

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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 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, 2012. 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: 2011-2012

Budget Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	49,695,062	50,452,894		50,452,894
Other	1300	24,441,585	24,596,834	161,562	24,758,396
Total Instructional Salaries		74,136,647	75,049,728	161,562	75,211,290
Non-Instructional Salaries					
Contract or Regular	1200		16,747,898	519,533	17,267,431
Other	1400		4,066,227	54,169	4,120,396
Total Non-Instructional Salaries		0	20,814,125	573,702	21,387,827
Total Academic Salaries		74,136,647	95,863,853	735,264	96,599,117
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,701,906	342,901	33,044,807
Other	2300		3,011,883	3,413	3,015,296
Total Non-Instructional Salaries		0	35,713,789	346,314	36,060,103
Instructional Aides					
Regular Status	2200	1,764,855	2,450,540		2,450,540
Other	2400	403,995	462,336		462,336
Total Instructional Aides		2,168,850	2,912,876	0	2,912,876
Total Classified Salaries		2,168,850	38,626,665	346,314	38,972,979
Employee Benefits	3000	22,557,445	45,968,402	266,499	46,234,901
Supplies and Materials	4000		1,212,174	137,866	1,350,040
Other Operating Expenses	5000	393,025	10,932,403	299,439	11,231,842
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		99,255,967	192,603,497	1,785,382	194,388,879

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	4,099,301	4,099,301		4,099,301
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,144,429		3,144,429
Objects to Exclude	Object Code				
Rents and Leases	5060		1,997,143	37,338	2,034,481
Lottery Expenditures					
Academic Salaries	1000		4,963,142		4,963,142
Classified Salaries	2000				0
Employee Benefits	3000		332,924		332,924
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: 2011-2012

Budget Year: 2012-2013

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		4,099,301	14,536,939	37,338	14,574,277
Total for ECS 84362, 50% Law		95,156,666	178,066,558	1,748,044	179,814,602
Percent of CEE (Instructional Salary Cost / Total CEE)		53.44%	100.00%		
50% of Current Expense of Education			89,033,279		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		95,156,666	178,066,558	1,748,044	179,814,602
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		99,255,967	192,603,497	1,785,382	194,388,879
Capital Expenditures	6000	42,675	134,800	40,612	175,412
Equipment Replacement (Back out)	6420		(6,896)	0	(6,896)
Total Unrestricted General Fund Expenditures		99,298,642	192,731,401	1,825,994	194,557,395

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	(29,144,098)	(2,334,067)	(31,478,165)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	47,736,354	9,513,866	57,250,220
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	10,128,022	3,535	10,131,557
TOTAL ASSETS		28,720,278	7,183,334	35,903,612
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,050,001	818,211	2,868,212
Accrued Salaries and Wages Payable	9520	3,239,744		3,239,744
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	5,291,588	2,811,615	8,103,203
TOTAL LIABILITIES		10,581,333	3,629,826	14,211,159

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712	10,111,112		10,111,112
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		10,111,112	0	10,111,112
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	3,488,353		3,488,353
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	4,029,240		4,029,240
Assigned Fund Balance	9754			0
Total Designated Fund Balance		7,517,593	0	7,517,593
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,628,705	0	17,628,705
TOTAL LIABILITIES AND FUND EQUITY		28,210,038	3,629,826	31,839,864

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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			3,796,371
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	3,796,371
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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			3,796,371
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	3,796,371
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	3,796,371
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,796,371

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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		(27,238)	(243,072)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,311	412,830			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		36,965				
Prepaid Items	9220			245			
TOTAL ASSETS		0	11,038	170,003	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		11,038	110,675			
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			25,561			
TOTAL LIABILITIES		0	11,038	136,236	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	33,767	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
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	33,767	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	33,767	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	11,038	170,003	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,183,641	62,924,680	
Cash With Fiscal Agents	9113		4,802,447	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130		4,327,850	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,183,641	72,054,977	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	27,933	9,909,072	
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	417,268		
TOTAL LIABILITIES		445,201	9,909,072	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,738,440	62,145,905	
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,738,440	62,145,905	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,738,440	62,145,905	0
TOTAL LIABILITIES AND FUND EQUITY		2,183,641	72,054,977	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	847,713			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	74,221			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	950,536			
Prepaid Items	9220	14,809			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	329,277			
Accumulated Depreciation Site Improvements	9321	329,277			
Buildings	9330	158,922			
Accumulated Depreciation Buildings	9331	148,482			
Library Books	9340				
Equipment	9350	681,914			
Accumulated Depreciation Equipment	9351	680,463			
Work in Progress	9360				
Total Fixed Assets		11,891	0	0	0
TOTAL ASSETS		1,899,170	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, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	616,845			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	440,567			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,057,412	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	1,057,412	0	0	0

