

ANNUAL FINANCIAL AND BUDGET REPORT

**FISCAL YEAR
ENDED JUNE 30, 2022**



DISTRICT CODE 73528

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

District: SAN DIEGO

District Code: 070

This is to 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. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Araceli Arreola- Accounting Supervisor
Bustamante
(619) 388-6782 Ext: aarreola002@sdccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu



PART I

REVENUES, EXPENDITURES AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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		0	69,304,961	0	69,304,961	0
State Revenues	8600	152,299,040	161,525,696	65,758,592	0	218,057,632	161,525,696
Local Revenues	8800	152,061,241	152,959,616	9,459,351	0	161,520,592	152,959,616
Total Revenues		304,360,281	314,485,312	144,522,904	0	448,883,185	314,485,312
EXPENDITURES:							
Academic Salaries	1000	109,462,352	113,586,163	21,178,099	0	130,640,451	113,586,163
Classified Salaries	2000	65,636,214	63,117,208	20,200,900	0	85,837,114	63,117,208
Employee Benefits	3000	87,392,210	85,661,777	16,810,810	0	104,203,020	85,661,777
Supplies and Materials	4000	2,748,857	4,597,044	3,487,207	0	6,236,064	4,597,044
Other Capital Expenses and Services	5000	23,746,035	34,334,424	12,694,443	0	36,440,478	34,334,424
Other Capital Expenses and Services	6000	1,093,121	4,222,503	9,617,505	0	10,710,626	4,222,503
Total Expenditures		290,078,789	305,519,119	83,988,964	0	374,067,753	305,519,119
Excess /(Deficiency) of Revenues over Expenditures		14,281,492	8,966,193	60,533,940	0	74,815,432	8,966,193
Other Financing Sources	8900	3,504,172	830,638	6,916,359	0	10,420,531	830,638
Other Outgo	7000	4,325,326	3,727,214	49,495,835	0	53,821,161	3,727,214
Net Increase/(Decrease) in Fund Balance		13,460,338	6,069,617	17,954,464	0	31,414,802	6,069,617
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,903,119	35,363,457	52,749,977	69,996,122	74,653,096	105,359,579
Prior Years Adjustments	9020			(708,319)		(708,319)	
Adjusted Beginning Balance	9030	21,903,119		52,041,658		73,944,777	
Ending Fund Balance, June 30		35,363,457	41,433,074	69,996,122	69,996,122	105,359,579	111,429,196

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	102,352,031	137,348,225				
Total Revenues		102,352,031	137,348,225	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	41,672,450	60,740,615				
Debt Interest and Other Service Charges	7120	53,704,569	76,607,610				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	95,377,019	137,348,225	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(95,377,019)	(137,348,225)	0	0	0	0
Net Increase/Decrease in Fund Balance		6,975,012	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	79,049,678	331,584,674		0		0
Prior Years Adjustments	9020	245,559,984					
Adjusted Beginning Balance	9030	324,609,662		0		0	
Ending Fund Balance, June 30		331,584,674	331,584,674	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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
REVENUES:							
Federal Revenues	8100					81,721	105,500
State Revenues	8600					1,278,553	1,430,892
Local Revenues	8800					(62,092)	115,258
Total Income		0	0	0	0	1,298,182	1,651,650
Expenditures							
Academic Salaries	1000					66,219	240,045
Classified Salaries	2000					631,316	874,546
Employee Benefits	3000					311,091	293,354
Supplies and Materials	4000					131,597	818,812
Other Operating Expenses and Services	5000					11,053	628,385
Capital Outlay	6000					26,188	1,424,775
Total Expenditures		0	0	0	0	1,177,464	4,279,917
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	120,718	(2,628,267)
Other Financing Sources	8900					125,000	125,000
Other Outgo	7000					122,718	167,889
Net Increase/(Decrease) in Fund Balance		0	0	0	0	123,000	(2,671,156)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,548,156	2,671,156
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,548,156	
Ending Fund Balance, June 30		0	0	0	0	2,671,156	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					2,785	
Local Revenues	8800					43,733	249,562
Total Income		0	0	0	0	46,518	249,562
Expenditures							
Academic Salaries	1000					2,215	33,709
Classified Salaries	2000					10,427	87,657
Employee Benefits	3000					3,283	29,063
Supplies and Materials	4000					28,384	261,769
Other Operating Expenses and Services	5000					17,887	248,381
Capital Outlay	6000					3,347	326,387
Total Expenditures		0	0	0	0	65,543	986,966
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(19,025)	(737,404)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(19,025)	(737,404)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	756,429	737,404
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		756,429	
Ending Fund Balance, June 30		0	0	0	0	737,404	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	45,457,485	14,441,693				
Local Revenues	8800	538,908	3,464,237			(200,000)	309,186
Total Income		45,996,393	17,905,930	0	0	(200,000)	309,186
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	330,280	799,786				
Other Operating Expenses and Services	5000	418,639	946,787			10,000	
Capital Outlay	6000	2,931,361	76,051,569			6,039,011	7,905,606
Total Expenditures		3,680,280	77,798,142	0	0	6,049,011	7,905,606
Excess /(Deficiency) of Revenues over Expenditures		42,316,113	(59,892,212)	0	0	(6,249,011)	(7,596,420)
Other Financing Sources	8900	3,313,126	1,253,406			6,329,756	
Other Outgo	7000	615,959	337,657			6,329,756	
Net Increase/(Decrease) in Fund Balance		45,013,280	(58,976,463)	0	0	(6,249,011)	(7,596,420)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,060,396	60,073,676	0	0	14,832,584	8,583,573
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	15,060,396		0		14,832,584	
Ending Fund Balance, June 30		60,073,676	1,097,213	0	0	8,583,573	987,153

