

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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: Luther Aaberge

(415) 241-2229

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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	37,317,163	37,781,344		37,781,344
Other	1300	28,249,203	28,669,355	195,250	28,864,605
Total Instructional Salaries		65,566,366	66,450,699	195,250	66,645,949
Non-Instructional Salaries					
Contract or Regular	1200		11,879,765	300,235	12,180,000
Other	1400		3,168,376	110,213	3,278,589
Total Non-Instructional Salaries		0	15,048,141	410,448	15,458,589
Total Academic Salaries		65,566,366	81,498,840	605,698	82,104,538
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,026,067	279,568	30,305,635
Other	2300		4,176,428	7,039	4,183,467
Total Non-Instructional Salaries		0	34,202,495	286,607	34,489,102
Instructional Aides					
Regular Status	2200	1,332,662	2,232,837		2,232,837
Other	2400	449,513	549,251		549,251
Total Instructional Aides		1,782,175	2,782,088	0	2,782,088
Total Classified Salaries		1,782,175	36,984,583	286,607	37,271,190
Employee Benefits	3000	20,652,437	40,511,930	242,544	40,754,474
Supplies and Materials	4000		1,385,354	16,581	1,401,935
Other Operating Expenses	5000		12,609,919	144,171	12,754,090
Equipment Replacement	6420		672,462	2,882	675,344
Total Expenditures Prior to Exclusions		88,000,978	173,663,088	1,298,483	174,961,571

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,614,634		1,614,634
Objects to Exclude	Object Code				
Rents and Leases	5060		1,350,393		1,350,393
Lottery Expenditures					
Academic Salaries	1000	2,481,203	2,481,203		2,481,203
Classified Salaries	2000				0
Employee Benefits	3000	648,437	648,437		648,437
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: 2017-2018

Budget Year: 2018-2019

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		3,129,640	6,094,667	0	6,094,667
Total for ECS 84362, 50% Law		84,871,338	167,568,421	1,298,483	168,866,904
Percent of CEE (Instructional Salary Cost / Total CEE)		50.65%	100.00%		
50% of Current Expense of Education			83,784,210		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		84,871,338	167,568,421	1,298,483	168,866,904
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		88,000,978	173,663,088	1,298,483	174,961,571
Capital Expenditures	6000	143,863	801,325	2,882	804,207
Equipment Replacement (Back out)	6420		(126,879)	0	(126,879)
Total Unrestricted General Fund Expenditures		88,144,841	174,337,534	1,301,365	175,638,899

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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	56,393,960	18,628,347	75,022,307
Cash With Fiscal Agents	9113	11,578		11,578
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	15,032,800	5,639,143	20,671,943
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	10,519,169	17,596	10,536,765
TOTAL ASSETS		81,957,507	24,285,086	106,242,593
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	46,172,464	1,682,792	47,855,256
Accrued Salaries and Wages Payable	9520	5,269,558		5,269,558
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	6,282,410	15,177,357	21,459,767
TOTAL LIABILITIES		57,724,432	16,860,149	74,584,581

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	10,850,188	7,424,938	18,275,126
Committed Fund Balance	9753	13,382,886		13,382,886
Assigned Fund Balance	9754			0
Total Designated Fund Balance		24,233,074	7,424,938	31,658,012
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		24,233,074	7,424,938	31,658,012
TOTAL LIABILITIES AND FUND EQUITY		81,957,506	24,285,087	106,242,593

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	8,174,925		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,174,925	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, 2018

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	8,174,925		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,174,925	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,174,925	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,174,925	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, 2018

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		(11,360)	(972,523)			4,938,742
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		22,396	1,117,890			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		33,486				
Prepaid Items	9220						
TOTAL ASSETS		0	44,522	145,367	0	0	4,938,742
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		44,522				
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			128,800			
TOTAL LIABILITIES		0	44,522	128,800	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, 2018

