

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

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 al-Amin Vice Chancellor, Finance and Administration

(415) 452-7652 Ext: jalamin@ccsf.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	34,739,511	35,029,046		35,029,046
Other	1300	12,714,498	12,879,547	193,043	13,072,590
Total Instructional Salaries		47,454,009	47,908,593	193,043	48,101,636
Non-Instructional Salaries					
Contract or Regular	1200		8,148,264	236,525	8,384,789
Other	1400		1,981,666	210,251	2,191,917
Total Non-Instructional Salaries		0	10,129,930	446,776	10,576,706
Total Academic Salaries		47,454,009	58,038,523	639,819	58,678,342
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		31,212,965	354,033	31,566,998
Other	2300		2,625,762		2,625,762
Total Non-Instructional Salaries		0	33,838,727	354,033	34,192,760
Instructional Aides					
Regular Status	2200	1,794,023	2,557,738	88,721	2,646,459
Other	2400	468,118	504,546		504,546
Total Instructional Aides		2,262,141	3,062,284	88,721	3,151,005
Total Classified Salaries		2,262,141	36,901,011	442,754	37,343,765
Employee Benefits	3000	24,560,072	52,623,687	360,290	52,983,977
Supplies and Materials	4000		193,850	16,888	210,738
Other Operating Expenses	5000		14,836,469	404,958	15,241,427
Equipment Replacement	6420		196,938		196,938
Total Expenditures Prior to Exclusions		74,276,222	162,790,478	1,864,709	164,655,187

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		10,258,411		10,258,411
Objects to Exclude	Object Code				
Rents and Leases	5060		563,519		563,519
Lottery Expenditures					
Academic Salaries	1000		1,648,497		1,648,497
Classified Salaries	2000		1,581,903		1,581,903
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		283,094		283,094
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	283,094	0	283,094
Other Operating Expenses and Services	5000				0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	14,335,424	0	14,335,424
Total for ECS 84362, 50% Law		74,276,222	148,455,054	1,864,709	150,319,763
Percent of CEE (Instructional Salary Cost / Total CEE)		50.03%	100.00%		
50% of Current Expense of Education			74,227,527		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		74,276,222	148,455,054	1,864,709	150,319,763
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		74,276,222	162,790,478	1,864,709	164,655,187
Capital Expenditures	6000	25,587	201,938	7,096	209,034
Equipment Replacement (Back out)	6420		(5,000)	0	(5,000)
Total Unrestricted General Fund Expenditures		74,301,809	162,987,416	1,871,805	164,859,221

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

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	30,971,262	19,229,786	50,201,048
In County Treasury	9112			0
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	10,042,164	12,745,961	22,788,125
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	9,371,083	538	9,371,621
TOTAL ASSETS		50,384,509	31,976,285	82,360,794
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,154,700	1,028,992	7,183,692
Accrued Salaries and Wages Payable	9520	4,007,831		4,007,831
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,491,317		2,491,317
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	11,092,826	26,151,592	37,244,418
TOTAL LIABILITIES		23,746,674	27,180,584	50,927,258

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

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	9,371,083		9,371,083
Restricted Fund Balance	9752		4,795,701	4,795,701
Committed Fund Balance	9753	8,193,853		8,193,853
Assigned Fund Balance	9754			0
Total Designated Fund Balance		17,564,936	4,795,701	22,360,637
Uncommitted Fund Balance	9790	9,072,899		9,072,899
TOTAL FUND EQUITY		26,637,835	4,795,701	31,433,536
TOTAL LIABILITIES AND FUND EQUITY		50,384,509	31,976,285	82,360,794

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	44,939,368		
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	129,487		
Due from Other Funds	9140			
TOTAL ASSETS		45,068,855	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, 2022

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	45,068,855		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		45,068,855	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,068,855	0	0
TOTAL LIABILITIES AND FUND EQUITY		45,068,855	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, 2022

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		566,769	196,867			4,500
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			713,943			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		49,503				
Prepaid Items	9220						
TOTAL ASSETS		0	616,272	910,810	0	0	4,500
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		1,129	15,213			4,500
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			222,163			
TOTAL LIABILITIES		0	1,129	237,376	0	0	4,500

