

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

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: John al-Amin

Electronic Certification Date: Monday, March 04, 2024

Contact: John al Amin Vice Chancellor, Finance and Administration

(415) 239-3497 Ext: jalamin@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: 2022-2023

Budget Year: 2023-2024

District ID: 360

Name: SAN FRANCISCO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	32,485,667	32,831,905		32,831,905
Other	1300	13,937,682	14,227,200	238,720	14,465,920
Total Instructional Salaries		46,423,349	47,059,105	238,720	47,297,825
Non-Instructional Salaries					
Contract or Regular	1200		12,315,949	160,607	12,476,556
Other	1400		3,101,865	205,856	3,307,721
Total Non-Instructional Salaries		0	15,417,814	366,463	15,784,277
Total Academic Salaries		46,423,349	62,476,919	605,183	63,082,102
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,852,490	2,259,232	29,111,722
Other	2300		2,818,692	69,419	2,888,111
Total Non-Instructional Salaries		0	29,671,182	2,328,651	31,999,833
Instructional Aides					
Regular Status	2200	2,214,191	2,680,735		2,680,735
Other	2400	496,088	532,588		532,588
Total Instructional Aides		2,710,279	3,213,323	0	3,213,323
Total Classified Salaries		2,710,279	32,884,505	2,328,651	35,213,156
Employee Benefits	3000	24,754,189	51,474,030	550,679	52,024,709
Supplies and Materials	4000		853,488	4,290	857,778
Other Operating Expenses	5000		13,003,206	796,747	13,799,953
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		73,887,817	160,692,148	4,285,550	164,977,698

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 360

Name: SAN FRANCISCO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		5,131,317		5,131,317
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,131,317		5,131,317
Objects to Exclude	Object Code				
Rents and Leases	5060		945,668		945,668
Lottery Expenditures					
Academic Salaries	1000		1,437,972		1,437,972
Classified Salaries	2000		671,151		671,151
Employee Benefits	3000		858,817		858,817
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		5,158		5,158
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	5,158	0	5,158
Other Operating Expenses and Services	5000		17,688		17,688

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			7,970	7,970
Equipment	6400				
Equipment - Additional	6410			355,205	355,205
Equipment - Replacement	6420				0
Total Equipment		0	0	355,205	355,205
Total Capital Outlay		0	0	363,175	363,175
Other Outgo	7000			13,708,054	13,708,054
Total Exclusions		0	14,199,088	14,071,229	28,270,317
Total for ECS 84362, 50% Law		73,887,817	146,493,060	(9,785,679)	136,707,381
Percent of CEE (Instructional Salary Cost / Total CEE)		50.44%	100.00%		
50% of Current Expense of Education			73,246,530		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		73,887,817	146,493,060	(9,785,679)	136,707,381
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		73,887,817	160,692,148	4,285,550	164,977,698
Capital Expenditures	6000	51,489	80,661	282,513	363,174
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		73,939,306	160,772,809	4,568,063	165,340,872

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	31,805,898	68,389,273	100,195,171
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	19,754,786	6,252,312	26,007,098
Due from Other Funds	9140	7,258,288		7,258,288
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	766,658		766,658
TOTAL ASSETS		59,585,630	74,641,585	134,227,215
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	23,133,237	2,880,641	26,013,878
Accrued Salaries and Wages Payable	9520	2,697,034		2,697,034
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,542,520		5,542,520
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,152,831	59,657,446	68,810,277
TOTAL LIABILITIES		40,525,622	62,538,087	103,063,709

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753		12,103,498	12,103,498
Assigned Fund Balance	9754	8,193,853		8,193,853
Total Designated Fund Balance		8,193,853	12,103,498	20,297,351
Uncommitted Fund Balance	9790	10,866,155		10,866,155
TOTAL FUND EQUITY		19,060,008	12,103,498	31,163,506
TOTAL LIABILITIES AND FUND EQUITY		59,585,630	74,641,585	134,227,215

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

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

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	44,030,858		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	60,789		
Due from Other Funds	9140			
TOTAL ASSETS		44,091,647	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

