

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

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: John Bilmont

(415) 241-2230

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, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	48,309,305	49,180,346		49,180,346
Other	1300	25,863,412	25,889,726	242,171	26,131,897
Total Instructional Salaries		74,172,717	75,070,072	242,171	75,312,243
Non-Instructional Salaries					
Contract or Regular	1200		17,718,881	327,221	18,046,102
Other	1400		4,117,764	43,424	4,161,188
Total Non-Instructional Salaries		0	21,836,645	370,645	22,207,290
Total Academic Salaries		74,172,717	96,906,717	612,816	97,519,533
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		34,556,187	394,766	34,950,953
Other	2300		2,817,365	11,992	2,829,357
Total Non-Instructional Salaries		0	37,373,552	406,758	37,780,310
Instructional Aides					
Regular Status	2200	1,749,994	2,439,279		2,439,279
Other	2400	428,397	480,098		480,098
Total Instructional Aides		2,178,391	2,919,377	0	2,919,377
Total Classified Salaries		2,178,391	40,292,929	406,758	40,699,687
Employee Benefits	3000	17,071,151	41,877,804	251,374	42,129,178
Supplies and Materials	4000		1,436,265	107,972	1,544,237
Other Operating Expenses	5000		10,660,526	1,212,088	11,872,614
Equipment Replacement	6420		268,998	40,876	309,874
Total Expenditures Prior to Exclusions		93,422,259	191,443,239	2,631,884	194,075,123

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		5,720,950		5,720,950
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		1,145,276		1,145,276
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		3,618,111		3,618,111
Employee Benefits	3000		1,379,000		1,379,000
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		22,729		22,729
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	22,729	0	22,729
Other Operating Expenses and Services	5000		134,773		134,773

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	12,020,839	0	12,020,839
Total for ECS 84362, 50% Law		93,422,259	179,422,400	2,631,884	182,054,284
Percent of CEE (Instructional Salary Cost / Total CEE)		52.07%	100.00%		
50% of Current Expense of Education			89,711,200		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		93,422,259	179,422,400	2,631,884	182,054,284
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		93,422,259	191,443,239	2,631,884	194,075,123
Capital Expenditures	6000	209,200	268,999	40,877	309,876
Equipment Replacement (Back out)	6420		(54,015)	(15,066)	(69,081)
Total Unrestricted General Fund Expenditures		93,631,459	191,658,223	2,657,695	194,315,918

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

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	(1,887,043)	(755,701)	(2,642,744)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	31,969,339	9,454,884	41,424,223
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,408,634	3,535	11,412,169
TOTAL ASSETS		41,490,930	8,702,718	50,193,648
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,634,674	1,350,436	3,985,110
Accrued Salaries and Wages Payable	9520	2,315,766		2,315,766
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	13,955,759	4,586,963	18,542,722
TOTAL LIABILITIES		18,906,199	5,937,399	24,843,598

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 360

Name: SAN FRANCISCO

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712	11,408,634		11,408,634
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		11,408,634	0	11,408,634
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	3,980,664		3,980,664
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753	6,652,879		6,652,879
Specific Future Purposes	9754			0
Total Designated Fund Balance		10,633,543	0	10,633,543
Uncommitted(Unrestricted) Fund Balance	9790	542,554		542,554
TOTAL FUND EQUITY		22,584,731	0	22,584,731
TOTAL LIABILITIES AND FUND EQUITY		41,490,930	5,937,399	47,428,329

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	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, 2010

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 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2010

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		8,782	(1,096,598)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,247,516			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			225			
TOTAL ASSETS		0	8,782	151,143	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		25,895	11,484			
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			21,158			
TOTAL LIABILITIES		0	25,895	32,642	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, 2010

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	25,895	32,642	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 360

Name: SAN FRANCISCO

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,610,128	123,452,211
Cash With Fiscal Agents	9113		3,500,224
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,875,000	14,803,430
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		4,485,128	141,755,865
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	100,189	13,963,171
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	3,583,095	
TOTAL LIABILITIES		3,683,284	13,963,171

