

ANNUAL FINANCIAL AND BUDGET REPORT

**FISCAL YEAR ENDED
JUNE 30, 2016**



DISTRICT CODE 73528



PART I

REVENUES, EXPENDITURES AND FUND BALANCE DATA

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			11,519,349	10,328,112	11,519,349	10,328,112
State Revenues	8600	163,779,610	145,054,266	40,320,212	45,758,892	204,099,822	190,813,158
Local Revenues	8800	112,822,906	113,620,872	10,126,990	10,127,171	122,949,896	123,748,043
Total Revenues		276,602,516	258,675,138	61,966,551	66,214,175	338,569,067	324,889,313
EXPENDITURES:							
Academic Salaries	1000	105,230,032	110,824,768	17,966,645	26,223,422	123,196,677	137,048,190
Classified Salaries	2000	58,317,534	61,195,418	12,205,211	16,632,300	70,522,745	77,827,718
Employee Benefits	3000	57,002,118	57,349,428	8,558,221	11,723,985	65,560,339	69,073,413
Supplies and Materials	4000	3,029,454	4,595,843	2,894,023	7,043,829	5,923,477	11,639,672
Other Operating Expenses and Services	5000	20,225,286	24,475,939	6,151,737	22,923,291	26,377,023	47,399,230
Capital Outlay	6000	3,488,639	4,230,732	4,091,523	10,235,971	7,580,162	14,466,703
Total Expenditures		247,293,063	262,672,128	51,867,360	94,782,798	299,160,423	357,454,926
Excess /(Deficiency) of Revenues over Expenditures		29,309,453	(3,996,990)	10,099,191	(28,568,623)	39,408,644	(32,565,613)
Other Financing Sources	8900	873,573	18,131,766	5,083,141	5,497,622	5,956,714	23,629,388
Other Outgo	7000	3,927,457	3,659,598	3,685,632	34,134,479	7,613,089	37,794,077
Net Increase/(Decrease) in Fund Balance		26,255,569	10,475,178	11,496,700	(57,205,480)	37,752,269	(46,730,302)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,651,696	34,907,265	53,712,071	65,208,771	62,363,767	100,116,036
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,651,696		53,712,071		62,363,767	
Ending Fund Balance, June 30		34,907,265	45,382,443	65,208,771	8,003,291	100,116,036	53,385,734

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	68,061,374					
Total Revenues		68,061,374	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,430,090					
Debt Interest and Other Service Charges	7120	54,717,060					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	69,147,150	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(69,147,150)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,085,776)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	52,583,834	51,498,058		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,583,834		0		0	
Ending Fund Balance, June 30		51,498,058	51,498,058	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					87,229	87,000
State Revenues	8600					706,248	771,975
Local Revenues	8800					57,702	51,625
Total Income		0	0	0	0	851,179	910,600
Expenditures							
Academic Salaries	1000					22,803	10,000
Classified Salaries	2000					333,331	616,121
Employee Benefits	3000					107,233	101,622
Supplies and Materials	4000					126,745	557,258
Other Operating Expenses and Services	5000					12,074	378,633
Capital Outlay	6000					25,476	295,531
Total Expenditures		0	0	0	0	627,662	1,959,165
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	223,517	(1,048,565)
Other Financing Sources	8900					125,000	125,000
Other Outgo	7000					68,328	94,725
Net Increase/(Decrease) in Fund Balance		0	0	0	0	280,189	(1,018,290)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	738,101	1,018,290
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		738,101	
Ending Fund Balance, June 30		0	0	0	0	1,018,290	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					1,969	
Local Revenues	8800					687,308	673,800
Total Income		0	0	0	0	689,277	673,800
Expenditures							
Academic Salaries	1000					215,751	333,811
Classified Salaries	2000					39,063	53,226
Employee Benefits	3000					42,953	54,853
Supplies and Materials	4000					203,154	535,444
Other Operating Expenses and Services	5000					46,808	290,770
Capital Outlay	6000					9,734	456,874
Total Expenditures		0	0	0	0	557,463	1,724,978
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	131,814	(1,051,178)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	131,814	(1,051,178)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	919,364	1,051,178
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		919,364	
Ending Fund Balance, June 30		0	0	0	0	1,051,178	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,084,562	5,775,063			5,659	
Local Revenues	8800	1,703,612	9,028,273			622,003	370,462
Total Income		5,788,174	14,803,336	0	0	627,662	370,462
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,302,206	517,509
Employee Benefits	3000					472,404	693,024
Supplies and Materials	4000	106,079	114,689			842,677	117,719
Other Operating Expenses and Services	5000	451,107	1,017,084			7,397,229	9,940,428
Capital Outlay	6000	4,590,693	37,060,832			55,146,724	85,691,664
Total Expenditures		5,147,879	38,192,605	0	0	65,161,240	96,960,344
Excess /(Deficiency) of Revenues over Expenditures		640,295	(23,389,269)	0	0	(64,533,578)	(96,589,882)
Other Financing Sources	8900	1,221,679	12,635,857			65,209,528	122,000,000
Other Outgo	7000	862,314	337,657			65,209,527	
Net Increase/(Decrease) in Fund Balance		999,660	(11,091,069)	0	0	(64,533,577)	25,410,118
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,119,262	11,118,922	119,300,170	0		54,766,593
Prior Years Adustments	9020			(119,300,170)		119,300,170	
Adjusted Beginning Balance	9030	10,119,262		0		119,300,170	
Ending Fund Balance, June 30		11,118,922	27,853	0	0	54,766,593	80,176,711

