

ANNUAL FINANCIAL AND BUDGET REPORT

**FISCAL YEAR
ENDED JUNE 30, 2023**



DISTRICT CODE 73528

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: SAN DIEGO

District Code: 070

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Nancy Lane

Electronic Certification Date: Tuesday, October 10, 2023

Contact: Araceli Arreola- Bustamante Fiscal Services Manager
(619) 388-6782 Ext: aarreola002@sdccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.



PART I

REVENUES, EXPENDITURES AND FUND BALANCE DATA

<u>ITEM</u>	<u>PAGE</u>
GOVERNMENTAL FUNDS GROUP	
10 General Fund	1
20 Debt Service	2
30 Special Revenue	3-4
40 Capital Projects	5
PROPRIETARY FUNDS GROUP	
50 Enterprise Fund	6-7
60 Internal Services	8
FIDUCIARY FUNDS GROUP	
70 Trust Funds	9-11

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		45,784,017	42,434,722	43,848,946	42,434,722	89,632,963
State Revenues	8600	156,997,125	176,678,346	101,031,237	143,777,814	258,028,362	320,456,160
Local Revenues	8800	169,387,168	171,124,392	5,975,783	28,336,765	175,362,951	199,461,157
Total Revenues		326,384,293	393,586,755	149,441,742	215,963,525	475,826,035	609,550,280
EXPENDITURES:							
Academic Salaries	1000	119,312,771	110,575,335	23,628,667	30,303,881	142,941,438	140,879,216
Classified Salaries	2000	68,763,012	69,441,182	22,346,073	38,015,243	91,109,085	107,456,425
Employee Benefits	3000	91,789,154	86,634,327	18,213,295	21,805,135	110,002,449	108,439,462
Supplies and Materials	4000	2,543,884	4,595,454	4,605,974	19,596,051	7,149,858	24,191,505
Other Operating Expenses and Services	5000	26,982,889	37,012,615	14,245,762	51,418,613	41,228,651	88,431,228
Capital Outlay	6000	1,608,416	2,901,070	18,717,212	25,328,545	20,325,628	28,229,615
Total Expenditures		311,000,126	311,159,983	101,756,983	186,467,468	412,757,109	497,627,451
Excess /(Deficiency) of Revenues over Expenditures		15,384,167	82,426,772	47,684,759	29,496,057	63,068,926	111,922,829
Other Financing Sources	8900	677,187	1,726,814	8,799,427	5,098,075	9,476,614	6,824,889
Other Outgo	7000	5,640,794	84,153,586	19,354,915	34,594,132	24,995,709	118,747,718
Net Increase/(Decrease) in Fund Balance		10,420,560	0	37,129,271	0	47,549,831	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	35,363,457	45,784,017	69,996,122	99,129,267	105,359,579	144,913,284
Prior Years Adjustments	9020			(7,996,126)		(7,996,126)	
Adjusted Beginning Balance	9030	35,363,457		61,999,996		97,363,453	
Ending Fund Balance, June 30		45,784,017	45,784,017	99,129,267	99,129,267	144,913,284	144,913,284