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, 2022

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	615,143	673,434	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	615,143	673,434	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	615,143	673,434	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	616,272	910,810	0	0	4,500

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, 2022

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	14,568,512	49,020	271,981,693
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	366,145		247,725
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,934,657	49,020	272,229,418
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,815		3,604,190
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	6,712,929		
TOTAL LIABILITIES		6,714,744	0	3,604,190

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, 2022

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	8,219,913	49,020	268,625,228
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,219,913	49,020	268,625,228
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,219,913	49,020	268,625,228
TOTAL LIABILITIES AND FUND EQUITY		14,934,657	49,020	272,229,418

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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	1,948,687			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	8,951			
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		1,957,638	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, 2022

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	1,957,638			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,957,638	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	1,957,638	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, 2022

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				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,957,638	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	9,289,121	
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	39	
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		9,289,160	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,267,969	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,267,969	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	5,267,969	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	4,021,191	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		4,021,191	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,021,191	0
TOTAL LIABILITIES AND FUND EQUITY		9,289,160	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	926,500	322,403		(2,435,292)	6,233,084			2,130,151
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120					15,615			
Accounts Receivable	9130	294,243	59,115		3,145,374				21,110
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330	11,645							
Accumulated Depreciation Buildings	9331	10,897							
Library Books	9340								
Equipment	9350	72,288							
Accumulated Depreciation Equipment	9351	71,261							
Work in Progress	9360								
Total Fixed Assets		1,775	0	0	0	0	0	0	0
TOTAL ASSETS		1,222,518	381,518	0	710,082	6,248,699	0	0	2,151,261

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,445	23,745			(1,397)			45,120
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	75,810	16,224						11,185
Total Current Liabilities and Deferred Revenue		77,255	39,969	0	0	(1,397)	0	0	56,305
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	77,255	39,969	0	0	(1,397)	0	0	56,305

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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								
Restricted Fund Balance	9752	1,145,263	341,549		710,082	6,250,096			2,094,956
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,145,263	341,549	0	710,082	6,250,096	0	0	2,094,956
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,145,263	341,549	0	710,082	6,250,096	0	0	2,094,956
TOTAL LIABILITIES AND FUND EQUITY		1,222,518	381,518	0	710,082	6,248,699	0	0	2,151,261

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		11,114,812	11,114,812
Workforce Investment Act	8130		66,853	66,853
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		651,314	651,314
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		767,361	767,361
Other Federal Revenues	8190		1,360,669	1,360,669
Total Federal Revenues	8100	0	13,961,009	13,961,009
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	384,809		384,809
State General Apportionment	8612	47,355,730		47,355,730
Other General Apportionment	8613	454,921		454,921
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,979,615	1,979,615
Disabled Students Programs and Services(DSPS)	8623		2,032,180	2,032,180
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		352,469	352,469
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,988,471	13,988,471

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	39,349,074		39,349,074
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,611,330	2,611,330
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	84,510		84,510
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,513,494	1,689,855	5,203,349
State Mandated Costs	8685	619,970		619,970
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,899,240	8,429,016	17,328,256
Total State Revenues	8600	100,661,748	31,082,936	131,744,684

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	37,528,511		37,528,511
Tax Allocation, Supplemental Roll	8812	1,147,090		1,147,090
Tax Allocation, Unsecured Roll	8813	2,262,761		2,262,761
Prior Years Taxes	8816	(480,458)		(480,458)
Education Revenues Augmentation Fund (ERAF)	8817	4,793,061		4,793,061
Redevelopment Agency Funds - Pass Through	8818	826,187		826,187
Redevelopment Agency Funds - Residual	8819	2,696,043		2,696,043
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	171	307,468	307,639
Contract Services	8830			
Contract Instructional Services	8831	494,139	883,253	1,377,392
Other Contranct Services	8832		1,179,065	1,179,065
Sales and Commissions	8840			0
Rentals and Leases	8850	49,682		49,682
Interest and Investment Income	8860	206,763		206,763
Student Fees and Charges	8870			
Community Services Classes	8872	160,608		160,608
Dormitory	8873			0
Enrollment	8874	8,308,037		8,308,037
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	736,564		736,564
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	180		180
Nonresident Tuition	8880	3,806,558		3,806,558
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	111,196	136,070	247,266
Other Local Revenues	8890	15,276,422	911,683	16,188,105
Total Local Revenues	8800	77,923,515	3,417,539	81,341,054
Total Revenues		178,585,263	48,461,484	227,046,747