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	44,091,647		
Assigned Fund Balance	9754			
Total Designated Fund Balance		44,091,647	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		44,091,647	0	0
TOTAL LIABILITIES AND FUND EQUITY		44,091,647	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		(33,254)	454,245			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			530,963			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		34,793				
Prepaid Items	9220						
TOTAL ASSETS		0	1,539	985,208	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		1,539	107			
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			389,970			
TOTAL LIABILITIES		0	1,539	390,077	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	0	0	0	0
Committed Fund Balance	9753	0	0	595,131	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	595,131	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	595,131	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,539	985,208	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	31,273,318	36,926	223,368,507
Cash With Fiscal Agents	9113			732,225
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	92,505		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	8,400,000		
TOTAL ASSETS		39,765,823	36,926	224,100,732
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,913,723		16,937,270
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	4,047,631		
TOTAL LIABILITIES		18,961,354	0	16,937,270

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	8,400,000		
Restricted Fund Balance	9752	12,404,469		
Committed Fund Balance	9753		36,926	207,163,462
Assigned Fund Balance	9754			
Total Designated Fund Balance		20,804,469	36,926	207,163,462
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,804,469	36,926	207,163,462
TOTAL LIABILITIES AND FUND EQUITY		39,765,823	36,926	224,100,732

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	595,664			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	1,461,953			
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		2,057,617	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, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	10,260			
Accrued Salaries and Wages Payable	9520	2,047,357			
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		2,057,617	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	2,057,617	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, 2023

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		2,057,617	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	16,072,467	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	33	
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		16,072,500	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	8,006,600	
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		12,986,737	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	12,986,737	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	3,085,763	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,085,763	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,085,763	0
TOTAL LIABILITIES AND FUND EQUITY		16,072,500	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111		311,984						
In County Treasury	9112	941,544			(2,946,559)	6,463,093			2,124,925
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	195			3,011,369	15,615			6,789
Due from Other Funds	9140								
Student Loans Receivable	9150	342,423	63,383		51,534				11,365
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	1,775							
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	0	0	0	0
TOTAL ASSETS		1,285,937	375,367	0	116,344	6,478,708	0	0	2,143,079

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,930	21,813			(1,130)			25,157
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	82,536	12,798		223,307				6,008
Total Current Liabilities and Deferred Revenue		91,466	34,611	0	223,307	(1,130)	0	0	31,165
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	91,466	34,611	0	223,307	(1,130)	0	0	31,165

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		340,756						
Committed Fund Balance	9753	1,194,471			(106,963)	6,479,838			2,111,914
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,194,471	340,756	0	(106,963)	6,479,838	0	0	2,111,914
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,194,471	340,756	0	(106,963)	6,479,838	0	0	2,111,914
TOTAL LIABILITIES AND FUND EQUITY		1,285,937	375,367	0	116,344	6,478,708	0	0	2,143,079

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,105,313	2,105,313
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		56,615	56,615
Student Financial Aid	8150		509,070	509,070
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,053,232	1,053,232
Other Federal Revenues	8190		1,132,777	1,132,777
Total Federal Revenues	8100	0	4,857,007	4,857,007
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	501,336		501,336
State General Apportionment	8612	77,689,398		77,689,398
Other General Apportionment	8613	(5,981,480)		(5,981,480)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,555,705	2,555,705
Disabled Students Programs and Services(DSPS)	8623		2,298,003	2,298,003
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		252,109	252,109
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		19,591,716	19,591,716

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	9,826,620		9,826,620
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		655,254	655,254
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	80,203		80,203
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,990,787	1,477,675	4,468,462
State Mandated Costs	8685	412,830		412,830
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	11,475,810	1,911,421	13,387,231
Total State Revenues	8600	96,995,504	28,741,883	125,737,387

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	40,475,296		40,475,296
Tax Allocation, Supplemental Roll	8812	1,083,725		1,083,725
Tax Allocation, Unsecured Roll	8813	1,935,312		1,935,312
Prior Years Taxes	8816	(572,611)		(572,611)
Education Revenues Augmentation Fund (ERAF)	8817	11,514,060		11,514,060
Redevelopment Agency Funds - Pass Through	8818	839,348		839,348
Redevelopment Agency Funds - Residual	8819	3,040,744		3,040,744
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	26,347	42,154	68,501
Contract Services	8830			
Contract Instructional Services	8831	517,096	846,165	1,363,261
Other Contract Services	8832		1,613,723	1,613,723
Sales and Commissions	8840			0
Rentals and Leases	8850	12,072	16,596	28,668
Interest and Investment Income	8860	538,096	827,801	1,365,897
Student Fees and Charges	8870			
Community Services Classes	8872	175,551		175,551
Dormitory	8873			0
Enrollment	8874	8,314,914		8,314,914
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	768,414		768,414
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	285		285
Nonresident Tuition	8880	3,783,337		3,783,337
Parking Services and Public Transportation	8881		280,703	280,703
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	157,304		157,304
Other Local Revenues	8890	14,714,612	1,083,199	15,797,811
Total Local Revenues	8800	87,323,902	4,710,341	92,034,243
Total Revenues		184,319,406	38,309,231	222,628,637

