

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

District: SAN FRANCISCO

District Code: 360

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Shannon Carter

Electronic Certification Date:

Tuesday, October 06, 2026

Contact: Adil Ahmed Associate Vice Chancellor, Finance and
Administration
(415) 452-7454 Ext: aahmed@ccsf.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	32,713,667	33,097,580	3	33,097,583
Other	1300	23,917,614	24,338,108	236,326	24,574,434
Total Instructional Salaries		56,631,281	57,435,688	236,329	57,672,017
Non-Instructional Salaries					
Contract or Regular	1200		11,651,279	74,519	11,725,798
Other	1400		2,697,947	249,138	2,947,085
Total Non-Instructional Salaries		0	14,349,226	323,657	14,672,883
Total Academic Salaries		56,631,281	71,784,914	559,986	72,344,900
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		34,657,651	617,844	35,275,495
Other	2300		1,005,421	3,026	1,008,447
Total Non-Instructional Salaries		0	35,663,072	620,870	36,283,942
Instructional Aides					
Regular Status	2200	2,851,447	2,851,447		2,851,447
Other	2400	1,356,951	2,772,862		2,772,862
Total Instructional Aides		4,208,398	5,624,309	0	5,624,309
Total Classified Salaries		4,208,398	41,287,381	620,870	41,908,251
Employee Benefits	3000	26,383,262	54,072,754	410,015	54,482,769
Supplies and Materials	4000		942,207	24,602	966,809
Other Operating Expenses	5000	2,170,369	15,434,141	287,301	15,721,442
Equipment Replacement	6420		248,139	3,889	252,028
Total Expenditures Prior to Exclusions		89,393,310	183,769,536	1,906,663	185,676,199

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		11,039,402		11,039,402
Objects to Exclude	Object Code				
Rents and Leases	5060		100,364		100,364
Lottery Expenditures					
Academic Salaries	1000		2,979,816		2,979,816
Classified Salaries	2000				0
Employee Benefits	3000				0
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: 2025-2026

Budget Year: 2026-2027

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	14,119,582	0	14,119,582
Total for ECS 84362, 50% Law		89,393,310	169,649,954	1,906,663	171,556,617
Percent of CEE (Instructional Salary Cost / Total CEE)		52.69%	100.00%		
50% of Current Expense of Education			84,824,977		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		89,393,310	169,649,954	1,906,663	171,556,617
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		89,393,310	183,769,536	1,906,663	185,676,199
Capital Expenditures	6000	240,699	248,139	3,889	252,028
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		89,634,009	184,017,675	1,910,552	185,928,227

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	84,963,839	56,025,288	140,989,127
In County Treasury	9112			0
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	16,002,560	4,888,593	20,891,153
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	129,310		129,310
TOTAL ASSETS		101,095,709	60,913,881	162,009,590
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,954,718	3,365,195	11,319,913
Accrued Salaries and Wages Payable	9520	8,362,653		8,362,653
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,824,147		6,824,147
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,320,706	53,323,243	60,643,949
TOTAL LIABILITIES		30,462,224	56,688,438	87,150,662

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

		11	12	10
Description	CA (Object)	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	70,633,485		70,633,485
Total Fund Balance		70,633,485	0	70,633,485
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,225,443	4,225,443
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	4,225,443	4,225,443
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		70,633,485	4,225,443	74,858,928
TOTAL LIABILITIES AND FUND EQUITY		101,095,709	60,913,881	162,009,590

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	50,304,273		
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	196,319		
Due from Other Funds	9140			
TOTAL ASSETS		50,500,592	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, 2026

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			
Committed Fund Balance	9753	50,500,592		
Assigned Fund Balance	9754			
Total Designated Fund Balance		50,500,592	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		50,500,592	0	0
TOTAL LIABILITIES AND FUND EQUITY		50,500,592	0	0

CALIFORNIA COMMUNITY COLLEGES
Governmental Funds Group
Annual Financial and Budget Report
30 Special Revenue Funds:
COMBINED BALANCE SHEET
31 Bookstore Fund
34 Farm Operation Fund
32 Cafeteria Fund
35 Revenue Bond Project Fund
33 Child Development Fund
39 Other Special Revenue Fund