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total 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#	2,849,249		2,849,249
Total Other Financing Sources	8900	2,849,249	0	2,849,249
Total Revenues and Other Financing Sources		181,434,512	48,461,484	229,895,996

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: 2021-2022

Budget Year: 2022-2023

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	641,474	126,755	62,498	5,000		835,727
Architecture and Environmental Design	0200	579,965	12,481	8,289			600,735
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,229,131	722,162	136,240			3,087,533
Business and Management	0500	3,240,119	1,327,491				4,567,610
Communications	0600	1,515,402	782,328	39,760			2,337,490
Computer and Information Science	0700	1,873,173	812,635	29,400			2,715,208
Education	0800	2,440,336	1,233,987	297,852	12,646		3,984,821
Engineering and Related Industrial Technology	0900	1,708,801	1,714,873	210,712	45,653		3,680,039
Fine and Applied Arts	1000	3,719,779	2,470,813	130,334	109,241		6,430,167
Foreign language	1100	1,265,919	492,482	2,910			1,761,311
Health	1200	5,304,227	2,799,211	368,717	145,661		8,617,816
Consumer Education And Home Economics	1300	595,263	174,432	2,000			771,695
Law	1400						0
Humanities(Letters)	1500	11,461,927	4,228,332	6,334			15,696,593
Library Science	1600	33,495	9,030				42,525
Mathematics	1700	4,143,670	1,257,644	5,181			5,406,495
Military Studies	1800						0
Physical Sciences	1900	2,517,330	990,944	57,823	7,941		3,574,038
Psychology	2000	1,363,016	409,612				1,772,628
Public Affairs and Services	2100	1,520,146	560,555	345,659			2,426,360
Social Sciences	2200	2,027,599	702,950	200			2,730,749
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,366,219	1,963,588	98,221			5,428,028
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		7,663,036				7,663,036
Sub-Total Instructional Activites		51,546,991	30,455,341	1,802,130	326,142		84,130,604
Total Expenditures for GF Activities*		58,023,780	121,184,639	20,883,475	3,849,989	16,920,688	220,862,571

*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: 2021-2022

Budget Year: 2022-2023

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	256,062	6,408,663	1,084,062	2,626,914		10,375,701
Course and Curriculum Development	6020	21,625	814,869	57,080			893,574
Academic / Faculty Senate	6030		208,634	29,359			237,993
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		277,687	7,432,166	1,170,501	2,626,914	0	11,507,268
Instructional Support Services	6100						
Learning Center	6110	427,553	532,511	4,597	499		965,160
Library	6120	4,095	2,859,251		150,750		3,014,096
Media	6130	48,510	126,853				175,363
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		296,376				296,376
Other Instructional Support Services	6190		361,722				361,722
Total Instructional Support Services		480,158	4,176,713	4,597	151,249	0	4,812,717
Admissions and Records	6200	43,254	3,745,239	15,811			3,804,304
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	6,480	2,660,149	6,079	3,434		2,676,142
Matriculation and Student Assessment	6320	1,354,633	3,216,528	440,876			5,012,037
Transfer Programs	6330						0
Career Guidance	6340	25,215	71,060	13,481			109,756
Other Student Counseling and Guidance	6390	47,279	1,342,382	42,041			1,431,702
Total Student Counseling and Guidance		1,433,607	7,290,119	502,477	3,434	0	9,229,637

