

Board Planning and Budget Committee
May 19, 2011

Explanation of Fund Balance

Governmental funds report the difference between their assets and liabilities as *fund balance*. Under Generally Accepted Accounting Principles (GAAP) fund balance is divided into reserved and unreserved portions. The *reserved fund balance* isolates the portion of fund balance that is not available for appropriation to the next budget. Under GAAP the *unreserved fund balance* can be further divided into designated and undesignated portions with the *designated fund balance* representing intended uses of fund balance. Designating the use of fund balance is a powerful tool in prudent fiscal planning, allowing the District to manage their future fiscal health. *Unreserved/undesignated fund balance* is fully available for appropriation.

The **Reservation** of fund balance is necessary for two reasons:

- *Resource not available for spending.* Some of the assets reported in governmental funds are not available for spending in the subsequent year's budget. For example, a long-term loan receivable is not available for current spending.
- *Legal restrictions on spending.* Fund balance also is reserved to indicate situations where a portion of fund balance is not available for new spending because of legal restrictions involving parties outside the financial reporting entity. A common example is funds reserved for **encumbrances**.

The **Designation** of funds is a fiscal tool used to ensure the District's fiscal stability. Some examples of designations include:

- *Board Designated Reserve.*
- *Departmental funds.*
- *Program Internal Service Funds.*

CITY COLLEGE OF SAN FRANCISCO

Summary Trial Balance Report for Fiscal Year: 11 COAS Code: 5 As Of Month: 14

Report Choice: C - Fund Code Level Internal Fund Type: All Fund Type: 14

Ftyp	F	u	n	d	Beginning Fund Balance	Transfer Control	Revenue Control	Expenditures Control	Ending Fund Balance
14	140020	-	Accomodation	Accounts-General	68,929	0	22	1,130	67,821
	140040	-	AAAP	Rites of Passage	8	0	0	0	8
	140045	-	Admissions &	Records	158,308	0	144,110	110,016	192,402
	140060	-	Aeronautics	Dept.	154	0	0	0	154
	140100	-	African American	Studies Dept.	62	0	0	0	62
	140120	-	AIDS	Educâtion	-3,129	0	0	0	-3,129
	140140	-	Architecture	Development Fund	5,636	0	0	1,293	4,343
	140150	-	Art-Advanced	Design	162	0	0	0	162
	140155	-	Art 136A/B	Intro-Illustration/Colo	855	0	555	495	915
	140160	-	Art	Painting-Phelan	6,567	0	4,530	5,494	5,603
	140170	-	Art-Basic	Design Color	3,922	0	2,840	3,481	3,281
	140180	-	Art-CCSF	Printmaking	6,261	0	25,752	22,881	9,132
	140200	-	Art-Ceramics		932	0	0	348	584
	140220	-	Art-City	Art Gallery	2,609	0	927	571	2,965
	140240	-	Art-Fort	Mason Ceramics	3,898	0	11,635	11,644	3,889
	140250	-	Art-Fort	Mason Painters Guild	310	0	2,667	2,378	599
	140280	-	Art-Fort	Mason Watercolor Class	693	0	1,160	693	1,160
	140300	-	Art-Jewelry	Association	4,854	0	2,760	4,113	3,501
	140310	-	Art -	Lockers	128	0	40	0	168
	140320	-	Art-Mixed	Media Arts	267	0	0	0	267
	140330	-	Art-Museum	Drawing	210	0	690	788	112
	140340	-	Art-Painting	Fort Mason	513	0	0	0	513
	140350	-	Art-Phelan	Ceramic Lab Fees	5,143	0	3,985	4,826	4,302
	140360	-	Art-Sculpture	Industrial Design	3,385	0	2,705	3,598	2,492
	140380	-	Art-The	Find Artist and Business	15	0	0	0	15
	140390	-	Athletics	CCSF Lady Rams Softball	341	0	609	0	950
	140400	-	Athletics	Dance	0	0	0	0	0
	140420	-	Athletics	Double XX Booster	0	0	0	0	0
	140435	-	CCSF	Women's Swimming	870	0	2,750	723	2,897
	140460	-	Athletics	Football Bench	15,263	0	23,102	19,179	19,186
	140470	-	Athletics	Judo	373	0	0	0	373
	140476	-	Athletics	Men's - General	1,340	0	0	0	1,340
	140480	-	Athletics	Men's Hall of Fame	222	0	0	0	222
	140500	-	Athletics	Men's Playoff	160	-255	3,843	3,348	400
	140501	-	Athletics	Women's Plyoff	847	-170	2,268	2,022	923
	140515	-	Athletics	Rams Badminton	0	0	1,290	50	1,240
	140520	-	Athletics	Rams Baseball Booster	3,557	0	10,881	6,724	7,714
	140530	-	Athletics	RAM'S Soccer	9,147	-1,300	1,704	4,836	4,715
	140540	-	Athletic	Dance Association	16,369	0	13,487	10,561	19,295
	140560	-	Athletics	Softball Boosters	35	0	0	0	35
	140570	-	Athletics	South Gym Activity Acct.	0	0	0	0	0
	140590	-	Athletics	AMBTSLC	0	0	15,930	8,684	7,246
	140600	-	Athletics	Track & Cross Country	2,268	0	616	0	2,884
	140610	-	Athletics	Women's Basketball Prog	418	0	8,621	3,776	5,263
	140615	-	WBTSL	Women's Basketbll Tourn&Summr	0	0	7,738	6,522	1,216
	140620	-	Athletics	Women's Soccer	489	0	1,110	1,588	11
	140640	-	Athletics	Women's Sports	66	0	0	0	66
	140660	-	Athletics	Women's Volleyball	1,199	0	2,820	3,769	250