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	288,790,823	205,613,048				
Total Revenues		288,790,823	205,613,048	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	230,385,615	103,087,661				
Debt Interest and Other Service Charges	7120	52,255,906					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		102,525,387				
Total Other Outgo	7000	282,641,521	205,613,048	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(282,641,521)	(205,613,048)	0	0	0	0
Net Increase/Decrease in Fund Balance		6,149,302	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	331,584,674	348,037,991		0		0
Prior Years Adjustments	9020	10,304,015					
Adjusted Beginning Balance	9030	341,888,689		0		0	
Ending Fund Balance, June 30		348,037,991	348,037,991	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					85,022	86,000
State Revenues	8600					1,494,513	1,710,866
Local Revenues	8800					112,711	35,000
Total Income		0	0	0	0	1,692,246	1,831,866
Expenditures							
Academic Salaries	1000					77,756	265,600
Classified Salaries	2000					704,327	955,449
Employee Benefits	3000					294,565	262,811
Supplies and Materials	4000					188,078	977,766
Other Operating Expenses and Services	5000					85,997	529,584
Capital Outlay	6000					459,766	1,371,535
Total Expenditures		0	0	0	0	1,810,489	4,362,745
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(118,243)	(2,530,879)
Other Financing Sources	8900					125,000	125,000
Other Outgo	7000					135,813	136,221
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(129,056)	(2,542,100)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,671,156	2,542,100
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,671,156	
Ending Fund Balance, June 30		0	0	0	0	2,542,100	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					2,353	
Local Revenues	8800					178,797	272,670
Total Income		0	0	0	0	181,150	272,670
Expenditures							
Academic Salaries	1000					76,571	62,816
Classified Salaries	2000					(2,522)	39,442
Employee Benefits	3000					27,219	35,060
Supplies and Materials	4000					84,455	180,090
Other Operating Expenses and Services	5000					18,882	289,933
Capital Outlay	6000					102,039	277,239
Total Expenditures		0	0	0	0	306,644	884,580
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(125,494)	(611,910)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(125,494)	(611,910)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	737,404	611,910
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		737,404	
Ending Fund Balance, June 30		0	0	0	0	611,910	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	14,441,693	98,470				
Local Revenues	8800	2,776,042	3,323,650			275,275	92,370
Total Income		17,217,735	3,422,120	0	0	275,275	92,370
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	750,692	563,099				
Other Operating Expenses and Services	5000	1,871,671	1,613,539			1,376,822	925,187
Capital Outlay	6000	8,205,081	59,655,582			1,789,838	4,273,997
Total Expenditures		10,827,444	61,832,220	0	0	3,166,660	5,199,184
Excess /(Deficiency) of Revenues over Expenditures		6,390,291	(58,410,100)	0	0	(2,891,385)	(5,106,814)
Other Financing Sources	8900	1,768,102	2,289,102			3,166,661	
Other Outgo	7000	973,758	11,137,313			3,166,661	585,374
Net Increase/(Decrease) in Fund Balance		7,184,635	(67,258,311)	0	0	(2,891,385)	(5,692,188)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	60,073,676	67,258,311	0	0	8,583,573	5,692,188
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	60,073,676		0		8,583,573	
Ending Fund Balance, June 30		67,258,311	0	0	0	5,692,188	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	5,533,733	9,037,000	91,220	2,250,700		
Other Financing Sources	8900						
Total Income		5,533,733	9,037,000	91,220	2,250,700	0	0
Cost of Sales	5890						
Gross Profit or Loss		5,533,733	9,037,000	91,220	2,250,700	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,438,543	1,675,000	1,313,702	1,191,700		
Employee Benefits	3000	687,617	800,000	603,120	724,000		
Supplies and Materials	4000	4,594,255	5,962,000	661	35,000		
Other Operating Expenses and Services	5000	167,955	355,000	123,194	240,000		
Capital Outlay	6000	88,380	245,000	815	60,000		
Total Expenditures		6,976,750	9,037,000	2,041,492	2,250,700	0	0
Net Profit or Loss		(1,443,017)	0	(1,950,272)	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,443,017)	0	(1,950,272)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,749,390)	(3,192,407)	(5,591,990)	(7,542,262)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,749,390)		(5,591,990)		0	
Ending Fund Balance, June 30		(3,192,407)	(3,192,407)	(7,542,262)	(7,542,262)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,076,371	938,607				
Other Financing Sources	8900	135,000	135,000				
Total Income		1,211,371	1,073,607				
Cost of Sales	5890						
Gross Profit or Loss		1,211,371	1,073,607				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	467,068	435,192				
Employee Benefits	3000	231,043	249,760				
Supplies and Materials	4000	716	3,500				
Other Operating Expenses and Services	5000	260,343	380,155				
Capital Outlay	6000	3,487	5,000				
Total Expenditures		962,657	1,073,607				
Net Profit or Loss		248,714	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		248,714	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(320,519)	(71,805)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(320,519)					
Ending Fund Balance, June 30		(71,805)	(71,805)				

