2022-23

ADOPTED BUDGET

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

%XGJHW &ULWHULD *XLGLQJ 3ULQFLSOHV

- 7KH $GRSWHG %XGJHW RXU SURMHFWHG UHV
  REOLJDWLRQV GHOLYHU D URERXVW LQVWUXFWLRQDO V
  RXU GLVWULFW DFWLYLWLHV DQG SURMHFWV 7KH IRXQGDWLRQDO JXLGH
  DV DHJXLQG WKH GHYHORSPHQW RI WKLV EXGJHW /DVWO
  SURFHVV WKDW LQYROYHG LQSXW DQG GLUHFWLRQ IU
  ([HFXWLYH &DELQHW DQG JRYHUQDQFH JURXSV PDGH X
- Guiding Principles
- 7RHQVXUHWKDWRXULPLWHGUHV

6$1)5$1&,6&2 &20081,7< &2//(*(',675,&7
$'237,21 %8'*(7

6800$5< 2))81'6
5(9(18(6

$&78$/	$&78$/	35(/,0,1$5<	$'237,2 %8'*(7
			&+$1*(

*(1(5$/
5(675,&7('
727$/ *(1(5$/)81'

&+,/' '(9(/230(17
&$)(7(5,$
3$5&(/ 7$;
&$3,7$/ 287/$<
6(/) ,1685$1&(
6&+2/$56+,3 $1' /2$1 75867
678'(17),1$1&,$/ $,' 75867