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	11,064,462	9,849,490	4,573,584	4,344,994		
Other Financing Sources	8900			1,347,085	585,000		
Total Income		11,064,462	9,849,490	5,920,669	4,929,994	0	0
Cost of Sales	5890						
Gross Profit or Loss		11,064,462	9,849,490	5,920,669	4,929,994	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,731,693	2,200,000	2,501,007	1,857,963		
Employee Benefits	3000	587,168	662,000	789,718	605,925		
Supplies and Materials	4000	8,706,679	6,304,539	2,095,339	1,947,281		
Other Operating Expenses and Services	5000	339,099	625,900	629,571	453,537		
Capital Outlay	6000	89,046	123,000		65,100		
Total Expenditures		11,453,685	9,915,439	6,015,635	4,929,806	0	0
Net Profit or Loss		(389,223)	(65,949)	(94,966)	188	0	0
Other Outgo	7000	1,347,085	585,000				
Net Increase/(Decrease) in Fund Balance		(1,736,308)	(650,949)	(94,966)	188	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,484,371	3,748,063	94,966	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,484,371		94,966		0	
Ending Fund Balance, June 30		3,748,063	3,097,114	0	188	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	734,815	513,046				
Other Financing Sources	8900	135,000	135,000				
Total Income		869,815	648,046				
Cost of Sales	5890						
Gross Profit or Loss		869,815	648,046				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	493,978	333,046				
Employee Benefits	3000	150,486	66,650				
Supplies and Materials	4000	3,909	4,500				
Other Operating Expenses and Services	5000	220,357	242,850				
Capital Outlay	6000	4,284	1,000				
Total Expenditures		873,014	648,046				
Net Profit or Loss		(3,199)	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,199)	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(3,199)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		(3,199)	(3,199)				

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,295,221	394,189	34,902,570	2,838,200		
Other Financing Sources	8900			7,675	7,675		
Total Income		5,295,221	394,189	34,910,245	2,845,875		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,170,914	3,182,738	34,928,448	37,178,757		
Capital Outlay	6000						
Total Expenditures		4,170,914	3,182,738	34,928,448	37,178,757		
Net Profit or Loss		1,124,307	(2,788,549)	(18,203)	(34,332,882)		
Other Outgo	7000		(5,085,124)		(34,348,096)		
Net Increase/(Decrease) in Fund Balance		1,124,307	2,296,575	(18,203)	15,214		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,198,807	6,323,114	2,664,018	2,645,815		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,198,807		2,664,018			
Ending Fund Balance, June 30		6,323,114	8,619,689	2,645,815	2,661,029		