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	6,540,900	735,782	41,203,922	3,227,623		
Other Financing Sources	8900	56,628		15,350	7,675		
Total Income		6,597,528	735,782	41,219,272	3,235,298		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,658,118	4,390,283	45,569,333	45,977,430		
Capital Outlay	6000						
Total Expenditures		2,658,118	4,390,283	45,569,333	45,977,430		
Net Profit or Loss		3,939,410	(3,654,501)	(4,350,061)	(42,742,132)		
Other Outgo	7000	56,628	24,634,115		(49,455,087)		
Net Increase/(Decrease) in Fund Balance		3,882,782	(28,288,616)	(4,350,061)	6,712,955		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,405,834	28,288,616	(2,362,894)	(6,712,955)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,405,834		(2,362,894)			
Ending Fund Balance, June 30		28,288,616	0	(6,712,955)	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	24,149	23,060	202,243	121,976		
Total Income		24,149	23,060	202,243	121,976	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	22,016	42,000				
Employee Benefits	3000	493	7,450				
Supplies and Materials	4000	589	34,253		66,491		
Other Operating Expenses and Services	5000	67,581	110,855	21,890	125,915		
Capital Outlay	6000	500	6,128		88,164		
Total Expenditures		91,179	200,686	21,890	280,570	0	0
Excess /(Deficiency) of Revenues over Expenditures		(67,030)	(177,626)	180,353	(158,594)	0	0
Other Financing Sources	8900	109,544	113,753				
Other Outgo	7000		321,692	45,153	408,729		
Net Increase/(Decrease) in Fund Balance		42,514	(385,565)	135,200	(567,323)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	343,051	385,565	432,123	567,323		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	343,051		432,123		0	
Ending Fund Balance, June 30		385,565	0	567,323	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	45,215,715	50,329,338				
State Revenues	8600	11,466,575	13,616,282				
Local Revenues	8800	101,876	130,326		400		
Total Income		56,784,166	64,075,946	0	400	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		56,784,166	64,075,946	0	400	0	0
Other Financing Sources	8900	1,255,139					
Other Outgo	7000	58,074,203	64,075,946		59,427		
Net Increase/(Decrease) in Fund Balance		(34,898)	0	0	(59,027)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(151,873)	(186,771)	59,027	59,027		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(151,873)		59,027		0	
Ending Fund Balance, June 30		(186,771)	(186,771)	59,027	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,333,687	1,071,850
Total Income		0	0	1,333,687	1,071,850
Expenditures					
Academic Salaries	1000				5,000
Classified Salaries	2000				3,000
Employee Benefits	3000				800
Supplies and Materials	4000			130,434	306,200
Other Operating Expenses and Services	5000			581,784	817,881
Capital Outlay	6000			27,012	169,665
Total Expenditures		0	0	739,230	1,302,546
Excess /(Deficiency) of Revenues over Expenditures		0	0	594,457	(230,696)
Other Financing Sources	8900				
Other Outgo	7000			500	8,743,247
Net Increase/(Decrease) in Fund Balance		0	0	593,957	(8,973,943)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	8,379,986	8,973,943
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		8,379,986	
Ending Fund Balance, June 30		0	0	8,973,943	0



PART II

SUPPLEMENTAL DATA

<u>ITEM</u>	<u>PAGE</u>
Gann Appropriation Limit	12
Analysis of Compliance with 50% Law	13-15
Detail of General Fund Revenues	16-19
EXPENDITURES BY ACTIVITY FOR THE GENERAL FUND	
Part I Instructional Activities	20
Part II Non-Instructional Activities	21-25
Receipt and Expenditures of Lottery Proceeds	26-27
Details of Education Protection Account	28
Pension Costs	29
Analysis of Interfund Transfers	30

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$274,960,648
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	33,290.13		
	2. 2022-2023 Second Period Actual FTES	35,784.71		
	3. 2022-2023 Population change factor (C2/C1)	1.0749		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$308,677,851
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)			\$308,677,851
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$308,677,851
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			146,212,701
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			664,914
C.	Local Property taxes			148,678,679
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$295,556,294