CITY COLLEGE OF SAN FRANCISCO

Summary Trial Balance Report for Fiscal Year: 11 COAS Code: 5 As Of Month: 14

Report Choice: C - Fund Code Level Internal Fund Type: All Fund Type: 14

Ft	u	n	d	Beginning Fund Balance	Transfer Control	Revenue Control	Expenditures Control	Ending Fund Balance
140670	-	Automotive/Motorcycle		2,430	0	2,452	1,849	3,033
140680	-	Bay Area Homelessness Program		0	0	0	0	0
140700	-	Beavers Mathematics Fund		38	0	0	0	38
140720	-	Biology Department		866	0	27,338	0	28,204
140725	-	Biolinks		10,300	0	0	155	10,145
140740	-	Black College/Univ. Trnsfr Day		1	0	0	0	1
140760	-	Books Exch & Test (Testing)		3,475	0	0	0	3,475
140780	-	Broadcasting-Equipment		380	0	0	0	380
140800	-	Business Department		138	0	0	0	138
140810	-	CCSF Japanese Language Assoc		3,508	0	721	550	3,679
140815	-	CCSF Men's Basketball		6,883	0	9,425	13,118	3,190
140825	-	TMI Department-Tech Mediated Inst		75	0	0	0	75
140830	-	CCSF Works of Art		1,738	0	24	0	1,762
140840	-	CDPC Cecruitment (Career Dev.)		349	0	0	146	203
140854	-	Chld Dev-Fashion Show		731	0	0	0	731
140855	-	Chancellor's Development Fund		0	0	0	0	0
140857	-	Chinatown/North Beach New Bldg. Fn		5,164	0	3,000	0	8,164
140860	-	City Summer Opera		4,036	0	9,142	1,100	12,078
140863	-	Cloud Hall Reading Garden		191	0	25	0	216
140865	-	College Bldg Fund-Performng Art Ct		500	0	0	0	500
140870	-	COTC (Comm Organizer Training Corp		1,000	0	0	0	1,000
140880	-	Consumer Arts & Science Dept.		7	0	0	0	7
140910	-	DBO-33 Gough		400	0	0	0	400
140920	-	Dental Health Fund		7,911	0	10,671	3,741	14,841
140940	-	Dental Lab Technicians		0	0	0	0	0
140950	-	Diagnostic Medical Imagine		7,206	0	0	1,538	5,668
140960	-	Disabled Students Prog. & Serv		3,236	0	993	244	3,985
140980	-	Dist'l Computer Service Accom		105	0	0	0	105
140990	-	Docutech Services		20,846	0	81,892	57,350	45,388
141020	-	Downtown Campus Miscellaneous A		3,194	0	0	0	3,194
141030	-	Earth Sciences		0	0	9,948	0	9,948
141040	-	Educational Fund Broadcasting		140	0	0	0	140
141060	-	Engineering-Biotechnology Fund		407	0	1,650	729	1,328
141080	-	Engineering Acct-Manufacturing		2,882	0	0	839	2,043
141100	-	EOPS Fundraiser		89	0	0	0	89
141120	-	EOPS Service Account		155	1,705	138	1,989	9
141140	-	Faculty Grants - Physical Ed		7	0	0	0	7
141160	-	School of Applied Sci & Tech		7,219	0	5,925	6,068	7,076
141163	-	Fashion-Surface Design		-41	0	780	399	340
141165	-	Fashion Upholstery		381	0	0	0	381
141168	-	Fashion-Weaving		166	0	0	0	166
141170	-	Filipino Film Pest		21	0	0	0	21
141180	-	Film Dept-Dennis Duggan Memoria		0	0	0	0	0
141200	-	Film Dept. Fund		1,331	0	1,350	878	1,803
141210	-	Financial Aid Fund		18	0	0	0	18
141230	-	Fort Mason Coffee Gallery		295	0	0	0	295
141240	-	Foster Parent Training Program		70	0	0	0	70
141260	-	Friends of CCSF Library		24,250	0	13,759	11,743	26,266

