

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

District: SAN FRANCISCO

District Code: 360

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: Abdul Nasser

(415) 452--745

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	41,126,821	41,242,271		41,242,271
Other	1300	26,272,912	26,662,025	451	26,662,476
Total Instructional Salaries		67,399,733	67,904,296	451	67,904,747
Non-Instructional Salaries					
Contract or Regular	1200		12,379,557	155,811	12,535,368
Other	1400		3,003,182	77,497	3,080,679
Total Non-Instructional Salaries		0	15,382,739	233,308	15,616,047
Total Academic Salaries		67,399,733	83,287,035	233,759	83,520,794
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		35,019,465		35,019,465
Other	2300				0
Total Non-Instructional Salaries		0	35,019,465	0	35,019,465
Instructional Aides					
Regular Status	2200	1,977,717	2,780,513		2,780,513
Other	2400				0
Total Instructional Aides		1,977,717	2,780,513	0	2,780,513
Total Classified Salaries		1,977,717	37,799,978	0	37,799,978
Employee Benefits	3000	23,531,588	41,147,601		41,147,601
Supplies and Materials	4000		1,178,896		1,178,896
Other Operating Expenses	5000		11,354,540		11,354,540
Equipment Replacement	6420		93,066		93,066
Total Expenditures Prior to Exclusions		92,909,038	174,861,116	233,759	175,094,875

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

		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		224,099		224,099
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		1,166,430		1,166,430
Lottery Expenditures					
Academic Salaries	1000		(3,114,831)		(3,114,831)
Classified Salaries	2000				0
Employee Benefits	3000		(1,038,280)		(1,038,280)
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

		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		0	(2,762,582)	0	(2,762,582)
Total for ECS 84362, 50% Law		92,909,038	177,623,698	233,759	177,857,457
Percent of CEE (Instructional Salary Cost / Total CEE)		52.31%	100.00%		
50% of Current Expense of Education			88,811,849		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		92,909,038	177,623,698	233,759	177,857,457
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		92,909,038	174,861,116	233,759	175,094,875
Capital Expenditures	6000	9,305	81,811		81,811
Equipment Replacement (Back out)	6420		(21,521)	0	(21,521)
Total Unrestricted General Fund Expenditures		92,918,343	174,921,406	233,759	175,155,165

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	572,538	10,645,440	11,217,978
Cash With Fiscal Agents	9113	2,024		2,024
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	15,757,628	7,934,775	23,692,403
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	9,887,419	4,667	9,892,086
TOTAL ASSETS		26,219,609	18,584,882	44,804,491
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,897,644	1,514,099	5,411,743
Accrued Salaries and Wages Payable	9520	7,994,028		7,994,028
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,076,792	11,217,993	15,294,785
TOTAL LIABILITIES		15,968,464	12,732,092	28,700,556

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		(1,383)	(1,383)
Restricted Fund Balance	9752	10,251,145	5,854,173	16,105,318
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		10,251,145	5,852,790	16,103,935
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		10,251,145	5,852,790	16,103,935
TOTAL LIABILITIES AND FUND EQUITY		26,219,609	18,584,882	44,804,491

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 360

Name: SAN FRANCISCO

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	7,264,969		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,264,969	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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 360

Name: SAN FRANCISCO

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	7,264,969		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,264,969	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,264,969	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,264,969	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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, 2019

District ID: 360

Name: SAN FRANCISCO

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		(29,833)	(1,094,200)			367
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		279	1,305,067			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		39,512				
Prepaid Items	9220						4,065
TOTAL ASSETS		0	9,958	210,867	0	0	4,432
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		9,958	764			
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			26,369			
TOTAL LIABILITIES		0	9,958	27,133	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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, 2019

District ID: 360

Name: SAN FRANCISCO

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	183,734	0	0	4,432
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	183,734	0	0	4,432
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	183,734	0	0	4,432
TOTAL LIABILITIES AND FUND EQUITY		0	9,958	210,867	0	0	4,432

