

# **ANNUAL FINANCIAL AND BUDGET REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2019**



**DISTRICT CODE 73528**



## **PART I**

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

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			9,399,101	10,383,568	9,399,101	10,383,568
State Revenues	8600	150,491,428	142,475,838	54,678,256	55,787,918	205,169,684	198,263,756
Local Revenues	8800	140,190,628	138,756,636	10,933,445	9,939,357	151,124,073	148,695,993
<b>Total Revenues</b>		290,682,056	281,232,474	75,010,802	76,110,843	365,692,858	357,343,317
<b>EXPENDITURES:</b>							
Academic Salaries	1000	117,622,394	107,039,147	18,855,065	19,403,240	136,477,459	126,442,387
Classified Salaries	2000	67,646,618	65,273,338	19,141,057	21,105,622	86,787,675	86,378,960
Employee Benefits	3000	90,026,615	71,491,808	16,263,537	12,802,481	106,290,152	84,294,289
Supplies and Materials	4000	3,032,132	4,342,956	3,966,699	8,209,342	6,998,831	12,552,298
Other Operating Expenses and Services	5000	27,542,135	27,602,620	7,908,706	25,137,678	35,450,841	52,740,298
Capital Outlay	6000	898,826	2,915,247	4,379,632	16,351,943	5,278,458	19,267,190
<b>Total Expenditures</b>		306,768,720	278,665,116	70,514,696	103,010,306	377,283,416	381,675,422
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(16,086,664)	2,567,358	4,496,106	(26,899,463)	(11,590,558)	(24,332,105)
<b>Other Financing Sources</b>	8900	37,682,528	1,281,924	5,537,119	4,864,576	43,219,647	6,146,500
<b>Other Outgo</b>	7000	4,271,623	4,246,105	32,625,991	9,256,442	36,897,614	13,502,547
<b>Net Increase/(Decrease) in Fund Balance</b>		17,324,241	(396,823)	(22,592,766)	(31,291,329)	(5,268,525)	(31,688,152)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,565,629	23,889,870	60,456,251	37,863,485	67,021,880	61,753,355
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,565,629		60,456,251		67,021,880	
<b>Ending Fund Balance, June 30</b>		23,889,870	23,493,047	37,863,485	6,572,156	61,753,355	30,065,203

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	82,980,006	82,127,538				
<b>Total Revenues</b>		82,980,006	82,127,538	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	24,205,306	28,481,688				
Debt Interest and Other Service Charges	7120	53,063,374	53,645,850				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	77,268,680	82,127,538	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(77,268,680)	(82,127,538)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		5,711,326	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	59,464,186	65,175,512		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	59,464,186		0		0	
<b>Ending Fund Balance, June 30</b>		65,175,512	65,175,512	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					120,626	103,000
State Revenues	8600					1,019,457	1,003,943
Local Revenues	8800					86,136	62,903
<b>Total Income</b>		0	0	0	0	1,226,219	1,169,846
<b>Expenditures</b>							
Academic Salaries	1000					4,969	23,026
Classified Salaries	2000					569,089	701,018
Employee Benefits	3000					160,653	206,216
Supplies and Materials	4000					150,154	578,063
Other Operating Expenses and Services	5000					16,840	351,082
Capital Outlay	6000					18,374	883,858
<b>Total Expenditures</b>		0	0	0	0	920,079	2,743,263
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	306,140	(1,573,417)
<b>Other Financing Sources</b>	8900					125,000	125,000
<b>Other Outgo</b>	7000					101,438	116,114
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	329,702	(1,564,531)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,234,829	1,564,531
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,234,829	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,564,531	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					8,890	
Local Revenues	8800					697,773	719,203
<b>Total Income</b>		0	0	0	0	706,663	719,203
<b>Expenditures</b>							
Academic Salaries	1000					222,899	239,897
Classified Salaries	2000					8,012	53,107
Employee Benefits	3000					34,565	54,530
Supplies and Materials	4000					279,074	745,188
Other Operating Expenses and Services	5000					64,778	324,141
Capital Outlay	6000					169,232	425,374
<b>Total Expenditures</b>		0	0	0	0	778,560	1,842,237
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(71,897)	(1,123,034)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(71,897)	(1,123,034)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,194,931	1,123,034
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		1,194,931	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,123,034	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	668,470	292,387			41,260	
Local Revenues	8800	1,897,084	2,040,867			1,733,008	371,720
<b>Total Income</b>		2,565,554	2,333,254	0	0	1,774,268	371,720
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					577,388	
Employee Benefits	3000					273,919	
Supplies and Materials	4000	343,144	559,792			289,040	
Other Operating Expenses and Services	5000	644,518	846,423			7,587,351	4,060,751
Capital Outlay	6000	10,171,051	22,984,510			18,199,865	30,494,379
<b>Total Expenditures</b>		11,158,713	24,390,725	0	0	26,927,563	34,555,130
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(8,593,159)	(22,057,471)	0	0	(25,153,295)	(34,183,410)
<b>Other Financing Sources</b>	8900	7,774,791	3,924,726			30,990,610	
<b>Other Outgo</b>	7000	906,216	434,340			30,990,610	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,724,584)	(18,567,085)	0	0	(25,153,295)	(34,183,410)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	20,291,669	18,567,085	0	0	60,346,705	35,193,410
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	20,291,669		0		60,346,705	
<b>Ending Fund Balance, June 30</b>		18,567,085	0	0	0	35,193,410	1,010,000