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	43,289,668	43,289,668		43,289,668
Other	1300	46,056,822	46,056,109	713	46,056,822
Total Instructional Salaries		89,346,490	89,345,777	713	89,346,490
Non-Instructional Salaries					
Contract or Regular	1200		27,185,566	173,460	27,359,026
Other	1400		2,607,254		2,607,254
Total Non-Instructional Salaries		0	29,792,820	173,460	29,966,280
Total Academic Salaries		89,346,490	119,138,597	174,173	119,312,770
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		51,529,951	7,719,105	59,249,056
Other	2300		1,374,873	284,095	1,658,968
Total Non-Instructional Salaries		0	52,904,824	8,003,200	60,908,024
Instructional Aides					
Regular Status	2200	7,073,498	7,013,946	59,552	7,073,498
Other	2400	781,495	781,495		781,495
Total Instructional Aides		7,854,993	7,795,441	59,552	7,854,993
Total Classified Salaries		7,854,993	60,700,265	8,062,752	68,763,017
Employee Benefits	3000	44,695,444	87,349,583	4,439,565	91,789,148
Supplies and Materials	4000		2,535,437	8,444	2,543,881
Other Operating Expenses	5000	645,772	26,261,418	721,473	26,982,891
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		142,542,699	295,985,300	13,406,407	309,391,707

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	794,107	794,107		794,107
Student Health Services Above Amount Collected	6441		410,025		410,025
Student Transportation	6491		1,865		1,865
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,654,510		1,654,510
Objects to Exclude	Object Code				
Rents and Leases	5060		2,943,811		2,943,811
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		9,213,708		9,213,708

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		218		218
Total Equipment		0	218	0	218
Total Capital Outlay		0	218	0	218
Other Outgo	7000				0
Total Exclusions		794,107	15,018,244	0	15,018,244
Total for ECS 84362, 50% Law		141,748,592	280,967,056	13,406,407	294,373,463
Percent of CEE (Instructional Salary Cost / Total CEE)		50.45%	100.00%		
50% of Current Expense of Education			140,483,528		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		141,748,592	280,967,056	13,406,407	294,373,463
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		142,542,699	295,985,300	13,406,407	309,391,707
Capital Expenditures	6000	87,428	1,591,397	17,019	1,608,416
Equipment Replacement (Back out)	6420		(218)	0	(218)
Total Unrestricted General Fund Expenditures		142,630,127	297,576,479	13,423,426	310,999,905

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		652,172	652,172
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		33,504	33,504
Vocational and Technical Education Act (VATEA)	8170		2,209,588	2,209,588
Other Federal Revenues	8190		39,539,458	39,539,458
Total Federal Revenues	8100	0	42,434,722	42,434,722
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	387,526		387,526
State General Apportionment	8612	108,281,204		108,281,204
Other General Apportionment	8613	9,686,978		9,686,978
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,642,869	2,642,869
Disabled Students Programs and Services(DSPS)	8623		6,116,875	6,116,875
Temporary Assistance for Needy Families (TANF)	8624		412,665	412,665
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,774,875	2,774,875
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,903,939	18,903,939

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	18,953,320		18,953,320
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		61,465,633	61,465,633
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	664,914		664,914
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	9,213,708	4,509,740	13,723,448
State Mandated Costs	8685	1,238,223		1,238,223
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,571,252	4,204,641	12,775,893
Total State Revenues	8600	156,997,125	101,031,237	258,028,362

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	127,620,579		127,620,579
Tax Allocation, Supplemental Roll	8812	5,736,141		5,736,141
Tax Allocation, Unsecured Roll	8813	4,022,242		4,022,242
Prior Years Taxes	8816	(218,802)		(218,802)
Education Revenues Augmentation Fund (ERAF)	8817	890,672		890,672
Redevelopment Agency Funds - Pass Through	8818	951,308		951,308
Redevelopment Agency Funds - Residual	8819	11,448,028		11,448,028
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		33,182	33,182
Rentals and Leases	8850		984,604	984,604
Interest and Investment Income	8860	616,287		616,287
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	12,655,053		12,655,053
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(1,138,204)		(1,138,204)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		352,481	352,481
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	8,507		8,507
Nonresident Tuition	8880	5,084,023		5,084,023
Parking Services and Public Transportation	8881		1,215,798	1,215,798
Baccalaureate Degree Program Fee	8882	136,668		136,668
Other Student Fees and Charges	8885	3,200		3,200
Other Local Revenues	8890	1,571,466	3,389,718	4,961,184
Total Local Revenues	8800	169,387,168	5,975,783	175,362,951
Total Revenues		326,384,293	149,441,742	475,826,035