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	841,758			
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		841,758	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,899,170	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	2,089,387	
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		2,089,387	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	874,090	
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	5,256,823	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		6,130,913	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	6,130,913	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	(4,041,526)	
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(4,041,526)	0
TOTAL LIABILITIES AND FUND EQUITY		2,089,387	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	492,832							5,749,327
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114				(956,469)	623,903			
Investments (at cost)	9120								
Accounts Receivable	9130	167,402			1,992,177				
Due from Other Funds	9140								
Student Loans Receivable	9150				2,551,891				
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	216,841							
Accumulated Depreciation Equipment	9351	204,930							
Work in Progress	9360								
Total Fixed Assets		12,659	0	0	0	0	0	0	0
TOTAL ASSETS		672,893	0	0	3,587,599	623,903	0	0	5,749,327

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	7,893			3,857				38,511
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(575)							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	62,457			51,550				
Total Current Liabilities and Deferred Revenue		69,775	0	0	55,407	0	0	0	38,511
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	69,775	0	0	55,407	0	0	0	38,511

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	603,116							5,710,816
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		603,116	0	0	0	0	0	0	5,710,816
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850				3,532,192	623,903			
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		603,116	0	0	3,532,192	623,903	0	0	5,710,816
TOTAL LIABILITIES AND FUND EQUITY		672,891	0	0	3,587,599	623,903	0	0	5,749,327

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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		1,340,281	1,340,281
Workforce Investment Act	8130		7,702	7,702
Temporary Assistance for Needy Families (TANF)	8140		837,916	837,916
Student Financial Aid	8150			0
Veterans Education	8160	4,669		4,669
Vocational and Technical Education Act (VATEA)	8170		1,668,595	1,668,595
Other Federal Revenues	8190		10,190,160	10,190,160
Total Federal Revenues	8100	4,669	14,044,654	14,049,323
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	232,547		232,547
State General Apportionment	8612	95,584,664		95,584,664
Other General Apportionment	8613	1,307,878		1,307,878
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,007,829	1,007,829
Disabled Students Programs and Services(DSPS)	8623		1,645,351	1,645,351
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		340,500	340,500
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,313,570	5,313,570

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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			0
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,096,831	2,096,831
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	82,265		82,265
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,296,066	1,312,632	6,608,698
State Mandated Costs	8685	120,720		120,720
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	102,624,140	11,716,713	114,340,853

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	20,323,061		20,323,061
Tax Allocation, Supplemental Roll	8812			0
Tax Allocation, Unsecured Roll	8813	1,514,858		1,514,858
Prior Years Taxes	8816	(1,152,897)		(1,152,897)
Education Revenues Augmentation Fund (ERAF)	8817	25,453,966		25,453,966
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	310,789	2,027,614	2,338,403
Contract Services	8830			
Contract Instructional Services	8831		586,591	586,591
Other Contract Services	8832	750	1,661,906	1,662,656
Sales and Commissions	8840	44,833		44,833
Rentals and Leases	8850	374,566		374,566
Interest and Investment Income	8860	35,128		35,128
Student Fees and Charges	8870			
Community Services Classes	8872	477,359		477,359
Dormitory	8873			0
Enrollment	8874	10,074,939		10,074,939
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,386,815	1,386,815
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	9,763,002		9,763,002
Parking Services and Public Transportation	8881		731,466	731,466
Other Student Fees and Charges	8885	1,450,360		1,450,360
Other Local Revenues	8890	16,741,452	121,768	16,863,220
Total Local Revenues	8800	85,412,166	6,516,160	91,928,326
Total Revenues		188,040,975	32,277,527	220,318,502

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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#	3,565,925	1,395,655	4,961,580
Total Other Financing Sources	8900	3,565,925	1,395,655	4,961,580
Total Revenues and Other Financing Sources		191,606,900	33,673,182	225,280,082