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	8,591,036	12,447,950	4,200,695	7,763,550		
Other Financing Sources	8900			913,219			
<b>Total Income</b>		8,591,036	12,447,950	5,113,914	7,763,550	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		8,591,036	12,447,950	5,113,914	7,763,550	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,814,787	2,580,310	2,401,032	2,894,060		
Employee Benefits	3000	784,185	979,790	949,992	1,141,591		
Supplies and Materials	4000	6,189,642	8,358,268	1,773,285	2,774,036		
Other Operating Expenses and Services	5000	282,401	402,582	543,262	665,863		
Capital Outlay	6000	4,172	127,000	103,542	288,000		
<b>Total Expenditures</b>		9,075,187	12,447,950	5,771,113	7,763,550	0	0
<b>Net Profit or Loss</b>		(484,151)	0	(657,199)	0	0	0
<b>Other Outgo</b>	7000	913,219					
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,397,370)	0	(657,199)	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,337,533	(59,837)	(1,676,172)	(2,333,371)		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,337,533		(1,676,172)		0	
<b>Ending Fund Balance, June 30</b>		(59,837)	(59,837)	(2,333,371)	(2,333,371)	0	0



For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	783,351	895,803				
Other Financing Sources	8900	135,000	135,000				
<b>Total Income</b>		918,351	1,030,803				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		918,351	1,030,803				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	579,044	470,621				
Employee Benefits	3000	255,083	205,682				
Supplies and Materials	4000	17	3,500				
Other Operating Expenses and Services	5000	282,949	346,000				
Capital Outlay	6000		5,000				
<b>Total Expenditures</b>		1,117,093	1,030,803				
<b>Net Profit or Loss</b>		(198,742)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(198,742)	0				
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(451,146)	(649,888)				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(451,146)					
<b>Ending Fund Balance, June 30</b>		(649,888)	(649,888)				