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	362,254	376,440	738,694
Total Other Financing Sources	8900	362,254	376,440	738,694
Total Revenues and Other Financing Sources		184,681,660	38,685,671	223,367,331

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	550,784	190,635	54,589			796,008
Architecture and Related Technologies	0200	465,469	106,019	11,142			582,630
Environmental Sciences and Technologies	0300	33	392				425
Biological Sciences	0400	2,589,123	154,499	119,252			2,862,874
Business and Management	0500	3,848,024	448,798	19,802			4,316,624
Media and Communications	0600	2,060,347	274,414	25,210			2,359,971
Information Technology	0700	2,702,728	442,784	28,987			3,174,499
Education	0800	3,819,498	581,225	473,718	33,387		4,907,828
Engineering and Industrial Technologies	0900	3,751,470	853,061	376,886	44,047		5,025,464
Fine and Applied Arts	1000	5,289,013	1,364,769	166,781	27,258		6,847,821
Foreign language	1100	1,778,914	259,987	13,666			2,052,567
Health	1200	7,383,838	2,129,418	512,189	21,950		10,047,395
Family and Consumer Sciences	1300	648,939	66,531				715,470
Law	1400						0
Humanities(Letters)	1500	14,363,415	970,520	22,451			15,356,386
Library Science	1600	36,618	3,404				40,022
Mathematics	1700	5,262,459	378,652	3,062	49,819		5,693,992
Military Studies	1800						0
Physical Sciences	1900	3,300,294	347,967	61,802			3,710,063
Psychology	2000	2,061,602	32,619				2,094,221
Public and Protective Services	2100	1,947,067	290,736	815,653	54,187		3,107,643
Social Sciences	2200	3,113,234	59,505	1,051			3,173,790
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,756,033	1,091,107	416,380			6,263,520
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,029,442					5,029,442
Sub-Total Instructional Activites		74,758,344	10,047,042	3,122,621	230,648		88,158,655
Total Expenditures for GF Activities*		75,481,961	97,267,552	18,937,781	1,266,849	22,124,276	215,078,419

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		7,317,601	314,396	15,077		7,647,074
Course and Curriculum Development	6020		1,105,776	45,815			1,151,591
Academic / Faculty Senate	6030		398,025	16,125			414,150
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	8,821,402	376,336	15,077	0	9,212,815
Instructional Support Services	6100						
Learning Center	6110	341,242	1,157,245	17,191	7,970		1,523,648
Library	6120		492,547	105,413	43,260		641,220
Media	6130		103,307				103,307
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		327,352				327,352
Other Instructional Support Services	6190		149,441	4,375			153,816
Total Instructional Support Services		341,242	2,229,892	126,979	51,230	0	2,749,343
Admissions and Records	6200		4,426,099	26,352			4,452,451
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,069,814	30,839			2,100,653
Matriculation and Student Assessment	6320		5,093,016	385,249			5,478,265
Transfer Programs	6330						0
Career Guidance	6340		61,249	39,992			101,241
Other Student Counseling and Guidance	6390		25,593	5,764			31,357
Total Student Counseling and Guidance		0	7,249,672	461,844	0	0	7,711,516

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		262,038	46,686			308,724
Disabled Student Programs and Services (DSPS)	6420		2,294,192	262,038	124,849		2,681,079
Extended Opportunity Programs and Services (EOPS)	6430		1,052,679	98,833	20,439		1,171,951
Health Services	6440		1,495,466	6,649			1,502,115
Student Personnel Administration	6450		750,664	599			751,263
Financial Aid Administration	6460		2,187,084	252,583	12,258		2,451,925
Job Placement Services	6470		160,972				160,972
Veterans Services	6480		704,546	29,689			734,235
Miscellaneous Student Services	6490		328,574	355,711	2,014		686,299
Total Other Student Services		0	9,236,215	1,052,788	159,560	0	10,448,563
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		178,359	200			178,559
Grounds Maintenance and Repairs	6550		2,888,952	888,256	4,056		3,781,264
Utilities	6570			2,165,054			2,165,054
Other Operations and Maintenance of Plant	6590		2,423,370	1,108,023			3,531,393
Total Operation and Maintenance of Plant	6500	0	5,490,681	4,161,533	4,056	0	9,656,270
Planning, Policymaking and Coordinations	6600		4,594,145	2,106,655	17,929		6,718,729