For Actual Year: 2011-2012

Budget Year: 2012-2013

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 Natural Resources	0100	642,985	146,785	77,655	929		868,354
Architecture and Environmental Design	0200	764,623	19,403	36,649	2,484		823,159
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,526,322	182,577	106,123	54,299		3,869,321
Business and Management	0500	7,701,312	385,584	137,353	10,329		8,234,578
Communications	0600	1,748,185	283,767	67,014			2,098,966
Computer and Information Science	0700	2,668,143	227,635	593,703	50,853		3,540,334
Education	0800	5,439,113	991,364	237,988	3,622		6,672,087
Engineering and Related Industrial Technology	0900	2,577,263	947,844	310,826	70,204		3,906,137
Fine and Applied Arts	1000	8,190,508	927,588	449,520	27,791		9,595,407
Foreign language	1100	3,229,001	83,133	24,221			3,336,355
Health	1200	7,271,350	933,558	245,188	41,607		8,491,703
Consumer Education And Home Economics	1300	2,123,441	94,518	26,694	38,579		2,283,232
Law	1400	75,308		461			75,769
Humanities(Letters)	1500	26,142,221	1,627,123	386,417	28,992		28,184,753
Library Science	1600	34,739	13,442	1,566	53		49,800
Mathematics	1700	5,735,014	363,868	40,840			6,139,722
Military Studies	1800						0
Physical Sciences	1900	3,827,185	176,254	95,115	10,519		4,109,073
Psychology	2000	1,967,376	78,216	12,728			2,058,320
Public Affairs and Services	2100	1,498,411	902,817	2,378,884	23,656		4,803,768
Social Sciences	2200	4,449,387	121,257	28,742			4,599,386
Commercial Services	3000	177,471		1,104			178,575
Interdisciplinary Studies	4900	9,616,630	1,334,056	418,560	14,801		11,384,047
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,099,302					4,099,302
Sub-Total Instructional Activites		103,505,290	9,840,789	5,677,351	378,718		119,402,148
Total Expenditures for GF Activities*		111,597,466	90,932,042	19,761,599	769,905	8,312,475	231,373,487

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,596,427	6,709,872	111,685	5,833		8,423,817
Course and Curriculum Development	6020	548,079	2,254,007	300,308	2,621		3,105,015
Academic / Faculty Senate	6030			18,455			18,455
Other Instructional Administration & Governance	6090			586			586
Total Instructional Admin. & Governance		2,144,506	8,963,879	431,034	8,454	0	11,547,873
Instructional Support Services	6100						
Learning Center	6110	551,730	1,683,838	41,476	16,376		2,293,420
Library	6120	624,979	5,392,152	108,940	171,097		6,297,168
Media	6130		166,064	3,184			169,248
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	32,816	519,392	1,475			553,683
Other Instructional Support Services	6190	39,509	632,180	142,690			814,379
Total Instructional Support Services		1,249,034	8,393,626	297,765	187,473	0	10,127,898
Admissions and Records	6200	106,484	3,998,994	135,023			4,240,501
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,248,403	5,674,693	(18,740)	2,019		6,906,375
Matriculation and Student Assessment	6320	333,638	3,025,884	40,882			3,400,404
Transfer Programs	6330			2,697			2,697
Career Guidance	6340	6,306	103,798	29,931			140,035
Other Student Counseling and Guidance	6390	3,332	27,671	18,548	43,524		93,075
Total Student Counseling and Guidance		1,591,679	8,832,046	73,318	45,543	0	10,542,586

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	284,949	1,461,562	308,637	866		2,056,014
Extended Opportunity Programs and Services (EOPS)	6430	189,302	997,781	9,346	22,169		1,218,598
Health Services	6440	240,920	1,169,785	46,673	7,948		1,465,326
Student Personnel Administration	6450	123,920	1,679,403	19,641			1,822,964
Financial Aid Administration	6460	263,772	3,077,866	82,519	13,053		3,437,210
Job Placement Services	6470	80,316	507,124	6,131	157		593,728
Veterans Services	6480		220,564				220,564
Miscellaneous Student Services	6490	371,589	2,477,928	192,231	50,374		3,092,122
Total Other Student Services		1,554,768	11,592,013	665,178	94,567	0	13,906,526
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		49	166,285			166,334
Custodial Services	6530			37,641			37,641
Grounds Maintenance and Repairs	6550		1,657,123	1,280,112			2,937,235
Utilities	6570			1,547,515			1,547,515
Other Operations and Maintenance of Plant	6590	20,179	2,779,189	193,052			2,992,420
Total Operation and Maintenance of Plant	6500	20,179	4,436,361	3,224,605	0	0	7,681,145
Planning, Policymaking and Coordinations	6600	628,734	4,300,417	1,112,437	6,283		6,047,871