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	7,426,983	661,800	42,788,495	3,563,000		
Other Financing Sources	8900				7,675		
<b>Total Income</b>		7,426,983	661,800	42,788,495	3,570,675		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,420,463	3,597,139	42,864,599	46,827,989		
Capital Outlay	6000						
<b>Total Expenditures</b>		3,420,463	3,597,139	42,864,599	46,827,989		
<b>Net Profit or Loss</b>		4,006,520	(2,935,339)	(76,104)	(43,257,314)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		4,006,520	(2,935,339)	(76,104)	(43,257,314)		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	11,580,657	15,587,177	3,243,581	3,167,477		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	11,580,657		3,243,581			
<b>Ending Fund Balance, June 30</b>		15,587,177	12,651,838	3,167,477	(40,089,837)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	13,974	15,987	84,406	90,300		
<b>Total Income</b>		13,974	15,987	84,406	90,300	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	15,414	39,229				
Employee Benefits	3000	98	5,756				
Supplies and Materials	4000	9,479	29,878		25,000		
Other Operating Expenses and Services	5000	101,299	136,853	48,668	138,416		
Capital Outlay	6000		23,500		58,815		
<b>Total Expenditures</b>		126,290	235,216	48,668	222,231	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(112,316)	(219,229)	35,738	(131,931)	0	0
<b>Other Financing Sources</b>	8900	104,143	105,891				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(8,173)	(113,338)	35,738	(131,931)	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	287,727	279,554	167,608	203,346		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	287,727		167,608		0	
<b>Ending Fund Balance, June 30</b>		279,554	166,216	203,346	71,415	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100	51,563,217	55,756,474				
State Revenues	8600	7,724,837	8,261,405				
Local Revenues	8800	198,789	140,149	2,241	2,200		
<b>Total Income</b>		59,486,843	64,158,028	2,241	2,200	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		59,486,843	64,158,028	2,241	2,200	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	59,398,939	64,158,028	11,024	1,796		
<b>Net Increase/(Decrease) in Fund Balance</b>		87,904	0	(8,783)	404	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(85,533)	2,371	66,603	57,820		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(85,533)		66,603		0	
<b>Ending Fund Balance, June 30</b>		2,371	2,371	57,820	58,224	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,417,229	1,382,883
<b>Total Income</b>		0	0	1,417,229	1,382,883
<b>Expenditures</b>					
Academic Salaries	1000				5,000
Classified Salaries	2000				3,000
Employee Benefits	3000				800
Supplies and Materials	4000			146,080	184,188
Other Operating Expenses and Services	5000			557,413	738,751
Capital Outlay	6000			14,054	201,155
<b>Total Expenditures</b>		0	0	717,547	1,132,894
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	699,682	249,989
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			14,700,000	800,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(14,000,318)	(550,011)
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	21,569,782	7,569,464
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		21,569,782	
<b>Ending Fund Balance, June 30</b>		0	0	7,569,464	7,019,453



## **PART II**

### **SUPPLEMENTAL DATA**

<b><u>ITEM</u></b>	<b><u>PAGE</u></b>
Gann Appropriation Limit	12
Analysis of Compliance with 50% Law	13-15
Detail of General Fund Revenues	16-19
<b>EXPENDITURES BY ACTIVITY FOR THE GENERAL FUND</b>	
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

**CALIFORNIA COMMUNITY COLLEGES**

**Budget Year: 2019-2020**

**Gann Appropriations Limit**

**GANN Report**

DISTRICT NAME: SAN DIEGO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$294,354,487
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	43,280.70		
	2. 2018-2019 Second Period Actual FTES	40,049.81		
	3. 2018-2019 Population change factor (C2/C1)	0.9254		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$282,882,874
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$282,882,874
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$282,882,874
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			126,420,765
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			675,076
C.	Local Property taxes			115,451,907
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,300,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$243,847,748