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

	CA	31	32	33	34	35	39
Description	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		(3,410)	1,607,877			8,836
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		30,514	136,127			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						17,594
TOTAL ASSETS		0	27,104	1,744,004	0	0	26,430
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		27,104	1,726,526			26,430
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	27,104	1,726,526	0	0	26,430

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	17,478	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	17,478	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	17,478	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	27,104	1,744,004	0	0	26,430

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group
40 Capital Projects Funds:
41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

District ID: 360

Name: SAN FRANCISCO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	21,130,108		250,850,401
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	266,542		2,674,650
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	8,093,829		
TOTAL ASSETS		29,490,479	0	253,525,051
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	785,983		22,334,500
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	938,448		
TOTAL LIABILITIES		1,724,431	0	22,334,500

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group
40 Capital Projects Funds:
41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

District ID: 360

Name: SAN FRANCISCO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	27,766,048		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			231,190,551
Total Designated Fund Balance		27,766,048	0	231,190,551
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		27,766,048	0	231,190,551
TOTAL LIABILITIES AND FUND EQUITY		29,490,479	0	253,525,051

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
50 Enterprise Funds:
COMBINED BALANCE SHEET
51 Bookstore Fund
53 Farm Operations Fund
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	278,575			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	2,079,099			
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		2,357,674	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
50 Enterprise Funds:
COMBINED BALANCE SHEET
51 Bookstore Fund
53 Farm Operations Fund
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	10,318			
Accrued Salaries and Wages Payable	9520	2,347,356			
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		2,357,674	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	2,357,674	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
50 Enterprise Funds:
COMBINED BALANCE SHEET
51 Bookstore Fund
53 Farm Operations Fund
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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		2,357,674	0	0	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, 2026

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	7,831,793	1,226,306
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	296,131	3
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		8,127,924	1,226,309

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	18,093	
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	4,980,137	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,998,230	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	4,998,230	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, 2026

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	3,129,694	1,226,309
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,129,694	1,226,309
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,129,694	1,226,309
TOTAL LIABILITIES AND FUND EQUITY		8,127,924	1,226,309

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,165,540	305,968		(3,158,487)	7,269,605			2,595,440
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	340,026	75,644		4,572,377	15,616			13,017
Due from Other Funds	9140								
Student Loans Receivable	9150				(256,074)				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310	15,035							
Site Improvements	9320	(14,008)							
Accumulated Depreciation Site Improvements	9321								
Buildings	9330	11,645							
Accumulated Depreciation Buildings	9331	10,897							
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		1,775	0	0	0	0	0	0	0
TOTAL ASSETS		1,507,341	381,612	0	1,157,816	7,285,221	0	0	2,608,457

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	20,439	1,309			5,098			17,618
Accrued Salaries and Wages Payable	9520					(6,968)			
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(42)	(525)						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		56,484		947,543				1,248
Total Current Liabilities and Deferred Revenue		20,397	57,268	0	947,543	(1,870)	0	0	18,866
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	20,397	57,268	0	947,543	(1,870)	0	0	18,866

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	1,486,944	324,344		210,273	7,287,091			2,589,591
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,486,944	324,344	0	210,273	7,287,091	0	0	2,589,591
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,486,944	324,344	0	210,273	7,287,091	0	0	2,589,591
TOTAL LIABILITIES AND FUND EQUITY		1,507,341	381,612	0	1,157,816	7,285,221	0	0	2,608,457

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		804,546	804,546
Workforce Investment Act	8130		434,757	434,757
Temporary Assistance for Needy Families (TANF)	8140		51,568	51,568
Student Financial Aid	8150		582,602	582,602
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		713,762	713,762
Other Federal Revenues	8190		1,032,274	1,032,274
Total Federal Revenues	8100	0	3,619,509	3,619,509
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	370,251		370,251
State General Apportionment	8612	66,513,842		66,513,842
Other General Apportionment	8613	2,360,166		2,360,166
General Categorical Programs	8620			
Child Development	8621		31,058	31,058
Extended Opportunity Programs and Services(EOPS)	8622		4,184,651	4,184,651
Disabled Students Programs and Services(DSPS)	8623		3,143,873	3,143,873
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		388,168	388,168
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		33,107,588	33,107,588