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	16,567	0	0	4,938,742
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	16,567	0	0	4,938,742
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	16,567	0	0	4,938,742
TOTAL LIABILITIES AND FUND EQUITY		0	44,522	145,367	0	0	4,938,742

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, 2018

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,861,421	559,836	52,901,809
Cash With Fiscal Agents	9113			98,849
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	106,256		796,895
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	106,250		
TOTAL ASSETS		12,073,927	559,836	53,797,553
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	885,292	28,613	539,652
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	156,140		
TOTAL LIABILITIES		1,041,432	28,613	539,652

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, 2018

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	11,032,495	531,224	53,257,901
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		11,032,495	531,224	53,257,901
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,032,495	531,224	53,257,901
TOTAL LIABILITIES AND FUND EQUITY		12,073,927	559,837	53,797,553

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	180,259			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,200,000			
Accounts Receivable	9130	53,060			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		1,433,319	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, 2018

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	10,334			
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	1,300,000			
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,310,334	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	1,310,334	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, 2018

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	122,985			
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		122,985	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		122,985	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,433,319	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	15,997,796	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	757	
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		15,998,553	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	207,479	
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	5,336,465	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,543,944	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	5,543,944	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	10,254,609	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		10,254,609	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		10,254,609	0
TOTAL LIABILITIES AND FUND EQUITY		15,798,553	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	814,092			(2,060,193)	6,192,551			2,048,488
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	185,380			3,737,468	(1,275)			32,875
Due from Other Funds	9140								
Student Loans Receivable	9150					17,665			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								600
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	108,009							
Accumulated Depreciation Equipment	9351	106,982							
Work in Progress	9360								
Total Fixed Assets		1,775	0	0	0	0	0	0	0
TOTAL ASSETS		1,001,247	0	0	1,677,275	6,208,941	0	0	2,081,963

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	20,568			523	(4,726)			55,150
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	97,844							7,120
Total Current Liabilities and Deferred Revenue		118,412	0	0	523	(4,726)	0	0	62,270
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	118,412	0	0	523	(4,726)	0	0	62,270

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	882,834			1,676,752	6,213,666			2,019,693
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		882,834	0	0	1,676,752	6,213,666	0	0	2,019,693
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		882,834	0	0	1,676,752	6,213,666	0	0	2,019,693
TOTAL LIABILITIES AND FUND EQUITY		1,001,246	0	0	1,677,275	6,208,940	0	0	2,081,963

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		412,806	412,806
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		81,920	81,920
Student Financial Aid	8150		817,249	817,249
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		896,267	896,267
Other Federal Revenues	8190		1,995,797	1,995,797
Total Federal Revenues	8100	0	4,204,039	4,204,039
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	226,380		226,380
State General Apportionment	8612	43,176,787		43,176,787
Other General Apportionment	8613	429,045		429,045
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,660,574	1,660,574
Disabled Students Programs and Services(DSPS)	8623		2,184,569	2,184,569
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		459,145	459,145
Telecommunications and Technology Infrastructure Program (TTIP)	8626		740,559	740,559
Other General Categorical Programs	8627		11,319,329	11,319,329

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	16,430,712		16,430,712
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,761,059	1,761,059
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	91,241		91,241
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,129,640	1,127,044	4,256,684
State Mandated Costs	8685	1,148,109		1,148,109
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		4,690,774	4,690,774
Total State Revenues	8600	64,631,914	23,943,053	88,574,967