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	46,322,315	46,322,314		46,322,314
Other	1300	44,880,213	44,880,213		44,880,213
<b>Total Instructional Salaries</b>		91,202,528	91,202,527	0	91,202,527
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		24,155,908	208,226	24,364,134
Other	1400		2,055,729		2,055,729
<b>Total Non-Instructional Salaries</b>		0	26,211,637	208,226	26,419,863
<b>Total Academic Salaries</b>		91,202,528	117,414,164	208,226	117,622,390
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		56,462,410	576,166	57,038,576
Other	2300		2,223,953	24,507	2,248,460
<b>Total Non-Instructional Salaries</b>		0	58,686,363	600,673	59,287,036
<b>Instructional Aides</b>					
Regular Status	2200	6,949,283	6,949,283		6,949,283
Other	2400	1,410,295	1,410,295		1,410,295
<b>Total Instructional Aides</b>		8,359,578	8,359,578	0	8,359,578
<b>Total Classified Salaries</b>		8,359,578	67,045,941	600,673	67,646,614
<b>Employee Benefits</b>					
	3000	46,374,560	89,681,834	344,788	90,026,622
<b>Supplies and Materials</b>					
	4000		3,023,692	8,439	3,032,131
<b>Other Operating Expenses</b>					
	5000	518,177	27,156,634	385,503	27,542,137
<b>Equipment Replacement</b>					
	6420		40		40
<b>Total Expenditures Prior to Exclusions</b>		146,454,843	304,322,305	1,547,629	305,869,934



CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	372,773	372,773		372,773
Student Health Services Above Amount Collected	6441		67,482		67,482
Student Transportation	6491		210		210
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		971,576		971,576
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		4,479,081		4,479,081
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		5,281,848		5,281,848
Employee Benefits	3000		1,376,711		1,376,711
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				0

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		372,773	12,549,681	0	12,549,681
<b>Total for ECS 84362, 50% Law</b>		146,082,070	291,772,624	1,547,629	293,320,253
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.07%	100.00%		
<b>50% of Current Expense of Education</b>			145,886,312		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		146,082,070	291,772,624	1,547,629	293,320,253
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		146,454,843	304,322,305	1,547,629	305,869,934
<b>Capital Expenditures</b>	6000	153,782	898,508	318	898,826
<b>Equipment Replacement (Back out)</b>	6420		(40)	0	(40)
<b>Total Unrestricted General Fund Expenditures</b>		146,608,625	305,220,773	1,547,947	306,768,720

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		547,907	547,907
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		44,535	44,535
Vocational and Technical Education Act (VATEA)	8170		2,256,696	2,256,696
Other Federal Revenues	8190		6,549,963	6,549,963
<b>Total Federal Revenues</b>	8100	0	9,399,101	9,399,101
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	505,981		505,981
State General Apportionment	8612	84,083,603		84,083,603
Other General Apportionment	8613	539,927		539,927
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,379,149	2,379,149
Disabled Students Programs and Services(DSPS)	8623		4,829,893	4,829,893
Temporary Assistance for Needy Families (TANF)	8624		384,419	384,419
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,283,048	2,283,048
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		25,837,084	25,837,084

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	38,367,548		38,367,548
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		12,346,081	12,346,081
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	675,077		675,077
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	6,658,559	2,845,958	9,504,517
State Mandated Costs	8685	1,286,442		1,286,442
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	18,374,291	3,772,624	22,146,915
<b>Total State Revenues</b>	8600	150,491,428	54,678,256	205,169,684

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	102,430,191		102,430,191
Tax Allocation, Supplemental Roll	8812	2,829,276		2,829,276
Tax Allocation, Unsecured Roll	8813	3,213,896		3,213,896
Prior Years Taxes	8816	(48,302)		(48,302)
Education Revenues Augmentation Fund (ERAF)	8817	249,938		249,938
Redevelopment Agency Funds - Pass Through	8818	177,016		177,016
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1	7,880,520		7,880,520
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840		24,847	24,847
Rentals and Leases	8850		642,683	642,683
Interest and Investment Income	8860	2,203,514		2,203,514
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	14,752,820		14,752,820
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,846,301	1,846,301
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	207,336		207,336
Nonresident Tuition	8880	6,177,742		6,177,742
Parking Services and Public Transportation	8881		2,488,662	2,488,662
Other Student Fees and Charges	8885	8,050		8,050
Other Local Revenues	8890	108,631	5,930,952	6,039,583
<b>Total Local Revenues</b>	8800	140,190,628	10,933,445	151,124,073
<b>Total Revenues</b>		290,682,056	75,010,802	365,692,858