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	29,340,459		29,340,459
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		369,351	369,351
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	81,985		81,985
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,979,816	2,148,193	5,128,009
State Mandated Costs	8685	545,661		545,661
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	17,362,120		17,362,120
Total State Revenues	8600	119,554,300	43,372,882	162,927,182

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	43,784,621		43,784,621
Tax Allocation, Supplemental Roll	8812	391,374		391,374
Tax Allocation, Unsecured Roll	8813	1,754,502		1,754,502
Prior Years Taxes	8816	(2,518,110)		(2,518,110)
Education Revenues Augmentation Fund (ERAF)	8817	12,913,187		12,913,187
Redevelopment Agency Funds - Pass Through	8818	770,994		770,994
Redevelopment Agency Funds - Residual	8819	2,704,885		2,704,885
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	13,835	362,893	376,728
Contract Services	8830			
Contract Instructional Services	8831	616,962	5,946	622,908
Other Contract Services	8832		1,502,999	1,502,999
Sales and Commissions	8840			0
Rentals and Leases	8850	765,331		765,331
Interest and Investment Income	8860	1,453,166		1,453,166
Student Fees and Charges	8870			
Community Services Classes	8872	279,769		279,769
Dormitory	8873			0
Enrollment	8874	9,111,817		9,111,817
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	1,128,829		1,128,829
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	360		360
Nonresident Tuition	8880	5,255,648		5,255,648
Parking Services and Public Transportation	8881		559,748	559,748
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	178,475	(3)	178,472
Other Local Revenues	8890	14,669,331	(214,324)	14,455,007
Total Local Revenues	8800	93,274,976	2,217,259	95,492,235
Total Revenues		212,829,276	49,209,650	262,038,926

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026 District ID: 360 Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund 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#	2,564,611	306,211	2,870,822
Total Other Financing Sources	8900	2,564,611	306,211	2,870,822
Total Revenues and Other Financing Sources		215,393,887	49,515,861	264,909,748

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: 2025-2026

Budget Year: 2026-2027

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	554,060	267,037	78,429			899,526
Architecture and Related Technologies	0200	537,289	30,516	31,204			599,009
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,733,830	383,556	244,236	88,241		3,449,863
Business and Management	0500	3,473,898	340,139	401,370	35,846		4,251,253
Media and Communications	0600	2,144,699	261,925	66,099	48,227		2,520,950
Information Technology	0700	3,255,237	386,595	63,028	222,844		3,927,704
Education	0800	4,005,714	748,078	621,397	344,121		5,719,310
Engineering and Industrial Technologies	0900	2,636,413	862,783	304,252	130,371		3,933,819
Fine and Applied Arts	1000	6,049,978	1,281,216	168,493	159,990		7,659,677
Foreign language	1100	2,031,004	142,764	3,176			2,176,944
Health	1200	8,704,712	1,747,815	775,383	644,430		11,872,340
Family and Consumer Sciences	1300	1,245,344	197,572	63,948			1,506,864
Law	1400						0
Humanities(Letters)	1500	14,323,466	1,197,876	21,785			15,543,127
Library Science	1600	95,498					95,498
Mathematics	1700	5,423,535	319,312	10,483	1,553		5,754,883
Military Studies	1800						0
Physical Sciences	1900	3,172,989	436,118	86,699	162,295		3,858,101
Psychology	2000	2,668,191	50,192	3,723			2,722,106
Public and Protective Services	2100	3,335,961	456,503	1,207,432	6,000		5,005,896
Social Sciences	2200	3,794,055	24,715	917			3,819,687
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,858,552	729,245	52,379	8,756		7,648,932
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,651,846					5,651,846
Sub-Total Instructional Activities		82,696,271	9,863,957	4,204,433	1,852,674		98,617,335
Total Expenditures for GF Activities*		89,134,771	110,093,126	26,564,025	3,516,560	18,112,851	247,421,333