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1	141280	-	Goddess of the Forest		79	0	0	0	79
	141300	-	Graphic Communications		4,491	0	0	0	4,491
	141310	-	Graphic Production Services		21,050	0	3,150	-2,109	26,309
	141315	-	Guardian Scholars Prog/Foster Yout		163	0	4,029	3,606	586
	141320	-	HARTS		0	0	0	0	0
	141330	-	Health Science		7,394	0	2,625	29	9,990
	141335	-	Health Science Dept-CPR		172	0	0	0	172
	141337	-	HIV/STD ED Office		108	0	20	49	79
	141340	-	Horitcultural Society (OH)		31,056	0	350	934	30,472
	141350	-	IDST Departmental Account		300	0	0	0	300
	141360	-	Inst Dev - Mission Schience Wrksho		157	0	0	0	157
	141380	-	Institute for International Studen		53,077	0	34,625	12,306	75,396
	141400	-	Institutional Development - ESL		377	0	0	0	377
	141420	-	Institutional Development Fund		19	0	0	0	19
	141440	-	Intergenerational Child Care		632	0	0	0	632
	141470	-	Int'l Student Program Fund-Credit		160	0	0	0	160
	141480	-	John Adams Campus Fund		19,396	0	7,681	6,365	20,712
	141500	-	John Adams CCC Library		855	0	0	0	855
	141520	-	John Adams Library Fund		361	0	0	0	361
	141540	-	Journalism Activity Acct		55,157	0	12,828	13,195	54,790
	141580	-	Kaiser Indirect Money Fund		694	0	0	0	694
	141600	-	KCSF Radio Station (Broadcasting)		1,872	0	0	0	1,872
	141610	-	Labor & Community Studies		187	300	3,000	1,861	1,626
	141615	-	Language Lab/LLRC		25,587	0	0	0	25,587
	141628	-	LGBT Studies Department Fund		5,182	0	0	0	5,182
	141630	-	Library-Commissions/Fines		68,707	0	31,529	66,093	34,143
	141640	-	Lost Keys (Chemistry Dept.)		0	0	0	0	0
	141660	-	LVN Program		6,152	0	300	35	6,417
	141661	-	Mesa Program		28	0	100	0	128
	141662	-	Metlife Award 2004		9,310	0	0	786	8,524
	141665	-	Mission Campus Departmental Fund		19,671	0	5,300	20,084	4,887
	141670	-	Multimedia Studies		173	0	0	0	173
	141680	-	Music Departmental Fund		4,486	-4,686	200	0	0
	141700	-	New Library Fund		19,580	0	0	7,572	12,008
	141720	-	Nursing Skills Lab Fund		1,640	0	0	0	1,640
	141730	-	Nursing (R.N.) Student Emergcy Fun		36,191	0	2,000	18,101	20,090
	141740	-	Ornamental Horticulure Dept.		39,148	0	2,027	1,475	39,700
	141750	-	Paramedic Program Lab Fees		2,723	0	3,020	3,920	1,823
	141780	-	Parents Advisory Council		50	0	0	0	50
	141800	-	PE Department - Equipment Account		14,845	0	450	3,704	11,591
	141820	-	Photography Department		3,083	0	1,581	212	4,452
	141840	-	Physics Department		515	0	1,250	407	1,358
	141860	-	Project Survive		1,130	0	1,464	1,540	1,054
	141870	-	Public Safety Finger Print Fund		0	0	0	0	0
	141880	-	Ruth Hoburg Memorial Fund		15,129	0	0	198	14,931
	141890	-	SEC - Advisory Council		3,139	0	0	0	3,139
	141900	-	SFCCD Bowl		21,001	0	12,899	23,341	10,559
	141920	-	School of Business		3,413	0	0	0	3,413