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	37,682,528	5,537,119	43,219,647
<b>Total Other Financing Sources</b>	8900	37,682,528	5,537,119	43,219,647
<b>Total Revenues and Other Financing Sources</b>		328,364,584	80,547,921	408,912,505

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**Expend by Instructional Activity**

**S10 General Fund - Combined**

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 Natual Resources	0100	474,510		51,664	71,719		597,893
Architecture and Environmental Design	0200	653,858		38,964	11,217		704,039
Environmental Sciences and Technologies	0300	7,308					7,308
Biological Sciences	0400	8,384,962	497,543	573,039	34,032		9,489,576
Business and Management	0500	8,787,671	115,481	91,382	20,315		9,014,849
Communications	0600	1,453,340	7,698	70,503	23,156		1,554,697
Computer and Information Science	0700	2,779,701	114,852	25,854	63,600		2,984,007
Education	0800	7,480,961	89,521	89,953	119,040		7,779,475
Engineering and Related Industrial Technology	0900	7,326,793	317,905	1,159,338	550,087		9,354,123
Fine and Applied Arts	1000	9,239,634	377,537	102,566	62,267		9,782,004
Foreign language	1100	3,772,960		13,104			3,786,064
Health	1200	4,872,736	171,793	223,899	142,097		5,410,525
Consumer Education And Home Economics	1300	6,155,655	65,542	316,521	281,181		6,818,899
Law	1400	202,484	19,940	17,853	5,912		246,189
Humanities(Letters)	1500	14,772,253	175,417	69,458			15,017,128
Library Science	1600	12,779					12,779
Mathematics	1700	9,930,830		37,459			9,968,289
Military Studies	1800						0
Physical Sciences	1900	9,594,845	79,683	163,918	10,489		9,848,935
Psychology	2000	2,971,514		9,332			2,980,846
Public Affairs and Services	2100	4,662,816	17,011	683,203	73,332		5,436,362
Social Sciences	2200	10,205,309	86,462	36,711	70,383		10,398,865
Commercial Services	3000	1,916,204	3,629	178,837	9,291		2,107,961
Interdisciplinary Studies	4900	22,901,110	3,466,860	1,981,951	828,279		29,178,200
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	12,609,631					12,609,631
<b>Sub-Total Instructional Activites</b>		151,169,864	5,606,874	5,935,509	2,376,397		165,088,644
<b>Total Expenditures for GF Activities*</b>		151,756,175	177,799,111	42,449,672	5,278,458	36,897,614	414,181,030

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	36,671	23,968,566	1,030,555	129,418		25,165,210
Course and Curriculum Development	6020		1,542,574	65,328	1,099		1,609,001
Academic / Faculty Senate	6030		326,950	74,930			401,880
Other Instructional Administration & Governance	6090	4,935	2,989,727	299,498	164,886		3,459,046
<b>Total Instructional Admin. &amp; Governance</b>		41,606	28,827,817	1,470,311	295,403	0	30,635,137
Instructional Support Services	6100						
Learning Center	6110		550,863	51,962	4,977		607,802
Library	6120		3,536,612	284,905	96,834		3,918,351
Media	6130		1,009,738	11,884	13,183		1,034,805
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	2,413	1,850,609	1,048,235	69,164		2,970,421
<b>Total Instructional Support Services</b>		2,413	6,947,822	1,396,986	184,158	0	8,531,379
Admissions and Records	6200		7,718,072	256,880	155		7,975,107
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,539	19,422,602	493,773	96,190		20,014,104
Matriculation and Student Assessment	6320		1,484,753	202,823			1,687,576
Transfer Programs	6330		499,384	44,150	9,525		553,059
Career Guidance	6340		332,374	134,524	8,755		475,653
Other Student Counseling and Guidance	6390		1,677,222	137,546			1,814,768
<b>Total Student Counseling and Guidance</b>		1,539	23,416,335	1,012,816	114,470	0	24,545,160