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	677,187	8,799,427	9,476,614
Total Other Financing Sources	8900	677,187	8,799,427	9,476,614
Total Revenues and Other Financing Sources		327,061,480	158,241,169	485,302,649

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	528,769	208,377	96,352	41,579		875,077
Architecture and Related Technologies	0200	637,431	173,934	13,807	2,056		827,228
Environmental Sciences and Technologies	0300	13,261	1,639				14,900
Biological Sciences	0400	6,090,179	3,098,816	393,859	91,896		9,674,750
Business and Management	0500	6,196,798	2,300,353	26,651	31,602		8,555,404
Media and Communications	0600	1,298,640	497,814	5,826	27,766		1,830,046
Information Technology	0700	2,622,703	920,657	32,547	5,572		3,581,479
Education	0800	5,612,095	2,028,401	77,948	22,969		7,741,413
Engineering and Industrial Technologies	0900	4,838,958	2,162,734	466,599	594,607		8,062,898
Fine and Applied Arts	1000	6,883,237	2,749,826	80,312	3,831		9,717,206
Foreign language	1100	2,593,767	1,050,141	4,930			3,648,838
Health	1200	3,728,617	1,346,552	203,294	112,550		5,391,013
Family and Consumer Sciences	1300	4,459,471	1,833,623	365,640	579,763		7,238,497
Law	1400	183,330	41,181	524	6,249		231,284
Humanities(Letters)	1500	10,735,538	4,569,780	23,688			15,329,006
Library Science	1600	3,613	837				4,450
Mathematics	1700	6,045,367	2,648,733	27,215			8,721,315
Military Studies	1800						0
Physical Sciences	1900	6,649,148	3,023,777	159,724	33,367		9,866,016
Psychology	2000	2,306,528	941,894	7,195			3,255,617
Public and Protective Services	2100	4,480,257	1,116,862	680,048	103,751		6,380,918
Social Sciences	2200	7,381,128	3,016,598	32,216			10,429,942
Commercial Services	3000	883,730	291,846	10,239			1,185,815
Interdisciplinary Studies	4900	15,617,627	11,487,569	2,740,906	4,880,922		34,727,024
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		7,663,490				7,663,490
Sub-Total Instructional Activites		99,790,192	53,175,434	5,449,520	6,538,480		164,953,626
Total Expenditures for GF Activities*		100,155,555	243,897,417	48,378,509	20,325,628	24,995,709	437,752,818

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	35,433	27,104,055	1,448,235	540,128		29,127,851
Course and Curriculum Development	6020		1,705,251	203,199	32,814		1,941,264
Academic / Faculty Senate	6030	525	1,025,234	83,372			1,109,131
Other Instructional Administration & Governance	6090	638	3,961,407	648,584	10,058		4,620,687
Total Instructional Admin. & Governance		36,596	33,795,947	2,383,390	583,000	0	36,798,933
Instructional Support Services	6100						
Learning Center	6110		344,339	3,220	9,420		356,979
Library	6120		3,592,179	272,655	54,430		3,919,264
Media	6130		875,798	17,846	6,049		899,693
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,108,729	904,167	149,136		3,162,032
Total Instructional Support Services		0	6,921,045	1,197,888	219,035	0	8,337,968
Admissions and Records	6200		8,119,869	221,528	40,937		8,382,334
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(54,418)	21,461,612	346,436	21,542		21,775,172
Matriculation and Student Assessment	6320		1,718,729	262,286	8,096		1,989,111
Transfer Programs	6330		317,068	35,064			352,132
Career Guidance	6340	450	156,616	125,840	174,045		456,951
Other Student Counseling and Guidance	6390		1,689,874	152,874	1,582		1,844,330
Total Student Counseling and Guidance		(53,968)	25,343,899	922,500	205,265	0	26,417,696