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: 2021-2022

Budget Year: 2022-2023

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	132,144	284,893	3,285			420,322
Disabled Student Programs and Services (DSPS)	6420	548,525	1,686,707	290,415			2,525,647
Extended Opportunity Programs and Services (EOPS)	6430	275,112	887,784	31,121	11,468		1,205,485
Health Services	6440	19,779	1,385,457	12,000			1,417,236
Student Personnel Administration	6450	151	1,087,712	141			1,088,004
Financial Aid Administration	6460	146,078	1,864,990	220,448	99		2,231,615
Job Placement Services	6470	22,734	75,415				98,149
Veterans Services	6480	93620	622,090	21,957	31,516		769,183
Miscellaneous Student Services	6490		22,907	485,952			508,859
Total Other Student Services		1,238,143	7,917,955	1,065,319	43,083	0	10,264,500
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530	3,815	267,486	200			271,501
Grounds Maintenance and Repairs	6550	3,434	1,892,782	413,525	70,611		2,380,352
Utilities	6570			1,955,764			1,955,764
Other Operations and Maintenance of Plant	6590	31,015	3,346,296	204,465			3,581,776
Total Operation and Maintenance of Plant	6500	38,264	5,506,564	2,573,954	70,611	0	8,189,393
Planning, Policymaking and Coordinations	6600	655,238	4,942,138	1,080,701	5,795		6,683,872

* 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: 2021-2022

Budget Year: 2022-2023

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		2,685				2,685
Fiscal Operations	6720	161,214	5,953,173	8,076,687			14,191,074
Human Resources Management	6730	8,538	4,712,505	175,066			4,896,109
Noninstruct Staff Retirees' Benefits & Retirement *	6740		11,494,616				11,494,616
Staff Development	6750	27,763	239,987	46,248			313,998
Staff Diversity	6760			45,212			45,212
Logistical Services	6770	151,669	13,265,175	448,168	25,967		13,890,979
Management Information Systems	6780	11,247	6,041,373	196,877	284,829		6,534,326
Other General Institutional Support Services	6790	3,491	1,001,495	2,404,276	2,585		3,411,847
Total General Institutional Support Services	6700	363,922	42,711,009	11,392,534	313,381	0	54,780,846
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		284,602	52,874			337,476
Community Use of Facilities	6830						0
Economic Development	6840	1,750,916	5,010,543	827,090	292,442		7,880,991
Other Community Services & Economic Development	6890						0
Total Community Services	6800	1,750,916	5,295,145	879,964	292,442	0	8,218,467

* 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: 2021-2022

Budget Year: 2022-2023

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		116,671	3,605	6,570		126,846
Farm Operations	6930						0
Food Services	6940	106	24,277				24,383
Parking	6950	3,719	699,158	61,395	5,880		770,152
Student and Co-Curricular Activities	6960			4,000			4,000
Student Housing	6970						0
Other Ancillary Services	6990				3,272		3,272
Total Ancillary Services	6900	3,825	840,106	69,000	15,722	0	928,653
Auxiliary Operations	7000						
Contract Education	7010	191,755	351,513	23,962			567,230
Other Auxiliary Operations	7090		472,840	19,150	1,216	994,751	1,487,957
Total Auxiliary Operations	7000	191,755	824,353	43,112	1,216	994,751	2,055,187

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: 2021-2022

Budget Year: 2022-2023

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	20	47,791	283,375			331,186
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					11,704,481	11,704,481
Student Aid	7320					4,221,456	4,221,456
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,925,937	15,925,937
Sub-Total Non-Instructional Activities		6,476,789	90,729,298	19,081,345	3,523,847	16,920,688	136,731,967
Total Expenditures General Fund: activities *		58,023,780	121,184,639	20,883,475	3,849,989	16,920,688	220,862,571

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$146,663,523
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	12,654.57		
	2. 2021-2022 Second Period Actual FTES	14,209.79		
	3. 2021-2022 Population change factor (C2/C1)	1.1229		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$177,122,449
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)			\$177,122,449
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$177,122,449
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			87,489,613
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			84,510
C.	Local Property taxes			48,773,195
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			19,620,685
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$155,968,003