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, 2010

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		3,683,284	13,963,171

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	866,089			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	78,048			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,323,592			
Prepaid Items	9220	9,638			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	329,277			
Accumulated Depreciation Site Improvements	9321	326,057			
Buildings	9330	158,922			
Accumulated Depreciation Buildings	9331	145,002			
Library Books	9340				
Equipment	9350	678,031			
Accumulated Depreciation Equipment	9351	672,078			
Work in Progress	9360				
Total Fixed Assets		23,093	0	0	0
TOTAL ASSETS		2,300,460	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, 2010

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	323,892			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	417,753			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		741,645	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				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	741,645	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	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		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		741,645	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	2,236,853	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
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		2,236,853	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, 2010

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,852,365	
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		4,852,365	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	4,852,365	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		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		0	0
TOTAL LIABILITIES AND FUND EQUITY		4,852,365	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	572,016							101,120
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	146,020							
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	11,645							
Accumulated Depreciation Buildings	9331	10,897							
Library Books	9340								
Equipment	9350	123,868							
Accumulated Depreciation Equipment	9351	111,957							
Work in Progress	9360								
Total Fixed Assets		12,659	0	0	0	0	0	0	0
TOTAL ASSETS		730,695	0	0	0	0	0	0	101,120

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	17,652							6,288
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(1,195)							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		16,457	0	0	0	0	0	0	6,288
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	16,457	0	0	0	0	0	0	6,288

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	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		0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,457	0	0	0	0	0	0	6,288

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		2,768,768	2,768,768
Workforce Investment Act	8130		1,548,866	1,548,866
Temporary Assistance for Needy Families (TANF)	8140		1,254,926	1,254,926
Student Financial Aid	8150			0
Veterans Education	8160	2,891		2,891
Vocational and Technical Education Act (VATEA)	8170		2,009,311	2,009,311
Other Federal Revenues	8190		7,875,504	7,875,504
Total Federal Revenues	8100	2,891	15,457,375	15,460,266
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	232,414		232,414
State General Apportionment	8612	109,542,739		109,542,739
Other General Apportionment	8613	2,407,655		2,407,655
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,124,418	1,124,418
Disabled Students Programs and Services(DSPS)	8623		1,983,814	1,983,814
Temporary Assistance for Needy Families (TANF)	8624		377,285	377,285
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		41,878	41,878
Telecommunications and Technology Infrastructure Program (TTIP)	8626		951,334	951,334
Other General Categorical Programs	8627		2,485,016	2,485,016

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,748,220	3,748,220
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	97,161		97,161
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,457,924	702,833	5,160,757
State Mandated Costs	8685	376,285		376,285
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	117,114,178	11,414,798	128,528,976

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,471,584		20,471,584
Tax Allocation, Supplemental Roll	8812	79,151		79,151
Tax Allocation, Unsecured Roll	8813	1,397,457		1,397,457
Prior Years Taxes	8816	418,963		418,963
Education Revenues Augmentation Fund (ERAF)	8817	30,503,870		30,503,870
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	353,560	2,700,308	3,053,868
Contract Services	8830			
Contract Instructional Services	8831	16,978	580,020	596,998
Other Contranct Services	8832	567	924,110	924,677
Sales and Commissions	8840	108,093	414	108,507
Rentals and Leases	8850	213,398		213,398
Interest and Investment Income	8860	51,212		51,212
Student Fees and Charges	8870			
Community Services Classes	8872	753,417		753,417
Dormitory	8873			0
Enrollment	8874	8,788,959		8,788,959
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,450,319	1,450,319
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	7,926,007		7,926,007
Parking Services and Public Transportation	8881		660,556	660,556
Other Student Fees and Charges	8885	357,035		357,035
Other Local Revenues	8890	14,536,263	221,228	14,757,491
Total Local Revenues	8800	85,976,514	6,536,955	92,513,469
Total Revenues		203,093,583	33,409,128	236,502,711

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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 -- (8981/8982/8983)	898#	2,243,601	1,090,994	3,334,595
Total Other Financing Sources	8900	2,243,601	1,090,994	3,334,595
Total Revenues and Other Financing Sources		205,337,184	34,500,122	239,837,306