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		223,511				223,511
Extended Opportunity Programs and Services (EOPS)	6430	2,945	3,678,499	424,418	287,458		4,393,320
Health Services	6440		2,156,158	221,111	2,306		2,379,575
Student Personnel Administration	6450	6,210	5,966,008	2,009,370	191,718		8,173,306
Financial Aid Administration	6460	334	5,029,634	34,159			5,064,127
Job Placement Services	6470		1,739,522	126,515	15,437		1,881,474
Veterans Services	6480		614,142	109,770	167,174		891,086
Miscellaneous Student Services	6490	4,057	6,874,348	1,462,153	377,376	1,300	8,719,234
Total Other Student Services		13,546	26,281,822	4,387,496	1,041,469	1,300	31,725,633
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530	77	7,539,667	258,538	28,000		7,826,282
Grounds Maintenance and Repairs	6550		1,132,493	80,680			1,213,173
Utilities	6570			12,111,775			12,111,775
Other Operations and Maintenance of Plant	6590		5,545,582	1,477,226	394,526		7,417,334
Total Operation and Maintenance of Plant	6500	77	14,217,742	13,928,219	422,526	0	28,568,564
Planning, Policymaking and Coordinations	6600	2,126	12,600,398	2,491,321	760,789		15,854,634

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,006,017	136,528	15,862		1,158,407
Fiscal Operations	6720	193,139	9,586,224	4,133,854	1,912,988		15,826,205
Human Resources Management	6730	(25,243)	4,648,440	151,787			4,774,984
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,860,296				4,860,296
Staff Development	6750		446,837	312,690			759,527
Staff Diversity	6760		758,474	73,399	34,867		866,740
Logistical Services	6770		11,464,663	1,526,827	82,908		13,074,398
Management Information Systems	6780		5,733,927	4,180,203	401,737		10,315,867
Other General Institutional Support Services	6790	168,793	7,381,307	3,936,091	7,696,143		19,182,334
Total General Institutional Support Services	6700	336,689	45,886,185	14,451,379	10,144,505	0	70,818,758
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830	609	1,281,010	790,872	136,913		2,209,404
Economic Development	6840		493,186	2,004			495,190
Other Community Services & Economic Development	6890		459,442	23,979	17,019		500,440
Total Community Services	6800	609	2,233,638	816,855	153,932	0	3,205,034

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			206,925			206,925
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			497,009			497,009
Parking	6950		1,933,957	365,081	743		2,299,781
Student and Co-Curricular Activities	6960	(2,502)	1,940,798	974,539	214,947		3,127,782
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	(2,502)	3,874,755	2,043,554	215,690	0	6,131,497
Auxiliary Operations	7000						
Contract Education	7010	879					879
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	879	0	0	0	0	879

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	31,311	11,446,683	84,859			11,562,853
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					12,823,639	12,823,639
Student Aid	7320					12,170,770	12,170,770
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	24,994,409	24,994,409
Sub-Total Non-Instructional Activites		365,363	190,721,983	42,928,989	13,787,148	24,995,709	272,799,192
Total Expenditures General Fund: activities *		100,155,555	243,897,417	48,378,509	20,325,628	24,995,709	437,752,818

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

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 070

Name: SAN DIEGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			9,937,207		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			9,937,207		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		9,213,708			4,509,740		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	251,315		251,315
Instructional Supplies & Materials	4300				0	1,334,715		1,334,715
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,586,030		1,586,030
Other Operating Expenses and Services	5000		9,213,708		9,213,708	191,400		9,405,108
Capital Outlay	6000							
Library Books	6300				0	96,258		96,258
Equipment	6400							
Equipment - Additional	6410				0	6,542		6,542
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	102,800		102,800
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		95,257	95,257
Total Other Outgo	7000	0	0	0	0		95,257	95,257
Total Expenditures		0	9,213,708	0	9,213,708	1,880,230	95,257	11,189,195
Ending Balance					0	12,471,460		12,471,460