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		9,828				9,828
Fiscal Operations	6720		5,498,337	4,234,295			9,732,632
Human Resources Management	6730		4,734,204	116,558			4,850,762
Noninstruct Staff Retirees' Benefits & Retirement *	6740		11,174,663				11,174,663
Staff Development	6750		149,926	167,182			317,108
Staff Diversity	6760		18,800	42,131			60,931
Logistical Services	6770		10,711,214	529,948	8,845		11,250,007
Management Information Systems	6780		2,213,545	600,664			2,814,209
Other General Institutional Support Services	6790		1,940,777	255,909			2,196,686
Total General Institutional Support Services	6700	0	36,451,294	5,946,687	8,845	0	42,406,826
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		250,772	77,518			328,290
Community Use of Facilities	6830						0
Economic Development	6840		5,028,500	664,468	496,991		6,189,959
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	5,279,272	741,986	496,991	0	6,518,249

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		18,371				18,371
Farm Operations	6930						0
Food Services	6940		107,522				107,522
Parking	6950		640,110	50,664	282,513		973,287
Student and Co-Curricular Activities	6960			2,327			2,327
Student Housing	6970						0
Other Ancillary Services	6990		2,082,707	290,786			2,373,493
Total Ancillary Services	6900	0	2,848,710	343,777	282,513	0	3,475,000
Auxiliary Operations	7000						
Contract Education	7010	382,375	593,128	40,288			1,015,791
Other Auxiliary Operations	7090			17,900		982,173	1,000,073
Total Auxiliary Operations	7000	382,375	593,128	58,188	0	982,173	2,015,864

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			412,035			412,035
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					14,695,956	14,695,956
Student Aid	7320					6,446,147	6,446,147
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,142,103	21,142,103
Sub-Total Non-Instructional Activites		723,617	87,220,510	15,815,160	1,036,201	22,124,276	126,919,764
Total Expenditures General Fund: activities *		75,481,961	97,267,552	18,937,781	1,266,849	22,124,276	215,078,419

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$155,968,003
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	14,209.79		
	2. 2022-2023 Second Period Actual FTES	13,269.84		
	3. 2022-2023 Population change factor (C2/C1)	0.9339		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$152,125,756
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)			\$152,125,756
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$152,125,756
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			91,505,699
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			80,203
C.	Local Property taxes			57,107,170
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			19,676,241
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$168,369,313

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	4,857,007	3,508,103	4,857,007	3,508,103
State Revenues	8600	96,995,504	185,541,362	28,741,883	41,668,566	125,737,387	227,209,928
Local Revenues	8800	87,323,902	19,676,241	4,710,341	3,381,700	92,034,243	23,057,941
Total Revenues		184,319,406	205,217,603	38,309,231	48,558,369	222,628,637	253,775,972
EXPENDITURES:							
Academic Salaries	1000	63,082,109	72,306,155	7,551,770	8,658,767	70,633,879	80,964,922
Classified Salaries	2000	35,213,158	45,726,929	9,031,993	10,795,120	44,245,151	56,522,049
Employee Benefits	3000	52,024,711	54,520,584	5,845,772	6,419,107	57,870,483	60,939,691
Supplies and Materials	4000	857,779	1,014,483	1,401,317	1,470,095	2,259,096	2,484,578
Other Operating Expenses and Services	5000	13,799,944	16,217,853	2,878,741	4,191,002	16,678,685	20,408,855
Capital Outlay	6000	363,174	2,500,001	903,675	1,405,672	1,266,849	3,905,673
Total Expenditures		165,340,875	192,286,005	27,613,268	32,939,763	192,954,143	225,225,768
Excess /(Deficiency) of Revenues over Expenditures		18,978,531	12,931,598	10,695,963	15,618,606	29,674,494	28,550,204
Other Financing Sources	8900	362,254	0	376,440	0	738,694	0
Other Outgo	7000	13,708,054	3,750,000	8,416,222	12,604,698	22,124,276	16,354,698
Net Increase/(Decrease) in Fund Balance		5,632,731	9,181,598	2,656,181	3,013,908	8,288,912	12,195,506
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,637,835	19,060,009	4,795,701	12,103,498	31,433,536	31,163,507
Prior Years Adjustments	9020	(13,210,557)		4,651,616		(8,558,941)	
Adjusted Beginning Balance	9030	13,427,278		9,447,317		22,874,595	
Ending Fund Balance, June 30		19,060,009	28,241,607	12,103,498	15,117,406	31,163,507	43,359,013