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 (DSPTS)	6420		206,102				206,102
Extended Opportunity Programs and Services (EOPS)	6430	389	2,646,958	230,086	280,619		3,158,052
Health Services	6440		1,995,349	201,508	8,405		2,205,262
Student Personnel Administration	6450	11,870	4,462,056	274,104	36,564		4,784,594
Financial Aid Administration	6460	130	4,853,250	223,620	9,844		5,086,844
Job Placement Services	6470	212	1,038,348	39,016	6,790		1,084,366
Veterans Services	6480		753,943	109,762	150,509		1,014,214
Miscellaneous Student Services	6490	346	6,752,170	1,675,760	332,235	1,170	8,761,681
<b>Total Other Student Services</b>		12,947	22,708,176	2,753,856	824,966	1,170	26,301,115
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510			27,735	35,927		63,662
Custodial Services	6530		9,340,533	482,555			9,823,088
Grounds Maintenance and Repairs	6550		1,908,316	89,548			1,997,864
Utilities	6570			10,296,372			10,296,372
Other Operations and Maintenance of Plant	6590		6,870,861	1,162,317	104,509		8,137,687
<b>Total Operation and Maintenance of Plant</b>	6500	0	18,119,710	12,058,527	140,436	0	30,318,673
<b>Planning, Policymaking and Coordinations</b>	6600	16,690	10,547,598	1,911,071	429,606		12,904,965

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		745,866	124,732	4,794		875,392
Fiscal Operations	6720	222,623	8,898,905	3,676,291	53,074		12,850,893
Human Resources Management	6730		4,535,527	155,475			4,691,002
Noninstruct Staff Retirees' Benefits & Retirement *	6740		11,036,088				11,036,088
Staff Development	6750		79,874	343,184			423,058
Staff Diversity	6760		541,571	67,371			608,942
Logistical Services	6770		12,554,055	1,202,118	67,783		13,823,956
Management Information Systems	6780		7,918,078	6,893,050	217,776		15,028,904
Other General Institutional Support Services	6790	128,527	1,749,896	617,820	236,182		2,732,425
<b>Total General Institutional Support Services</b>	6700	351,150	48,059,860	13,080,041	579,609	0	62,070,660
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,199,139	760,578	110,148		2,069,865
Economic Development	6840		367,942	7,793			375,735
Other Community Services & Economic Development	6890		407,282	21,098	318		428,698
<b>Total Community Services</b>	6800	0	1,974,363	789,469	110,466	0	2,874,298

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			102,839			102,839
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			262,212			262,212
Parking	6950		1,934,264	462,479	83,644		2,480,387
Student and Co-Curricular Activities	6960	47	1,683,852	936,473	139,148		2,759,520
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	47	3,618,116	1,764,003	222,792	0	5,604,958
Auxiliary Operations	7000						
Contract Education	7010	159,919	254,368	20,203			434,490
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	159,919	254,368	20,203	0	0	434,490

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

**Expend by Non-Instructional Activity**  
**S10 General Fund - Combined**  
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					35,474,791	35,474,791
Student Aid	7320					1,421,653	1,421,653
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	36,896,444	36,896,444
<b>Sub-Total Non-Instructional Activites</b>		586,311	172,192,237	36,514,163	2,902,061	36,897,614	249,092,386
<b>Total Expenditures General Fund: activities *</b>		151,756,175	177,799,111	42,449,672	5,278,458	36,897,614	414,181,030