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	19,262	20,381	90,662	84,500		
Total Income		19,262	20,381	90,662	84,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,181	29,030				
Employee Benefits	3000	1,392	2,225				
Supplies and Materials	4000	5,122	18,861	141	15,000		
Other Operating Expenses and Services	5000	89,028	153,928	57,826	109,744		
Capital Outlay	6000	4,000	3,500		27,284		
Total Expenditures		122,723	207,544	57,967	152,028	0	0
Excess /(Deficiency) of Revenues over Expenditures		(103,461)	(187,163)	32,695	(67,528)	0	0
Other Financing Sources	8900	127,297	114,793				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		23,836	(72,370)	32,695	(67,528)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	252,471	276,307	135,836	168,531		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	252,471		135,836		0	
Ending Fund Balance, June 30		276,307	203,937	168,531	101,003	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	57,949,794	67,836,011				
State Revenues	8600	5,113,152	5,623,205				
Local Revenues	8800	2,192		9,062	3,000		
Total Income		63,065,138	73,459,216	9,062	3,000	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		63,065,138	73,459,216	9,062	3,000	0	0
Other Financing Sources	8900	42,718					
Other Outgo	7000	63,105,664	73,459,216	16,940			
Net Increase/(Decrease) in Fund Balance		2,192	0	(7,878)	3,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,536	3,728	71,797	63,919		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,536		71,797		0	
Ending Fund Balance, June 30		3,728	3,728	63,919	66,919	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

070 SAN DIEGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			1,124	
Local Revenues	8800			410,430	1,000,242
Total Income		0	0	411,554	1,000,242
Expenditures					
Academic Salaries	1000			10,684	37,500
Classified Salaries	2000			165	33,902
Employee Benefits	3000			4,487	7,678
Supplies and Materials	4000			149,910	242,379
Other Operating Expenses and Services	5000			602,120	873,166
Capital Outlay	6000			42,391	224,291
Total Expenditures		0	0	809,757	1,418,916
Excess /(Deficiency) of Revenues over Expenditures		0	0	(398,203)	(418,674)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(398,203)	(418,674)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	19,070,665	18,672,462
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		19,070,665	
Ending Fund Balance, June 30		0	0	18,672,462	18,253,788



PART II

SUPPLEMENTAL DATA

ITEM	PAGE
Gann Appropriation Limit	12
Analysis of Compliance with 50% Law	13-15
Detail of General Fund Revenues	16-19
Expenditures by Activity for the General Fund	
Part I Instructional Activities	20
Part II Non-Instructional Activities	21-25
Receipt and Expenditures of Lottery Proceeds	26-27
Details of Education Protection Account	28
Pension Costs	29
Analysis of Interfund Transfers	30

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN DIEGO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$251,158,813
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	42,710.00		
	2. 2015-2016 Second Period Actual FTES	43,352.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0150		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$268,615,732
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)			\$268,615,732
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$268,615,732
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			131,586,694
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			93,609,589
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			400,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$225,596,283

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	43,198,102	43,198,102		43,198,102
Other	1300	41,916,984	41,916,984		41,916,984
Total Instructional Salaries		85,115,086	85,115,086	0	85,115,086
Non-Instructional Salaries					
Contract or Regular	1200		18,395,578	147,620	18,543,198
Other	1400		1,564,963	6,778	1,571,741
Total Non-Instructional Salaries		0	19,960,541	154,398	20,114,939
Total Academic Salaries		85,115,086	105,075,627	154,398	105,230,025
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		48,133,578	358,523	48,492,101
Other	2300		2,110,950	23,216	2,134,166
Total Non-Instructional Salaries		0	50,244,528	381,739	50,626,267
Instructional Aides					
Regular Status	2200	6,321,421	6,321,421		6,321,421
Other	2400	1,369,849	1,369,849		1,369,849
Total Instructional Aides		7,691,270	7,691,270	0	7,691,270
Total Classified Salaries		7,691,270	57,935,798	381,739	58,317,537
Employee Benefits					
	3000	29,445,202	56,822,498	179,621	57,002,119
Supplies and Materials					
	4000		3,022,232	7,222	3,029,454
Other Operating Expenses					
	5000	614,286	20,162,152	63,133	20,225,285
Equipment Replacement					
	6420		125		125
Total Expenditures Prior to Exclusions		122,865,844	243,018,432	786,113	243,804,545

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	277,051	277,051		277,051
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,214,620		1,214,620
Objects to Exclude	Object Code				
Rents and Leases	5060		253,136		253,136
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		6,566,314		6,566,314