727$/ 27+(5)81'6

727$/ 5(9(18(

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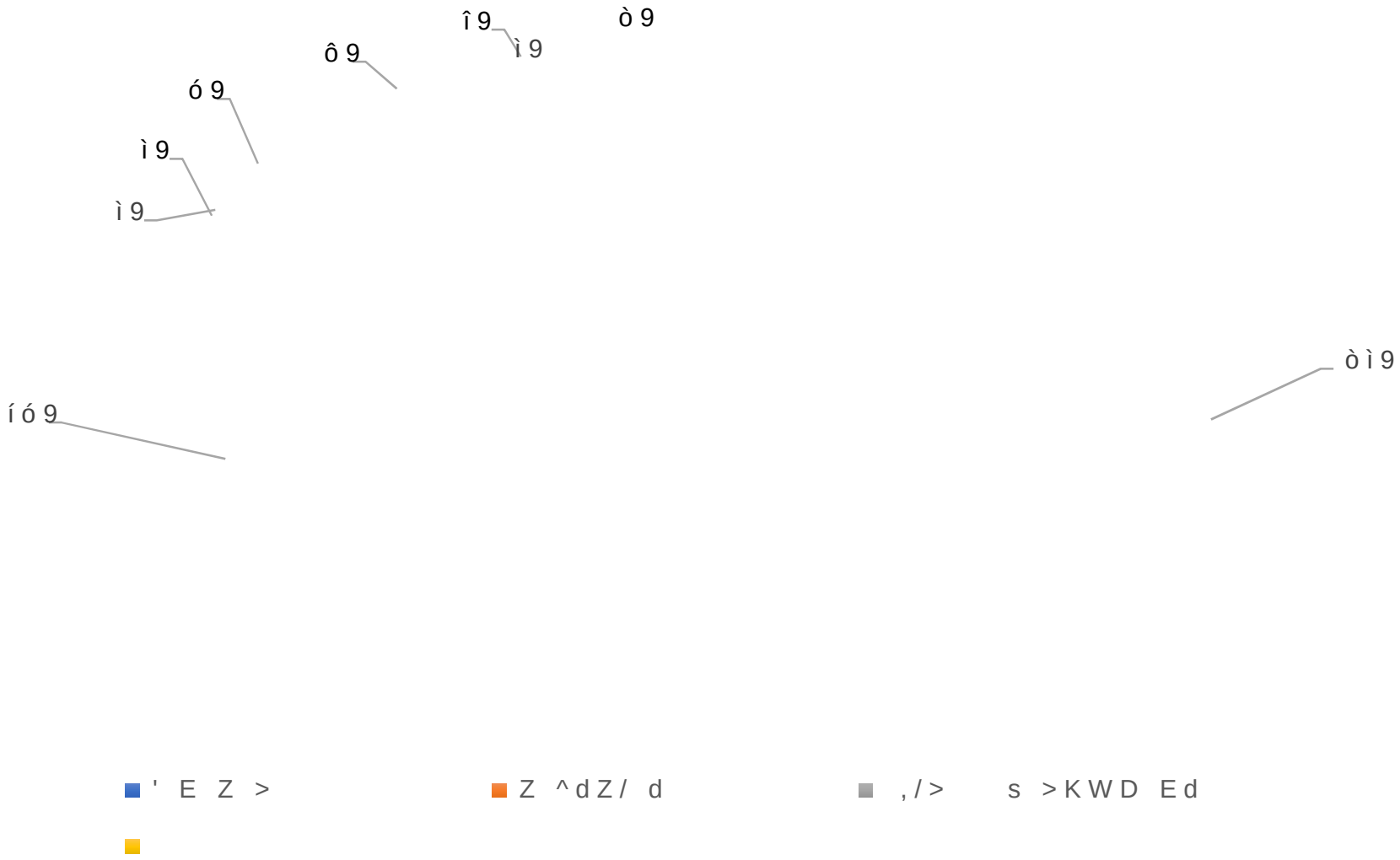
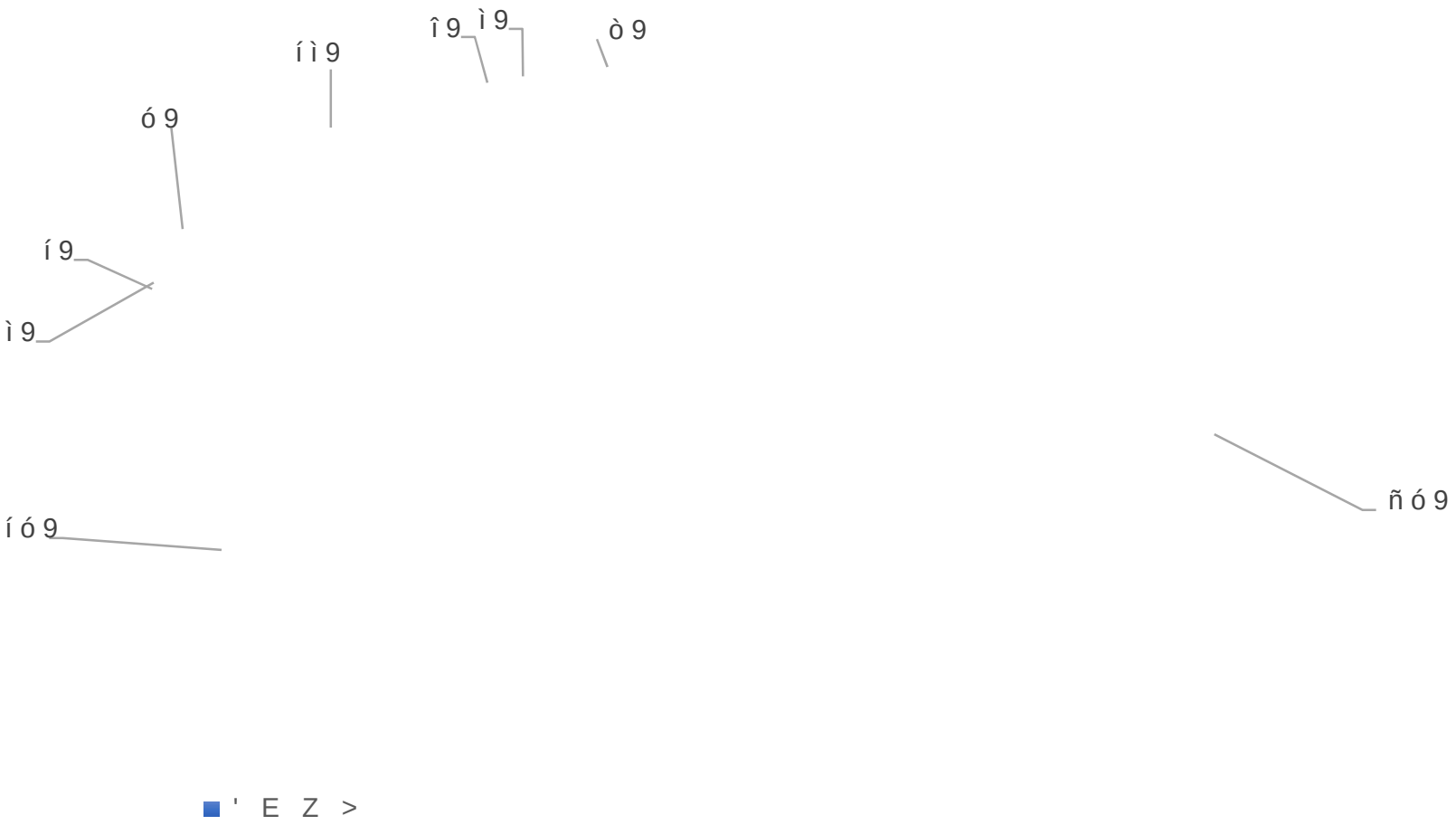
^hDD Zz K& Z s Eh