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Ftyp F u n d	Beginning Fund Balance	Transfer Control	Revenue Control	Expenditures Control	Ending Fund Balance
① 141930 - School of Science and Math	38,917	0	0	611	38,306
141940 - SFCCD - DTN HR	6,228	0	0	783	5,445
141960 - Speech Program Activity Fund	891	0	0	0	891
141980 - Staff Development Activity	154	0	0	0	154
142000 - Statler Library (H & R Dept.)	258	0	0	0	258
142030 - Student Affairs	520	0	0	0	520
142040 - Student Health Services	147,075	0	27,206	31,208	143,073
142060 - Learning Assistance Dept.	4,590	0	2,403	2,219	4,774
142100 - Theater Arts	25,229	0	6,743	6,068	25,904
142130 - Construction-Building Maintenance	2,923	0	75	360	2,638
142150 - Veterans Affairs	6,181	0	4,809	0	10,990
142170 - Wok on the Wild Side	88,573	0	48,179	19,622	117,130
142180 - Women's Tennis	55	0	80	0	135
② 143010 - Student Services General Fund	501	0	-54,318	0	-53,817
143020 - Concert & Lecture Service	2,511	0	13,000	9,982	5,529
143030 - Chancellor's Award Ceremony	2,950	0	0	0	2,950
143040 - Graduation	21,711	0	1,000	4,026	18,685
143050 - Men's Athletics	5,463	0	38,885	35,019	9,329
143060 - Performing Arts Dance	1	0	900	400	501
143070 - Performing Arts Music	1,825	0	12,000	0	13,825
143080 - Speech Team	118	0	10,550	9,520	1,148
143085 - Spirit Squad	546	0	2,800	2,133	1,213
143090 - Student Accounting Office	-38,158	0	0	0	-38,158
143100 - VANS	1,611	0	42,800	36,399	8,012
143110 - Women's Athletics	-45	0	22,500	19,254	3,201
Total Fund Type	1,265,022	-4,406	790,420	709,277	1,341,761
 Grand Total	 1,265,022	 -4,406	 790,420	 709,277	 1,341,761

SFCCD

Departmental and Associated Student Notes

05-18-2011

1. Source of revenues can be Departmental Fundraisers, Departmental solicited donations, certain fines, Lab material fees, transcript fees, etc.
2. Source of revenue is Crown Catering, Bookstore annual agreed contribution (\$77,000), Gate Fees at Athletic events, etc.

**Board Planning and Budget Committee
May 19, 2011**

Resources for District Employees and Board Members:

The State Budget and Accounting Manual can be found at:
<http://www.cccco.edu/ChancellorsOffice/Divisions/FinanceFacilities/FiscalServices/FiscalStandardsInformation/BudgetandAccountingManual/tabid/381/Default.aspx>