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: 2009-2010

Budget Year: 2010-2011

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	592,243	124,452	68,285			784,980
Architecture and Environmental Design	0200	734,823	23,604	5,485	34,679		798,591
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,398,303	338,327	100,075	35,678		3,872,383
Business and Management	0500	7,615,705	484,829	78,816	32,732		8,212,082
Communications	0600	1,865,189	340,610	64,042	387,494		2,657,335
Computer and Information Science	0700	2,548,095	298,340	317,777	101,819		3,266,031
Education	0800	5,353,208	991,987	280,929	4,214		6,630,338
Engineering and Related Industrial Technology	0900	2,699,884	682,443	178,596	60,423		3,621,346
Fine and Applied Arts	1000	7,927,448	945,995	431,467	213,027		9,517,937
Foreign language	1100	3,416,369	80,033	3,278			3,499,680
Health	1200	7,127,188	1,529,004	212,782	157,704		9,026,678
Consumer Education And Home Economics	1300	2,011,066	84,637	23,169	176,257		2,295,129
Law	1400	73,811					73,811
Humanities(Letters)	1500	24,415,597	1,815,725	104,975	24,849		26,361,146
Library Science	1600	30,572	12,314	1,284			44,170
Mathematics	1700	4,858,991	313,677	5,270			5,177,938
Military Studies	1800						0
Physical Sciences	1900	3,532,882	148,640	73,100	24,796		3,779,418
Psychology	2000	1,854,786	67,402	27			1,922,215
Public Affairs and Services	2100	1,607,471	1,015,314	2,362,529	86,877		5,072,191
Social Sciences	2200	4,356,294	111,771	1,346			4,469,411
Commercial Services	3000	161,060					161,060
Interdisciplinary Studies	4900	10,492,873	1,308,267	362,234	10,514		12,173,888
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		290				290
Sub-Total Instructional Activites		96,673,858	10,717,661	4,675,466	1,351,063		113,418,048
Total Expenditures for GF Activities*		99,266,354	101,546,584	20,046,235	1,800,608	8,120,404	230,780,185

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	16,843	8,191,311	142,528	6,410		8,357,092
Course and Curriculum Development	6020	62,053	1,530,068	245,764	3,161		1,841,046
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		78,896	9,721,379	388,292	9,571	0	10,198,138
Instructional Support Services	6100						
Learning Center	6110	667,366	1,883,750	31,074	15,794		2,597,984
Library	6120		5,961,628	130,096	172,438		6,264,162
Media	6130		125,988	14,714			140,702
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		854,470	57,233			911,703
Other Instructional Support Services	6190	10,595	517,337	232,485	875		761,292
Total Instructional Support Services		677,961	9,343,173	465,602	189,107	0	10,675,843
Admissions and Records	6200		4,122,934	114,180			4,237,114
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320	342,312	3,231,193	43,359	601		3,617,465
Transfer Programs	6330			3,577			3,577
Career Guidance	6340	21,209	181,683	40,231			243,123
Other Student Counseling and Guidance	6390	4,153	24,481	11,193	394		40,221
Total Student Counseling and Guidance		367,674	3,437,357	98,360	995	0	3,904,386

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

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						0
Disabled Student Programs and Services (DSPS)	6420	198,730	1,624,799	268,720			2,092,249
Extended Opportunity Programs and Services (EOPS)	6430	121,615	1,307,235	24,308	47,129		1,500,287
Health Services	6440	200,503	1,114,228	19,871	40,921		1,375,523
Student Personnel Administration	6450		1,837,027	20,331			1,857,358
Financial Aid Administration	6460	73,830	2,663,237	240,152	10,842		2,988,061
Job Placement Services	6470	91,429	916,274	25,693	7,057		1,040,453
Veterans Services	6480			219			219
Miscellaneous Student Services	6490	61,899	2,559,294	254,206	22,644		2,898,043
Total Other Student Services		748,006	12,022,094	853,500	128,593	0	13,752,193
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510			194,812			194,812
Custodial Services	6530			261,162			261,162
Grounds Maintenance and Repairs	6550		1,935,115	1,226,881	14,664		3,176,660
Utilities	6570			2,141,202			2,141,202
Other Operations and Maintenance of Plant	6590		2,714,786	140,504	19,489		2,874,779
Total Operation and Maintenance of Plant	6500	0	4,649,901	3,964,561	34,153	0	8,648,615
Planning, Policymaking and Coordinations	6600		5,520,620	551,238			6,071,858