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 070

Name: SAN DIEGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		3,488,517		3,488,517
Equipment - Replacement	6420		125		125
Total Equipment		0	3,488,642	0	3,488,642
Total Capital Outlay		0	3,488,642	0	3,488,642
Other Outgo	7000				0
Total Exclusions		277,051	11,799,763	0	11,799,763
Total for ECS 84362, 50% Law		122,588,793	231,218,669	786,113	232,004,782
Percent of CEE (Instructional Salary Cost / Total CEE)		53.02%	100.00%		
50% of Current Expense of Education			115,609,334		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		122,588,793	231,218,669	786,113	232,004,782
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		122,865,844	243,018,432	786,113	243,804,545
Capital Expenditures	6000	109,714	3,486,889	1,750	3,488,639
Equipment Replacement (Back out)	6420		(125)	0	(125)
Total Unrestricted General Fund Expenditures		122,975,558	246,505,196	787,863	247,293,059

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		702,629	702,629
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		29,970	29,970
Vocational and Technical Education Act (VATEA)	8170		1,985,285	1,985,285
Other Federal Revenues	8190		8,801,465	8,801,465
Total Federal Revenues	8100	0	11,519,349	11,519,349
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	711,000		711,000
State General Apportionment	8612	89,906,079		89,906,079
Other General Apportionment	8613	488,637		488,637
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,986,523	1,986,523
Disabled Students Programs and Services(DSPS)	8623		4,654,791	4,654,791
Temporary Assistance for Needy Families (TANF)	8624		322,555	322,555
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,399,690	1,399,690
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,739,618	23,739,618

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	35,495,729		35,495,729
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,267,730	5,267,730
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	689,105		689,105
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,566,314	2,261,826	8,828,140
State Mandated Costs	8685	24,819,763		24,819,763
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,102,983	687,479	5,790,462
Total State Revenues	8600	163,779,610	40,320,212	204,099,822

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	84,080,696		84,080,696
Tax Allocation, Supplemental Roll	8812	2,262,664		2,262,664
Tax Allocation, Unsecured Roll	8813	2,803,344		2,803,344
Prior Years Taxes	8816	(12,208)		(12,208)
Education Revenues Augmentation Fund (ERAF)	8817	69,339		69,339
Redevelopment Agency Funds - Pass Through	8818	255,801		255,801
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,909,155		2,909,155
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	15	30,946	30,961
Rentals and Leases	8850		1,022,432	1,022,432
Interest and Investment Income	8860	497,614		497,614
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	13,189,263		13,189,263
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,853,459	1,853,459
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	206,114		206,114
Nonresident Tuition	8880	5,400,760		5,400,760
Parking Services and Public Transportation	8881		2,114,001	2,114,001
Other Student Fees and Charges	8885	26,245		26,245
Other Local Revenues	8890	1,134,104	5,106,152	6,240,256
Total Local Revenues	8800	112,822,906	10,126,990	122,949,896
Total Revenues		276,602,516	61,966,551	338,569,067

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 070

Name: SAN DIEGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	873,573	5,083,141	5,956,714
Total Other Financing Sources	8900	873,573	5,083,141	5,956,714
Total Revenues and Other Financing Sources		277,476,089	67,049,692	344,525,781

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	465,160	8,901	29,334			503,395
Architecture and Environmental Design	0200	561,763		13,078	9,584		584,425
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,561,803	461,022	487,188	64,697		6,574,710
Business and Management	0500	8,460,716	32,482	140,137	229,342		8,862,677
Communications	0600	1,422,672	28,273	24,989	83,865		1,559,799
Computer and Information Science	0700	2,354,402	8,989	73,924	95,995		2,533,310
Education	0800	7,526,930	40,466	65,359	27,903		7,660,658
Engineering and Related Industrial Technology	0900	5,831,396	425,125	710,501	628,589		7,595,611
Fine and Applied Arts	1000	8,141,120	137,142	109,372	39,429		8,427,063
Foreign language	1100	3,930,957		13,365			3,944,322
Health	1200	3,410,946	75,534	116,708	242,693		3,845,881
Consumer Education And Home Economics	1300	5,279,572	29,712	215,478	143,453		5,668,215
Law	1400	132,888		4,117	5,616		142,621
Humanities(Letters)	1500	14,203,903		38,135			14,242,038
Library Science	1600	9,563	8,168				17,731
Mathematics	1700	9,150,589	4,026	25,923			9,180,538
Military Studies	1800						0
Physical Sciences	1900	7,289,901	3,160	119,019	19,172		7,431,252
Psychology	2000	2,686,730		5,666	2,915		2,695,311
Public Affairs and Services	2100	3,654,717	3,742	859,200	25,407		4,543,066
Social Sciences	2200	8,691,192		34,572	7,294		8,733,058
Commercial Services	3000	1,317,862	1,861	70,409	26,455		1,416,587
Interdisciplinary Studies	4900	25,209,608	2,359,475	1,851,043	1,006,566		30,426,692
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,238,834					4,238,834
Sub-Total Instructional Activites		129,533,224	3,628,078	5,007,517	2,658,975		140,827,794
Total Expenditures for GF Activities*		129,533,224	129,746,537	32,300,500	7,580,162	7,613,089	306,773,512

