

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

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: Yulian Ligioso

Electronic Certification Date: Tuesday, January 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.

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Excluded Activities	Total
	ECS 84362 A	ECS 84362 B	AC 0100 - 6799		
	Instructional Salary Cost	Total CEE	AC 6800 - 7390		
Academic Salaries	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390		
Instructional Salaries					
Contract or Regular	1100	34,599,891	34,983,191		34,983,191
Other	1300	21,763,825	22,231,146	273,821	22,504,967
Total Instructional Salaries		56,363,716	57,214,337	273,821	57,488,158
Non-Instructional Salaries					
Contract or Regular	1200		12,917,385	247,520	13,164,905
Other	1400		2,754,971	252,666	3,007,637
Total Non-Instructional Salaries		0	15,672,356	500,186	16,172,542
Total Academic Salaries		56,363,716	72,886,693	774,007	73,660,700
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,242,467	571,259	32,813,726
Other	2300		3,311,480	104,959	3,416,439
Total Non-Instructional Salaries		0	35,553,947	676,218	36,230,165
Instructional Aides					
Regular Status	2200	3,059,627	3,059,627		3,059,627
Other	2400	390,141	390,141		390,141
Total Instructional Aides		3,449,768	3,449,768	0	3,449,768
Total Classified Salaries		3,449,768	39,003,715	676,218	39,679,933
Employee Benefits	3000	26,927,954	54,477,746	488,006	54,965,752
Supplies and Materials	4000		896,033	5,414	901,447
Other Operating Expenses	5000		14,883,364	336,201	15,219,565
Equipment Replacement	6420		550,134		550,134
Total Expenditures Prior to Exclusions		86,741,438	182,697,685	2,279,846	184,977,531

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Activities to Exclude	TOP Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Staff—Retirees' Benefits and Retirement Incentives	5900		10,781,736		10,781,736
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff—Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		206,155		206,155
Lottery Expenditures					
Academic Salaries	1000		3,120,416		3,120,416
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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
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				
Total Exclusions		0	14,108,307	0	14,108,307
Total for ECS 84362, 50% Law		86,741,438	168,589,378	2,279,846	170,869,224
Percent of CEE (Instructional Salary Cost / Total CEE)		51.45%	100.00%		
50% of Current Expense of Education			84,294,689		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		86,741,438	168,589,378	2,279,846	170,869,224
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		86,741,438	182,697,685	2,279,846	184,977,531
Capital Expenditures	6000	135,878	550,135		550,135
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		86,877,316	183,247,820	2,279,846	185,527,666

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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	70,630,300	70,489,867	141,120,167
Cash With Fiscal Agents	9113	2,024		2,024
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	13,610,074	5,961,826	19,571,900
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	8,299,175		8,299,175
TOTAL ASSETS		92,541,573	76,451,693	168,993,266
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,830,795	980,162	8,810,957
Accrued Salaries and Wages Payable	9520	8,476,700		8,476,700
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,468,915		8,468,915
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	14,261,772	71,604,501	85,866,273
TOTAL LIABILITIES		39,038,182	72,584,663	111,622,845

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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)				
Nonspendable Fund Balance	9751	8,244,445		8,244,445
Restricted Fund Balance	9752		3,867,030	3,867,030
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		8,244,445	3,867,030	12,111,475
Uncommitted Fund Balance	9790	45,258,946		45,258,946
TOTAL FUND EQUITY		53,503,391	3,867,030	57,370,421
TOTAL LIABILITIES AND FUND EQUITY		92,541,573	76,451,693	168,993,266

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	56,507,072		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	875,297		
Due from Other Funds	9140			
TOTAL ASSETS		57,382,369	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

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

For Year Ended June 30, 2025

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)				
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	57,382,369		
Assigned Fund Balance	9754			
Total Designated Fund Balance		57,382,369	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		57,382,369	0	0
TOTAL LIABILITIES AND FUND EQUITY		57,382,369	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			1,411,357			184,946
In County Treasury	9112		(25,228)				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			132,486			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		26,829				
Prepaid Items	9220						16,829
TOTAL ASSETS		0	1,601	1,543,843	0	0	201,775
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		1,601	333			201,775
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			1,526,031			
TOTAL LIABILITIES		0	1,601	1,526,364	0	0	201,775

