663	5,675,514
Total Other Financing Sources	8900	851	5,674,663	5,675,514
Total Revenues and Other Financing Sources		219,841,772	57,205,533	277,047,305

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	402,384	22,864	38,781	4,735		468,764
Architecture and Environmental Design	0200	600,363		27,751	23,456		651,570
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,606,932	443,270	625,176	148,966		6,824,344
Business and Management	0500	7,328,886	66,512	107,994	94,979		7,598,371
Communications	0600	1,330,618	48,172	10,703	84,490		1,473,983
Computer and Information Science	0700	1,937,743	16,971	58,212	192,961		2,205,887
Education	0800	6,802,483		100,072	28,982		6,931,537
Engineering and Related Industrial Technology	0900	5,237,979	390,609	670,611	456,110		6,755,309
Fine and Applied Arts	1000	7,496,974	35,632	71,797	31,299		7,635,702
Foreign language	1100	3,564,942		15,504			3,580,446
Health	1200	2,832,554	126,235	123,941	181,094		3,263,824
Consumer Education And Home Economics	1300	4,404,962	129,855	179,519	95,184		4,809,520
Law	1400	120,453	9,828	5,507	3,494		139,282
Humanities(Letters)	1500	12,631,535		38,771			12,670,306
Library Science	1600	8,757					8,757
Mathematics	1700	8,023,691		29,681			8,053,372
Military Studies	1800						0
Physical Sciences	1900	6,090,500		100,021			6,190,521
Psychology	2000	2,344,865		6,106			2,350,971
Public Affairs and Services	2100	3,378,555	19,223	916,518	75,973		4,390,269
Social Sciences	2200	7,698,440		25,757	119,660		7,843,857
Commercial Services	3000	959,674	992	9,678	23,513		993,857
Interdisciplinary Studies	4900	19,613,766	2,101,518	1,422,255	2,004,137		25,141,676
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	229,985					229,985
Sub-Total Instructional Activites		108,647,041	3,411,681	4,584,355	3,569,033		120,212,110
Total Expenditures for GF Activities*		111,974,430	117,161,003	30,627,415	7,312,545	6,683,515	273,758,908

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		15,263,774	416,660	42,054		15,722,488
Course and Curriculum Development	6020		1,202,341	30,367	4,105		1,236,813
Academic / Faculty Senate	6030		164,732	55,171			219,903
Other Instructional Administration & Governance	6090		911,758	241,836	27,541		1,181,135
Total Instructional Admin. & Governance		0	17,542,605	744,034	73,700	0	18,360,339
Instructional Support Services	6100						
Learning Center	6110		798,524	18,977	155,014		972,515
Library	6120		2,672,176	301,464	265,938		3,239,578
Media	6130		892,461	9,603	323		902,387
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		819,415	783,733			1,603,148
Total Instructional Support Services		0	5,182,576	1,113,777	421,275	0	6,717,628
Admissions and Records	6200		4,922,649	207,536	7,291		5,137,476
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		13,008,394	575,151	159,015		13,742,560
Matriculation and Student Assessment	6320		1,174,375	119,460	45,876		1,339,711
Transfer Programs	6330		455,046	13,159			468,205
Career Guidance	6340		76,129	1,076			77,205
Other Student Counseling and Guidance	6390	71	260,489	43,431	10,837		314,828
Total Student Counseling and Guidance		71	14,974,433	752,277	215,728	0	15,942,509

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		177,215				177,215
Extended Opportunity Programs and Services (EOPS)	6430	1,289	1,513,039	28,593	37,211		1,580,132
Health Services	6440		1,645,118	171,337	8,588		1,825,043
Student Personnel Administration	6450		3,225,048	205,761	31,315		3,462,124
Financial Aid Administration	6460		3,576,014	267,877	23,345		3,867,236
Job Placement Services	6470		964,142	17,372	1,555		983,069
Veterans Services	6480		598,835	25,862	11,813		636,510
Miscellaneous Student Services	6490		2,873,659	614,461	36,906	1,300	3,526,326
Total Other Student Services		1,289	14,573,070	1,331,263	150,733	1,300	16,057,655
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		7,540,344	420,891	23,566		7,984,801
Grounds Maintenance and Repairs	6550		1,963,994	226,689	7,277		2,197,960
Utilities	6570			9,940,802			9,940,802
Other Operations and Maintenance of Plant	6590		4,867,392	1,566,720	60,621		6,494,733
Total Operation and Maintenance of Plant	6500	0	14,371,730	12,155,102	91,464	0	26,618,296
Planning, Policymaking and Coordinations	6600		6,818,310	1,813,909	286,690		8,918,909