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	29,790,239		29,790,239
Tax Allocation, Supplemental Roll	8812	2,499,792		2,499,792
Tax Allocation, Unsecured Roll	8813	2,031,248		2,031,248
Prior Years Taxes	8816	(263,398)		(263,398)
Education Revenues Augmentation Fund (ERAF)	8817	17,820,684		17,820,684
Redevelopment Agency Funds - Pass Through	8818	2,062,708		2,062,708
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	167	297,867	298,034
Contract Services	8830			
Contract Instructional Services	8831	486,350	254,294	740,644
Other Contranct Services	8832		6,756,592	6,756,592
Sales and Commissions	8840			0
Rentals and Leases	8850	531,080		531,080
Interest and Investment Income	8860	636,091		636,091
Student Fees and Charges	8870			
Community Services Classes	8872	27,091	387,963	415,054
Dormitory	8873			0
Enrollment	8874	21,358,705		21,358,705
Contra Revenue Account	8874.1	(9,037,384)		(9,037,384)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,052,355	1,052,355
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	390		390
Nonresident Tuition	8880			0
Parking Services and Public Transportation	8881		589,759	589,759
Other Student Fees and Charges	8885	6,738,701	676,817	7,415,518
Other Local Revenues	8890	16,464,015	1,061,380	17,525,395
Total Local Revenues	8800	91,146,479	11,077,027	102,223,506
Total Revenues		155,778,393	39,224,119	195,002,512

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	520	18,550	19,070
Total Other Financing Sources	8900	520	18,550	19,070
Total Revenues and Other Financing Sources		155,778,913	39,242,669	195,021,582

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: 2017-2018

Budget Year: 2018-2019

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	787,203	169,552	116,546			1,073,301
Architecture and Environmental Design	0200	742,435	10,384	4,995	1,792		759,606
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,632,393	184,421	141,611	37,547		2,995,972
Business and Management	0500	6,901,259	370,564	29,317	31,100		7,332,240
Communications	0600	2,025,065	401,735	46,556			2,473,356
Computer and Information Science	0700	3,096,100	356,881	65,345	66,923		3,585,249
Education	0800	3,930,598	461,692	161,791			4,554,081
Engineering and Related Industrial Technology	0900	3,338,857	1,525,196	313,307	151,375		5,328,735
Fine and Applied Arts	1000	7,893,152	1,476,454	107,559	52,118		9,529,283
Foreign language	1100	2,647,292	145,628	3,411			2,796,331
Health	1200	7,532,730	1,649,946	316,647	126,506		9,625,829
Consumer Education And Home Economics	1300	1,463,315	74,013	31,960	18,565		1,587,853
Law	1400						0
Humanities(Letters)	1500	20,823,263	1,600,287	120,756	9,763		22,554,069
Library Science	1600	93,207	17,994	1,025			112,226
Mathematics	1700	5,375,862	707,285	39,165			6,122,312
Military Studies	1800						0
Physical Sciences	1900	4,167,062	340,120	33,884	17,675		4,558,741
Psychology	2000	1,795,682	14,702	9,925			1,820,309
Public Affairs and Services	2100	2,616,408	544,589	50,126	65,485		3,276,608
Social Sciences	2200	2,843,861	162,339	482			3,006,682
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,116,899	1,763,477	292,994	8,649		8,182,019
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		86,822,643	11,977,259	1,887,402	587,498		101,274,802
Total Expenditures for GF Activities*		93,445,656	91,404,693	19,310,293	2,494,129	8,352,620	215,007,391

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	417,704	7,607,722	461,882			8,487,308
Course and Curriculum Development	6020	338,081	1,530,251	312,335	1,139		2,181,806
Academic / Faculty Senate	6030	90,758	310,889	22,272			423,919
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		846,543	9,448,862	796,489	1,139	0	11,093,033
Instructional Support Services	6100						
Learning Center	6110	443,896	1,265,584	17,750	436		1,727,666
Library	6120	457,433	2,163,373	134,259	152,965		2,908,030
Media	6130		198,574	90			198,664
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	25,839	288,911				314,750
Other Instructional Support Services	6190						0
Total Instructional Support Services		927,168	3,916,442	152,099	153,401	0	5,149,110
Admissions and Records	6200		4,724,458	80,154			4,804,612
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	938,953	2,083,734	34,546	22,199		3,079,432
Matriculation and Student Assessment	6320	582,851	4,113,708	304,180	25,074		5,025,813
Transfer Programs	6330			869			869
Career Guidance	6340		128,336	7,837			136,173
Other Student Counseling and Guidance	6390	233,052	595,912	61,686			890,650
Total Student Counseling and Guidance		1,754,856	6,921,690	409,118	47,273	0	9,132,937