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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)							
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	17,479	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	17,479	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	17,479	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,601	1,543,843	0	0	201,775

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

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	23,784,106		
In County Treasury	9112			298,227,798
Cash With Fiscal Agents	9113			7,143,826
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	267,729		2,956,279
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			639
TOTAL ASSETS		24,051,835	0	308,328,542
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	748,416		29,925,641
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	5,880,349		
TOTAL LIABILITIES		6,628,765	0	29,925,641

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2025

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)				
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			278,402,901
Committed Fund Balance	9753	17,423,070		
Assigned Fund Balance	9754			
Total Designated Fund Balance		17,423,070	0	278,402,901
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		17,423,070	0	278,402,901
TOTAL LIABILITIES AND FUND EQUITY		24,051,835	0	308,328,542

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		86,234		
In County Treasury	9112				
Cash With Fiscal Agents	9113		250,000		
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,921,374		
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		43,531		
Accumulated Depreciation Site Improvements	9321		43,531		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350		3,480		
Accumulated Depreciation Equipment	9351		3,480		
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		2,257,608	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		10,251		
Accrued Salaries and Wages Payable	9520		2,247,357		
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		2,257,608		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
TOTAL LIABILITIES	968	2,257,608		0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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)					
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					
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,257,608	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		1,226,065
In County Treasury	9112	7,459,704	
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		7,459,704	1,226,098

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2025

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	6,103	
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	4,980,138	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,986,241	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	4,986,241	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		1,226,098
Committed Fund Balance	9753	2,473,463	
Assigned Fund Balance	9754		
Total Designated Fund Balance		2,473,463	1,226,098
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity			
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,473,463	1,226,098
TOTAL LIABILITIES AND FUND EQUITY		7,459,704	1,226,098

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
		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	1,125,115	334,905			7,184,575			2,534,992
In County Treasury	9112				(4,515,746)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,625	74,178		4,969,995				12,530
Due from Other Funds	9140				(256,469)				
Student Loans Receivable	9150	321,296				15,615			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320	15,035							
Accumulated Depreciation Site Improvements	9321	14,008							
Buildings	9330	11,645							
Accumulated Depreciation Buildings	9331	10,897							
Library Books	9340								
Equipment	9350	92,974							
Accumulated Depreciation Equipment	9351	92,974							
Work in Progress	9360								
Total Fixed Assets		1,775	0	0	0	0	0	0	0
TOTAL ASSETS		1,449,811	409,083	0	197,780	7,200,190	0	0	2,547,522

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	25	456			54			60,580
Accrued Salaries and Wages Payable	9520					(3,823)			
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		(525)						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		28,494		5,190				496
Total Current Liabilities and Deferred Revenue		25	28,425	0	5,190	(3,769)	0	0	61,076
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	25	28,425	0	5,190	(3,769)	0	0	61,076

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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)									
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				192,590	7,203,959			2,486,446
Committed Fund Balance	9753	1,449,786	380,658						
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,449,786	380,658	0	192,590	7,203,959	0	0	2,486,446
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,449,786	380,658	0	192,590	7,203,959	0	0	2,486,446
TOTAL LIABILITIES AND FUND EQUITY		1,449,811	409,083	0	197,780	7,200,190	0	0	2,547,522

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		745,265	745,265
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		56,369	56,369
Student Financial Aid	8150		551,858	551,858
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		932,292	932,292
Other Federal Revenues	8190		1,320,569	1,320,569
Total Federal Revenues	8100	0	3,606,353	3,606,353
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	322,967		322,967
State General Apportionment	8612	70,407,718		70,407,718
Other General Apportionment	8613	6,522,577		6,522,577
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,176,206	3,176,206
Disabled Students Programs and Services(DSPS)	8623		2,606,029	2,606,029
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		472,243	472,243
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		30,911,215	30,911,215