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,701	50,738	9,900			62,339
Fiscal Operations	6720	206,358	4,802,317	1,025,283	1,600		6,035,558
Human Resources Management	6730	81,064	2,748,333	467,898			3,297,295
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,144,429				3,144,429
Staff Development	6750	5,836	316,058	60,876	669		383,439
Staff Diversity	6760			6,159	2,261		8,420
Logistical Services	6770	61,756	12,050,665	3,923,978	539		16,036,938
Management Information Systems	6780	3,067	3,713,949	769,071	(6,878)		4,479,209
Other General Institutional Support Services	6790	52,571	1,018,151	261,388			1,332,110
Total General Institutional Support Services	6700	412,353	27,844,640	6,524,553	(1,809)	0	34,779,737
Community Services & Economic Development	6800						
Community Recreation	6810			390			390
Community Service Classes	6820	57,986	497,366	109,095	363		664,810
Community Use of Facilities	6830						0
Economic Development	6840	160,939	716,802	572,175	5,202		1,455,118
Other Community Services & Economic Development	6890			100			100
Total Community Services	6800	218,925	1,214,168	681,760	5,565	0	2,120,418

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	74,528	297,977	100			372,605
Farm Operations	6930			3,428			3,428
Food Services	6940	(10,583)		3,843			(6,740)
Parking	6950	(285)	415,116	27,995			442,826
Student and Co-Curricular Activities	6960	7,030	52,791	334,245	9,918		403,984
Student Housing	6970						0
Other Ancillary Services	6990			(481)			(481)
Total Ancillary Services	6900	70,690	765,884	369,130	9,918	0	1,215,622
Auxiliary Operations	7000						
Contract Education	7010	93,765	685,178	289,163	35,193		1,103,299
Other Auxiliary Operations	7090	1,059	8,657				9,716
Total Auxiliary Operations	7000	94,824	693,835	289,163	35,193	0	1,113,015

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		55,390	26,668			82,058
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			185,185			185,185
Other Financing	7290			68,429			68,429
Total Long-Term Debt and Other Financing	7200	0	0	253,614	0	0	253,614
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,688,379	4,688,379
Student Aid	7320					409,967	409,967
Other Outgo	7390					3,214,129	3,214,129
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,312,475	8,312,475
Sub-Total Non-Instructional Activities		8,092,176	81,091,253	14,084,248	391,187	8,312,475	111,971,339
Total Expenditures General Fund: activities *		111,597,466	90,932,042	19,761,599	769,905	8,312,475	231,373,487

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$238,961,048
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	39,399.82		
	2. 2011-2012 Second Period Actual FTES	34,259.66		
	3. 2011-2012 Population change factor (C2/C1)	0.8695		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$215,609,810
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)			\$215,609,810
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$215,609,810
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			99,189,979
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			46,221,252
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			(156,774)
H.	2012-2013 Appropriations Subject to Limit			\$145,568,005

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	4,669		14,044,654	10,153,403	14,049,323	10,153,403
State Revenues	8600	102,624,140	104,396,179	11,716,713	9,403,235	114,340,853	113,799,414
Local Revenues	8800	85,412,166	82,176,058	6,516,160	8,493,271	91,928,326	90,669,329
Total Revenues		188,040,975	186,572,237	32,277,527	28,049,909	220,318,502	214,622,146
EXPENDITURES:							
Academic Salaries	1000	96,599,115	89,082,266	8,585,703	6,285,129	105,184,818	95,367,395
Classified Salaries	2000	38,972,983	35,630,396	7,564,928	5,275,536	46,537,911	40,905,932
Employee Benefits	3000	46,234,900	44,886,275	4,571,879	3,261,123	50,806,779	48,147,398
Supplies and Materials	4000	1,354,631	1,030,299	893,703	841,679	2,248,334	1,871,978
Other Operating Expenses and Services	5000	11,223,637	11,495,000	6,289,628	8,354,092	17,513,265	19,849,092
Capital Outlay	6000	175,412	110,547	594,493	1,109,177	769,905	1,219,724
Total Expenditures		194,560,678	182,234,783	28,500,334	25,126,736	223,061,012	207,361,519
Excess /(Deficiency) of Revenues over Expenditures		(6,519,703)	4,337,454	3,777,193	2,923,173	(2,742,510)	7,260,627
Other Financing Sources	8900	3,565,925		1,395,655		4,961,580	0
Other Outgo	7000	3,119,356	4,337,454	5,193,119	2,923,173	8,312,475	7,260,627
Net Increase/(Decrease) in Fund Balance		(6,073,134)	0	(20,271)	0	(6,093,405)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,295,368	18,136,226	3,666,067	3,553,507	27,961,435	21,689,733
Prior Years Adjustments	9020	(86,008)		(92,289)		(178,297)	
Adjusted Beginning Balance	9030	24,209,360		3,573,778		27,783,138	
Ending Fund Balance, June 30		18,136,226	18,136,226	3,553,507	3,553,507	21,689,733	21,689,733