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: 2017-2018

Budget Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	8,994	653,641	90,685	11,303		764,623
Disabled Student Programs and Services (DSPS)	6420	304,492	2,059,326	300,254			2,664,072
Extended Opportunity Programs and Services (EOPS)	6430	121,470	914,969	37,355	18,656	902,951	1,995,401
Health Services	6440	184,839	1,296,193	61,548	401		1,542,981
Student Personnel Administration	6450	25,807	2,062,744	55,847			2,144,398
Financial Aid Administration	6460	64,546	1,545,302	280,969	25,097		1,915,914
Job Placement Services	6470		10,344	231			10,575
Veterans Services	6480		301,417				301,417
Miscellaneous Student Services	6490	26,517	107,172				133,689
Total Other Student Services		736,665	8,951,108	826,889	55,457	902,951	11,473,070
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		165,538	240			165,778
Grounds Maintenance and Repairs	6550		1,986,538	1,130,479	55,541		3,172,558
Utilities	6570			2,448,491			2,448,491
Other Operations and Maintenance of Plant	6590	891	2,948,746	935,754	66,729		3,952,120
Total Operation and Maintenance of Plant	6500	891	5,100,822	4,514,964	122,270	0	9,738,947
Planning, Policymaking and Coordinations	6600	207,555	7,248,304	1,186,321	93,841		8,736,021

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			42,872			42,872
Fiscal Operations	6720	68,473	6,346,209	2,995,646			9,410,328
Human Resources Management	6730	1,149	4,169,319	486,826	1,128		4,658,422
Noninstruct Staff Retirees' Benefits & Retirement *	6740	1,614,634					1,614,634
Staff Development	6750	26,188	197,239	265,573	8,581		497,581
Staff Diversity	6760			32,182			32,182
Logistical Services	6770		13,239,218	1,831,450	30,963		15,101,631
Management Information Systems	6780	1,120	3,471,735	1,238,013	363,828		5,074,696
Other General Institutional Support Services	6790	215	1,004,269	315,657			1,320,141
Total General Institutional Support Services	6700	1,711,779	28,427,989	7,208,219	404,500	0	37,752,487
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	9,337	13,491	172,658	3,290		198,776
Community Use of Facilities	6830						0
Economic Development	6840	344,059	3,136,151	1,668,222	1,025,460		6,173,892
Other Community Services & Economic Development	6890						0
Total Community Services	6800	353,396	3,149,642	1,840,880	1,028,750	0	6,372,668

* 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: 2017-2018

Budget Year: 2018-2019

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		(1,442)				(1,442)
Farm Operations	6930			2,464			2,464
Food Services	6940	15,345	72,455	761			88,561
Parking	6950		470,066	112,981			583,047
Student and Co-Curricular Activities	6960		819	5,885			6,704
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	15,345	541,898	122,091	0	0	679,334
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090	68,815	503,557	257,809		8,119	838,300
Total Auxiliary Operations	7000	68,815	503,557	257,809	0	8,119	838,300

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: 2017-2018

Budget Year: 2018-2019

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		492,662	27,858			520,520
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,021,006	1,021,006
Student Aid	7320					19,086	19,086
Other Outgo	7390					6,401,458	6,401,458
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,441,550	7,441,550
Sub-Total Non-Instructional Activites		6,623,013	79,427,434	17,422,891	1,906,631	8,352,620	113,732,589
Total Expenditures General Fund: activities *		93,445,656	91,404,693	19,310,293	2,494,129	8,352,620	215,007,391