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	25,093,389		25,093,389
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		827,138	827,138
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	81,444		81,444
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,120,416	1,347,746	4,468,162
State Mandated Costs	8685	553,533		553,533
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,685,625	2,112,135	8,797,760
Total State Revenues	8600	112,787,669	41,452,712	154,240,381

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

Details of General Fund Revenue

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	41,795,561		41,795,561
Tax Allocation, Supplemental Roll	8812	304,921		304,921
Tax Allocation, Unsecured Roll	8813	1,895,040		1,895,040
Prior Years Taxes	8816	(1,409,255)		(1,409,255)
Education Revenues Augmentation Fund (ERAF)	8817	12,605,601		12,605,601
Redevelopment Agency Funds - Pass Through	8818	892,656		892,656
Redevelopment Agency Funds - Residual	8819	3,194,955		3,194,955
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	501	84,819	85,320
Contract Services	8830			
Contract Instructional Services	8831	1,191,262	69,629	1,260,891
Other Contract Services	8832	196,174	1,366,105	1,562,279
Sales and Commissions	8840			0
Rentals and Leases	8850	247,288		247,288
Interest and Investment Income	8860	1,650,115		1,650,115
Student Fees and Charges	8870			
Community Services Classes	8872	206,836		206,836
Dormitory	8873			0
Enrollment	8874	8,714,633		8,714,633
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	874,504		874,504
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	105		105
Nonresident Tuition	8880	5,059,591		5,059,591
Parking Services and Public Transportation	8881		435,356	435,356
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	223,447		223,447
Other Local Revenues	8890	14,627,783	7,001,103	21,628,886
Total Local Revenues	8800	92,271,718	8,957,012	101,228,730
Total Revenues		205,059,387	54,016,077	259,075,464

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	6,945,754	165,971	7,111,725
Total Other Financing Sources	8900	6,945,754	165,971	7,111,725
Total Revenues and Other Financing Sources		212,005,141	54,182,048	266,187,189

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	705,855	179,830	89,368	53,348		1,028,401
Architecture and Related Technologies	0200	799,222	36,687	18,042			853,951
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,669,203	242,766	126,870	23,404		3,062,243
Business and Management	0500	4,091,573	335,194	124,296			4,551,063
Media and Communications	0600	2,229,965	156,482	41,844	192,250		2,620,541
Information Technology	0700	3,254,817	306,144	11,941			3,572,902
Education	0800	4,595,614	312,248	521,632	18,017		5,447,511
Engineering and Industrial Technologies	0900	2,233,297	637,120	205,062	17,944		3,093,423
Fine and Applied Arts	1000	6,272,597	1,150,787	102,425	131,885		7,657,694
Foreign language	1100	2,038,167	130,036	7,071			2,175,274
Health	1200	8,887,788	1,541,580	496,632	265,541		11,191,541
Family and Consumer Sciences	1300	1,187,715	57,420	98,935	4,439		1,348,509
Law	1400						0
Humanities(Letters)	1500	15,314,175	855,479	12,757			16,182,411
Library Science	1600	109,987					109,987
Mathematics	1700	5,625,073	213,870	1,023			5,839,966
Military Studies	1800						0
Physical Sciences	1900	3,663,077	347,564	68,115	53,076		4,131,832
Psychology	2000	2,427,051	38,183	484			2,465,718
Public and Protective Services	2100	3,188,750	352,379	1,040,718	69,009		4,650,856
Social Sciences	2200	3,529,108		893			3,530,001
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,413,077	539,292	51,002	7,283		8,010,654
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,390,228					5,390,228
Sub-Total Instructional Activities		85,626,339	7,433,061	3,019,110	836,196		96,914,706
Total Expenditures for GF Activities*		86,310,805	109,609,829	22,282,283	2,559,282	25,262,484	246,024,683