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					3,796,371	31,819,540
Total Revenues		0	0	0	0	3,796,371	31,819,540
Other Financing Sources	8900						
Interfund Transfers In	8981					31,829,965	
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	31,829,965	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400					31,829,965	31,819,540
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	31,829,965	31,819,540
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	(31,819,540)
Net Increase/Decrease in Fund Balance		0	0	0	0	3,796,371	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0		0	0	3,796,371
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	3,796,371	3,796,371

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					341,732	85,434
State Revenues	8600					1,091,741	1,135,541
Local Revenues	8800			981,620	1,000,000	427,665	391,572
Total Income		0	0	981,620	1,000,000	1,861,138	1,612,547
Expenditures							
Academic Salaries	1000					160,266	99,947
Classified Salaries	2000			455,948	445,000	1,739,641	1,910,980
Employee Benefits	3000			257,941	240,000	805,189	153,824
Supplies and Materials	4000			734,723	713,000	82,015	113,219
Other Operating Expenses and Services	5000			88,069	75,000	7,575	10,007
Capital Outlay	6000			3,604	2,000		6,693
Total Expenditures		0	0	1,540,285	1,475,000	2,794,686	2,294,670
Excess /(Deficiency) of Revenues over Expenditures		0	0	(558,665)	(475,000)	(933,548)	(682,123)
Other Financing Sources	8900			558,665	495,000	912,153	750,000
Other Outgo	7000					5,304	67,877
Net Increase/(Decrease) in Fund Balance		0	0	0	20,000	(26,699)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	60,467	33,768
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		60,467	
Ending Fund Balance, June 30		0	0	0	20,000	33,768	33,768