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,494,677	184,371	48,045,653
Cash With Fiscal Agents	9113			99,426
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,742,357		260,737
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	197,948		
TOTAL ASSETS		8,434,982	184,371	48,405,816
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,162,608	25,113	4,273,129
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	156,213		
TOTAL LIABILITIES		1,318,821	25,113	4,273,129

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	7,116,161	159,258	44,132,687
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,116,161	159,258	44,132,687
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,116,161	159,258	44,132,687
TOTAL LIABILITIES AND FUND EQUITY		8,434,982	184,371	48,405,816

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

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				
In County Treasury	9112	232,727			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,200,000			
Accounts Receivable	9130	36,247			
Due from Other Funds	9140				
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	47,010			
Accumulated Depreciation Equipment	9351	47,010			
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		1,468,974	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	12,491			
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 Current Liabilities and Deferred Revenue		12,491	0	0	0
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	1,400,000			
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		1,400,000	0	0	0
TOTAL LIABILITIES	968	1,412,491	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

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	56,483			
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		56,483	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		56,483	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,468,974	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

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		
In County Treasury	9112	6,276,767	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	726	
Due from Other Funds	9140		
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		6,277,493	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,550,829	
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 Current Liabilities and Deferred Revenue		5,550,829	0
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	5,550,829	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

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	726,664	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		726,664	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		726,664	0
TOTAL LIABILITIES AND FUND EQUITY		6,277,493	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	974,255	974,255		(2,031,773)	6,220,798			2,208,328
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	198,536	198,536		2,291,557	21,642			21,495
Due from Other Funds	9140								
Student Loans Receivable	9150				1,320,453				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								1,220
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320		15,034						
Accumulated Depreciation Site Improvements	9321		14,007						
Buildings	9330	11,645	11,644						
Accumulated Depreciation Buildings	9331	10,897	10,897						
Library Books	9340								
Equipment	9350	108,008	92,974						
Accumulated Depreciation Equipment	9351	106,982	92,974						
Work in Progress	9360								
Total Fixed Assets		1,774	1,774	0	0	0	0	0	0
TOTAL ASSETS		1,174,565	1,174,565	0	1,580,237	6,242,440	0	0	2,231,043

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,170	3,170			(4,584)			22,310
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	92,562	92,562						6,105
Total Current Liabilities and Deferred Revenue		95,732	95,732	0	0	(4,584)	0	0	28,415
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	95,732	95,732	0	0	(4,584)	0	0	28,415

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
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					3,397,129			
Restricted Fund Balance	9752	1,078,833	1,078,833		1,580,237	2,816,537			2,019,693
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,078,833	1,078,833	0	1,580,237	6,213,666	0	0	2,019,693
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850					33,358			182,935
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,078,833	1,078,833	0	1,580,237	6,247,024	0	0	2,202,628
TOTAL LIABILITIES AND FUND EQUITY		1,174,565	1,174,565	0	1,580,237	6,242,440	0	0	2,231,043

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

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		508,176	508,176
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		80,123	80,123
Student Financial Aid	8150		480,000	480,000
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		768,236	768,236
Other Federal Revenues	8190		517,985	517,985
Total Federal Revenues	8100	0	2,354,520	2,354,520
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	379,119		379,119
State General Apportionment	8612	71,060,735		71,060,735
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,630,147	1,630,147
Disabled Students Programs and Services(DSPS)	8623		2,178,476	2,178,476
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		461,808	461,808
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,528,038	3,528,038

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	21,059,330		21,059,330
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		10,446,420	10,446,420
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	90,639		90,639
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,153,111	1,737,280	5,890,391
State Mandated Costs	8685	649,520		649,520
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,363,772	13,120,437	15,484,209
Total State Revenues	8600	99,756,226	33,102,606	132,858,832