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$213,429,449
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	20,367.43		
	2. 2017-2018 Second Period Actual FTES	22,236.23		
	3. 2017-2018 Population change factor (C2/C1)	1.0918		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$241,574,190
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		(19,000,396)	
	3. Total adjustments - increase			19,000,396
	Sub-Total (D + E.3)			\$260,574,586
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$260,574,586
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			60,484,519
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			91,241
C.	Local Property taxes			51,878,566
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			19,000,396
F.	Interest on proceeds of taxes			251,208
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$131,705,930

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			4,204,039	3,079,054	4,204,039	3,079,054
State Revenues	8600	64,631,914	43,840,775	23,943,053	27,173,678	88,574,967	71,014,453
Local Revenues	8800	91,146,479	130,414,586	11,077,027	3,798,898	102,223,506	134,213,484
Total Revenues		155,778,393	174,255,361	39,224,119	34,051,630	195,002,512	208,306,991
EXPENDITURES:							
Academic Salaries	1000	82,104,535	77,585,017	10,744,574	12,737,774	92,849,109	90,322,791
Classified Salaries	2000	37,260,677	38,530,398	8,151,423	6,598,452	45,412,100	45,128,850
Employee Benefits	3000	40,751,958	48,813,821	5,837,182	5,718,858	46,589,140	54,532,679
Supplies and Materials	4000	1,414,273	1,449,985	1,344,492	1,914,044	2,758,765	3,364,029
Other Operating Expenses and Services	5000	12,685,264	15,091,623	3,866,264	3,174,176	16,551,528	18,265,799
Capital Outlay	6000	804,207	663,560	1,689,922	1,640,714	2,494,129	2,304,274
Total Expenditures		175,020,914	182,134,404	31,633,857	31,784,018	206,654,771	213,918,422
Excess /(Deficiency) of Revenues over Expenditures		(19,242,521)	(7,879,043)	7,590,262	2,267,612	(11,652,259)	(5,611,431)
Other Financing Sources	8900	520		18,550		19,070	0
Other Outgo	7000	3,503,876	3,636,270	4,848,744	4,841,362	8,352,620	8,477,632
Net Increase/(Decrease) in Fund Balance		(22,745,877)	(11,515,313)	2,760,068	(2,573,750)	(19,985,809)	(14,089,063)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	47,898,495	24,083,088	4,664,870	7,424,938	52,563,365	31,508,026
Prior Years Adjustments	9020	(1,069,530)				(1,069,530)	
Adjusted Beginning Balance	9030	46,828,965		4,664,870		51,493,835	
Ending Fund Balance, June 30		24,083,088	12,567,775	7,424,938	4,851,188	31,508,026	17,418,963

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	71,726	71,726				
Local Revenues	8800	30,196,868	30,196,868				
Total Revenues		30,268,594	30,268,594	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	27,986,813	27,986,813				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	27,986,813	27,986,813	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(27,986,813)	(27,986,813)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,281,781	2,281,781	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,893,144	8,174,925		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,893,144		0		0	
Ending Fund Balance, June 30		8,174,925	10,456,706	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					157,660	848,208
State Revenues	8600					835,270	1,113,873
Local Revenues	8800			677,814	523,495	490,633	1,136,933
Total Income		0	0	677,814	523,495	1,483,563	3,099,014
Expenditures							
Academic Salaries	1000					8,299	11,770
Classified Salaries	2000			453,905	416,162	1,061,779	1,294,846
Employee Benefits	3000			238,655	258,548	513,184	571,415
Supplies and Materials	4000			568,474	693,248	30,411	4,200
Other Operating Expenses and Services	5000			183,459	220,052	174,945	12,300
Capital Outlay	6000			50,600	12,000		
Total Expenditures		0	0	1,495,093	1,600,010	1,788,618	1,894,531
Excess /(Deficiency) of Revenues over Expenditures		0	0	(817,279)	(1,076,515)	(305,055)	1,204,483
Other Financing Sources	8900			684,707	487,162	305,053	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(132,572)	(589,353)	(2)	1,204,483
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	132,572	0	16,567	16,565
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		132,572		16,567	
Ending Fund Balance, June 30		0	0	0	(589,353)	16,565	1,221,048