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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	4,269,868	9,574,901	(67,280)	4,645,500		
Other Financing Sources	8900						
Total Income		4,269,868	9,574,901	(67,280)	4,645,500	0	0
Cost of Sales	5890						
Gross Profit or Loss		4,269,868	9,574,901	(67,280)	4,645,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,361,329	2,756,870	1,012,974	2,492,500		
Employee Benefits	3000	663,951	899,031	602,987	668,000		
Supplies and Materials	4000	3,780,695	5,339,000	(10,197)	1,130,000		
Other Operating Expenses and Services	5000	146,369	360,000	170,165	275,000		
Capital Outlay	6000	2,307	220,000	502	80,000		
Total Expenditures		5,954,651	9,574,901	1,776,431	4,645,500	0	0
Net Profit or Loss		(1,684,783)	0	(1,843,711)	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,684,783)	0	(1,843,711)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(64,607)	(1,749,390)	(3,748,279)	(5,591,990)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(64,607)		(3,748,279)		0	
Ending Fund Balance, June 30		(1,749,390)	(1,749,390)	(5,591,990)	(5,591,990)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	740,002	928,793				
Other Financing Sources	8900	135,000	135,000				
Total Income		875,002	1,063,793				
Cost of Sales	5890						
Gross Profit or Loss		875,002	1,063,793				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	431,192	498,889				
Employee Benefits	3000	227,511	237,131				
Supplies and Materials	4000	27	3,500				
Other Operating Expenses and Services	5000	172,943	319,273				
Capital Outlay	6000		5,000				
Total Expenditures		831,673	1,063,793				
Net Profit or Loss		43,329	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		43,329	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(363,848)	(320,519)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(363,848)					
Ending Fund Balance, June 30		(320,519)	(320,519)				

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,714,508	487,938	42,303,443	3,365,363		
Other Financing Sources	8900	408,741			7,675		
Total Income		6,123,249	487,938	42,303,443	3,373,038		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,637,868	3,959,863	45,606,527	45,402,194		
Capital Outlay	6000						
Total Expenditures		2,637,868	3,959,863	45,606,527	45,402,194		
Net Profit or Loss		3,485,381	(3,471,925)	(3,303,084)	(42,029,156)		
Other Outgo	7000	408,741					
Net Increase/(Decrease) in Fund Balance		3,076,640	(3,471,925)	(3,303,084)	(42,029,156)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	21,329,194	24,405,834	940,190	(2,362,894)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,329,194		940,190			
Ending Fund Balance, June 30		24,405,834	20,933,909	(2,362,894)	(44,392,050)		