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

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

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					5,010,667	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			5,010,667	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		6,658,559			2,845,958	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		5,281,848		5,281,848		5,281,848
Employee Benefits	3000		2,259,854		2,259,854		2,259,854
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,948	1,948
Books, Magazines, & Periodicals	4200				0	94,944	94,944
Instructional Supplies & Materials	4300				0	1,754,907	1,754,907
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,851,799	1,851,799
Other Operating Expenses and Services	5000				0	57,610	57,610
Capital Outlay	6000						
Library Books	6300				0	79,161	79,161
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	79,161	79,161
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	7,541,702	0	7,541,702	1,988,570	9,530,272
<b>Ending Balance</b>					(883,143)	5,868,055	4,984,912

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

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Budget Report**  
**L10 GENERAL FUND**

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(883,143)			5,868,055	
Adjustments	9020						
Adjusted Beginning Balance	9030		(883,143)			5,868,055	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,783,400			1,986,796	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		5,289,039		5,289,039		5,289,039
Employee Benefits	3000		2,378,145		2,378,145		2,378,145
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,833,025	3,833,025
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,833,025	3,833,025
Other Operating Expenses and Services	5000				0	267,437	267,437
Capital Outlay	6000						
Library Books	6300				0	165,260	165,260
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	165,260	165,260
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	7,667,184	0	7,667,184	4,265,722	11,932,906
<b>Ending Balance</b>					(2,766,927)	3,589,129	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

<b>EPA Revenue</b>	38,367,548
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	38,367,548	0	0	38,367,548
<b>TOTAL</b>		38,367,548	0	0	38,367,548

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

**Pension Costs**

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	10,478,841	7,962,303	18,441,144	N/A	N/A
2016-17	14,444,153	10,153,831	24,597,984	6,156,840	33.39%
2017-18	16,964,270	11,991,640	28,955,910	4,357,926	17.72%
2018-19	19,348,124	14,697,796	34,045,920	5,090,010	17.58%
2019-20	21,991,077	17,847,533	39,838,610	5,792,690	17.01%
2020-21	24,995,059	21,672,259	46,667,318	6,828,708	17.14%

**Does the district have a plan to fund these expenses through 2020-21?**

Yes

**Explain Yes or No**

In FY2014-15, a Board Designated Reserve in the amount of \$24.8 million has been established to mitigate the pension expenditures as a result of the employers STRS and PERS contribution rate increases. Additionally, the District's Resource Allocation Formula contains provision 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.



CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,930,342
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	135,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	105,111
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	22,882,139
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	6,868,575
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	76,438
52	CAFETERIA FUND	51	BOOKSTORE FUND	913,219
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	14,700,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	76,715



## **PART III**

# **BALANCE SHEETS**

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

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(267,419)	16,255	(251,164)
In County Treasury	9112	55,374,750	24,547,462	79,922,212
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	161,675		161,675
Investments (at cost)	9120	187,533		187,533
Accounts Receivable	9130	9,594,346	8,997,023	18,591,369
Due from Other Funds	9140	7,834,559	23,841,540	31,676,099
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	278,588	(153,932)	124,656
<b>TOTAL ASSETS</b>		73,164,032	57,248,348	130,412,380
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,118,340	1,634,314	9,752,654
Accrued Salaries and Wages Payable	9520		15,467,038	15,467,038
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	37,385,312		37,385,312
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,857,250	2,283,511	5,140,761
<b>TOTAL LIABILITIES</b>		49,274,162	19,384,863	68,659,025

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		37,863,485	37,863,485
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	23,889,870		23,889,870
Total Designated Fund Balance		23,889,870	37,863,485	61,753,355
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		23,889,870	37,863,485	61,753,355
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		73,164,032	57,248,348	130,412,380

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

**Governmental Funds Group**

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

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	64,651,572		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	523,940		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		65,175,512	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	65,175,512		
Assigned Fund Balance	9754			
Total Designated Fund Balance		65,175,512	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		65,175,512	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		65,175,512	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,377,753			1,243,239
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			6,059			
Accounts Receivable	9130			8,841			6,669
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			(454)			(605)
<b>TOTAL ASSETS</b>		0	0	2,392,199	0	0	1,249,303
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			21,871			65,625
Accrued Salaries and Wages Payable	9520			169,138			60,644
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			636,659			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	827,668	0	0	126,269