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					19,000,396	18,273,163
Total Income		0	0	0	0	19,000,396	18,273,163
Expenditures							
Academic Salaries	1000					7,052,206	10,655,000
Classified Salaries	2000					5,454,970	6,421,608
Employee Benefits	3000					3,163,479	2,391,566
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					3,530,853	18,924
Capital Outlay	6000					425,000	125,000
Total Expenditures		0	0	0	0	19,626,508	19,612,098
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(626,112)	(1,338,935)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(626,112)	(1,338,935)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	5,564,853	4,938,741
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		5,564,853	
Ending Fund Balance, June 30		0	0	0	0	4,938,741	3,599,806

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	2,008,426	4,189,149				
Local Revenues	8800	201,215	1,570,036			5,439,179	477,537
Total Income		2,209,641	5,759,185	0	0	5,439,179	477,537
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	48,900	600,826			67,213	54,727
Employee Benefits	3000	21,432	97,815			22,416	38,832
Supplies and Materials	4000	76,545					
Other Operating Expenses and Services	5000	2,294,823	558,736	78,520	100,000	1,192,606	209,130
Capital Outlay	6000	1,835,006	9,268,954		120,000	466,411	25,121,000
Total Expenditures		4,276,706	10,526,331	78,520	220,000	1,748,646	25,423,689
Excess /(Deficiency) of Revenues over Expenditures		(2,067,065)	(4,767,146)	(78,520)	(220,000)	3,690,533	(24,946,152)
Other Financing Sources	8900		464,638			1,035	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,067,065)	(4,302,508)	(78,520)	(220,000)	3,691,568	(24,946,152)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,099,560	11,032,495	609,743	531,223	49,566,335	53,257,903
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	13,099,560		609,743		49,566,335	
Ending Fund Balance, June 30		11,032,495	6,729,987	531,223	311,223	53,257,903	28,311,751

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	380,701	400,000				
Other Financing Sources	8900						
Total Income		380,701	400,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		380,701	400,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	347,911	347,911				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,222	1,222				
Capital Outlay	6000						
Total Expenditures		349,133	349,133	0	0	0	0
Net Profit or Loss		31,568	50,867	0	0	0	0
Other Outgo	7000	55,000	55,000				
Net Increase/(Decrease) in Fund Balance		(23,432)	(4,133)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	146,417	122,985		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	146,417		0		0	
Ending Fund Balance, June 30		122,985	118,852	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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	5,647,241	5,725,914				
Other Financing Sources	8900						
Total Income		5,647,241	5,725,914	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	79,465	86,368				
Employee Benefits	3000	7,233,330	29,470				
Supplies and Materials	4000	4,942	50,000				
Other Operating Expenses and Services	5000	2,149,524	4,810,115				
Capital Outlay	6000	(3,747)	2,500				
Total Expenditures		9,463,514	4,978,453	0	0		
Net Profit or Loss		(3,816,273)	747,461	0	0		
Other Outgo	7000	4,959,945	5,000,000				
Net Increase/(Decrease) in Fund Balance		(8,776,218)	(4,252,539)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,030,828	10,254,610		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	19,030,828		0			
Ending Fund Balance, June 30		10,254,610	6,002,071	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	380,553	380,553				
Total Income		380,553	380,553	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	95,330	95,330				
Employee Benefits	3000						
Supplies and Materials	4000	24,252	24,252				
Other Operating Expenses and Services	5000	59,403	59,403				
Capital Outlay	6000	19,993	19,993				
Total Expenditures		198,978	198,978	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		181,575	181,575	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	44,504	44,504				
Net Increase/(Decrease) in Fund Balance		137,071	137,071	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	745,762	882,833		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	745,762		0		0	
Ending Fund Balance, June 30		882,833	1,019,904	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,333,354	25,691,136				
State Revenues	8600	1,225,089	1,500,000				
Local Revenues	8800	41,033		1,231,344	1,231,344		
Total Income		17,599,476	27,191,136	1,231,344	1,231,344	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	131,351	408,704				
Employee Benefits	3000	49,655	110,846				
Supplies and Materials	4000		92				
Other Operating Expenses and Services	5000			7,496	7,496		
Capital Outlay	6000						
Total Expenditures		181,006	519,642	7,496	7,496	0	0
Excess /(Deficiency) of Revenues over Expenditures		17,418,470	26,671,494	1,223,848	1,223,848	0	0
Other Financing Sources	8900	181,177		107,710	107,710		
Other Outgo	7000	17,891,717	19,389,872	1,201,843	1,201,843		
Net Increase/(Decrease) in Fund Balance		(292,070)	7,281,622	129,715	129,715	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,968,822	1,676,752	6,083,951	6,213,666	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,968,822		6,083,951		0	
Ending Fund Balance, June 30		1,676,752	8,958,374	6,213,666	6,343,381	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			9,443	9,443
State Revenues	8600			50,464	50,464
Local Revenues	8800			637,689	637,689
Total Income		0	0	697,596	697,596
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			694	
Employee Benefits	3000			193	4,000
Supplies and Materials	4000			197,373	132,074
Other Operating Expenses and Services	5000			416,716	347,507
Capital Outlay	6000			5,802	
Total Expenditures		0	0	620,778	483,581
Excess /(Deficiency) of Revenues over Expenditures		0	0	76,818	214,015
Other Financing Sources	8900			55,000	55,000
Other Outgo	7000			2,404	1,000,546
Net Increase/(Decrease) in Fund Balance		0	0	129,414	(731,531)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,890,279	2,019,693
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,890,279	
Ending Fund Balance, June 30		0	0	2,019,693	1,288,162