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	19,501	26,038	90,306	91,000		
Total Income		19,501	26,038	90,306	91,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	20,768	37,500				
Employee Benefits	3000	508	2,650				
Supplies and Materials	4000	1,375	21,356		30,000		
Other Operating Expenses and Services	5000	61,794	129,227	9,674	132,057		
Capital Outlay	6000		7,082		112,349		
Total Expenditures		84,445	197,815	9,674	274,406	0	0
Excess /(Deficiency) of Revenues over Expenditures		(64,944)	(171,777)	80,632	(183,406)	0	0
Other Financing Sources	8900	107,648	109,077				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		42,704	(62,700)	80,632	(183,406)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	300,347	343,051	351,491	432,123		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	300,347		351,491		0	
Ending Fund Balance, June 30		343,051	280,351	432,123	248,717	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	37,490,675	43,229,134				
State Revenues	8600	9,052,119	13,131,523				
Local Revenues	8800	(70,728)	148,200	138	400		
Total Income		46,472,066	56,508,857	138	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		46,472,066	56,508,857	138	400	0	0
Other Financing Sources	8900	907,992					
Other Outgo	7000	47,557,135	56,508,857		658		
Net Increase/(Decrease) in Fund Balance		(177,077)	0	138	(258)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,204	(151,873)	58,889	59,027		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,204		58,889		0	
Ending Fund Balance, June 30		(151,873)	(151,873)	59,027	58,769	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			(542,329)	880,350
Total Income		0	0	(542,329)	880,350
Expenditures					
Academic Salaries	1000				5,000
Classified Salaries	2000				3,000
Employee Benefits	3000				800
Supplies and Materials	4000			97,401	260,852
Other Operating Expenses and Services	5000			369,202	795,135
Capital Outlay	6000			9,769	202,298
Total Expenditures		0	0	476,372	1,267,085
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,018,701)	(386,735)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(1,018,701)	(386,735)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	9,398,687	8,379,986
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		9,398,687	
Ending Fund Balance, June 30		0	0	8,379,986	7,993,251



PART II

SUPPLEMENTAL DATA

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$257,711,454
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	33,659.32		
	2. 2021-2022 Second Period Actual FTES	33,290.13		
	3. 2021-2022 Population change factor (C2/C1)	0.9890		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$274,119,813
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$274,119,813
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$274,119,813
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			140,350,094
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			661,049
C.	Local Property taxes			133,949,505
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.	2022-2023 Appropriations Subject to Limit			\$274,960,648

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 070

Name: SAN DIEGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	40,052,105	40,052,105		40,052,105
Other	1300	41,697,050	41,697,050		41,697,050
Total Instructional Salaries		81,749,155	81,749,155	0	81,749,155
Non-Instructional Salaries					
Contract or Regular	1200		25,813,029	137,773	25,950,802
Other	1400		1,762,394		1,762,394
Total Non-Instructional Salaries		0	27,575,423	137,773	27,713,196
Total Academic Salaries		81,749,155	109,324,578	137,773	109,462,351
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		49,954,817	7,404,299	57,359,116
Other	2300		1,128,183	224,080	1,352,263
Total Non-Instructional Salaries		0	51,083,000	7,628,379	58,711,379
Instructional Aides					
Regular Status	2200	6,534,818	6,534,818		6,534,818
Other	2400	390,023	390,023		390,023
Total Instructional Aides		6,924,841	6,924,841	0	6,924,841
Total Classified Salaries		6,924,841	58,007,841	7,628,379	65,636,220
Employee Benefits	3000	43,420,071	83,413,918	3,933,885	87,347,803
Supplies and Materials	4000		2,748,853	4,875	2,753,728
Other Operating Expenses	5000	718,815	23,223,408	567,032	23,790,440
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		132,812,882	276,718,598	12,271,944	288,990,542

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	836,236	836,236		836,236
Student Health Services Above Amount Collected	6441		265,053		265,053
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,590,294		1,590,294
Objects to Exclude	Object Code				
Rents and Leases	5060		3,853,489		3,853,489
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		6,511,734		6,511,734