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		0	13,961,009	9,280,387	13,961,009	9,280,387
State Revenues	8600	100,661,748	96,542,972	31,082,936	47,904,390	131,744,684	144,447,362
Local Revenues	8800	77,923,515	79,909,875	3,417,539	4,008,717	81,341,054	83,918,592
Total Revenues		178,585,263	176,452,847	48,461,484	61,193,494	227,046,747	237,646,341
EXPENDITURES:							
Academic Salaries	1000	58,663,238	54,752,097	9,442,586	10,445,120	68,105,824	65,197,217
Classified Salaries	2000	37,343,763	38,398,632	13,536,398	15,036,146	50,880,161	53,434,778
Employee Benefits	3000	52,976,694	50,119,749	7,245,740	7,898,417	60,222,434	58,018,166
Supplies and Materials	4000	210,735	479,153	1,701,162	1,854,573	1,911,897	2,333,726
Other Operating Expenses and Services	5000	15,251,491	16,163,787	3,720,087	11,307,194	18,971,578	27,470,981
Capital Outlay	6000	209,034	5,082,111	3,640,955	4,658,702	3,849,989	9,740,813
Total Expenditures		164,654,955	164,995,529	39,286,928	51,200,152	203,941,883	216,195,681
Excess /(Deficiency) of Revenues over Expenditures		13,930,308	11,457,318	9,174,556	9,993,342	23,104,864	21,450,660
Other Financing Sources	8900	2,849,249	1,900,000		0	2,849,249	1,900,000
Other Outgo	7000	7,515,955	13,357,318	9,404,733	9,563,653	16,920,688	22,920,971
Net Increase/(Decrease) in Fund Balance		9,263,602	0	(230,177)	429,689	9,033,425	429,689
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,874,510	26,637,835	5,637,579	4,795,701	22,512,089	31,433,536
Prior Years Adjustments	9020	499,723		(611,701)		(111,978)	
Adjusted Beginning Balance	9030	17,374,233		5,025,878		22,400,111	
Ending Fund Balance, June 30		26,637,835	26,637,835	4,795,701	5,225,390	31,433,536	31,863,225

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	103,183	103,183				
Local Revenues	8800	53,504,717	53,504,717				
Total Revenues		53,607,900	53,607,900	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	55,703,966	55,703,966				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	55,703,966	55,703,966	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(55,703,966)	(55,703,966)	0	0	0	0
Net Increase/Decrease in Fund Balance		(2,096,066)	(2,096,066)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	47,164,921	45,068,855		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	47,164,921		0		0	
Ending Fund Balance, June 30		45,068,855	42,972,789	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					628,507	685,260
State Revenues	8600					749,896	402,053
Local Revenues	8800			10,494	34,981	260,559	238,773
Total Income		0	0	10,494	34,981	1,638,962	1,326,086
Expenditures							
Academic Salaries	1000					20,035	20,035
Classified Salaries	2000			458,353	458,353	629,580	629,580
Employee Benefits	3000			239,762	239,762	318,387	318,387
Supplies and Materials	4000			108,624	108,624	1,923	1,923
Other Operating Expenses and Services	5000			57,963	57,963	6,545	6,545
Capital Outlay	6000			2,141	2,141		
Total Expenditures		0	0	866,843	866,843	976,470	976,470
Excess /(Deficiency) of Revenues over Expenditures		0	0	(856,349)	(831,862)	662,492	349,616
Other Financing Sources	8900			1,471,492	1,065,019		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	615,143	233,157	662,492	349,616
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	615,143	10,939	673,434
Prior Years Adjustments	9020					3	
Adjusted Beginning Balance	9030	0		0		10,942	
Ending Fund Balance, June 30		0	0	615,143	848,300	673,434	1,023,050