^hDD Zz K& yW E /dhZ ^



SAN FRANCISCO COMMUN

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
OPERATING EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
SUPPLIES					
% R R N V					
6 X S S O L H V					
8 Q L I R U P V					
Total Supplies					
SERVICES					
& R Q V X O W L Q J 6 H U Y L F H V					
7 U D Y H O					
3 R V W D O					
, Q V X U D Q F H					
8 W L O L W L H V					
/ H D V H V 0 D L Q W H Q D Q F H 5 H S D L U					
/ H J D O					
Total Services					
EQUIPMENT					
6 L W H , P S U R Y H P H Q W V					
% R R N V 0 H G L D					
) X U Q L W X U H) L [W X U H V					
Total Equipment					
Total Operating Expense					

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
PUBLIC RETIREMENT					
6 7 5 6					
3 (5 6					
2 $ 6 ' , 0 H G L F D U H					
8 Q H P S O R \ P H Q W					
: R U N H U & R P S					
2 3 (% 5 H W L U H H Q V H					
2 3 (% $ F F U X D O					
6) 5 H W L U H P H Q W					
Total Public Retirement					
Health/Dental/Life					
TOTAL BENEFITS					

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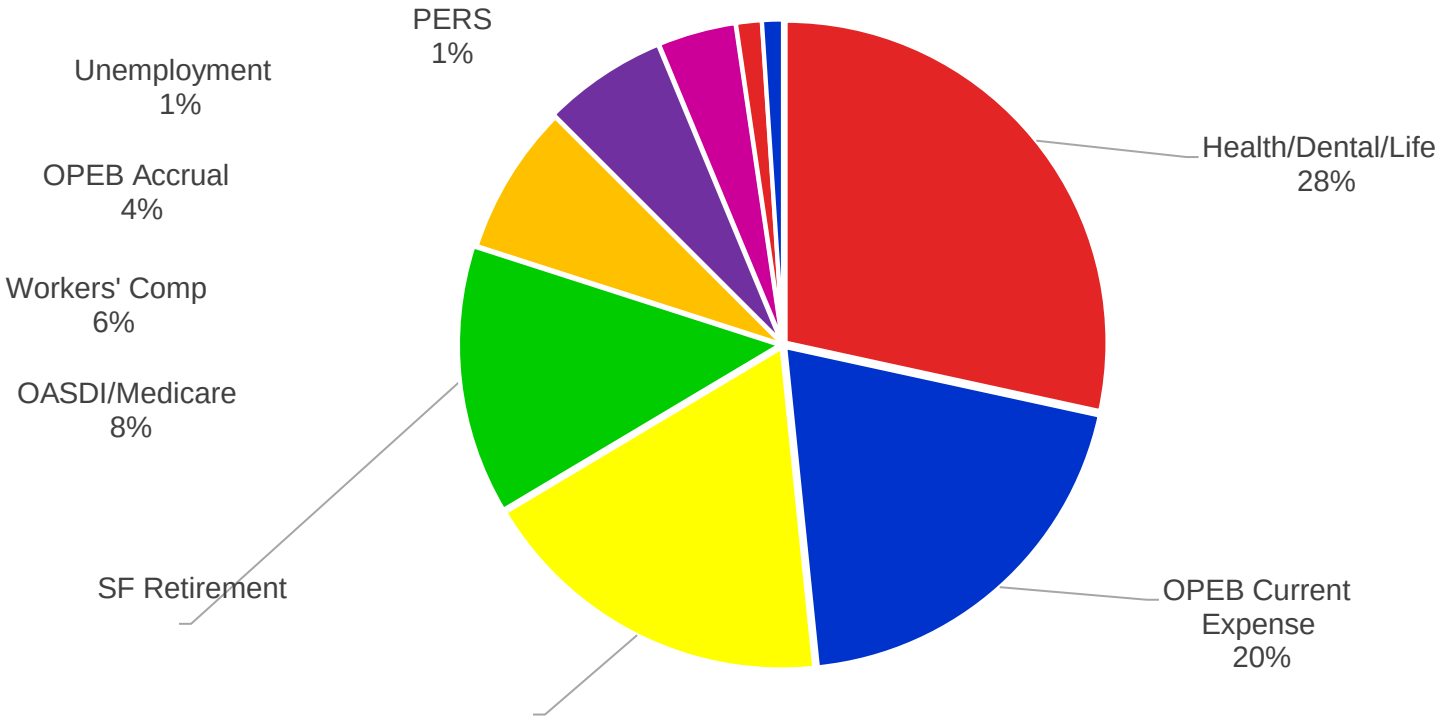
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

UNRESTRICTED GENERAL FUND
BUDGETED BENEFITS



CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

PARCEL TAX
REVENUE AND EXPENDITURE REPORT

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
3DUFHO 7D[					
Total Revenue					
EXPENDITURES					
$FDGHPLF 6DODULHV					
&ODVVLILHG 6DODULHV					
%HQHILWV					
6XSSOLHV 0DWHULDOV					
6HUYLFHV 2WKHU 2SHUDWLQJ					
(TXLSPHQW					
Total Expenditures					
Transfers Out					
([FHVV RI 5HYHQXH 2YHU (SHQGLWXUHV					
%HJLQQLQJ &DVK %DODQFH					
ENDING CASH BALANCE					

SAN FRANCISCO COMMUNITY COLLEGE
DISTRICT 2021-À @ 0 ¡T

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
FEDERAL RESOURCES					
$%(:RUNIRUFH ,QYHVWPHQW 3URJUDP					
&ROOHJH $SSUHQWLFH 3URJUDP					
&29,' 5HVSRQVH %ORFN *UDQW					
&7(7UDQVLWLRQV					
)HGHUDO &ROOHJH :RUN 6WXG\					
+((5) ,QVWLWXWLRQDO)XQG					
+((5)06,V					
16) $GYDQFHG 7HFKQRORJLFDO (					
16)&ROODERUDWLYH %LRWHFKQRORJ					
16) *URZLQJ67(0HDFKHUV					
16) :RUN %DVHG %LRWHFKQRORJ\ (					
3HUNLQV 7LWOH & 3URJUDP					
3URMHFW6HFWRU/$7(6					
6RQRPD &RXQW\ &&5 3URMHFW					
7LWOH9,(7UDLQLQJ3URJUDP					
75,2ULW6XFFHVV3URJUDP					
:,$ &&&&2 7$1)					
TOTAL FEDERAL FUNDS	**5,393,371**	**23,052,510**	**10,510,414**	**10,245,084**	**(2.5%)**
STATE RESOURCES					
$GXOW (GXFDWLRQ %ORFN *UDQW					
%DVH6LNL,QQLWLDWLYH					