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

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

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		61,995	34,230			96,225
Fiscal Operations	6720	5,635	5,332,736	930,690	13,696		6,282,757
Human Resources Management	6730		3,303,948	490,663			3,794,611
Noninstruct Staff Retirees' Benefits & Retirement *	6740	267	3,124				3,391
Staff Development	6750	2,442	307,494	28,330	1,541		339,807
Staff Diversity	6760	124	4,157	12,781	1,954		19,016
Logistical Services	6770		17,525,514	3,718,663	4,523		21,248,700
Management Information Systems	6780	1	4,537,834	955,198	1,599		5,494,632
Other General Institutional Support Services	6790		1,302,278	231,224	2,279		1,535,781
Total General Institutional Support Services	6700	8,469	32,379,080	6,401,779	25,592	0	38,814,920
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	303,282	290,035	201,666	4,378		799,361
Community Use of Facilities	6830						0
Economic Development	6840	151,752	906,310	858,414	14,397		1,930,873
Other Community Services & Economic Development	6880	5,811	52,228	169,644			227,683
Total Community Services	6800	460,845	1,248,573	1,229,724	18,775	0	2,957,917

* 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: 2009-2010

Budget Year: 2010-2011

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		275,570	318,122			593,692
Farm Operations	6930			3,615			3,615
Food Services	6940	15	133				148
Parking	6950		338,605	21,390	5,169		365,164
Student and Co-Curricular Activities	6960		9,828	156,976	35,778		202,582
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	15	624,136	500,103	40,947	0	1,165,201
Auxiliary Operations	7000						
Contract Education	7010	246,057	642,962	371,003	1,091		1,261,113
Other Auxiliary Operations	7090			1,204		(70)	1,134
Total Auxiliary Operations	7000	246,057	642,962	372,207	1,091	(70)	1,262,247

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: 2009-2010

Budget Year: 2010-2011

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		2,403	61,497	721		64,621
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290			346,976			346,976
Total Long-Term Debt and Other Financing	7200	0	0	346,976	0	0	346,976
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,605,617	3,605,617
Student Aid	7320					31,353	31,353
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,636,970	3,636,970
Sub-Total Non-Instructional Activites		2,592,496	90,828,923	15,370,769	449,545	8,120,404	117,362,137
Total Expenditures General Fund: activities *		99,266,354	101,546,584	20,046,235	1,800,608	8,120,404	230,780,185

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$242,263,017
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	35,118.54		
	2. 2009-2010 Second Period Actual FTES	36,937.13		
	3. 2009-2010 Population change factor (C2/C1)	1.0518		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$248,340,010
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)			\$248,340,010
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$248,340,010
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			109,465,750
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			45,470,146
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			134,992
H.	2010-2011 Appropriations Subject to Limit			\$154,800,904

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	2,891		15,457,375		15,460,266	
State Revenues	8600	117,114,178	115,404,562	11,414,798		128,528,976	115,404,562
Local Revenues	8800	85,976,514	81,737,536	6,536,955		92,513,469	81,737,536
Total Revenues		203,093,583	197,142,098	33,409,128	0	236,502,711	197,142,098
EXPENDITURES:							
Academic Salaries	1000	97,519,535	95,211,142	9,309,646	9,685,394	106,829,181	104,896,536
Classified Salaries	2000	40,699,691	37,069,083	6,797,326	7,536,825	47,497,017	44,605,908
Employee Benefits	3000	42,129,179	45,684,163	4,357,561	4,546,741	46,486,740	50,230,904
Supplies and Materials	4000	1,518,080	2,022,243	838,898	817,351	2,356,978	2,839,594
Other Operating Expenses and Services	5000	11,872,618	11,467,646	5,816,639	5,890,564	17,689,257	17,358,210
Capital Outlay	6000	309,876	51,958	1,490,732	1,754,763	1,800,608	1,806,721
Total Expenditures		194,048,979	191,506,235	28,610,802	30,231,638	222,659,781	221,737,873
Excess /(Deficiency) of Revenues over Expenditures		9,044,604	5,635,863	4,798,326	(30,231,638)	13,842,930	(24,595,775)
Other Financing Sources	8900	2,243,601		1,090,994		3,334,595	0
Other Outgo	7000	2,696,103	4,277,461	5,424,301	4,096,844	8,120,404	8,374,305
Net Increase/(Decrease) in Fund Balance		8,592,102	1,358,402	465,019	(34,328,482)	9,057,121	(32,970,080)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,426,791	31,813,418	5,018,943	2,765,311	29,445,734	34,578,729
Prior Years Adjustments	9020	(1,205,475)		(2,718,651)		(3,924,126)	
Adjusted Beginning Balance	9030	23,221,316		2,300,292		25,521,608	
Ending Fund Balance, June 30		31,813,418	33,171,820	2,765,311	(31,563,171)	34,578,729	1,608,649