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		16,928,355	427,113	36,147		17,391,615
Course and Curriculum Development	6020		1,273,300	54,304	14,807		1,342,411
Academic / Faculty Senate	6030		288,577	60,594	5,185		354,356
Other Instructional Administration & Governance	6090		1,368,289	168,911	29,314		1,566,514
Total Instructional Admin. & Governance		0	19,858,521	710,922	85,453	0	20,654,896
Instructional Support Services	6100						
Learning Center	6110		606,998	1,427	99,577		708,002
Library	6120		2,880,030	269,476	269,031		3,418,537
Media	6130		957,341		2,298		959,639
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		684,001	818,424	2,900		1,505,325
Total Instructional Support Services		0	5,128,370	1,089,327	373,806	0	6,591,503
Admissions and Records	6200		5,654,408	361,746	18,606		6,034,760
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		15,295,218	342,956	168,565		15,806,739
Matriculation and Student Assessment	6320		745,367	81,199	2,821		829,387
Transfer Programs	6330		543,941	16,340	19,946		580,227
Career Guidance	6340		334,063	1,917			335,980
Other Student Counseling and Guidance	6390		1,190,920	177,868	87,604		1,456,392
Total Student Counseling and Guidance		0	18,109,509	620,280	278,936	0	19,008,725

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		197,511				197,511
Extended Opportunity Programs and Services (EOPS)	6430		1,675,343	115,081	19,977		1,810,401
Health Services	6440		1,650,859	211,562	3,258		1,865,679
Student Personnel Administration	6450		3,989,793	386,091	68,469		4,444,353
Financial Aid Administration	6460		3,929,011	317,448	29,207		4,275,666
Job Placement Services	6470		1,058,785	10,549	199		1,069,533
Veterans Services	6480		633,073	21,663			654,736
Miscellaneous Student Services	6490		3,333,002	645,182	412,572	1,170	4,391,926
Total Other Student Services		0	16,467,377	1,707,576	533,682	1,170	18,709,805
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		7,937,940	498,967	74,407		8,511,314
Grounds Maintenance and Repairs	6550		1,648,599	84,836			1,733,435
Utilities	6570			9,360,927			9,360,927
Other Operations and Maintenance of Plant	6590		5,032,340	1,354,771	16,018		6,403,129
Total Operation and Maintenance of Plant	6500	0	14,618,879	11,299,501	90,425	0	26,008,805
Planning, Policymaking and Coordinations	6600		7,509,052	1,678,684	336,667		9,524,403

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		564,370	43,596			607,966
Fiscal Operations	6720		7,334,711	3,663,215	65,850		11,063,776
Human Resources Management	6730		3,734,082	138,927			3,873,009
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,772,300				2,772,300
Staff Development	6750		32,091	152,003			184,094
Staff Diversity	6760		480,015	5,096			485,111
Logistical Services	6770		10,126,674	905,770	149,202		11,181,646
Management Information Systems	6780		7,567,867	1,836,538	2,694,854		12,099,259
Other General Institutional Support Services	6790		946,639	1,281,647	105,555		2,333,841
Total General Institutional Support Services	6700	0	33,558,749	8,026,792	3,015,461	0	44,601,002
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		812,727	452,534	58,324		1,323,585
Economic Development	6840		227,396	7,874			235,270
Other Community Services & Economic Development	6890		327,180	26,583	1,750		355,513
Total Community Services	6800	0	1,367,303	486,991	60,074	0	1,914,368

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,567,273	320,517	46,830		1,934,620
Student and Co-Curricular Activities	6960		1,457,635	741,073	81,247		2,279,955
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,024,908	1,061,590	128,077	0	4,214,575
Auxiliary Operations	7000						
Contract Education	7010		821,383	249,574			1,070,957
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	821,383	249,574	0	0	1,070,957