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	93,082					
Local Revenues	8800	54,298,687					
Total Revenues		54,391,769	0	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	55,368,977					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	55,368,977	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(55,368,977)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(977,208)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,068,855	44,091,647		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	45,068,855		0		0	
Ending Fund Balance, June 30		44,091,647	44,091,647	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					13,338	685,260
State Revenues	8600					775,056	402,053
Local Revenues	8800			88,165	34,981	178,130	238,773
Total Income		0	0	88,165	34,981	966,524	1,326,086
Expenditures							
Academic Salaries	1000					56,090	21,037
Classified Salaries	2000			357,627	429,394	599,619	639,000
Employee Benefits	3000			189,941	279,945	329,028	324,386
Supplies and Materials	4000			211,832	256,214	6,701	83,000
Other Operating Expenses and Services	5000			89,181	126,447	7,872	119,700
Capital Outlay	6000				8,000		150,000
Total Expenditures		0	0	848,581	1,100,000	999,310	1,337,123
Excess /(Deficiency) of Revenues over Expenditures		0	0	(760,416)	(1,065,019)	(32,786)	(11,037)
Other Financing Sources	8900			760,416	1,065,019		
Other Outgo	7000					45,517	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(78,303)	(11,037)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	615,143	0	673,434	595,131
Prior Years Adjustments	9020			(615,143)			
Adjusted Beginning Balance	9030	0		0		673,434	
Ending Fund Balance, June 30		0	0	0	0	595,131	584,094

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					19,679,999	19,934,937
Total Income		0	0	0	0	19,679,999	19,934,937
Expenditures							
Academic Salaries	1000					4,332,371	7,838,696
Classified Salaries	2000					5,835,349	3,283,288
Employee Benefits	3000					4,021,805	4,960,282
Supplies and Materials	4000					88,834	14,494
Other Operating Expenses and Services	5000					3,379,596	3,765,801
Capital Outlay	6000					2,022,044	72,376
Total Expenditures		0	0	0	0	19,679,999	19,934,937
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,277,227	1,277,227				
Local Revenues	8800	1,584,555	286,664			3,772,855	441,022
Total Income		2,861,782	1,563,891	0	0	3,772,855	441,022
Expenditures							
Academic Salaries	1000					2,119	549,913
Classified Salaries	2000						605,940
Employee Benefits	3000					9,940	445,834
Supplies and Materials	4000			12,094	49,021	37,556	
Other Operating Expenses and Services	5000	1,210,528	5,728,534			415,612	44,593,444
Capital Outlay	6000	66,699	24,570,030			64,033,977	78,431,711
Total Expenditures		1,277,227	30,298,564	12,094	49,021	64,499,204	124,626,842
Excess /(Deficiency) of Revenues over Expenditures		1,584,555	(28,734,673)	(12,094)	(49,021)	(60,726,349)	(124,185,820)
Other Financing Sources	8900	13,337,295					
Other Outgo	7000	10,737,295					
Net Increase/(Decrease) in Fund Balance		4,184,555	(28,734,673)	(12,094)	(49,021)	(60,726,349)	(124,185,820)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,219,913	20,804,469	49,020	36,926	267,229,708	207,163,462
Prior Years Adustments	9020	8,400,001				660,103	
Adjusted Beginning Balance	9030	16,619,914		49,020		267,889,811	
Ending Fund Balance, June 30		20,804,469	(7,930,204)	36,926	(12,095)	207,163,462	82,977,642