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

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	31,838,079		31,838,079
Tax Allocation, Supplemental Roll	8812	77,893		77,893
Tax Allocation, Unsecured Roll	8813	2,076,692		2,076,692
Prior Years Taxes	8816	398,777		398,777
Education Revenues Augmentation Fund (ERAF)	8817	(9,735,239)		(9,735,239)
Redevelopment Agency Funds - Pass Through	8818	526,921		526,921
Redevelopment Agency Funds - Residual	8819	1,283,956		1,283,956
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	231	249,715	249,946
Contract Services	8830			
Contract Instructional Services	8831	413,702	971,611	1,385,313
Other Contranct Services	8832		1,911,085	1,911,085
Sales and Commissions	8840			0
Rentals and Leases	8850	877,392		877,392
Interest and Investment Income	8860	1,627,629		1,627,629
Student Fees and Charges	8870			
Community Services Classes	8872	54,365	479,880	534,245
Dormitory	8873			0
Enrollment	8874	8,070,122		8,070,122
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,220,105	1,220,105
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	109		109
Nonresident Tuition	8880	10,678,140		10,678,140
Parking Services and Public Transportation	8881		662,150	662,150
Other Student Fees and Charges	8885		416,175	416,175
Other Local Revenues	8890	16,367,830	1,084,708	17,452,538
Total Local Revenues	8800	64,556,599	6,995,429	71,552,028
Total Revenues		164,312,825	42,452,555	206,765,380

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

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#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		164,312,825	42,452,555	206,765,380

CALIFORNIA COMMUNITY COLLEGES
Expend by Instructional Activity
Annual Financial and Budget Report
S10 General Fund - Combined
SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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	843,987	135,749	101,215			1,080,951
Architecture and Environmental Design	0200	746,264	190,089	49,420	15,001		1,000,774
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,140,375	342,111	206,323	15,001		3,703,810
Business and Management	0500	6,590,317	1,315,549	82,471	47,128		8,035,465
Communications	0600	1,791,704	705,269	85,910	45,616		2,628,499
Computer and Information Science	0700	3,369,642	913,245	209,784	15,001		4,507,672
Education	0800	3,955,117	1,215,540	262,976	19,689		5,453,322
Engineering and Related Industrial Technology	0900	3,073,933	1,957,538	525,360	112,079		5,668,910
Fine and Applied Arts	1000	7,277,940	2,520,464	174,024	43,507		10,015,935
Foreign language	1100	2,657,572	520,684	46,778	15,001		3,240,035
Health	1200	7,564,973	2,636,905	290,917	121,130		10,613,925
Consumer Education And Home Economics	1300	1,402,984	253,691	21,611			1,678,286
Law	1400						0
Humanities(Letters)	1500	18,090,282	4,381,251	53,359			22,524,892
Library Science	1600	69,837	25,453	924			96,214
Mathematics	1700	6,165,607	1,487,790	531			7,653,928
Military Studies	1800						0
Physical Sciences	1900	2,726,314	824,912	50,775			3,602,001
Psychology	2000	1,867,106	349,362				2,216,468
Public Affairs and Services	2100	2,670,007	757,900	1,133,622	15,001		4,576,530
Social Sciences	2200	3,179,189	164,714	516			3,344,419
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,042,742	1,760,790	276,859			8,080,391
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		224,099				224,099
Sub-Total Instructional Activites		83,225,892	22,683,105	3,573,375	464,154		109,946,526
Total Expenditures for GF Activities*		87,726,973	107,524,886	21,062,097	2,642,562	3,367,253	222,323,771