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 070

Name: SAN DIEGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,685,263	6,685,263
Student Aid	7320					926,656	926,656
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,611,919	7,611,919
Sub-Total Non-Instructional Activites			126,118,459	27,292,983	4,921,187	7,613,089	165,945,718
Total Expenditures General Fund: activities *		129,533,224	129,746,537	32,300,500	7,580,162	7,613,089	306,773,512

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

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,762,690	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,762,690	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		6,566,314			2,261,826	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,860,029		4,860,029		4,860,029
Employee Benefits	3000		1,706,285		1,706,285		1,706,285
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,492,411	1,492,411
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,492,411	1,492,411
Other Operating Expenses and Services	5000				0	80,901	80,901
Capital Outlay							
Library Books	6300				0	177,801	177,801
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	177,801	177,801
Other Outgo	7000				0		0
Total Expenditures		0	6,566,314	0	6,566,314	1,751,113	8,317,427
Ending Balance					0	3,273,403	3,273,403

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,273,403	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,273,403	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,399,360			1,999,800	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,607,539		4,607,539		4,607,539
Employee Benefits	3000		1,791,821		1,791,821		1,791,821
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,632,956	2,632,956
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,632,956	2,632,956
Other Operating Expenses and Services	5000				0	473,975	473,975
Capital Outlay	6000						
Library Books	6300				0	148,673	148,673
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	148,673	148,673
Other Outgo	7000				0		0
Total Expenditures		0	6,399,360	0	6,399,360	3,255,604	9,654,964
Ending Balance					0	2,017,599	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 070

Name: SAN DIEGO

EPA Revenue	35,495,729
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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	35,495,729	0	0	35,495,729
TOTAL		35,495,729	0	0	35,495,729

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 070

Name: SAN DIEGO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	10,478,841	10.73%	7,962,303	11.85%	18,441,144	N/A	N/A
2016-17	11,631,514	12.58%	8,838,156	13.89%	20,469,670	2,028,526	11.00%
2017-18	12,910,980	14.43%	9,810,353	15.50%	22,721,333	2,251,663	11.00%
2018-19	14,331,188	16.28%	10,889,492	17.10%	25,220,680	2,499,347	11.00%
2019-20	15,907,619	18.13%	12,087,336	18.60%	27,994,955	2,774,275	11.00%
2020-21	17,657,457	19.10%	13,416,943	19.80%	31,074,400	3,079,445	11.00%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
In FY 2014-2015, a Board Designated Reserve in the amount of \$24.8 million has been established to mitigate the pension expenditures as a result of the employer STRS and PERS contribution rate increases. Additionally, the District's Resource Allocation Formula contains provisions to fund all increases in salary and benefits cost from annual increases in revenue from COLA, Growth, and other apportionment related revenues before any funds are available for employee compensation distribution.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 070

Name: SAN DIEGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,691,315
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,675
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	127,297
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	873,573
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	359,365
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	42,718
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	43,328
52	CAFETERIA FUND	51	BOOKSTORE FUND	1,347,085
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	26,046



PART III

BALANCE SHEETS

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

For Year Ended June 30, 2016

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	1,716		1,716
In County Treasury	9112	50,951,308		50,951,308
Cash With Fiscal Agents	9113	298,501		298,501
Revolving Cash Accounts	9114	106,175		106,175
Investments (at cost)	9120	111,944		111,944
Accounts Receivable	9130	10,465,091	6,815,727	17,280,818
Due from Other Funds	9140		59,972,039	59,972,039
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	111,139	(54,910)	56,229
TOTAL ASSETS		62,045,874	66,732,856	128,778,730
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,308,872	584,813	7,893,685
Accrued Salaries and Wages Payable	9520	7,965,382		7,965,382
Compensated Absences Payable Current	9530	913,260		913,260
Due to Other Funds	9540	8,652,959	293,576	8,946,535
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,298,598	655,949	2,954,547
TOTAL LIABILITIES		27,139,071	1,534,338	28,673,409

For Year Ended June 30, 2016

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		65,198,518	65,198,518
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	34,906,803		34,906,803
Total Designated Fund Balance		34,906,803	65,198,518	100,105,321
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		34,906,803	65,198,518	100,105,321
TOTAL LIABILITIES AND FUND EQUITY		62,045,874	66,732,856	128,778,730