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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
Total Exclusions		836,236	13,056,806	0	13,056,806
Total for ECS 84362, 50% Law		131,976,646	263,661,792	12,271,944	275,933,736
Percent of CEE (Instructional Salary Cost / Total CEE)		50.06%	100.00%		
50% of Current Expense of Education			131,830,896		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		131,976,646	263,661,792	12,271,944	275,933,736
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		132,812,882	276,718,598	12,271,944	288,990,542
Capital Expenditures	6000	469,989	1,091,857	1,264	1,093,121
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		133,282,871	277,810,455	12,273,208	290,083,663

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SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		(19,688)	(19,688)
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		33,024	33,024
Vocational and Technical Education Act (VATEA)	8170		1,591,254	1,591,254
Other Federal Revenues	8190		67,700,371	67,700,371
Total Federal Revenues	8100	0	69,304,961	69,304,961
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	482,021		482,021
State General Apportionment	8612	56,333,017		56,333,017
Other General Apportionment	8613	1,712,179		1,712,179
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,446,948	2,446,948
Disabled Students Programs and Services(DSPS)	8623		4,856,718	4,856,718
Temporary Assistance for Needy Families (TANF)	8624		391,672	391,672
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,441,168	2,441,168
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,236,400	12,236,400

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SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	75,977,407		75,977,407
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		37,570,839	37,570,839
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	661,049		661,049
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,511,734	2,968,864	9,480,598
State Mandated Costs	8685	1,177,435		1,177,435
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,444,198	2,845,983	12,290,181
Total State Revenues	8600	152,299,040	65,758,592	218,057,632

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	117,906,657		117,906,657
Tax Allocation, Supplemental Roll	8812	4,004,613		4,004,613
Tax Allocation, Unsecured Roll	8813	3,094,918		3,094,918
Prior Years Taxes	8816	38,403		38,403
Education Revenues Augmentation Fund (ERAF)	8817	379,638		379,638
Redevelopment Agency Funds - Pass Through	8818	828,535		828,535
Redevelopment Agency Funds - Residual	8819	10,149,971		10,149,971
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		10,138	10,138
Rentals and Leases	8850		521,276	521,276
Interest and Investment Income	8860	(2,200,961)		(2,200,961)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	14,909,682		14,909,682
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(3,134,505)		(3,134,505)
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		1,711,373	1,711,373
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	21,149		21,149
Nonresident Tuition	8880	5,749,142		5,749,142
Parking Services and Public Transportation	8881		49,794	49,794
Other Student Fees and Charges	8885	12,402		12,402
Other Local Revenues	8890	301,597	7,166,770	7,468,367
Total Local Revenues	8800	152,061,241	9,459,351	161,520,592
Total Revenues		304,360,281	144,522,904	448,883,185

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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#	3,504,172	6,916,359	10,420,531
Total Other Financing Sources	8900	3,504,172	6,916,359	10,420,531
Total Revenues and Other Financing Sources		307,864,453	151,439,263	459,303,716

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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	589,549		69,536	68,887		727,972
Architecture and Environmental Design	0200	672,487		1,348			673,835
Environmental Sciences and Technologies	0300	34,376					34,376
Biological Sciences	0400	7,827,476	505,180	368,981	85,449		8,787,086
Business and Management	0500	8,131,827	159,105	27,387	45,273		8,363,592
Communications	0600	1,645,101	34,713	53,903	3,911		1,737,628
Computer and Information Science	0700	2,912,060		342			2,912,402
Education	0800	6,418,465	106,347	28,390	71,589		6,624,791
Engineering and Related Industrial Technology	0900	6,293,327	191,703	1,561,742	399,462		8,446,234
Fine and Applied Arts	1000	8,571,394	208,442	63,190	190,093		9,033,119
Foreign language	1100	3,169,511		513			3,170,024
Health	1200	4,413,243	110,563	127,692	148,092		4,799,590
Consumer Education And Home Economics	1300	5,548,083	269,462	320,272	282,530		6,420,347
Law	1400	182,171	6,413	11,330	6,521		206,435
Humanities(Letters)	1500	14,753,575	236,497	6,893			14,996,965
Library Science	1600	4,137					4,137
Mathematics	1700	8,576,023		10,491			8,586,514
Military Studies	1800						0
Physical Sciences	1900	9,158,109	7,444	94,530	7,560		9,267,643
Psychology	2000	2,927,043		4,699			2,931,742
Public Affairs and Services	2100	4,828,137	5,005	809,905	166,639		5,809,686
Social Sciences	2200	9,781,241	122,043	17,667			9,920,951
Commercial Services	3000	1,041,138		17,522	247		1,058,907
Interdisciplinary Studies	4900	18,431,012	4,674,197	1,915,142	1,947,537		26,967,888
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	9,112,818					9,112,818
Sub-Total Instructional Activites		135,022,303	6,637,114	5,511,475	3,423,790		150,594,682
Total Expenditures for GF Activities*		135,385,603	185,294,982	42,676,542	10,710,626	53,821,161	427,888,914