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					32,753,566	31,885,494
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	32,753,566	31,885,494
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400					32,753,566	31,885,494
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	32,753,566	31,885,494
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					160,898	68,396
State Revenues	8600					1,580,719	1,534,440
Local Revenues	8800			910,964	930,000	1,154,752	424,680
Total Income		0	0	910,964	930,000	2,896,369	2,027,516
Expenditures							
Academic Salaries	1000					329,637	230,753
Classified Salaries	2000			561,869	400,000	1,760,950	1,232,700
Employee Benefits	3000			284,339	200,000	739,329	517,545
Supplies and Materials	4000			722,584	300,000	91,758	64,232
Other Operating Expenses and Services	5000			107,594	30,000	26,360	18,453
Capital Outlay	6000						
Total Expenditures		0	0	1,676,386	930,000	2,948,034	2,063,683
Excess /(Deficiency) of Revenues over Expenditures		0	0	(765,422)	0	(51,665)	(36,167)
Other Financing Sources	8900			1,557,630		565,000	
Other Outgo	7000			792,208		17,088	11,962
Net Increase/(Decrease) in Fund Balance		0	0	0	0	496,247	(48,129)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	131,051	118,501
Prior Years Adjustments	9020					(508,797)	
Adjusted Beginning Balance	9030	0		0		(377,746)	
Ending Fund Balance, June 30		0	0	0	0	118,501	70,372

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						
Total Income		0	0	0	0	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		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	117,976	159,627	29,933,267	
Local Revenues	8800	841,243		39,055,026	
Total Income		959,219	159,627	68,988,293	0
Expenditures					
Academic Salaries	1000			158,109	
Classified Salaries	2000	68,238		299,780	1,144,949
Employee Benefits	3000	12,436		134,824	
Supplies and Materials	4000	563	19,889		
Other Operating Expenses and Services	5000	151,683		32,731,681	
Capital Outlay	6000	749,829	3,343,810	66,453,535	75,182,758
Total Expenditures		982,749	3,363,699	99,777,929	76,327,707
Excess /(Deficiency) of Revenues over Expenditures		(23,530)	(3,204,072)	(30,789,636)	(76,327,707)
Other Financing Sources	8900			46,613,400	
Other Outgo	7000			33,237,456	
Net Increase/(Decrease) in Fund Balance		(23,530)	(3,204,072)	(17,413,692)	(76,327,707)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,395,025	801,844	111,605,148	95,761,107
Prior Years Adjutments	9020	(1,569,651)		1,569,651	
Adjusted Beginning Balance	9030	825,374		113,174,799	
Ending Fund Balance, June 30		801,844	(2,402,228)	95,761,107	19,433,400

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description		FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	7,272,826	7,100,000				
Other Financing Sources	8900						
Total Income		7,272,826	7,100,000	0	0	0	0
Cost of Sales	5890	5,323,728	5,158,400				
Gross Profit or Loss		1,949,098	1,941,600	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,291,965	1,292,500				
Employee Benefits	3000	354,448	382,500				
Supplies and Materials	4000	44,989	41,600				
Other Operating Expenses and Services	5000	356,751	440,000				
Capital Outlay	6000						
Total Expenditures		2,048,153	2,156,600	0	0	0	0
Net Profit or Loss		(99,055)	(215,000)	0	0	0	0
Other Outgo	7000	113,000	85,000				
Net Increase/(Decrease) in Fund Balance		(212,055)	(300,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,770,867	1,558,812		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,770,867		0		0	
Ending Fund Balance, June 30		1,558,812	1,258,812	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