*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: 2024-2025

Budget Year: 2025-2026

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		9,559,736	263,500			9,823,236
Course and Curriculum Development	6020		2,126,805	34,664	31,158		2,192,627
Academic / Faculty Senate	6030		397,243	23,906			421,149
Other Instructional Administration & Governance	6090		126,894				126,894
Total Instructional Admin. & Governance		0	12,210,678	322,070	31,158	0	12,563,906
Instructional Support Services	6100						
Learning Center	6110	227,037	819,565	6,721	1,485		1,054,808
Library	6120		100,304	85,349	401,235		586,888
Media	6130		148,184				148,184
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		380,003				380,003
Other Instructional Support Services	6190		1,513,725	19,493			1,533,218
Total Instructional Support Services		227,037	2,961,781	111,563	402,720	0	3,703,101
Admissions and Records	6200		5,086,332	12,395			5,098,727
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		298,144	28,898			327,042
Matriculation and Student Assessment	6320		6,930,245	693,843	22,317		7,646,405
Transfer Programs	6330			5,135			5,135
Career Guidance	6340		56,822	885			57,707
Other Student Counseling and Guidance	6390		65,658				65,658
Total Student Counseling and Guidance		0	7,350,869	728,761	22,317	0	8,101,947

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: 2024-2025

Budget Year: 2025-2026

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		475,651	10,158			485,809
Disabled Student Programs and Services (DSPS)	6420		2,634,796	165,265			2,800,061
Extended Opportunity Programs and Services (EOPS)	6430		1,848,893	283,282	21,760	2,325,460	4,479,395
Health Services	6440		1,399,849	84,595			1,484,444
Student Personnel Administration	6450		1,036,912	1,364			1,038,276
Financial Aid Administration	6460		2,807,653	446,958	69,633		3,324,244
Job Placement Services	6470		184,924				184,924
Veterans Services	6480		570,348	17,897			588,245
Miscellaneous Student Services	6490		1,864,539	663,322	18,084	3,822	2,549,767
Total Other Student Services		0	12,823,565	1,672,841	109,477	2,329,282	16,935,165
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530		50,277	200			50,477
Grounds Maintenance and Repairs	6550		3,581,859	893,512	2,066		4,477,437
Utilities	6570			4,129,292			4,129,292
Other Operations and Maintenance of Plant	6590		2,737,125	857,010			3,594,135
Total Operation and Maintenance of Plant	6500	0	6,369,261	5,880,014	2,066	0	12,251,341
Planning, Policymaking and Coordinations	6600		6,468,711	3,005,424	3,383		9,477,518

* 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: 2024-2025

Budget Year: 2025-2026

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		37,401				37,401
Fiscal Operations	6720		6,480,198	4,512,589	11,288		11,004,075
Human Resources Management	6730		5,178,477	265,106			5,443,583
Noninstruct Staff Retirees' Benefits & Retirement *	6740		12,078,460				12,078,460
Staff Development	6750		228,094	229,902			457,996
Staff Diversity	6760		137,099	166,510			303,609
Logistical Services	6770		12,362,345	746,196	366,362		13,474,903
Management Information Systems	6780		2,184,617	74,771			2,259,388
Other General Institutional Support Services	6790		1,381,207	94,558			1,475,765
Total General Institutional Support Services	6700	0	40,067,898	6,089,632	377,650	0	46,535,180
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		264,919	61,552			326,471
Community Use of Facilities	6830						0
Economic Development	6840		6,882,658	895,862	685,770		8,464,290
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	7,147,577	957,414	685,770	0	8,790,761

* 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: 2024-2025

Budget Year: 2025-2026

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		59,294				59,294
Farm Operations	6930						0
Food Services	6940		243,852				243,852
Parking	6950		516,140	47,658	88,545		652,343
Student and Co-Curricular Activities	6960		13,483	1,164			14,647
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	832,769	48,822	88,545	0	970,136
Auxiliary Operations	7000						
Contract Education	7010	457,429	545,339	280,298		420,259	1,703,325
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	457,429	545,339	280,298	0	420,259	1,703,325

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: 2024-2025

Budget Year: 2025-2026

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		311,988	153,939			465,927
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					13,235,133	13,235,133
Student Aid	7320					9,277,810	9,277,810
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	22,512,943	22,512,943
Sub-Total Non-Instructional Activities		684,466	102,176,768	19,263,173	1,723,086	25,262,484	149,109,977
Total Expenditures General Fund: activities *		86,310,805	109,609,829	22,282,283	2,559,282	25,262,484	246,024,683