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	8,673
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	684,707
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	305,053
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	38,340
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	55,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	21,770
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	18,551
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	1,154
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	500

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: 2017-2018

Budget Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,122,399		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,122,399		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	3,129,640			1,205,097		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,481,203			2,481,203		2,481,203
Classified Salaries	2000				0		0
Employee Benefits	3000	648,437			648,437		648,437
Supplies & Materials	4000						
Software	4100				0	4,417	4,417
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	511,574	511,574
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	515,991	515,991
Other Operating Expenses and Services	5000				0	126,309	126,309
Capital Outlay	6000						
Library Books	6300				0	82,825	82,825
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	82,825	82,825
Other Outgo	7000				0		0
Total Expenditures		3,129,640	0	0	3,129,640	725,125	3,854,765
Ending Balance					0	2,602,371	2,602,371

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: 2017-2018

Budget Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,602,371		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,602,371		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	2,834,198			871,560		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,281,203			2,281,203		2,281,203
Classified Salaries	2000				0		0
Employee Benefits	3000	552,995			552,995		552,995
Supplies & Materials	4000						
Software	4100				0	5,350	5,350
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,704,634	1,704,634
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,709,984	1,709,984
Other Operating Expenses and Services	5000				0	130,358	130,358
Capital Outlay	6000						
Library Books	6300				0	121,400	121,400
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	121,400	121,400
Other Outgo	7000				0		0
Total Expenditures		2,834,198	0	0	2,834,198	1,961,742	4,795,940
Ending Balance					0	1,512,189	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 360

Name: SAN FRANCISCO

EPA Revenue	16,430,712
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 360

Name: SAN FRANCISCO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,506,186	460,173	7,966,359	N/A	N/A
2016-17	8,908,115	579,770	9,487,885	1,521,526	19.10%
2017-18	9,750,299	465,910	10,216,209	728,324	7.68%
2018-19	11,000,287	525,640	11,525,927	1,309,718	12.82%
2019-20	12,249,920	585,352	12,835,272	1,309,345	11.36%
2020-21	12,905,291	616,669	13,521,960	686,688	5.35%

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