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	1,683,871	1,700,000				
Other Financing Sources	8900	147,439	305,000				
Total Income		1,831,310	2,005,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,003,763	2,005,000				
Capital Outlay	6000						
Total Expenditures		2,003,763	2,005,000	0	0		
Net Profit or Loss		(172,453)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(172,453)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,443,060)	(2,615,513)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,443,060)		0			
Ending Fund Balance, June 30		(2,615,513)	(2,615,513)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	497,012	84,900				
Total Income		497,012	84,900	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	155,913					
Employee Benefits	3000						
Supplies and Materials	4000	72,466					
Other Operating Expenses and Services	5000	170,472	72,000				
Capital Outlay	6000	1,907					
Total Expenditures		400,758	72,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		96,254	12,900	0	0	0	0
Other Financing Sources	8900	36,000	77,000				
Other Outgo	7000	94,130	1,361,462				
Net Increase/(Decrease) in Fund Balance		38,124	(1,271,562)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	676,112	714,236		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	676,112		0		0	
Ending Fund Balance, June 30		714,236	(557,326)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	40,446,018	45,000,000				
State Revenues	8600	1,402,269	1,400,000				
Local Revenues	8800	44,996		530,501			
Total Income		41,893,283	46,400,000	530,501	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	167,646					
Employee Benefits	3000	59,029					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	53					
Capital Outlay	6000						
Total Expenditures		226,728	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		41,666,555	46,400,000	530,501	0	0	0
Other Financing Sources	8900	120,000		274,370			
Other Outgo	7000	41,947,935	46,400,000	708,476			
Net Increase/(Decrease) in Fund Balance		(161,380)	0	96,395	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,830,312	3,668,932	340,446	436,841		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,830,312		340,446		0	
Ending Fund Balance, June 30		3,668,932	3,668,932	436,841	436,841	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				
Local Revenues	8800			137,284	
Total Income		0	0	137,284	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			28,632	
Other Operating Expenses and Services	5000			187,775	
Capital Outlay	6000				
Total Expenditures		0	0	216,407	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(79,123)	0
Other Financing Sources	8900			27,100	
Other Outgo	7000				109,667
Net Increase/(Decrease) in Fund Balance		0	0	(52,023)	(109,667)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	146,856	94,833
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		146,856	
Ending Fund Balance, June 30		0	0	94,833	(14,834)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,090,994
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	781,918
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	565,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	147,439
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	28,600
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	643,717
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	120,000
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	233,220
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	16,496
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	32,753,566
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	77,000
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	36,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	54,480
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	12,550
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	27,100

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: 2009-2010

Budget Year: 2010-2011

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,457,924			702,833	
		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		2,737,580		2,737,580		2,737,580
Employee Benefits	3000		1,562,842		1,562,842		1,562,842
Supplies & Materials	4000						
Software	4100				0	308	308
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		22,729		22,729	350,702	373,431
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	22,729	0	22,729	351,010	373,739
Other Operating Expenses and Services	5000		134,773		134,773	217,237	352,010
Capital Outlay	6000						
Library Books	6300				0	134,586	134,586
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	134,586	134,586
Other Outgo	7000				0		0
Total Expenditures		0	4,457,924	0	4,457,924	702,833	5,160,757
Ending Balance					0	0	0

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: 2009-2010

Budget Year: 2010-2011

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,508,000			400,000	
		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		2,700,000		2,700,000		2,700,000
Employee Benefits	3000		1,560,000		1,560,000		1,560,000
Supplies & Materials	4000						
Software	4100				0	28,900	28,900
Books, Magazines, & Periodicals	4200				0	310,654	310,654
Instructional Supplies & Materials	4300		22,700		22,700		22,700
Noninstructional Supplies & Mtrls	4400		90,300		90,300		90,300
Total Supplies and Materials		0	113,000	0	113,000	339,554	452,554
Other Operating Expenses and Services	5000		135,000		135,000	60,446	195,446
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,508,000	0	4,508,000	400,000	4,908,000
Ending Balance					0	0	