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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	499,588	8,516,144	444,788	9,153		9,469,673
Course and Curriculum Development	6020	334,176	1,478,103	100,098	1,413		1,913,790
Academic / Faculty Senate	6030	57,248	232,524	22,985			312,757
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		891,012	10,226,771	567,871	10,566	0	11,696,220
Instructional Support Services	6100						
Learning Center	6110	498,605	1,542,472	14,188			2,055,265
Library	6120	1,710	368,921	57,981	171,566		600,178
Media	6130		134,786				134,786
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	29,696	270,445	50,000			350,141
Other Instructional Support Services	6190						0
Total Instructional Support Services		530,011	2,316,624	122,169	171,566	0	3,140,370
Admissions and Records	6200		5,141,964	89,901			5,231,865
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	278,719	1,970,440	11,062	7,831		2,268,052
Matriculation and Student Assessment	6320	651,072	5,207,866	710,195	109,315		6,678,448
Transfer Programs	6330			1,191			1,191
Career Guidance	6340	18,698	191,527	7,120			217,345
Other Student Counseling and Guidance	6390	79,081	750,458	99,909	662		930,110
Total Student Counseling and Guidance		1,027,570	8,120,291	829,477	117,808	0	10,095,146

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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	8,575	684,925	40,332			733,832
Disabled Student Programs and Services (DSPS)	6420	306,440	1,373,382	301,324			1,981,146
Extended Opportunity Programs and Services (EOPS)	6430	84,260	886,669	37,782	8,367	923,404	1,940,482
Health Services	6440	188,814	1,478,454	103,849	12,444		1,783,561
Student Personnel Administration	6450	27,199	1,984,424	60,056			2,071,679
Financial Aid Administration	6460		2,474,006	244,390	148		2,718,544
Job Placement Services	6470		21,229				21,229
Veterans Services	6480		403,617	9,120			412,737
Miscellaneous Student Services	6490		(84)				(84)
Total Other Student Services		615,288	9,306,622	796,853	20,959	923,404	11,663,126
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530						0
Grounds Maintenance and Repairs	6550		2,258,560	834,461	33,360		3,126,381
Utilities	6570			2,008,502			2,008,502
Other Operations and Maintenance of Plant	6590		3,395,849	848,913	51,828		4,296,590
Total Operation and Maintenance of Plant	6500	0	5,654,409	3,691,876	85,188	0	9,431,473
Planning, Policymaking and Coordinations	6600	199,206	8,032,807	1,252,793	7,004		9,491,810

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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			535,136			535,136
Fiscal Operations	6720	72,322	6,543,491	2,667,589	3,201		9,286,603
Human Resources Management	6730	4,309	4,686,173	354,163			5,044,645
Noninstruct Staff Retirees' Benefits & Retirement *	6740		224,099				224,099
Staff Development	6750	10,864	185,999	576,774			773,637
Staff Diversity	6760			42,477			42,477
Logistical Services	6770		13,734,158	1,618,724	23,020		15,375,902
Management Information Systems	6780		1,825,047	843,443			2,668,490
Other General Institutional Support Services	6790	652	1,087,414	290,741	4,008		1,382,815
Total General Institutional Support Services	6700	88,147	28,286,381	6,929,047	30,229	0	35,333,804
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	17,573	90,018	163,908	260		271,759
Community Use of Facilities	6830						0
Economic Development	6840	1,027,846	6,113,905	2,176,417	1,734,828		11,052,996
Other Community Services & Economic Development	6890						0
Total Community Services	6800	1,045,419	6,203,923	2,340,325	1,735,088	0	11,324,755

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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	18,001	74,008				92,009
Parking	6950		512,155	87,764			599,919
Student and Co-Curricular Activities	6960		675	1,154			1,829
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	18,001	586,838	88,918	0	0	693,757
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090	86,427	626,469	677,833			1,390,729
Total Auxiliary Operations	7000	86,427	626,469	677,833	0	0	1,390,729

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

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		338,682	101,659			440,341
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					26,075	26,075
Student Aid	7320					11,859	11,859
Other Outgo	7390					2,405,915	2,405,915
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,443,849	2,443,849
Sub-Total Non-Instructional Activites		4,501,081	84,841,781	17,488,722	2,178,408	3,367,253	112,377,245
Total Expenditures General Fund: activities *		87,726,973	107,524,886	21,062,097	2,642,562	3,367,253	222,323,771