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	90,411					
Other Financing Sources	8900	347,638					
Total Income		438,049	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		438,049	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		438,049	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		438,049	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	0	0
Prior Years Adjustments	9020	(438,049)					
Adjusted Beginning Balance	9030	(438,049)		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,085,555	6,700,000				
Other Financing Sources	8900	10,000,000	17,256,700				
Total Income		14,085,555	23,956,700	0	0		
Expenditures							
Academic Salaries	1000		150,000				
Classified Salaries	2000	7,173	110,000				
Employee Benefits	3000	12,983,146	100,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,030,664	2,338,000				
Capital Outlay	6000						
Total Expenditures		15,020,983	2,698,000	0	0		
Net Profit or Loss		(935,428)	21,258,700	0	0		
Other Outgo	7000		9,872,136				
Net Increase/(Decrease) in Fund Balance		(935,428)	11,386,564	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,021,191	3,085,763		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,021,191		0			
Ending Fund Balance, June 30		3,085,763	14,472,327	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	252,535		43,626			
Total Income		252,535	0	43,626	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	92,957					
Employee Benefits	3000						
Supplies and Materials	4000	41,619					
Other Operating Expenses and Services	5000	29,634		45,679			
Capital Outlay	6000	11,412					
Total Expenditures		175,622	0	45,679	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		76,913	0	(2,053)	0	0	0
Other Financing Sources	8900			1,259			
Other Outgo	7000	27,705					
Net Increase/(Decrease) in Fund Balance		49,208	0	(794)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,145,263	1,194,471	341,549	340,755		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,145,263		341,549		0	
Ending Fund Balance, June 30		1,194,471	1,194,471	340,755	340,755	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	14,548,995	14,214,673				
State Revenues	8600	2,254,754	2,600,000				
Local Revenues	8800	486,363	2,000	1,300,823	1,100,000		
Total Income		17,290,112	16,816,673	1,300,823	1,100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	162,759	157,003				
Employee Benefits	3000	62,758	59,670				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			528			
Capital Outlay	6000						
Total Expenditures		225,517	216,673	528	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		17,064,595	16,600,000	1,300,295	1,100,000	0	0
Other Financing Sources	8900	153,314		127,828			
Other Outgo	7000	18,034,954	16,600,000	1,198,381	1,100,000		
Net Increase/(Decrease) in Fund Balance		(817,045)	0	229,742	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	710,082	(106,963)	6,250,096	6,479,838	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	710,082		6,250,096		0	
Ending Fund Balance, June 30		(106,963)	(106,963)	6,479,838	6,479,838	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			19,360	
State Revenues	8600			7,165	
Local Revenues	8800			296,367	
Total Income		0	0	322,892	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			834	
Employee Benefits	3000			169	
Supplies and Materials	4000			102,910	
Other Operating Expenses and Services	5000			127,218	
Capital Outlay	6000			49,374	
Total Expenditures		0	0	280,505	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	42,387	0
Other Financing Sources	8900			5,000	
Other Outgo	7000			30,429	
Net Increase/(Decrease) in Fund Balance		0	0	16,958	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,094,956	2,111,914
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,094,956	
Ending Fund Balance, June 30		0	0	2,111,914	2,111,914

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,600,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	347,638
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	10,000,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	361,474
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	153,314
41	CAPITAL OUTLAY PROJECTS FUND	32	CAFETERIA FUND	760,416
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	5,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	780
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	475
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	5,204
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	122,624

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		2,990,787			1,477,675		
		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		1,437,973		1,437,973			1,437,973
Classified Salaries	2000		671,151		671,151			671,151
Employee Benefits	3000		858,817		858,817			858,817
Supplies & Materials								
Software	4100				0	82,844		82,844
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300		5,158		5,158	523,505		528,663
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	5,158	0	5,158	606,349		611,507
Other Operating Expenses and Services	5000		17,688		17,688	47,948		65,636
Capital Outlay								
Library Books	6300				0	24,074		24,074
Equipment	6400							
Equipment - Additional	6410				0	20,896		20,896
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	44,970		44,970
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,990,787	0	2,990,787	699,267		3,690,054
Ending Balance					0	5,527,608		5,527,608

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			5,527,608		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			5,527,608		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,422,776			1,500,000		
		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					2,422,776	7,027,608		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 360

Name: SAN FRANCISCO

EPA Revenue	9,826,620
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,826,620	0	0	9,826,620
TOTAL		9,826,620	0	0	9,826,620

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 360

Name: SAN FRANCISCO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	15,682,781	409,741	16,092,522	N/A	N/A
2023-2024	16,880,095	417,936	17,298,031	1,205,509	7.49%
2024-2025	17,217,697	426,295	17,643,992	345,961	2.00%
2025-2026	17,562,051	434,820	17,996,871	352,879	2.00%
2026-2027	17,913,292	443,517	18,356,809	359,938	2.00%
2027-2028	18,271,558	452,384	18,723,942	367,133	2.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District will use its general fund balance to cover any overages related to STRS and PERS expenditures.
Does the district have an irrevocable trust?
Yes