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$154,496,159
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	14,358.60		
	2. 2024-2025 Second Period Actual FTES	15,065.06		
	3. 2024-2025 Population change factor (C2/C1)	1.0492		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$172,536,441
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$7,058,905	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			7,058,905
	Sub-Total (D + E.3)			\$179,595,346
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$179,595,346
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			96,819,605
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			83,215
C.	Local Property taxes			62,869,080
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			19,823,446
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$179,595,346

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	3,606,353	3,992,573	3,606,353	3,992,573
State Revenues	8600	112,787,669	104,899,947	41,452,712	75,313,072	154,240,381	180,213,019
Local Revenues	8800	92,271,718	97,289,440	8,957,012	4,491,290	101,228,730	101,780,730
Total Revenues		205,059,387	202,189,387	54,016,077	83,796,935	259,075,464	285,986,322
EXPENDITURES:							
Academic Salaries	1000	74,089,922	78,111,329	8,376,454	11,006,317	82,466,376	89,117,646
Classified Salaries	2000	39,935,207	40,226,751	11,494,284	13,441,480	51,429,491	53,668,231
Employee Benefits	3000	55,239,839	57,017,454	6,784,928	7,086,478	62,024,767	64,103,932
Supplies and Materials	4000	901,444	1,375,210	1,760,942	3,872,086	2,662,386	5,247,296
Other Operating Expenses and Services	5000	15,230,056	14,634,498	4,389,841	17,981,248	19,619,897	32,615,746
Capital Outlay	6000	550,135	729,892	2,009,147	4,740,000	2,559,282	5,469,892
Total Expenditures		185,946,603	192,095,134	34,815,596	58,127,609	220,762,199	250,222,743
Excess /(Deficiency) of Revenues over Expenditures		19,112,784	10,094,253	19,200,481	25,669,326	38,313,265	35,763,579
Other Financing Sources	8900	6,945,754	0	165,971	0	7,111,725	0
Other Outgo	7000	5,938,898	5,619,842	19,323,586	25,669,326	25,262,484	31,289,168
Net Increase/(Decrease) in Fund Balance		20,119,640	4,474,411	42,866	0	20,162,506	4,474,411
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,383,845	53,503,390	9,538,311	3,867,030	42,922,156	57,370,420
Prior Years Adustments	9020	(95)		(5,714,147)		(5,714,242)	
Adjusted Beginning Balance	9030	33,383,750		3,824,164		37,207,914	
Ending Fund Balance, June 30		53,503,390	57,977,801	3,867,030	3,867,030	57,370,420	61,844,831

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	100,517	100,600				
Local Revenues	8800	61,492,537	62,000,000				
Total Revenues		61,593,054	62,100,600	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	72,567,007	75,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	72,567,007	75,000,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(72,567,007)	(75,000,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(10,973,953)	(12,899,400)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	68,356,322	57,382,369			0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	68,356,322		0		0	
Ending Fund Balance, June 30		57,382,369	44,482,969	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					615,045	1,165,238
Local Revenues	8800			394,453	380,000	390,050	277,650
Total Income		0	0	394,453	380,000	1,005,095	1,442,888
Expenditures							
Academic Salaries	1000					38,280	32,756
Classified Salaries	2000			472,225	500,000	583,937	580,240
Employee Benefits	3000			210,625	217,500	287,300	495,915
Supplies and Materials	4000			273,731	339,000	7,345	115,000
Other Operating Expenses and Services	5000			127,001	117,200	7,198	92,642
Capital Outlay	6000			24	6,300	4,036	15,000
Total Expenditures		0	0	1,083,606	1,180,000	928,096	1,331,553
Excess /(Deficiency) of Revenues over Expenditures		0	0	(689,153)	(800,000)	76,999	111,335
Other Financing Sources	8900			689,153	800,000		
Other Outgo	7000					76,087	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	912	111,335
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	603,527	17,479
Prior Years Adustments	9020					(586,960)	
Adjusted Beginning Balance	9030	0		0		16,567	
Ending Fund Balance, June 30		0	0	0	0	17,479	128,814