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Budget Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 070

Name: SAN DIEGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			12,471,460		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			12,471,460		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,585,993			2,434,725		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	6,077,202		6,077,202
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	6,077,202		6,077,202
Other Operating Expenses and Services	5000		6,585,993		6,585,993	826,518		7,412,511
Capital Outlay	6000							
Library Books	6300				0	279,036		279,036
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	279,036		279,036
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		2,450,227	2450227
Total Other Outgo	7000	0	0	0	0		2,450,227	2450227
Total Expenditures		0	6,585,993	0	6,585,993	7,182,756	2,450,227	16,218,976
Ending Balance					0	5,273,202		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 070

Name: SAN DIEGO

EPA Revenue	18,953,320
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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	18,953,320	0	0	18,953,320
TOTAL		18,953,320	0	0	18,953,320

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	22,990,610	20,782,978	43,773,588	N/A	N/A
2023-2024	24,140,141	21,822,127	45,962,268	2,188,680	5.00%
2024-2025	24,743,644	22,367,680	47,111,324	1,149,056	2.50%
2025-2026	25,238,517	22,815,034	48,053,551	942,227	2.00%
2026-2027	25,743,287	23,271,334	49,014,621	961,070	2.00%
2027-2028	26,258,153	23,736,761	49,994,914	980,293	2.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
Pension cost increases will be budgeted on an annual basis as in previous years.
Does the district have an irrevocable trust?
Yes

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,021,828
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	15,350
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	109,077
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,051,445
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,255,139
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	110,813
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	257,101
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	110,189



PART III
BALANCE SHEETS

<u>ITEM</u>	<u>PAGE</u>
GOVERNMENTAL FUNDS GROUP	
10 General Fund	31-32
20 Debt Service	33-34
30 Special Revenue	35-36
40 Capital Projects	37-38
PROPRIETARY FUNDS GROUP	
50 Enterprise Fund	39-41
60 Internal Services	42-44
FIDUCIARY FUNDS GROUP	
70 Trust Funds	45-47

For Year Ended June 30, 2023

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	7,649		7,649
In County Treasury	9112	10,581,883	177,284,619	187,866,502
Cash With Fiscal Agents	9113	15,859	229,198	245,057
Revolving Cash Accounts	9114	161,675		161,675
Investments (at cost)	9120	(5,273,480)		(5,273,480)
Accounts Receivable	9130	51,037,446	33,743,916	84,781,362
Due from Other Funds	9140	29,024,546	327,846	29,352,392
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	270,932		270,932
TOTAL ASSETS		85,826,510	211,585,579	297,412,089
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	30,404,702		30,404,702
Accrued Salaries and Wages Payable	9520		44,051,265	44,051,265
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	981,058	25,038,756	26,019,814
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,743,473	43,366,291	51,109,764
TOTAL LIABILITIES		40,042,493	112,456,312	152,498,805

For Year Ended June 30, 2023

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		99,129,267	99,129,267
Committed Fund Balance	9753	16,293,125		16,293,125
Assigned Fund Balance	9754	29,490,892		29,490,892
Total Designated Fund Balance		45,784,017	99,129,267	144,913,284
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		45,784,017	99,129,267	144,913,284
TOTAL LIABILITIES AND FUND EQUITY		85,826,510	211,585,579	297,412,089

- 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, 2023

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	101,700,180		
Cash With Fiscal Agents	9113	245,559,984		
Investments (at cost)	9120			
Accounts Receivable	9130	777,827		
Due from Other Funds	9140			
TOTAL ASSETS		348,037,991	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, 2023

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	348,037,991		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		348,037,991	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		348,037,991	0	0
TOTAL LIABILITIES AND FUND EQUITY		348,037,991	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, 2023

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			3,763,389			911,680
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			(106,112)			
Accounts Receivable	9130			58,315			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,715,592	0	0	911,680
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			72,557			83,271
Accrued Salaries and Wages Payable	9520			435,129			88,081
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			577,581			128,418
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			88,225			
TOTAL LIABILITIES		0	0	1,173,492	0	0	299,770