*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: 2025-2026

Budget Year: 2026-2027

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	841,634	9,525,050	355,813	11,759		10,734,256
Course and Curriculum Development	6020	211,169	1,112,559	4,478			1,328,206
Academic / Faculty Senate	6030	69,156	227,944	5,495			302,595
Other Instructional Administration & Governance	6090	62,291	205,136				267,427
Total Instructional Admin. & Governance		1,184,250	11,070,689	365,786	11,759	0	12,632,484
Instructional Support Services	6100						
Learning Center	6110	550,452	827,381	29,961			1,407,794
Library	6120	70,158	454,302	320,193	502,888		1,347,541
Media	6130		133,648				133,648
Museums and Galleries	6140	17,964	47,573				65,537
Academic Information Systems and Technology	6150		370,642				370,642
Other Instructional Support Services	6190	101,709	1,520,927	30,167			1,652,803
Total Instructional Support Services		740,283	3,354,473	380,321	502,888	0	4,977,965
Admissions and Records	6200		4,849,592	17,927			4,867,519
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	56,035	661,838	74,542			792,415
Matriculation and Student Assessment	6320	749,828	7,186,110	1,824,522	9,121		9,769,581
Transfer Programs	6330			2,380			2,380
Career Guidance	6340		60,626	2,829			63,455
Other Student Counseling and Guidance	6390	18,390	131,309	21,550			171,249
Total Student Counseling and Guidance		824,253	8,039,883	1,925,823	9,121	0	10,799,080

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: 2025-2026

Budget Year: 2026-2027

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	9,749	381,947	11,918		36,121	439,735
Disabled Student Programs and Services (DSPS)	6420	378,658	2,641,069	271,553	16,973		3,308,253
Extended Opportunity Programs and Services (EOPS)	6430	273,091	1,817,873	280,742	21,961	2,333,407	4,727,074
Health Services	6440	269,608	1,201,947	63,414			1,534,969
Student Personnel Administration	6450	2,431	952,043	108			954,582
Financial Aid Administration	6460		2,824,697	292,973	1,348		3,119,018
Job Placement Services	6470	5,106	147,013				152,119
Veterans Services	6480		556,131	13,824			569,955
Miscellaneous Student Services	6490	295,397	1,822,312	724,590	29,235	185,813	3,057,347
Total Other Student Services		1,234,040	12,345,032	1,659,122	69,517	2,555,341	17,863,052
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		10,484	150			10,634
Grounds Maintenance and Repairs	6550		4,124,158	981,362			5,105,520
Utilities	6570			4,600,810			4,600,810
Other Operations and Maintenance of Plant	6590		2,581,401	835,396			3,416,797
Total Operation and Maintenance of Plant	6500	0	6,716,043	6,417,718	0	0	13,133,761
Planning, Policymaking and Coordinations	6600	100,210	5,873,139	2,800,353	100,950		8,874,652

* 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: 2025-2026

Budget Year: 2026-2027

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						0
Fiscal Operations	6720	(486)	7,181,868	4,633,106			11,814,488
Human Resources Management	6730	5,951	4,451,616	337,419			4,794,986
Noninstruct Staff Retirees' Benefits & Retirement *	6740	1,010,527	11,040,639				12,051,166
Staff Development	6750	242	235,868	315,516			551,626
Staff Diversity	6760		110,032	25,971			136,003
Logistical Services	6770		12,471,053	618,777			13,089,830
Management Information Systems	6780		1,718,561	738,009			2,456,570
Other General Institutional Support Services	6790		1,401,937	261,918			1,663,855
Total General Institutional Support Services	6700	1,016,234	38,611,574	6,930,716	0	0	46,558,524
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	46,089	162,252	110,894			319,235
Community Use of Facilities	6830						0
Economic Development	6840	852,256	7,838,975	1,246,827	906,376		10,844,434
Other Community Services & Economic Development	6890						0
Total Community Services	6800	898,345	8,001,227	1,357,721	906,376	0	11,163,669

* 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: 2025-2026

Budget Year: 2026-2027

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			24,843	13,678		38,521
Farm Operations	6930						0
Food Services	6940	9,020	165,224				174,244
Parking	6950		378,962	94,737	45,708		519,407
Student and Co-Curricular Activities	6960			2,498			2,498
Student Housing	6970						0
Other Ancillary Services	6990		11,970				11,970
Total Ancillary Services	6900	9,020	556,156	122,078	59,386	0	746,640
Auxiliary Operations	7000						
Contract Education	7010	431,865	497,021	257,337		523,682	1,709,905
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	431,865	497,021	257,337	0	523,682	1,709,905