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$213,429,449
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	22,236.23		
	2. 2018-2019 Second Period Actual FTES	22,112.29		
	3. 2018-2019 Population change factor (C2/C1)	0.9944		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$220,405,262
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		19,612,098	
	3. Total adjustments - increase			(19,612,098)
	Sub-Total (D + E.3)			\$200,793,164
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$200,793,164
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			92,499,184
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			90,639
C.	Local Property taxes			25,940,159
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			19,612,098
F.	Interest on proceeds of taxes			305,835
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$138,447,915

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			2,354,520	3,826,560	2,354,520	3,826,560
State Revenues	8600	99,756,226	84,819,171	33,102,606	26,708,042	132,858,832	111,527,213
Local Revenues	8800	64,556,599	80,456,706	6,995,429	5,951,280	71,552,028	86,407,986
Total Revenues		164,312,825	165,275,877	42,452,555	36,485,882	206,765,380	201,761,759
EXPENDITURES:							
Academic Salaries	1000	83,804,895	67,354,311	14,399,804	12,430,871	98,204,699	79,785,182
Classified Salaries	2000	38,893,763	35,231,807	8,652,751	10,981,469	47,546,514	46,213,276
Employee Benefits	3000	41,840,078	44,921,330	7,660,568	5,849,175	49,500,646	50,770,505
Supplies and Materials	4000	1,275,943	374,826	1,522,572	2,668,247	2,798,515	3,043,073
Other Operating Expenses and Services	5000	11,811,032	14,062,295	6,452,550	4,832,643	18,263,582	18,894,938
Capital Outlay	6000	81,811	113,444	2,560,751	2,747,246	2,642,562	2,860,690
Total Expenditures		177,707,522	162,058,013	41,248,996	39,509,651	218,956,518	201,567,664
Excess /(Deficiency) of Revenues over Expenditures		(13,394,697)	3,217,864	1,203,559	(3,023,769)	(12,191,138)	194,095
Other Financing Sources	8900					0	0
Other Outgo	7000	588,843	1,149,138	2,778,410	3,825,581	3,367,253	4,974,719
Net Increase/(Decrease) in Fund Balance		(13,983,540)	2,068,726	(1,574,851)	(6,849,350)	(15,558,391)	(4,780,624)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,083,088	10,099,548	7,424,938	5,850,087	31,508,026	15,949,635
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	24,083,088		7,424,938		31,508,026	
Ending Fund Balance, June 30		10,099,548	12,168,274	5,850,087	(999,263)	15,949,635	11,169,011

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	27,017,007					
Total Revenues		27,017,007	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	27,926,962	27,926,962				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	27,926,962	27,926,962	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(27,926,962)	(27,926,962)	0	0	0	0
Net Increase/Decrease in Fund Balance		(909,955)	(27,926,962)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,174,925	7,264,970		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,174,925		0		0	
Ending Fund Balance, June 30		7,264,970	(20,661,992)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					887,658	848,208
State Revenues	8600					530,835	448,940
Local Revenues	8800			653,550	1,409,514	359,557	472,000
Total Income		0	0	653,550	1,409,514	1,778,050	1,769,148
Expenditures							
Academic Salaries	1000					9,931	12,722
Classified Salaries	2000			473,571	463,104	1,063,524	1,361,583
Employee Benefits	3000			226,319	236,066	501,554	611,985
Supplies and Materials	4000			530,677	664,000	27,861	16,175
Other Operating Expenses and Services	5000			11,824	249,300	8,014	35,940
Capital Outlay	6000				12,000		240,392
Total Expenditures		0	0	1,242,391	1,624,470	1,610,884	2,278,797
Excess /(Deficiency) of Revenues over Expenditures		0	0	(588,841)	(214,956)	167,166	(509,649)
Other Financing Sources	8900			588,841			
Other Outgo	7000						21,161
Net Increase/(Decrease) in Fund Balance		0	0	0	(214,956)	167,166	(530,810)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	16,565	183,731
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		16,565	
Ending Fund Balance, June 30		0	0	0	(214,956)	183,731	(347,079)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					20,190,456	19,612,098
Total Income		0	0	0	0	20,190,456	19,612,098
Expenditures							
Academic Salaries	1000					9,864,957	9,622,154
Classified Salaries	2000					6,218,942	5,454,970
Employee Benefits	3000					4,639,858	3,298,884
Supplies and Materials	4000					21,925	
Other Operating Expenses and Services	5000					3,921,597	1,436,365
Capital Outlay	6000					457,488	
Total Expenditures		0	0	0	0	25,124,767	19,812,373
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(4,934,311)	(200,275)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(4,934,311)	(200,275)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	4,938,741	4,430
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		4,938,741	
Ending Fund Balance, June 30		0	0	0	0	4,430	(195,845)