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
% D5\ H J L1RDQY L J3DUWRRJUW D P					
% R D U G R I) L Q D Q F L D O $ L G 3 U R J U D P p ( )Tj /C2_0 1 Tf 1.82 0 Td [<0035>-7 <0048004A>6 <004C>-6 <0052>-6					

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
)RVWHU DQG .LQVKLS &DUH (GXFDWLRQ					
)7 6WXGHQW 6XFFHVV *UDQW)XQG					
*XLGHG 3DWKZD\V					
+XQJHU H &DPSXV					
,QFDUFHUDWHG6WXGHQW(GXFDWLRQ3URJUDP					
,QQRYDWLRQ LQ +LJKHU (GXFDWLRQ					
,63,& /LIH 6FLHQFH%LRWHFKQRORJ\ &UDP					
0DWULFXODWLRQ6XSSRUW					
0HQWDO +HDOWK 6XSSRUW 3URJUDP					
0(6$3URJUDP					
5HVWUDLQHG/RWWHU\ (GXFDWLRQ					
5HWHQWLRQ DQG (QUROO 2XWUHDFK 6%					• € 0

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
LOCAL RESOURCES					
%XUWRQ %RRN)XQG					
&DOLIRUQLD3URJUDP)XQG					
&&&1XUV3UDFWLWLRQHU3URJUDP)XQG					
&&6&KLOG'HYHORSPHQW)XQG					
&&6):HOIDUH3URJUDP6FLHQFH 3URJUDP					
&HQWUDOL]HG&RQWUDFW3URJUDP					
&KLOG'HYHORSPHQW)XQG					
&KLOG5HVRXUFH &HQWHU)LVW					
&KLOG5HVRXUFH &HQWHU &ODVV 3OXV					
&DIHWHULD)XQG					
'UHDP&HQWHU					
(YHQLQJ 'UXJ					

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

ALL RESTRICTED FUNDS
CATEGORICAL-GRANT PROGRAMS EXPENDITURES

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
9HWH6UHDUQYLFHV					
:HV(WG3,7&7UDLQLQJ					
<RVHPLWH &&' &KLOG 'HY 7UDLQLQJ &RQ					
TOTAL LOCAL FUNDS	**6,358,679**	**3,[illegible]35,336**	**4,455,313**	**5,038,234**	**13.1%**
TOTAL RESTRICTED PROGRAMS	**40,725,4[illegible]**	**52,[illegible]50,243**	**44,658,218**	**50,384,544**	**12.8%**

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

PARKING FUND
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
3 D U N)LHQHJV					
7 U D I I L F)L Q H V					
7 U D Q V I H U ,Q +((5)					
Total Revenue	584,208	846,620	128,500	185,000	44%
EXPENDITURES					

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET 2022-2023

+HDOWK 6HUYLFHV)XQG)XQG

+HDOWK 6HUYLFHV)XQG)XQG

7KH RYJHUDOO6H +HDOWKJ6HUYLFHVS VWXGHQWWKDOQWKHQ
VXFFHVVIXOO\ fK°0V

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

STUDENT HEALTH FEES FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
6WXGHQW +HDOWK)HHV					
2WKHU)HHV					
7UDQVIHU ,Q					
Total Revenue	1,060,354	791,100	736,564	1,000,000	36%
EXPENDITURES					
$FDGHPLF 6DODULHV					
&ODVVLILHG 6DODULHV					
%HQHILWV					
6XSSOLHV 0DWHULDOV					
6HUYLFHV [illegible]					