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: 2025-2026

Budget Year: 2026-2027

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		314,340	124,690	3,889		442,919
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					12,925,056	12,925,056
Student Aid	7320					1,345,703	1,345,703
Other Outgo	7390					763,069	763,069
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,033,828	15,033,828
Sub-Total Non-Instructional Activities		6,438,500	100,229,169	22,359,592	1,663,886	18,112,851	148,803,998
Total Expenditures General Fund: activities *		89,134,771	110,093,126	26,564,025	3,516,560	18,112,851	247,421,333

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$179,595,346
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	15,065.06		
	2. 2025-2026 Second Period Actual FTES	15,493.75		
	3. 2025-2026 Population change factor (C2/C1)	1.0285		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$193,857,147
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)			\$193,857,147
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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$193,857,147
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			99,271,874
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			85,000
C.	Local Property taxes			62,306,469
D.	Estimated excess Debt Service taxes			19,823,446
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2026-2027 Appropriations Subject to Limit			\$181,486,789

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	3,619,509	3,869,137	3,619,509	3,869,137
State Revenues	8600	119,554,300	109,697,548	43,372,882	80,979,435	162,927,182	190,676,983
Local Revenues	8800	93,274,976	97,748,923	2,217,259	3,974,664	95,492,235	101,723,587
Total Revenues		212,829,276	207,446,471	49,209,650	88,823,236	262,038,926	296,269,707
EXPENDITURES:							
Academic Salaries	1000	72,344,900	73,147,909	10,106,486	10,545,178	82,451,386	83,693,087
Classified Salaries	2000	41,908,249	47,209,535	12,801,227	14,550,807	54,709,476	61,760,342
Employee Benefits	3000	54,482,770	61,710,492	7,584,265	8,536,489	62,067,035	70,246,981
Supplies and Materials	4000	966,810	1,377,620	3,025,729	11,618,570	3,992,539	12,996,190
Other Operating Expenses and Services	5000	15,721,442	18,200,335	6,850,044	20,995,998	22,571,486	39,196,333
Capital Outlay	6000	252,028	895,589	3,264,532	9,423,026	3,516,560	10,318,615
Total Expenditures		185,676,199	202,541,480	43,632,283	75,670,068	229,308,482	278,211,548
Excess /(Deficiency) of Revenues over Expenditures		27,153,077	4,904,991	5,577,367	13,153,168	32,730,444	18,058,159
Other Financing Sources	8900	2,564,611	0	306,211	0	2,870,822	0
Other Outgo	7000	12,587,686	4,616,508	5,525,165	13,153,168	18,112,851	17,769,676
Net Increase/(Decrease) in Fund Balance		17,130,002	288,483	358,413	0	17,488,415	288,483
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,503,390	70,633,485	3,867,030	4,225,443	57,370,420	74,858,928
Prior Years Adjustments	9020	93				93	
Adjusted Beginning Balance	9030	53,503,483		3,867,030		57,370,513	
Ending Fund Balance, June 30		70,633,485	70,921,968	4,225,443	4,225,443	74,858,928	75,147,411

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	101,331	120,000			101,331	
Local Revenues	8800	59,926,824	60,000,000			59,926,824	
Total Revenues		60,028,155	60,120,000	0	0	60,028,155	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	66,909,932	68,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	66,909,932	68,000,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(66,909,932)	(68,000,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(6,881,777)	(7,880,000)	0	0	60,028,155	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	57,382,369	50,500,592		0	0	60,028,155
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	57,382,369		0		0	
Ending Fund Balance, June 30		50,500,592	42,620,592	0	0	60,028,155	60,028,155