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			2,981,828			
Local Revenues	8800	3,700,615		28,158,670	993,364		
Total Income		3,700,615	0	31,140,498	993,364	0	0
Expenditures							
Academic Salaries	1000	3,552		37,936			
Classified Salaries	2000	25,033	103,311	354,067	1,146,162		
Employee Benefits	3000	9,863		141,616	140,000		
Supplies and Materials	4000	(45)					
Other Operating Expenses and Services	5000	108,891		127,722	68,626		
Capital Outlay	6000	435,960	1,814,549	55,995,763	49,608,721		
Total Expenditures		583,254	1,917,860	56,657,104	50,963,509	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,117,361	(1,917,860)	(25,516,606)	(49,970,145)	0	0
Other Financing Sources	8900	1,192,530					
Other Outgo	7000			30,637,433			
Net Increase/(Decrease) in Fund Balance		4,309,891	(1,917,860)	(56,154,039)	(49,970,145)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,571,451)	1,738,440	122,107,185	62,145,905		0
Prior Years Adustments	9020			(3,807,241)			
Adjusted Beginning Balance	9030	(2,571,451)		118,299,944		0	
Ending Fund Balance, June 30		1,738,440	(179,420)	62,145,905	12,175,760	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	6,024,512	5,900,000				
Other Financing Sources	8900						
Total Income		6,024,512	5,900,000	0	0	0	0
Cost of Sales	5890	4,364,661	4,187,000				
Gross Profit or Loss		1,659,851	1,713,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,319,240	1,293,000				
Employee Benefits	3000	422,266	414,500				
Supplies and Materials	4000	87,531	88,000				
Other Operating Expenses and Services	5000	321,677	240,500				
Capital Outlay	6000						
Total Expenditures		2,150,714	2,036,000	0	0	0	0
Net Profit or Loss		(490,863)	(323,000)	0	0	0	0
Other Outgo	7000	85,000	85,000				
Net Increase/(Decrease) in Fund Balance		(575,863)	(408,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,417,621	841,758		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,417,621		0		0	
Ending Fund Balance, June 30		841,758	433,758	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description		FUND: 59					
		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: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,630,490	1,630,000				
Other Financing Sources	8900						
Total Income		1,630,490	1,630,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,354,077	3,360,000				
Capital Outlay	6000						
Total Expenditures		3,354,077	3,360,000	0	0		
Net Profit or Loss		(1,723,587)	(1,730,000)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,723,587)	(1,730,000)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,317,940)	(4,041,527)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,317,940)		0			
Ending Fund Balance, June 30		(4,041,527)	(5,771,527)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	500,786	307,302				
Total Income		500,786	307,302	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	170,020	213,680				
Employee Benefits	3000						
Supplies and Materials	4000	58,817	40,600				
Other Operating Expenses and Services	5000	130,012	44,300				
Capital Outlay	6000	52,672	4,000				
Total Expenditures		411,521	302,580	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		89,265	4,722	0	0	0	0
Other Financing Sources	8900	8,000	6,261				
Other Outgo	7000	70,665	428,543				
Net Increase/(Decrease) in Fund Balance		26,600	(417,560)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	576,517	603,117		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	576,517		0		0	
Ending Fund Balance, June 30		603,117	185,557	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	47,483,217	48,000,000				
State Revenues	8600	1,418,291	1,500,000				
Local Revenues	8800	46,685	47,000	1,019,728	1,020,000		
Total Income		48,948,193	49,547,000	1,019,728	1,020,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	76,628					
Employee Benefits	3000	30,201					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		106,829	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		48,841,364	49,547,000	1,019,728	1,020,000	0	0
Other Financing Sources	8900			232,433		500,000	500,000
Other Outgo	7000	48,822,385		1,165,203			
Net Increase/(Decrease) in Fund Balance		18,979	49,547,000	86,958	1,020,000	500,000	500,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,513,212	3,532,191	536,945	623,903		500,000
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,513,212		536,945		0	
Ending Fund Balance, June 30		3,532,191	53,079,191	623,903	1,643,903	500,000	1,000,000

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			5,768,325	11,536
Total Income		0	0	5,768,325	11,536
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			2,331	
Employee Benefits	3000			18	
Supplies and Materials	4000			32,408	25,912
Other Operating Expenses and Services	5000			69,844	19,134
Capital Outlay	6000			170,235	73,625
Total Expenditures		0	0	274,836	118,671
Excess /(Deficiency) of Revenues over Expenditures		0	0	5,493,489	(107,135)
Other Financing Sources	8900			35,761	
Other Outgo	7000			525,769	93,764
Net Increase/(Decrease) in Fund Balance		0	0	5,003,481	(200,899)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	707,335	5,710,816
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		707,335	
Ending Fund Balance, June 30		0	0	5,710,816	5,509,917

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,384,776
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	558,665
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	906,727
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	130,947
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	34,261
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,580,154
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	5,426
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	86,748
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	31,829,965
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	77,000
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	8,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	150
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	8,190
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	506,000
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	10,221
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	6,548

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		5,296,066			1,312,632	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		4,963,142		4,963,142		4,963,142
Classified Salaries	2000				0		0
Employee Benefits	3000		332,924		332,924		332,924
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	321,564	321,564
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	321,564	321,564
Other Operating Expenses and Services	5000				0	745,964	745,964
Capital Outlay	6000						
Library Books	6300				0	19,601	19,601
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	19,601	19,601
Other Outgo	7000				0		0
Total Expenditures		0	5,296,066	0	5,296,066	1,087,129	6,383,195
Ending Balance					0	225,503	225,503

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					225,503	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			225,503	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,000,000			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		3,100,000		3,100,000		3,100,000
Employee Benefits	3000		900,000		900,000		900,000
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000				0		0
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	4,000,000	0	4,000,000	0	4,000,000
Ending Balance					0	625,503	

Annual Financial and Budget Report

For Actual Year: 2011-2012

District ID: 360

Name: SAN FRANCISCO

EPA Revenue	
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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					