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					19,620,684	19,620,684
Total Income		0	0	0	0	19,620,684	19,620,684
Expenditures							
Academic Salaries	1000					7,644,390	7,644,370
Classified Salaries	2000					3,305,404	3,305,404
Employee Benefits	3000					4,882,715	4,882,715
Supplies and Materials	4000					14,507	14,507
Other Operating Expenses and Services	5000					3,707,063	3,707,063
Capital Outlay	6000					71,294	71,294
Total Expenditures		0	0	0	0	19,625,373	19,625,353
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(4,689)	(4,669)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(4,689)	(4,669)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	4,689	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		4,689	
Ending Fund Balance, June 30		0	0	0	0	0	(4,669)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	382,404	382,404				
Local Revenues	8800	3,037,318	3,037,318			17,436	17,436
Total Income		3,419,722	3,419,722	0	0	17,436	17,436
Expenditures							
Academic Salaries	1000					350,327	350,327
Classified Salaries	2000	400	400			411,243	411,243
Employee Benefits	3000	38	38			295,053	295,053
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	993,348	23,289			341,230	341,230
Capital Outlay	6000	412,678	412,678	46,813	46,813	23,314,683	23,259,664
Total Expenditures		1,406,464	436,405	46,813	46,813	24,712,536	24,657,517
Excess /(Deficiency) of Revenues over Expenditures		2,013,258	2,983,317	(46,813)	(46,813)	(24,695,100)	(24,640,081)
Other Financing Sources	8900	191,370	191,370			142,104	142,104
Other Outgo	7000					30,000	30,000
Net Increase/(Decrease) in Fund Balance		2,204,628	3,174,687	(46,813)	(46,813)	(24,582,996)	(24,527,977)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,015,285	8,219,913	95,833	49,020	291,812,709	267,229,708
Prior Years Adustmnts	9020					(5)	
Adjusted Beginning Balance	9030	6,015,285		95,833		291,812,704	
Ending Fund Balance, June 30		8,219,913	11,394,600	49,020	2,207	267,229,708	242,701,731

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	88,348	88,348				
Other Financing Sources	8900	684,155	684,155				
Total Income		772,503	772,503	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		772,503	772,503	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	436,648	436,648				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,511	2,511				
Capital Outlay	6000						
Total Expenditures		439,159	439,159	0	0	0	0
Net Profit or Loss		333,344	333,344	0	0	0	0
Other Outgo	7000	5,000	5,000				
Net Increase/(Decrease) in Fund Balance		328,344	328,344	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	105,854	0		0		0
Prior Years Adjustments	9020	(434,198)					
Adjusted Beginning Balance	9030	(328,344)		0		0	
Ending Fund Balance, June 30		0	328,344	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	7,723,130	7,723,130				
Other Financing Sources	8900	6,701,734	6,701,734				
Total Income		14,424,864	14,424,864	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		
Net Profit or Loss		14,424,864	14,424,864	0	0		
Other Outgo	7000	6,359,238	6,359,238				
Net Increase/(Decrease) in Fund Balance		8,065,626	8,065,626	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,907,424)	4,021,191		0		
Prior Years Adjustments	9020	(137,011)					
Adjusted Beginning Balance	9030	(4,044,435)		0			
Ending Fund Balance, June 30		4,021,191	12,086,817	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	256,824	256,824	47,489	32,000		
Total Income		256,824	256,824	47,489	32,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	96,353	96,353				
Employee Benefits	3000						
Supplies and Materials	4000	24,946	24,946				
Other Operating Expenses and Services	5000	7,569	7,569	51,641			
Capital Outlay	6000	8,983	8,983				
Total Expenditures		137,851	137,851	51,641	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		118,973	118,973	(4,152)	32,000	0	0
Other Financing Sources	8900			15,453			
Other Outgo	7000	27,001	27,001				
Net Increase/(Decrease) in Fund Balance		91,972	91,972	11,301	32,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,352,208	1,145,263	31,328	341,549		0
Prior Years Adjustments	9020	(298,917)		298,920			
Adjusted Beginning Balance	9030	1,053,291		330,248		0	
Ending Fund Balance, June 30		1,145,263	1,237,235	341,549	373,549	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	27,143,052	14,214,673				
State Revenues	8600	2,515,428	2,600,000				
Local Revenues	8800	148,437	148,437	1,094,253	1,100,000		
Total Income		29,806,917	16,963,110	1,094,253	1,100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	152,091	152,091				
Employee Benefits	3000	59,065	59,065				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			594	594		
Capital Outlay	6000						
Total Expenditures		211,156	211,156	594	594	0	0
Excess /(Deficiency) of Revenues over Expenditures		29,595,761	16,751,954	1,093,659	1,099,406	0	0
Other Financing Sources	8900	262,249	262,249	78,138	78,138		
Other Outgo	7000	30,192,001	29,881,828	1,137,018	1,137,018		
Net Increase/(Decrease) in Fund Balance		(333,991)	(12,867,625)	34,779	40,526	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,044,073	710,082	6,215,317	6,250,096	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,044,073		6,215,317		0	
Ending Fund Balance, June 30		710,082	(12,157,543)	6,250,096	6,290,622	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100			21,296	21,296
State Revenues	8600				
Local Revenues	8800			220,400	220,400
Total Income		0	0	241,696	241,696
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			528	528
Employee Benefits	3000			133	133
Supplies and Materials	4000			71,072	71,072
Other Operating Expenses and Services	5000			202,314	202,314
Capital Outlay	6000			1,440	1,440
Total Expenditures		0	0	275,487	275,487
Excess /(Deficiency) of Revenues over Expenditures		0	0	(33,791)	(33,791)
Other Financing Sources	8900			5,000	5,000
Other Outgo	7000			4,832	4,832
Net Increase/(Decrease) in Fund Balance		0	0	(33,623)	(33,623)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,128,577	2,094,956
Prior Years Adjustments	9020			2	
Adjusted Beginning Balance	9030	0		2,128,579	
Ending Fund Balance, June 30		0	0	2,094,956	2,061,333