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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					19,721,389	19,823,446
Total Income		0	0	0	0	19,721,389	19,823,446
Expenditures							
Academic Salaries	1000					4,265,478	4,484,978
Classified Salaries	2000					7,558,462	8,094,548
Employee Benefits	3000					4,099,787	4,555,493
Supplies and Materials	4000					63,709	67,900
Other Operating Expenses and Services	5000					3,465,412	2,368,464
Capital Outlay	6000					268,542	252,065
Total Expenditures		0	0	0	0	19,721,390	19,823,448
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(1)	(2)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1)	(2)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adustments	9020					1	
Adjusted Beginning Balance	9030	0		0		1	
Ending Fund Balance, June 30		0	0	0	0	0	(2)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	4,930,777	5,181,920				
Local Revenues	8800	2,007,659	1,605,911			12,363,457	4,457,250
Total Income		6,938,436	6,787,831	0	0	12,363,457	4,457,250
Expenditures							
Academic Salaries	1000					169,258	
Classified Salaries	2000					989,328	
Employee Benefits	3000					423,723	
Supplies and Materials	4000	181,965	51,013			60,943	
Other Operating Expenses and Services	5000	2,198,759	490,676			969,082	
Capital Outlay	6000	3,194,540	8,714,344	25,676		83,681,749	
Total Expenditures		5,575,264	9,256,033	25,676	0	86,294,083	0
Excess /(Deficiency) of Revenues over Expenditures		1,363,172	(2,468,202)	(25,676)	0	(73,930,626)	4,457,250
Other Financing Sources	8900	2,000,000	2,000,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,363,172	(468,202)	(25,676)	0	(73,930,626)	4,457,250
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,059,898	17,423,070	25,676	0	352,333,529	278,402,903
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,059,898		25,676		352,333,529	
Ending Fund Balance, June 30		17,423,070	16,954,868	0	0	278,402,903	282,860,153

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	75,334	140,900				
Other Financing Sources	8900	411,984	369,842				
Total Income		487,318	510,742	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		487,318	510,742	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	480,560	502,242				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,759	3,500				
Capital Outlay	6000						
Total Expenditures		482,319	505,742	0	0	0	0
Net Profit or Loss		4,999	5,000	0	0	0	0
Other Outgo	7000	5,000					
Net Increase/(Decrease) in Fund Balance		(1)	5,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	1		0		0	
Ending Fund Balance, June 30		0	5,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	2,500,000	4,400,000	2,671,752			
Other Financing Sources	8900	1,600,000		1,200,000			
Total Income		4,100,000	4,400,000	3,871,752	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			3,635,409			
Supplies and Materials	4000	19,780	60,900				
Other Operating Expenses and Services	5000	4,059,165	4,253,057				
Capital Outlay	6000						
Total Expenditures		4,078,945	4,313,957	3,635,409	0		
Net Profit or Loss		21,055	86,043	236,343	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		21,055	86,043	236,343	0		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,442,164	2,473,463		1,226,098		
Prior Years Adjustments	9020	(989,756)		989,755			
Adjusted Beginning Balance	9030	2,452,408		989,755			
ENDING FUND BALANCE, JUNE 30		2,473,463	2,559,506	1,226,098	1,226,098		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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	413,035	265,821	77,429	78,000		
Total Income		413,035	265,821	77,429	78,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	136,158	197,971				
Employee Benefits	3000						
Supplies and Materials	4000	16,866	54,200				
Other Operating Expenses and Services	5000	60,435	36,823	34,095	35,000		
Capital Outlay	6000	2,533	4,500				
Total Expenditures		215,992	293,494	34,095	35,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		197,043	(27,673)	43,334	43,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	3,745	16,500				
Net Increase/(Decrease) in Fund Balance		193,298	(44,173)	43,334	43,000	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,256,488	1,449,786	337,323	380,657		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,256,488		337,323		0	
Ending Fund Balance, June 30		1,449,786	1,405,613	380,657	423,657	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	23,518,529	24,130,209				
State Revenues	8600	3,434,278	3,357,800				
Local Revenues	8800	27,811		1,374,654	1,628,101		
Total Income		26,980,618	27,488,009	1,374,654	1,628,101	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			614	633		
Capital Outlay	6000						
Total Expenditures		0	0	614	633	0	0
Excess /(Deficiency) of Revenues over Expenditures		26,980,618	27,488,009	1,374,040	1,627,468	0	0
Other Financing Sources	8900		25,000	394,652	130,860		
Other Outgo	7000	25,974,988		1,550,576	1,520,228		
Net Increase/(Decrease) in Fund Balance		1,005,630	27,513,009	218,116	238,100	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(813,040)	192,590	6,985,843	7,203,959	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(813,040)		6,985,843		0	
Ending Fund Balance, June 30		192,590	27,705,599	7,203,959	7,442,059	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			6,023	6,023
Local Revenues	8800			551,052	471,963
Total Income		0	0	557,075	477,986
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			96	96
Employee Benefits	3000			28	28
Supplies and Materials	4000			167,700	169,351
Other Operating Expenses and Services	5000			95,331	95,057
Capital Outlay	6000			2,982	2,993
Total Expenditures		0	0	266,137	267,525
Excess /(Deficiency) of Revenues over Expenditures		0	0	290,938	210,461
Other Financing Sources	8900			5,000	5,000
Other Outgo	7000			5,083	4,198
Net Increase/(Decrease) in Fund Balance		0	0	290,855	211,263
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,195,590	2,486,445
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		2,195,590	
Ending Fund Balance, June 30		0	0	2,486,445	2,697,708