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

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						
State Revenues	8600					1,038,212	1,655,449
Local Revenues	8800			526,526	400,000	71,720	350,000
Total Income		0	0	526,526	400,000	1,109,932	2,005,449
Expenditures							
Academic Salaries	1000					115,512	172,000
Classified Salaries	2000			521,151	561,993	606,863	671,994
Employee Benefits	3000			237,811	242,070	288,807	343,509
Supplies and Materials	4000			163,513	143,650	10,451	121,057
Other Operating Expenses and Services	5000			163,120	134,900	7,208	179,047
Capital Outlay	6000			109,462	66,000		20,000
Total Expenditures		0	0	1,195,057	1,148,613	1,028,841	1,507,607
Excess /(Deficiency) of Revenues over Expenditures		0	0	(668,531)	(748,613)	81,091	497,842
Other Financing Sources	8900			668,531	748,613		
Other Outgo	7000					81,092	497,842
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	17,479	17,478
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		17,479	
Ending Fund Balance, June 30		0	0	0	0	17,478	17,478

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

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					19,724,481	19,823,446
Total Income		0	0	0	0	19,724,481	19,823,446
Expenditures							
Academic Salaries	1000					4,511,366	4,386,743
Classified Salaries	2000					7,628,340	7,881,838
Employee Benefits	3000					4,129,401	4,741,880
Supplies and Materials	4000					149,780	
Other Operating Expenses and Services	5000					3,179,690	2,747,985
Capital Outlay	6000					84,204	65,001
Total Expenditures		0	0	0	0	19,682,781	19,823,447
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	41,700	(1)
Other Financing Sources	8900						
Other Outgo	7000					41,700	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(1)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	(1)

For Actual Year: 2025-2026

Budget Year: 2026-2027

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,940,532	4,943,012				
Local Revenues	8800	1,743,900	1,685,785			10,567,115	6,000,000
Total Income		6,684,432	6,628,797	0	0	10,567,115	6,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,191,884	1,215,673
Employee Benefits	3000					423,330	497,343
Supplies and Materials	4000	110,905	140,355			28,793	64,761
Other Operating Expenses and Services	5000	1,457,270	1,357,525			646,508	1,320,285
Capital Outlay	6000	5,017,724	9,920,173			52,966,041	234,257,202
Total Expenditures		6,585,899	11,418,053	0	0	55,256,556	237,355,264
Excess /(Deficiency) of Revenues over Expenditures		98,533	(4,789,256)	0	0	(44,689,441)	(231,355,264)
Other Financing Sources	8900	10,244,445	2,000,000				
Other Outgo	7000					2,522,911	
Net Increase/(Decrease) in Fund Balance		10,342,978	(2,789,256)	0	0	(47,212,352)	(231,355,264)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	17,423,070	27,766,048	0	0	278,402,903	231,190,551
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,423,070		0		278,402,903	
Ending Fund Balance, June 30		27,766,048	24,976,792	0	0	231,190,551	(164,713)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	51,628	52,600				
Other Financing Sources	8900	445,538	481,400				
Total Income		497,166	534,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		497,166	534,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	491,417	526,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	749	3,000				
Capital Outlay	6000						
Total Expenditures		492,166	529,000	0	0	0	0
Net Profit or Loss		5,000	5,000	0	0	0	0
Other Outgo	7000	5,000	5,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

	Object	FUND: 59					
Description	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: 2025-2026