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

3523 5,(7$5<)81' 122' 6(59,&(6)81'

)XQG DEHDWHULD)XQG

)XQG DFFRXQWV IRU DOO UHYHQXHV DQG H[SHQGLWX
FRQWULEXWHG WR RU VXSSRUWHG E\ WKH 'LVWULFW W
'LVWULFW ZKHWKHU RU QRW WKRVH UHYHQXHV DUH H[SHQ
OHDVH RU HQWHUSULVH IXQG

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

CAFETERIA FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
6 W D W H 5 H Y H Q X H V					
/ R F D O 5 H Y H Q X H V					
7 U D Q V I H U V , Q					
Total Revenue					
EXPENDITURES					
$ F D G H P L F 6 D O D U L H V					
& O D V V L I L H G 6 D O D U L H V					
% H Q H I L W V					
6 X S S O L H V 0 D W H U L D O V			@ À• “		
6 H U Y L F H V 2 W K H U 2 S H U D W ₩) L & Q J					

CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

&+,/''(9(/230(17)81')81'

6 S H F5LHDYCH)QXQHG VX VDHU G W R DWF KSRUR QF W M SR FU LHILYH VQRXHU KHR W H
H [S H Q GL WKHU H V W 7K W S H GL O U H Y H Q X H W SR R W K W W GR X H

CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

CHILD DEVELOPMENT FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
) H G H5UHDYOH Q X H					
6 W D W H 5 H Y H Q X H					
/ R F D O 5 H Y H Q X H					
Total Revenue	808,345	759,889	1,146,909	1,326,086	15.6%
EXPENDITURES					
$ F D G H P L F 6 D O D U L H V					
& O D V V 6 L O O H G L H V					
% H Q H I L W V					
6 X S S O O H W H U L D O V					
6 H U Y L F H W V 2 S H U D W L Q J					
(T X L S P H Q W				0VL300VL H Q W€	RE1S RE1S

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

CAPITAL OUTLAY FUND
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
6WDWH 5HYHQXHV					
/RFDO5HYHQXHV					
7UDQVIHUV					
Total Revenue					
EXPENDITURES					
$FDGHPLF 6DODULHV					
&ODVVL6DODULHV					
%HQHILWV					
6XSSOLHV					
6HUYLFHV2WKHU2SHUDWLQJ					
(TXLSPHQW					
7UDQVIHUV					
Total Expenditures and Transfers					
([FHVV RI 5HYHQXH 2YHU ([SHQGLWXUHV %HJLQQLQJ)XQG %DODQFH					
ENDING FUND BALANCE					

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SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

2001 PROPOSITION A BOND - FUND 43
REVENUE AND EXPENDITURE SUMMARY

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	%

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

,17(51$/6(59,&(68')81' ;;

)XQG [[LV FRPSULVHG RI WKH IROORZLQJ VXE IXQGV ZKRV
GHVLJQDWHG

6XE IXQG :RUNHU&RPSHQVDWLRQ
6XE IXQG 5HWLUHH3D\PHQWV%HQHILW
6XE IXQG 5HWLUHH&DSLWDO,QYHVWPHQW

6XE)XQG ± :RUNHU¶V &RPSHQVDWLRQ

6DQ)UDQFLVFR &RPPXQLW\ &ROOHJH 'LVWULFW MRLQV &LW
REOLJDWLRQV IRU ZRUNHUV FRPSHQVDWLRQ IXQG 7KH IXQ
FRPHVWS R\HU FRQWULEXWLRQ GXULQJ HDFK SD\ROO SURFHV
7KH IXQG LV XVHG WR S\ LQVXUDQFH SUHPLXP IRU Z