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,189,272	3,693,000				
Local Revenues	8800	749,774		1		1,777,074	
Total Income		3,939,046	3,693,000	1	0	1,777,074	0
Expenditures							
Academic Salaries	1000					244,965	
Classified Salaries	2000	49,699	613,203			132,971	753,472
Employee Benefits	3000	22,601	280,664			118,655	254,754
Supplies and Materials	4000	45,969	7,404				27,478
Other Operating Expenses and Services	5000	2,723,085	2,060,907	112,325	95,000	513,175	1,424,287
Capital Outlay	6000	5,014,025	4,080,817	259,640	100,139	9,892,522	38,839,822
Total Expenditures		7,855,379	7,042,995	371,965	195,139	10,902,288	41,299,813
Excess /(Deficiency) of Revenues over Expenditures		(3,916,333)	(3,349,995)	(371,964)	(195,139)	(9,125,214)	(41,299,813)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,916,333)	(3,349,995)	(371,964)	(195,139)	(9,125,214)	(41,299,813)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,032,495	7,116,162	531,223	159,259	53,257,903	44,132,689
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	11,032,495		531,223		53,257,903	
Ending Fund Balance, June 30		7,116,162	3,766,167	159,259	(35,880)	44,132,689	2,832,876

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	324,194	402,100				
Other Financing Sources	8900						
Total Income		324,194	402,100	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		324,194	402,100	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	364,660	364,660				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,035	1,035				
Capital Outlay	6000						
Total Expenditures		365,695	365,695	0	0	0	0
Net Profit or Loss		(41,501)	36,405	0	0	0	0
Other Outgo	7000	25,000	25,000				
Net Increase/(Decrease) in Fund Balance		(66,501)	11,405	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	122,985	56,484		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	122,985		0		0	
Ending Fund Balance, June 30		56,484	67,889	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,362,464					
Other Financing Sources	8900						
Total Income		6,362,464	0	0	0		
Expenditures							
Academic Salaries	1000	32,125					
Classified Salaries	2000	46,034	357,206				
Employee Benefits	3000	8,527,360	1,273,225				
Supplies and Materials	4000	856	50,000				
Other Operating Expenses and Services	5000	3,996,891	2,310,865				
Capital Outlay	6000		2,500				
Total Expenditures		12,603,266	3,993,796	0	0		
Net Profit or Loss		(6,240,802)	(3,993,796)	0	0		
Other Outgo	7000	3,287,145	2,363,365				
Net Increase/(Decrease) in Fund Balance		(9,527,947)	(6,357,161)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,254,610	726,663		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,254,610		0			
Ending Fund Balance, June 30		726,663	(5,630,498)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	419,803	345,158				
Total Income		419,803	345,158	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	123,799	123,799				
Employee Benefits	3000						
Supplies and Materials	4000	11,506	11,506				
Other Operating Expenses and Services	5000	60,788	60,788				
Capital Outlay	6000	2,843	2,843				
Total Expenditures		198,936	198,936	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		220,867	146,222	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	24,868	24,868				
Net Increase/(Decrease) in Fund Balance		195,999	121,354	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	882,833	1,078,832		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	882,833		0		0	
Ending Fund Balance, June 30		1,078,832	1,200,186	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	16,504,501	25,691,136				
State Revenues	8600	1,275,530	1,500,000				
Local Revenues	8800	29,614		1,149,995			
Total Income		17,809,645	27,191,136	1,149,995	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	133,978	422,028				
Employee Benefits	3000	51,394	168,638				
Supplies and Materials	4000			481	481		
Other Operating Expenses and Services	5000	17,720,788	18,964,763	6,894	6,894		
Capital Outlay	6000						