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

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Budget Year: 2022-2023

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	59,085	24,577,790	579,072	704,609		25,920,556
Course and Curriculum Development	6020		1,931,535	60,283	14,371		2,006,189
Academic / Faculty Senate	6030	332	789,983	68,809	61,485		920,609
Other Instructional Administration & Governance	6090	3,061	3,461,331	338,984	2,388		3,805,764
Total Instructional Admin. & Governance		62,478	30,760,639	1,047,148	782,853	0	32,653,118
Instructional Support Services	6100						
Learning Center	6110		380,040	5,304			385,344
Library	6120	1,673	3,228,519	248,299	57,151		3,535,642
Media	6130		917,274	13,908	15,380		946,562
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	149	1,764,201	835,223	5,265		2,604,838
Total Instructional Support Services		1,822	6,290,034	1,102,734	77,796	0	7,472,386
Admissions and Records	6200	61	7,950,946	176,438	15,677		8,143,122
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	16	20,261,973	189,115	81,723		20,532,827
Matriculation and Student Assessment	6320	514	1,320,723	182,412	17,498		1,521,147
Transfer Programs	6330		373,411	15,337	2,607		391,355
Career Guidance	6340	1,065	192,255	37,345	210,643		441,308
Other Student Counseling and Guidance	6390		1,753,368	146,903			1,900,271
Total Student Counseling and Guidance		1,595	23,901,730	571,112	312,471	0	24,786,908

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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		210,755				210,755
Extended Opportunity Programs and Services (EOPS)	6430	7,023	3,482,357	1,240,669	886,414		5,616,463
Health Services	6440	409	1,724,133	117,306	85,560		1,927,408
Student Personnel Administration	6450	(100)	4,872,660	518,560	114,641		5,505,761
Financial Aid Administration	6460	80	4,484,284	37,948	9,732		4,532,044
Job Placement Services	6470		1,517,527	79,664			1,597,191
Veterans Services	6480		664,519	64,249	241,490		970,258
Miscellaneous Student Services	6490	1,602	5,360,828	673,710	96,928	1,300	6,134,368
Total Other Student Services		9,014	22,317,063	2,732,106	1,434,765	1,300	26,494,248
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		7,017,902	383,800			7,401,702
Grounds Maintenance and Repairs	6550		990,259	86,368			1,076,627
Utilities	6570			9,876,689			9,876,689
Other Operations and Maintenance of Plant	6590		5,212,736	1,442,005	110,654		6,765,395
Total Operation and Maintenance of Plant	6500	0	13,220,897	11,788,862	110,654	0	25,120,413
Planning, Policymaking and Coordinations	6600	4,546	11,290,589	1,551,457	123,333		12,969,925

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

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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		972,647	110,827			1,083,474
Fiscal Operations	6720	41,244	9,073,581	4,171,499	265,931		13,552,255
Human Resources Management	6730	(9,435)	4,567,854	114,797			4,673,216
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,592,878				5,592,878
Staff Development	6750		395,895	218,420	4,184		618,499
Staff Diversity	6760		686,187	43,136			729,323
Logistical Services	6770	290	11,230,310	1,367,556	75,816		12,673,972
Management Information Systems	6780		6,123,742	4,274,294	175,492		10,573,528
Other General Institutional Support Services	6790	214,343	8,354,462	5,562,567	3,339,683		17,471,055
Total General Institutional Support Services	6700	246,442	46,997,556	15,863,096	3,861,106	0	66,968,200
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		1,159,218	557,735	217,998		1,934,951
Economic Development	6840		304,533	2,851			307,384
Other Community Services & Economic Development	6890		445,549	19,951	1,264		466,764
Total Community Services	6800	0	1,909,300	580,537	219,262	0	2,709,099