- 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, 2023

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	2,542,100	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	611,910
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	2,542,100	0	0	611,910
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	2,542,100	0	0	611,910
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,715,592	0	0	911,680

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	62,546,758		7,253,615
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(1,684,072)		(197,844)
Accounts Receivable	9130	525,447		66,535
Due from Other Funds	9140	8,656,749		119,291
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		70,044,882	0	7,241,597
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,317,581		1,368,531
Accrued Salaries and Wages Payable	9520			154,232
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			26,646
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	468,990		
TOTAL LIABILITIES		2,786,571	0	1,549,409

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	67,258,311		5,692,188
Assigned Fund Balance	9754			
Total Designated Fund Balance		67,258,311	0	5,692,188
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		67,258,311	0	5,692,188
TOTAL LIABILITIES AND FUND EQUITY		70,044,882	0	7,241,597

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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	222,374	43,230		37,848
In County Treasury	9112	3,037,701			1,796,193
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	52,175	21,941		
Investments (at cost)	9120	(78,465)	(2,389)		(48,768)
Accounts Receivable	9130	1,558,867			719,154
Due from Other Funds	9140	261,099	266,419		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,225,636			
Prepaid Items	9220		7,780		
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	7,128	56,668		
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		7,128	56,668	0	0
TOTAL ASSETS		7,286,515	393,649	0	2,504,427

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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	2,224,595			295,302
Accrued Salaries and Wages Payable	9520	1,845,205	1,550,948		604,840
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	6,409,122	6,384,963		1,676,090
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		10,478,922	7,935,911	0	2,576,232
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	10,478,922	7,935,911	0	2,576,232

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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		(7,542,262)		
Unassigned	9790				
Total Reserved Fund Balance		0	(7,542,262)	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	(3,192,407)			(71,805)
Total Designated Fund Balance		(3,192,407)	0	0	(71,805)
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(3,192,407)	(7,542,262)	0	(71,805)
TOTAL LIABILITIES AND FUND EQUITY		7,286,515	393,649	0	2,504,427

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	297,188	
In County Treasury	9112	5,049,576	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(49,226)	
Accounts Receivable	9130	15,732	3,386
Due from Other Funds	9140	27,133,105	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		14,541
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		32,446,375	17,927

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	4,157,759	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		6,730,882
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,157,759	6,730,882
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	4,157,759	6,730,882

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	28,288,616	
Unassigned	9790		
Total Reserved Fund Balance		28,288,616	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		(6,712,955)
Total Designated Fund Balance		0	(6,712,955)
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		28,288,616	(6,712,955)
TOTAL LIABILITIES AND FUND EQUITY		32,446,375	17,927

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	1,091,370	190,145		241	24,234			1,318,909
In County Treasury	9112	18,111			13,552,037	2,411			
Cash With Fiscal Agents	9113				663,535				
Revolving Cash Accounts	9114	30							6,125
Investments (at cost)	9120				(265,096)				7,454,674
Accounts Receivable	9130	18,368	6,068			1,674			30,029
Due from Other Funds	9140		584,933		296,441	30,708			309,045
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	2,204							
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		1,130,083	781,146	0	14,247,158	59,027	0	0	9,118,782

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	9,692	23,558		1,661,522				112,898
Accrued Salaries and Wages Payable	9520	26							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	734,800	190,265		5,104,612				31,941
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				7,667,795				
Total Current Liabilities and Deferred Revenue		744,518	213,823	0	14,433,929	0	0	0	144,839
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	744,518	213,823	0	14,433,929	0	0	0	144,839

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	385,565	567,323		(186,771)	59,027			8,973,943
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		385,565	567,323	0	(186,771)	59,027	0	0	8,973,943
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		385,565	567,323	0	(186,771)	59,027	0	0	8,973,943
TOTAL LIABILITIES AND FUND EQUITY		1,130,083	781,146	0	14,247,158	59,027	0	0	9,118,782