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		532,811	47,077			579,888
Fiscal Operations	6720		6,769,799	2,881,862	34,974		9,686,635
Human Resources Management	6730		2,932,865	237,277	73,778		3,243,920
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,082,460				1,082,460
Staff Development	6750			42,487			42,487
Staff Diversity	6760		447,908	4,910			452,818
Logistical Services	6770		10,677,168	1,209,520	183,971		12,070,659
Management Information Systems	6780		6,779,303	1,566,219	1,762,652		10,108,174
Other General Institutional Support Services	6790		689,546	191,584	105,278		986,408
Total General Institutional Support Services	6700	0	29,911,860	6,180,936	2,160,653	0	38,253,449
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		317,874	254,752	36,337		608,963
Economic Development	6840		136,971	7,164			144,135
Other Community Services & Economic Development	6890		423,124	188,941	1,834		613,899
Total Community Services	6800	0	877,969	450,857	38,171	0	1,366,997

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,510,199	327,086	210,756		2,048,041
Student and Co-Curricular Activities	6960		1,393,653	650,414	87,051		2,131,118
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,903,852	977,500	297,807	0	4,179,159
Auxiliary Operations	7000						
Contract Education	7010	3,326,029	975,775	309,006			4,610,810
Other Auxiliary Operations	7090		694,493	6,863			701,356
Total Auxiliary Operations	7000	3,326,029	1,670,268	315,869	0	0	5,312,166

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					6,111,987	6,111,987
Student Aid	7320					570,228	570,228
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,682,215	6,682,215
Sub-Total Non-Instructional Activites		3,327,389	113,749,322	26,043,060	3,743,512	6,683,515	153,546,798
Total Expenditures General Fund: activities *		111,974,430	117,161,003	30,627,415	7,312,545	6,683,515	273,758,908

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 070

Name: SAN DIEGO

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,831,733			1,666,050	
		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		4,315,482		4,315,482		4,315,482
Employee Benefits	3000		1,516,251		1,516,251		1,516,251
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	591,904	591,904
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	591,904	591,904
Other Operating Expenses and Services	5000				0	43,973	43,973
Capital Outlay	6000						
Library Books	6300				0	74,477	74,477
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	74,477	74,477
Other Outgo	7000				0		0
Total Expenditures		0	5,831,733	0	5,831,733	710,354	6,542,087
Ending Balance					0	2,762,690	2,762,690

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,762,690	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,762,690	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,144,600			2,800,839	
		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		4,485,558		4,485,558		4,485,558
Employee Benefits	3000		1,659,042		1,659,042		1,659,042
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,680,405	2,680,405
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,680,405	2,680,405
Other Operating Expenses and Services	5000				0	189,450	189,450
Capital Outlay	6000						
Library Books	6300				0	157,300	157,300
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	157,300	157,300
Other Outgo	7000				0		0
Total Expenditures		0	6,144,600	0	6,144,600	3,027,155	9,171,755
Ending Balance					0	2,536,374	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 070

Name: SAN DIEGO

EPA Revenue	36,521,842
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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	36,521,842	0	0	36,521,842
TOTAL		36,521,842	0	0	36,521,842

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	88,422,180	8.25%	58,858,113	11.44%		147,280,293	N/A	N/A
2014-15	95,865,557	8.88%	59,072,460	11.77%		154,938,017	7,657,724	5.20%
2015-16	100,658,835	10.73%	62,026,083	11.85%		162,684,918	7,746,901	5.00%
2016-17	105,691,777	12.58%	65,127,388	13.05%		170,819,165	8,134,247	5.00%
2017-18	110,976,366	14.43%	68,383,757	16.60%		179,360,123	8,540,958	5.00%
2018-19	116,525,184	16.28%	71,802,945	18.20%		188,328,129	8,968,006	5.00%
2019-20	122,351,443	18.13%	75,393,092	19.90%		197,744,535	9,416,406	5.00%
2020-21	128,469,015	19.10%	79,162,747	20.40%		207,631,762	9,887,227	5.00%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
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: 2014-2015

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,412,962
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	121,599
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	851
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	298,561
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	45,196
52	CAFETERIA FUND	51	BOOKSTORE FUND	1,235,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	46,164



PART III

BALANCE SHEETS

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50 Enterprise Fund	39-41
60 Internal Services	42-44
FIDUCIARY FUNDS GROUP	
70 Trust Funds	45-47