6XE)XQG ± 5HWLUHH3D\PHQW%HQHILW

7KH5HWLUHH3D\PHQW%HQHILW)XQG LV XVHG WR SD\ WKH
'LVWULFW¶V OLDELOLW\ IRU 7KH7 LHUHG EHQHILWV SURYLGH
PDQGDU\

6XE)XQG5HWLUHH&DSLWDO,QYHVWPHQW)XQG

7R PHHW WKH REOLJDWLRQV RI &DOLIRUQLD EDVHG'LVWULFW
+HDOWK &DUH ,QVXUDQFH)XQG 7KH IXQG UHYHQXH FRPHV
SURFHVV 7KH IXQG LV XVHG WR SD\ WKH KHDOWK FDUH SUH

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CITY COLLEGE OF SAN FRANCISCO
ADOPTION BUDGET 2022-23

SELF INSURANCE FUND
REVENUE AND EXPENDITURE REPORT

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	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
6 W D W H 5 H Y H Q X H V					
/ R F D O 5 H Y H Q X H V					
7 U D Q V I H U V					
Total Revenue					
EXPENDITURES					
$ F D G H P L F 6 D O D U L H V					
& O D V V L I L H G 6 D O D U L H V					
% H Q H I L W V					
6 X S S O L H V 0 D W H U L [illegible]					
6 H U Y L F H V 2 W K H U 2 S H U [illegible] W L Q J					

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET 2022-23

),1$1&,$/ $,' 352-(&76)81'

)XQG ±)LQDQFLDO $LG

)XQG XVLHVG WRI RDWF KURHXFQBVQSGWG L V EXE RHQRUHHQFWL Y HHGGIHUURPO DQG
VWDWH DJHQF L HV GLQUVDXSLSQWDQWEROWSKRBPHM PDHMGRHUUXQQGGOHG
SURJULQF YZXKH6HD QWV 66X(S*SOH(PGHXQFWDZDSRQDWV XQLW\ *UDQWV
/RDQ7VK H PDYMWRBXQHG SLUQRFJOUXDPH(G2XFDWVSRQDWXQLWQPGV
6HUYLFHDQWV &&RS5S$HUDWL YHVRJXHQFHEWKVHRWL RQ J7UDEQWV)
6WXG6HXQFWHUVDQW&DG*UQGG(VF&RODHGJHL QLWKWHSUVRQGHUWKVHL U
UHVSHFWL7HK HVWLXGHQWDWIL VFJHQRWK IHGHUDOQRYNHUQPHQ
SD\PHQWV WR WKEHHKVDXIGHQWV RQ LWV

6$1)5$1&,6&2 &20081,7< &2//(*(',675,&7
ADOPTION BUDGET 2022-23

STUDENT FINANCIAL AID TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
,QWHUHVW ,QFRPH					
)HGHUDO 6WXGHQW)LQDQFLDO $LG					
6WDWH 6WXGHQW)LQDQFLDO $LG					
,QWHUIXQG 7UDQVIHU					
Total Revenue	21,383,769	23,554,436	29,922,598	16,816,673	-43.8%
EXPENDITURES					
&ODVVLILHG 6DODULHV					
%HQHILWV					
&$ 6WXGHQW $LG &RPPLVVLRQ					
6WXGHQW)LQDQFLDO $LG					
&Í Àp0 l	‹Ü \1QÐ Üˆq 0€0				

6$1)5$1&,6&2 &20081,7< &2//(*(',675,&7
ADOPTION BUDGET 2022-23

SCHOLARSHIP AND LOAN TRUST FUND
REVENUE AND EXPENDITURE REPORT

	ACTUAL 2019-20	ACTUAL 2020-21	PRELIMINARY 2021-22	ADOPTION BUDGET 2022-23	% CHANGE
REVENUE					
$GGLWLRQDO 6FKRODUVKLS ,QFRPH					
,QWHUIXQG 7UDQVIHU					
Total Revenue	1,326,471	542,147	1,172,392	1,100,000	-6.2%
EXPENDITURES					
6FKRODUVKLSV 6XSSRUW					
2WKHU 2SHUDWLQJ ([SHQVH					
Total Expenditures	1,349,818	1,650,452	1,137,513	1,100,000	-3.3%
([FHVV RI 5HYHQXH 2YHU ([SHQGLWXUHV 'HILFLW					
%HJLQQLQJ)XQG %DODQFH					
3URR <HDUV $GMXVWPHQW					
ENDING FUND BALANCE	6,323,622	6,215,317	6,250,196	6,250,196	0.0%