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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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			161,413			161,413
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			387,692			387,692
Parking	6950		1,651,741	376,837	98,221		2,126,799
Student and Co-Curricular Activities	6960	(326)	1,647,911	825,635	250,698		2,723,918
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	(326)	3,299,652	1,751,577	348,919	0	5,399,822
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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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	37,668	10,719,462				10,757,130
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					14,166,449	14,166,449
Student Aid	7320					39,653,412	39,653,412
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	53,819,861	53,819,861
Sub-Total Non-Instructional Activites		363,300	178,657,868	37,165,067	7,286,836	53,821,161	277,294,232
Total Expenditures General Fund: activities *		135,385,603	185,294,982	42,676,542	10,710,626	53,821,161	427,888,914

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

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			8,085,245		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,085,245		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,511,734			2,968,864		
		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								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	121,188		121,188
Instructional Supplies & Materials	4300				0	741,229		741,229
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	862,417		862,417
Other Operating Expenses and Services	5000		6,511,734		6,511,734	192,179		6,703,913
Capital Outlay								
Library Books	6300				0	62,306		62,306
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	62,306		62,306
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,511,734	0	6,511,734	1,116,902		7,628,636
Ending Balance					0	9,937,207		9,937,207

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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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,420,730			2,530,523		
		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			0
Instructional Supplies & Materials	4300				0	5,380,137		5,380,137
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	5,380,137		5,380,137
Other Operating Expenses and Services	5000		6,420,730		6,420,730	1,116,029		7,536,759
Capital Outlay	6000							
Library Books	6300				0	174,505		174,505
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	174,505		174,505
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		30,000	30000
Total Other Outgo	7000	0	0	0	0		30,000	30000
Total Expenditures		0	6,420,730	0	6,420,730	6,670,671	30,000	13,121,401
Ending Balance					0	5,767,059		

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Name: SAN DIEGO

EPA Revenue	75,977,407
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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	75,977,407	0	0	75,977,407
TOTAL		75,977,407	0	0	75,977,407

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Name: SAN DIEGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	18,977,973	18,372,412	37,350,385	N/A	N/A
2022-23	19,459,065	18,838,153	38,297,218	946,833	2.54%
2023-24	19,952,352	19,315,700	39,268,052	970,834	2.53%
2024-25	20,458,144	19,805,353	40,263,497	995,445	2.53%
2025-26	20,976,758	20,307,418	41,284,176	1,020,679	2.53%
2026-27	21,508,519	20,822,212	42,330,731	1,046,555	2.54%

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.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,979,949
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	135,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	109,077
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,697,167
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,013,591
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	97,718



PART III

BALANCE SHEETS

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For Year Ended June 30, 2022

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	45,023,105	57,231,298	102,254,403
Cash With Fiscal Agents	9113	(45,592)	25,818,798	25,773,206
Revolving Cash Accounts	9114	161,675		161,675
Investments (at cost)	9120	(2,547,226)		(2,547,226)
Accounts Receivable	9130	12,105,107	55,086,108	67,191,215
Due from Other Funds	9140	19,289,104	5,669,649	24,958,753
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	290,323	(184,738)	105,585
TOTAL ASSETS		74,284,145	143,621,115	217,905,260
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,512,892	28,016,125	37,529,017
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	25,841,486	33,172,199	59,013,685
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,653,050	12,436,669	15,089,719
TOTAL LIABILITIES		38,920,688	73,624,993	112,545,681

For Year Ended June 30, 2022

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		69,996,122	69,996,122
Committed Fund Balance	9753	14,720,206		14,720,206
Assigned Fund Balance	9754	20,643,251		20,643,251
Total Designated Fund Balance		35,363,457	69,996,122	105,359,579
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		35,363,457	69,996,122	105,359,579
TOTAL LIABILITIES AND FUND EQUITY		74,284,145	143,621,115	217,905,260