Budget Year: 2026-2027

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	4,214,135	5,000,000	3,200,985	3,500,000		
Other Financing Sources	8900			1,200,000	1,200,000		
Total Income		4,214,135	5,000,000	4,400,985	4,700,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			4,400,774	4,400,000		
Supplies and Materials	4000	6,898	60,000				
Other Operating Expenses and Services	5000	3,551,006	4,610,531				
Capital Outlay	6000						
Total Expenditures		3,557,904	4,670,531	4,400,774	4,400,000		
Net Profit or Loss		656,231	329,469	211	300,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		656,231	329,469	211	300,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,473,463	3,129,694	1,226,098	1,226,309		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,473,463		1,226,098			
Ending Fund Balance, June 30		3,129,694	3,459,163	1,226,309	1,526,309		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	303,524	257,750	47,330			
Total Income		303,524	257,750	47,330	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	142,962	205,228				
Employee Benefits	3000						
Supplies and Materials	4000	43,732	74,300				
Other Operating Expenses and Services	5000	72,272	70,300	103,643	596		
Capital Outlay	6000		1,000		60,068		
Total Expenditures		258,966	350,828	103,643	60,664	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,558	(93,078)	(56,313)	(60,664)	0	0
Other Financing Sources	8900	600					
Other Outgo	7000	8,000	26,569				
Net Increase/(Decrease) in Fund Balance		37,158	(119,647)	(56,313)	(60,664)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,449,786	1,486,944	380,657	324,344		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,449,786		380,657		0	
Ending Fund Balance, June 30		1,486,944	1,367,297	324,344	263,680	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	25,991,494	26,771,239				
State Revenues	8600	7,937,542	8,173,350				
Local Revenues	8800			1,500,453			
Total Income		33,929,036	34,944,589	1,500,453	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			665			
Capital Outlay	6000			50,057			
Total Expenditures		0	0	50,722	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,929,036	34,944,589	1,449,731	0	0	0
Other Financing Sources	8900	102,054	59,629	72,410			
Other Outgo	7000	34,013,707	35,033,698	1,438,709			
Net Increase/(Decrease) in Fund Balance		17,383	(29,480)	83,432	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	192,590	210,273	7,203,959	7,287,091	0	0
Prior Years Adjustments	9020	300		(300)			
Adjusted Beginning Balance	9030	192,890		7,203,659		0	
Ending Fund Balance, June 30		210,273	180,793	7,287,091	7,287,091	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			8,451	9,000
Local Revenues	8800			367,616	400,000
Total Income		0	0	376,067	409,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			230	250
Employee Benefits	3000			60	100
Supplies and Materials	4000			116,912	125,000
Other Operating Expenses and Services	5000			89,379	90,000
Capital Outlay	6000			70,362	75,000
Total Expenditures		0	0	276,943	290,350
Excess /(Deficiency) of Revenues over Expenditures		0	0	99,124	118,650
Other Financing Sources	8900			5,000	5,000
Other Outgo	7000			978	1,000
Net Increase/(Decrease) in Fund Balance		0	0	103,146	122,650
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,486,445	2,589,591
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,486,445	
Ending Fund Balance, June 30		0	0	2,589,591	2,712,241

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	668,531
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,000,000
42	REVENUE BOND CONSTRUCTION FUND	11	UNRESTRICTED SUBFUND	2,564,611
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	445,538
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,200,000
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	64,132
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	5,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	8,000
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	600
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	278

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: 2025-2026

Budget Year: 2026-2027

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			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,979,816			2,148,193		
		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	2,979,816			2,979,816			2,979,816
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	5,459		5,459
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,026,327		1,026,327
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,031,786		1,031,786
Other Operating Expenses and Services	5000				0	467,609		467,609
Capital Outlay	6000							
Library Books	6300				0	388,288		388,288
Equipment	6400							
Equipment - Additional	6410				0	260,510		260,510
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	648,798		648,798
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		2,979,816	0	0	2,979,816	2,148,193		5,128,009
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

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			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		0			0		
		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				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	0	0	0		0
Ending Balance					0	0		

For Actual Year: 2025-2026 District ID: 360 Name: SAN FRANCISCO

EPA Revenue	29,340,459
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	29,340,459	0	0	29,340,459
TOTAL		29,340,459	0	0	29,340,459

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 360

Name: SAN FRANCISCO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	19,441,682	721,326	20,163,008	N/A	N/A
2026-2027	19,830,515	724,501	20,555,016	392,008	1.94%
2027-2028	20,227,126	750,188	20,977,314	422,298	2.05%
2028-2029	20,631,668	739,495	21,371,163	393,849	1.88%
2029-2030	21,044,302	730,987	21,775,289	404,126	1.89%
2030-2031	21,465,188	712,930	22,178,118	402,829	1.85%

Does the district have a plan to fund these expenses through 2030-31?

Yes

Explain Yes or No

Yes. The District budgets STRS and PERS employer contributions as ongoing obligations of the Unrestricted General Fund at the rates adopted by CalSTRS and CalPERS, and incorporates these costs into its Multi-Year Projection, which is updated annually as new rates are published. Projected growth remains manageable: the CalPERS Schools Pool rate is projected to decline through 2030-31, and the CalSTRS employer rate is capped at 20.25% under the CalSTRS Funding Plan. The District maintains unrestricted reserves above the level required by Board Policy, providing capacity to absorb rate volatility. Future adjustments will be addressed through the annual budget development and participatory governance process.

Does the district have an irrevocable trust?

Yes