- 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, 2016

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	51,436,602		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	61,456		
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		51,498,058	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2016

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	51,498,058		
Assigned Fund Balance	9754			
Total Designated Fund Balance		51,498,058	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		51,498,058	0	0
TOTAL LIABILITIES AND FUND EQUITY		51,498,058	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, 2016

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			1,675,880			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			1,855			
Accounts Receivable	9130			2,943			
Due from Other Funds	9140						1,070,097
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,680,678	0	0	1,070,097
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			13,415			18,919
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			648,972			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	662,387	0	0	18,919

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,018,291	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,051,178
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,018,291	0	0	1,051,178
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,018,291	0	0	1,051,178
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,680,678	0	0	1,070,097

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	12,479,044		96,809,057
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	12,217		90,560
Accounts Receivable	9130	14,745		116,063
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		12,506,006	0	97,015,680
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	607,852		8,274,985
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	687,118		33,974,101
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	119,968		
TOTAL LIABILITIES		1,414,938	0	42,249,086

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	11,091,068		54,766,594
Assigned Fund Balance	9754			
Total Designated Fund Balance		11,091,068	0	54,766,594
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,091,068	0	54,766,594
TOTAL LIABILITIES AND FUND EQUITY		12,506,006	0	97,015,680

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	868,342	189,340		
In County Treasury	9112	7,247,959	2,808,924		896,995
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	4,913	2,123		805
Accounts Receivable	9130	1,277,417	35,540		762,543
Due from Other Funds	9140	862	756		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,294,309	(12,935)		
Prepaid Items	9220		7,775		
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	277,250	356,436		
Accumulated Depreciation Equipment	9351	270,122	299,769		
Work in Progress	9360				
Total Fixed Assets		7,128	56,667	0	0
TOTAL ASSETS		11,700,930	3,088,190	0	1,660,343

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	994,243	(63,199)		45,922
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	6,516,781	3,126,074		1,617,620
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	441,843	25,315		
Total Current Liabilities and Deferred Revenue		7,952,867	3,088,190	0	1,663,542
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	7,952,867	3,088,190	0	1,663,542

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	3,748,063			(3,199)
Total Designated Fund Balance		3,748,063	0	0	(3,199)
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		3,748,063	0	0	(3,199)
TOTAL LIABILITIES AND FUND EQUITY		11,700,930	3,088,190	0	1,660,343

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	123,419	
In County Treasury	9112	9,612,098	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	6,218	
Accounts Receivable	9130	4,539	2,336
Due from Other Funds	9140	2,241,349	3,019,791
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		11,987,623	3,022,127

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	4,263,252	55,148
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,401,257	313,226
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		7,938
Total Current Liabilities and Deferred Revenue		5,664,509	376,312
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	5,664,509	376,312

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 070

Name: SAN DIEGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	6,323,114	2,645,815
Total Designated Fund Balance		6,323,114	2,645,815
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		6,323,114	2,645,815
TOTAL LIABILITIES AND FUND EQUITY		11,987,623	3,022,127

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	757,602	51,401			32,021			980,929
In County Treasury	9112				16,059,265				51,906
Cash With Fiscal Agents	9113				1,041,992				
Revolving Cash Accounts	9114								
Investments (at cost)	9120				3,378				17,364,870
Accounts Receivable	9130	6,930	7,958		317,962	1,674			61,210
Due from Other Funds	9140		114,716		293,576	30,224			223,260
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220		(4,863)						
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		764,532	169,212	0	17,716,173	63,919	0	0	18,682,175

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	3,242	681		13,292				8,096
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	484,983			17,698,492				1,617
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				661				
Total Current Liabilities and Deferred Revenue		488,225	681	0	17,712,445	0	0	0	9,713
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	488,225	681	0	17,712,445	0	0	0	9,713

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 070

Name: SAN DIEGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	276,307	168,531		3,728	63,919			18,672,462
Total Designated Fund Balance		276,307	168,531	0	3,728	63,919	0	0	18,672,462
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		276,307	168,531	0	3,728	63,919	0	0	18,672,462
TOTAL LIABILITIES AND FUND EQUITY		764,532	169,212	0	17,716,173	63,919	0	0	18,682,175