- 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, 2022

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	85,832,838		
Cash With Fiscal Agents	9113	245,559,984		
Investments (at cost)	9120			
Accounts Receivable	9130	191,852		
Due from Other Funds	9140			
TOTAL ASSETS		331,584,674	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, 2022

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	331,584,674		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		331,584,674	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		331,584,674	0	0
TOTAL LIABILITIES AND FUND EQUITY		331,584,674	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, 2022

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			3,686,593			991,859
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			(98,315)			
Accounts Receivable	9130			19,220			(493)
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			(859)			(1,531)
TOTAL ASSETS		0	0	3,606,639	0	0	989,835
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			136,551			60,727
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			798,932			191,704
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	935,483	0	0	252,431

- 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, 2022

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	2,671,156	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	737,404
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	2,671,156	0	0	737,404
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	2,671,156	0	0	737,404
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,606,639	0	0	989,835

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	53,312,324		10,142,745
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(1,283,747)		(250,960)
Accounts Receivable	9130	122,261		22,312
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		60,807,587	0	10,033,388
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	733,911		1,268,936
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			180,879
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		733,911	0	1,449,815

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	60,073,676		8,583,573
Assigned Fund Balance	9754			
Total Designated Fund Balance		60,073,676	0	8,583,573
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		60,073,676	0	8,583,573
TOTAL LIABILITIES AND FUND EQUITY		60,807,587	0	10,033,388

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	318,778	38,688		29,469
In County Treasury	9112	3,188,464	1,155,711		1,316,711
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	51,281	26,495		
Investments (at cost)	9120	(102,854)	(58,286)		(41,917)
Accounts Receivable	9130	1,188,270	(4,675)		719,574
Due from Other Funds	9140	200,286	266,319		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,267,085			
Prepaid Items	9220	(228)	7,780		(2,699)
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		7,118,210	1,488,700	0	2,021,138

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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	1,278,340			288,308
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	7,589,260	7,080,690		2,053,349
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		8,867,600	7,080,690	0	2,341,657
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	8,867,600	7,080,690	0	2,341,657

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(1,749,390)	(5,591,990)		(320,519)
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(1,749,390)	(5,591,990)	0	(320,519)
TOTAL LIABILITIES AND FUND EQUITY		7,118,210	1,488,700	0	2,021,138

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	268,124	
In County Treasury	9112	7,565,593	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(106,669)	
Accounts Receivable	9130	8,861	1,907
Due from Other Funds	9140	20,754,778	832,947
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		28,490,687	849,395

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	4,084,853	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		3,212,289
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,084,853	3,212,289
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	4,084,853	3,212,289

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	24,405,834	
Total Designated Fund Balance		24,405,834	0
Uncommitted(Unrestricted) Fund Balance	9790		(2,362,894)
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		24,405,834	(2,362,894)
TOTAL LIABILITIES AND FUND EQUITY		28,490,687	849,395

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,088,174	179,171			24,234			1,190,310
In County Treasury	9112	21,651			7,324,316	2,411			
Cash With Fiscal Agents	9113				662,914				
Revolving Cash Accounts	9114	30							6,125
Investments (at cost)	9120				(152,223)				6,906,473
Accounts Receivable	9130	8,411	(36,823)			1,674			28,902
Due from Other Funds	9140		353,466		296,441	30,708			304,820
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	(2,196)	(37,303)						(57)
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		1,116,070	458,511	0	8,131,448	59,027	0	0	8,436,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,320	26,388		1,187,617				56,587
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	768,699			3,181,798				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,913,906				
Total Current Liabilities and Deferred Revenue		773,019	26,388	0	8,283,321	0	0	0	56,587
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	773,019	26,388	0	8,283,321	0	0	0	56,587

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	343,051	432,123			59,027			8,379,986
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		343,051	432,123	0	0	59,027	0	0	8,379,986
Uncommitted(Unrestricted) Fund Balance	9790				(151,873)				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		343,051	432,123	0	(151,873)	59,027	0	0	8,379,986
TOTAL LIABILITIES AND FUND EQUITY		1,116,070	458,511	0	8,131,448	59,027	0	0	8,436,573