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	1,471,492
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	142,104
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	430,912
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	6,701,734
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,815,117
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	615,143
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	191,370
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	253,243
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	64,885
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	197,364
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	50,637
11	UNRESTRICTED SUBFUND	43	GENERAL OBLIGATION BOND FUND	30,000
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	5,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	27,001
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	4,132
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	500

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		4,749,200			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		4,749,200			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,513,494		1,689,855			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	289,535			289,535			289,535
Classified Salaries	2000	2,253,081			2,253,081			2,253,081
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300	98,567			98,567	999,408		1,097,975
Noninstructional Supplies & Mtrls	4400	39,485			39,485			39,485
Total Supplies and Materials		138,052	0	0	138,052	999,408		1,137,460
Other Operating Expenses and Services	5000	832,826			832,826	331,557		1,164,383
Capital Outlay	6000							
Library Books	6300				0	151,249		151,249
Equipment	6400							
Equipment - Additional	6410				0	207,641		207,641
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	358,890		358,890
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		3,513,494	0	0	3,513,494	1,689,855		5,203,349
Ending Balance					0	4,749,200		4,749,200

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: 2021-2022

Budget Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		4,749,200			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		4,749,200			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,513,494		772,827			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	289,535			289,535			289,535
Classified Salaries	2000	2,253,081			2,253,081			2,253,081
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300	98,567			98,567	461,819		560,386
Noninstructional Supplies & Mtrls	4400	39,485			39,485			39,485
Total Supplies and Materials		138,052	0	0	138,052	461,819		599,871
Other Operating Expenses and Services	5000	832,826			832,826	159,759		992,585
Capital Outlay	6000							
Library Books	6300				0	151,249		151,249
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	151,249		151,249
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		3,513,494	0	0	3,513,494	772,827		4,286,321
Ending Balance					0	4,749,200		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 360

Name: SAN FRANCISCO

EPA Revenue	39,349,074
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Academic Administration	6010	39,349,074	0	0	39,349,074
TOTAL		39,349,074	0	0	39,349,074

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2021-22	19,425,063	555,207	19,980,270	N/A	N/A
2022-23	23,135,250	696,229	23,831,479	3,851,209	19.28%
2023-24	27,554,083	871,679	28,425,762	4,594,283	19.28%
2024-25	32,816,913	1,086,112	33,903,025	5,477,263	19.27%
2025-26	39,084,943	1,342,435	40,427,378	6,524,353	19.24%
2026-27	46,550,167	1,644,482	48,194,649	7,767,271	19.21%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No