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6HFWLRQ7KH &KDQFHOORU DQG 9LFH &KDQFHOORU RI)LQDQ
DXWKRUL]HG WR ZLWKKROG ILOLQJ WKH GRYHXRHQWKV\GHVF
DUH OHJDOOREHLHZHXWKHGDQVDWH DJHQFLHV

6HFWLRQ7KH &KDQFHOORU DQG 9LFH &KDQFHOORU RI)LQDQ
DXWKRUL]HG DQG REOLJDWHG WR WKH $GPLQLVWUDWLYH 3
UHVROXWLRQ HQWLWOHG $GPLQLVWUDWLYH 3URYLVLRQV

Part 2: General Fund Restricted

6HFWLRQ7KH *HQHUDO)XQG 5HVWULFWHG SRUWLRQ RI WK
'LVWULFW $GRSWLRQ %XGJHW FRQWDLQV DSSURSULDWLRQ
DJHQFLHV WKUX 5)3¶V $SSRUWLRQPHQW$SSURSULDWLRQV
)HH %DVHG 3URJUDPV 3URSHUW\ UHQWDOV DQG RYHUKHDG
GHFUHDVHGRUGDQWKH ZLWKGHWDLOWKHDUUEQJVK
UHFHLSWVORFDWLRQWKEOLREQDPRQWKHGR P SWKHU
ILVFDU

7KURXJKRXW WKH \HDU *HQHUDO)XQG 5HVWULFWHG $ZD
UHFLSLHQWVPHWKRGVWKGVWUFRPPDQLWLHVRUJXVWHHV
PRQWKO\ DQG DSSURSULDWHG WR WKH $QQXDO %XGJHW 6
DFFRUGDQFH ZLWK ODZ IRU WKH SXUSRVH DQG VXEMHFW W
UHHLY:HWKLDF K

(†

VSHFLI\LQJ WKH VSHFLDO SXUSRVHV IRU ZKLFK LW KDV EH
DFFRXQW RU IXQG VKDOO EH PDLQWDLQHG DV ORQJ DV DQ
6XFK HDUQLQJV WKHUHE\ DQG DQ\ RWKHU LQFRPH JHQHUDWHG WKURXJK SXUSRVH DQG VX
FRQGLWLRQV XQGHU ZKLFK HDFK UHFHLSW ZDV UHFHLYHG

6HFWLRQ 3HUPDQHQW FHUWLILFDWHG DQG FODVVLILHG SRVL
RI 7UXVWHHV $GRSWLRQ %XGJHW PD\ EH LQFUHDVHG GHF
WKH &KDQFHOORU DQG 9LFH &KDQFHOORU RI)LQDQFH DQG
DSSURYDO RI WKH &KDQFHOORU DQG 9LFH &KDQFHOORU RI
SURYLGH WHPSRUDU\ HPSOR\PHQW ZKHQ LW EHFRPHV QHF
D SRVLWLRQ ZKLOH RQ H[WHQGHG OHDYH ZLWKRXW SD\ RU
SHUPDQHQW FODVVLILHG SRVLWLRQ)XQGV SURYLGHG LQ
FHUWLILFDWHG SRVLWLRQV WR EH &KDQJHG WR &RQVROLGDWHG
)LQDQFH DQG $GPLQLVWUDWLRQ WUDQVIHUUHG WR RWKHU

6HFWLRQ