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	1,564,531	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,123,034
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,564,531	0	0	1,123,034
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,564,531	0	0	1,123,034
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,392,199	0	0	1,249,303



**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

District ID: 070

Name: SAN DIEGO

		<b>41</b>	<b>42</b>	<b>43</b>
<b>Description</b>	<b>CA (Object)</b>	<b>Capital Outlay Projects Fund</b>	<b>Revenue Bond Construction Fund</b>	<b>General Obligation Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,086,828		38,024,964
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	38,469		91,523
Accounts Receivable	9130	135,159		477,316
Due from Other Funds	9140	2,934,457		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		19,194,913	0	38,593,803
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	627,828		1,176,104
Accrued Salaries and Wages Payable	9520			367,550
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			1,856,739
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		627,828	0	3,400,393

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	18,567,085		35,193,410
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,567,085	0	35,193,410
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		18,567,085	0	35,193,410
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,194,913	0	38,593,803

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	151,392	95,033		15,502
In County Treasury	9112	728,935	89,996		563,142
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,919	560		1,637
Accounts Receivable	9130	1,943,915	10,958		711,075
Due from Other Funds	9140	862	756		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,005	(12,935)		
Prepaid Items	9220	(228)	7,780		(2,705)
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	7,127	56,668		60,310
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		7,127	56,668	0	60,310
<b>TOTAL ASSETS</b>		5,127,927	248,816	0	1,348,961

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	1,790,874	(212,765)		288,084
Accrued Salaries and Wages Payable	9520	784,404	811,270		279,919
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	2,562,691	2,028,145		1,430,846
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	49,795	(44,463)		
Total Current Liabilities and Deferred Revenue		5,187,764	2,582,187	0	1,998,849
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	5,187,764	2,582,187	0	1,998,849

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	(59,837)	(2,333,371)		(649,888)
Total Designated Fund Balance		(59,837)	(2,333,371)	0	(649,888)
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		(59,837)	(2,333,371)	0	(649,888)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,127,927	248,816	0	1,348,961

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	200,000	
In County Treasury	9112	14,748,730	3,337,592
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	1,218	
Accounts Receivable	9130	20,248	7,544
Due from Other Funds	9140	4,474,688	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		14,541
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		19,444,884	3,359,677

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,857,707	180,274
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		606
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		11,320
Total Current Liabilities and Deferred Revenue		3,857,707	192,200
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	3,857,707	192,200

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	15,587,177	3,167,477
Total Designated Fund Balance		15,587,177	3,167,477
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		15,587,177	3,167,477
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,444,884	3,359,677



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	813,733	24,637		666,860	24,172			1,003,695
In County Treasury	9112	11,666	217,563		1,065,641	1,266			272,568
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120				2,021				6,285,933
Accounts Receivable	9130	7,007	8,818		5,814,123	1,675			29,039
Due from Other Funds	9140				296,440	30,707			
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(2,196)	(37,665)						
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		830,210	213,353	0	7,845,085	57,820	0	0	7,591,235

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,928	10,007		367,293				21,758
Accrued Salaries and Wages Payable	9520	(369)							13
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	549,097			6,985,921				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				489,500				
Total Current Liabilities and Deferred Revenue		550,656	10,007	0	7,842,714	0	0	0	21,771
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	550,656	10,007	0	7,842,714	0	0	0	21,771

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

**Fiduciary Funds Group**  
**70 Trust Funds**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2019

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	279,554	203,346		2,371	57,820			7,569,464
Total Designated Fund Balance		279,554	203,346	0	2,371	57,820	0	0	7,569,464
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		279,554	203,346	0	2,371	57,820	0	0	7,569,464
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		830,210	213,353	0	7,845,085	57,820	0	0	7,591,235