For Year Ended June 30, 2015

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	63,857,649		63,857,649
Cash With Fiscal Agents	9113	396,688		396,688
Revolving Cash Accounts	9114	106,175		106,175
Investments (at cost)	9120	32,868		32,868
Accounts Receivable	9130	8,039,463	7,925,348	15,964,811
Due from Other Funds	9140	(34,207,952)	46,282,949	12,074,997
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		38,224,891	54,208,297	92,433,188
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,757,935	51,748	15,809,683
Accrued Salaries and Wages Payable	9520	10,284,198		10,284,198
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	660,533	293,576	954,109
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,957,269	150,902	2,108,171
TOTAL LIABILITIES		29,573,195	496,226	30,069,421

For Year Ended June 30, 2015

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	8,651,696		8,651,696
Unassigned	9790			0
Total Fund Balance		8,651,696	0	8,651,696
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		53,712,071	53,712,071
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	53,712,071	53,712,071
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		8,651,696	53,712,071	62,363,767
TOTAL LIABILITIES AND FUND EQUITY		38,224,891	54,208,297	92,433,188

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	52,556,937		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	26,897		
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		52,583,834	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, 2015

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	52,583,834		
Assigned Fund Balance	9754			
Total Designated Fund Balance		52,583,834	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		52,583,834	0	0
TOTAL LIABILITIES AND FUND EQUITY		52,583,834	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, 2015

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			888,633			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			456			
Accounts Receivable	9130			11,969			
Due from Other Funds	9140			(98,053)			919,364
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	803,005	0	0	919,364
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			22,197			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			42,707			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	64,904	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, 2015

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	738,101	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	919,364
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	738,101	0	0	919,364
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	738,101	0	0	919,364
TOTAL LIABILITIES AND FUND EQUITY		0	0	803,005	0	0	919,364

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,738,818	135,855,015	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,395	69,680	
Accounts Receivable	9130	10,480	146,492	
Due from Other Funds	9140	713,557	(10,388,518)	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		11,468,250	125,682,669	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	372,786	6,382,499	
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	976,202		
TOTAL LIABILITIES		1,348,988	6,382,499	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	10,119,262	119,300,170	
Assigned Fund Balance	9754			
Total Designated Fund Balance		10,119,262	119,300,170	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		10,119,262	119,300,170	0
TOTAL LIABILITIES AND FUND EQUITY		11,468,250	125,682,669	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	423,485	207,007		
In County Treasury	9112	2,454,429	177,008		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,257	91		
Accounts Receivable	9130	1,343,688	10,412		
Due from Other Funds	9140	(131,442)	(307,828)		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,309	(41,724)		
Prepaid Items	9220		24,416		
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	356,436		
Accumulated Depreciation Equipment	9351	270,122	299,769		
Work in Progress	9360				
Total Fixed Assets		7,128	56,667	0	0
TOTAL ASSETS		6,392,854	126,049	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	613,760	31,983		
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	294,723	(900)		
Total Current Liabilities and Deferred Revenue		908,483	31,083	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	908,483	31,083	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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		94,966		
Unassigned	9790				
Total Reserved Fund Balance		0	94,966	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	5,484,371			
Total Designated Fund Balance		5,484,371	0	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		5,484,371	94,966	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,392,854	126,049	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	106,607	
In County Treasury	9112	8,235,054	2,257,393
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	5,382	
Accounts Receivable	9130	3,961	2,588
Due from Other Funds	9140	83,668	455,454
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		8,434,672	2,715,435

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	3,235,865	40,634
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		10,783
Total Current Liabilities and Deferred Revenue		3,235,865	51,417
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	3,235,865	51,417

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	5,198,807	2,664,018
Total Designated Fund Balance		5,198,807	2,664,018
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		5,198,807	2,664,018
TOTAL LIABILITIES AND FUND EQUITY		8,434,672	2,715,435

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	682,677	43,864			39,900			982,382
In County Treasury	9112				2,314,305				103,236
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120				1,186				17,778,101
Accounts Receivable	9130	8,138	7,640		512,767	1,674			2,704
Due from Other Funds	9140	(1,484)	84,332		(2,766,180)	30,223			213,629
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		689,331	135,836	0	62,078	71,797	0	0	19,080,052

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	4,022			59,881				7,770
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	432,838							1,617
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				661				
Total Current Liabilities and Deferred Revenue		436,860	0	0	60,542	0	0	0	9,387
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	436,860	0	0	60,542	0	0	0	9,387

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	252,471	135,836		1,536	71,797			19,070,665
Total Designated Fund Balance		252,471	135,836	0	1,536	71,797	0	0	19,070,665
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		252,471	135,836	0	1,536	71,797	0	0	19,070,665
TOTAL LIABILITIES AND FUND EQUITY		689,331	135,836	0	62,078	71,797	0	0	19,080,052