Total Expenditures		17,906,160	19,555,429	7,375	7,375	0	0
Excess /(Deficiency) of Revenues over Expenditures		(96,515)	7,635,707	1,142,620	(7,375)	0	0
Other Financing Sources	8900						
Other Outgo	7000			1,170,417	1,170,417		
Net Increase/(Decrease) in Fund Balance		(96,515)	7,635,707	(27,797)	(1,177,792)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,676,752	1,580,237	6,213,666	6,185,869	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,676,752		6,213,666		0	
Ending Fund Balance, June 30		1,580,237	9,215,944	6,185,869	5,008,077	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			21,600	21,600
State Revenues	8600			92,862	92,862
Local Revenues	8800			676,811	682,138
Total Income		0	0	791,273	796,600
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			11,847	4,469
Employee Benefits	3000			520	102
Supplies and Materials	4000			205,331	204,760
Other Operating Expenses and Services	5000			348,080	391,543
Capital Outlay	6000			62,281	69,035
Total Expenditures		0	0	628,059	669,909
Excess /(Deficiency) of Revenues over Expenditures		0	0	163,214	126,691
Other Financing Sources	8900				
Other Outgo	7000			5,279	5,961
Net Increase/(Decrease) in Fund Balance		0	0	157,935	120,730
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,019,693	2,177,628
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,019,693	
Ending Fund Balance, June 30		0	0	2,177,628	2,298,358

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	588,843
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	8,750
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	26,992

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,602,371		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,602,371		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	4,153,111			1,737,281		
		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	3,114,831			3,114,831		3,114,831
Classified Salaries	2000				0		0
Employee Benefits	3000	1,038,280			1,038,280		1,038,280
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	550,424	550,424
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	550,424	550,424
Other Operating Expenses and Services	5000				0	99,806	99,806
Capital Outlay	6000						
Library Books	6300				0	119,865	119,865
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	119,865	119,865
Other Outgo	7000				0		0
Total Expenditures		4,153,111	0	0	4,153,111	770,095	4,923,206
Ending Balance					0	3,569,557	3,569,557

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				3,569,557		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			3,569,557		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,463,072					
		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	2,597,303			2,597,303		2,597,303
Classified Salaries	2000				0		0
Employee Benefits	3000	865,769			865,769		865,769
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,656,781	1,656,781
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,656,781	1,656,781
Other Operating Expenses and Services	5000				0	115,314	115,314
Capital Outlay	6000						
Library Books	6300				0	119,347	119,347
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	119,347	119,347
Other Outgo	7000				0		0
Total Expenditures		3,463,072	0	0	3,463,072	1,891,442	5,354,514
Ending Balance					0	1,678,115	

Annual Financial and Budget Report

For Actual Year: 2018-2019 District ID: 360 Name: SAN FRANCISCO

EPA Revenue	21,059,330
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 360

Name: SAN FRANCISCO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,506,186	460,173	7,966,359	N/A	N/A
2016-17	8,908,115	579,770	9,487,885	1,521,526	19.10%
2017-18	11,407,745	544,344	11,952,089	2,464,204	25.97%
2018-19	13,858,444	557,474	14,415,918	2,463,829	20.61%
2019-20	15,237,876	615,789	15,853,665	1,437,747	9.97%
2020-21	15,897,324	675,897	16,573,221	719,556	4.54%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District plans to fund these increases through general apportionment and unrestricted fund balance.