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	689,153
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,000,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	411,984
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,600,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,200,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	6,632,555
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	388,242
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	5,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	165,971
75	SCHOLARSHIP AND LOAN TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	3,500
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	1,800

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

L10 GENERAL FUND

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		(5,294,839)		
Adjusted Beginning Balance	9030		0		232,769		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,120,416		1,347,746		
		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	3,120,416			3,120,416		3,120,416
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	13,381	13,381
Books, Magazines, & Periodicals	4200				0	108,672	108,672
Instructional Supplies & Materials	4300				0	627,644	627,644
Noninstructional Supplies & Mtrls	4400				0	2309	2,309
Total Supplies and Materials		0	0	0	0	752,006	752,006
Other Operating Expenses and Services	5000				0	368,651	368,651
Capital Outlay	6000						
Library Books	6300				0	353,280	353,280
Equipment	6400						
Equipment - Additional	6410				0	18,137	18,137
Equipment - Replacement	6420				0	88,441	88,441
Total Capital Outlay		0	0	0	0	459,858	459,858
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
Total Other Outgo	7000	0	0	0	0		0
Total Expenditures		3,120,416	0	0	3,120,416	1,580,515	4,700,931
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: 2024-2025

Budget Year: 2025-2026

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		2,947,850		3,046,655		
		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)	
Expenditures							
Academic Salaries	1000	2,947,850			2,947,850		2,947,850
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	11,500	11,500
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,741,021	1,741,021
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,752,521	1,752,521
Other Operating Expenses and Services	5000				0	793,134	793,134
Capital Outlay	6000						
Library Books	6300				0	461,000	461,000
Equipment	6400						
Equipment - Additional	6410				0	40,000	40,000
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	501,000	501,000
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
Total Other Outgo	7000	0	0	0	0		0
Total Expenditures		2,947,850	0	0	2,947,850	3,046,655	5,994,505
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 360

Name: SAN FRANCISCO

EPA Revenue	25,093,389
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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	25,093,389	0	0	25,093,389
TOTAL		25,093,389	0	0	25,093,389

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 360

Name: SAN FRANCISCO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	19,487,630	680,615	20,168,245	N/A	N/A
2025-2026	19,555,837	680,615	20,236,452	68,207	0.34%
2026-2027	19,575,393	672,788	20,248,181	11,729	0.06%
2027-2028	19,379,639	672,788	20,052,427	-195,754	-0.97%
2028-2029	19,437,778	672,788	20,110,566	58,139	0.29%
2029-2030	19,515,529	672,788	20,188,317	77,751	0.39%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

Does the district have an irrevocable trust?

Yes