California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: SAN FRANCISCO **District Code:** 360

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

_____ _____
District Chief Business Officer Date

_____ _____
District Superintendent Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2012-2013 Budget Year: 2013-2014 District ID: 360 Name: SAN FRANCISCO

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	3,685,175	3,685,175		3,685,175
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,226,617		3,226,617
Objects to Exclude	**Object Code**				
Rents and Leases	5060		1,437,543		1,437,543
Lottery Expenditures					
Academic Salaries	1000		99,332		99,332
Classified Salaries	2000		2,858,393		2,858,393
Employee Benefits	3000		763,375		763,375
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

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		3,685,175	12,070,435	0	12,070,435
Total for ECS 84362, 50% Law		86,800,693	165,487,229	3,245,706	168,732,935
Percent of CEE (Instructional Salary Cost / Total CEE)		52.45%	100.00%		
50% of Current Expense of Education			82,743,614		
Nonexempted (Remaining) Deficiency from second					

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013 District ID: 360 Name: SAN FRANCISCO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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	9,800,000		9,800,000
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	8,074,619	3,553,516	11,628,135
Unassigned	9790			0
Total Fund Balance		17,874,619	3,553,516	21,428,135
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,874,619	3,553,516	21,428,135
TOTAL LIABILITIES AND FUND EQUITY		30,486,514	8,380,391	38,866,905

For Year Ended June 30, 2013 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			3,049,941
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	3,049,941
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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	3,049,941
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,049,941

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farn30.0fAat9fHnund**

For Year Ended June 30, 2013 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	39,824	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	39,824	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	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	39,824	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	14,600	58,779	0	0	0

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		54,667,371
Reserve for Encumbrances Credit	9713		4,071,780
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	1,253,186	
Unassigned	9790		
Total Fund Balance		1,253,186	58,739,151
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
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		1,253,186	58,739,151
TOTAL LIABILITIES AND FUND EQUITY		1,725,802	60,989,656

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2013 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				
In County Treasury	9112	742,541			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	171,173			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	9,999			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	329,277			
Accumulated Depreciation Site Improvements	9321	329,277			
Buildings	9330	158,922			
Accumulated Depreciation Buildings	9331	158,922			
Library Books	9340				
Equipment	9350	682,914			
Accumulated Depreciation Equipment	9351	682,914			
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		923,713	0	0	0

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	117,249			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	79,184			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		196,433	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	196,433	0	0	0

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	727,280			
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		727,280	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		923,713	0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET | **69 Other Internal Service Fund**

For Year Ended June 30, 2013 | 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		
In County Treasury	9112	3,290,314	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
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		
Books			

Accumulated DEPRECIATION Artifact BMC 290 246.6 32 10rrtifact BMCTotalMC /TH <</MCD 58 >>BDC EMC BT /TH <</MCID3269102BDC1049ion Buildings

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	261,037	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,850			582				6,707
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(500)							75,000
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	54,344							
Total Current Liabilities and Deferred Revenue		55,694	0	0	582	0	0	0	81,707
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	55,694	0	0	582	0	0	0	81,707

CALIFORNIA COMMUNITY COLLEGES **Details of General Fund Revenue**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013 District ID: 360 Name:

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,083,140	1,083,140
Workforce Investment Act	8130		100,039	100,039
Temporary Assistance for Needy Families (TANF)	8140		99,380	99,380
Student Financial Aid	8150			0
Veterans Education	8160	14,121		14,121
Vocational and Technical Education Act (VATEA)	8170		1,557,444	1,557,444
Other Federal Revenues	8190		9,416,517	9,416,517
Total Federal Revnues	8100	14,121	12,256,520	12,270,641
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	232,547		232,547
State General Apportionment	8612	65,342,702		65,342,702
Other General Apportionment	8613	1,824,870		1,824,870
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,062,337	1,062,337
Disabled Students Programs and Services(DSPS)	8623		1,591,769	1,591,769
Temporary Assistance for Needy Families (TANF)	8624			0

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,527,349	600,185	3,127,534
Total Other Financing Sources	8900	2,527,349	600,185	

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014 District ID: 360 Name:

Activity Classification	Activity Code	Salaries and Benefits Instructional	Salaries and Benefits Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Agriculture and Natual Resources	0100	623,547	162,991	69,284			855,822
Architecture and Environmental Design	0200	682,374	19,869	4,541			706,784
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,142,802	212,979	103,870	778		3,460,429
Business and Management	0500	6,866,408	311,330	41,287	71,512		7,290,537
Communications	0600	1,759,752	314,117	40,330	1,412		2,115,611
Computer and Information Science	0700	2,559,320	214,900	914,578	69,822		3,758,620
Education	0800	4,952,526	808,810	240,723			6,002,059
Engineering and Related Industrial Technology	0900	2,456,731	911,253	285,073	28,127		3,681,184
Fine and Applied Arts	1000	7,602,272	936,854	358,613	33,264		8,931,003
Foreign language	1100	2,848,141	85,200	2,068			2,935,409
Health	1200	6,554,338	873,907	493,931	201,555		8,123,731
Consumer Education And Home Economics	1300	2,131,204	51,418	24,042	71,124		2,277,788
Law	1400	69,960					69,960
Humanities(Letters)	1500	23,907,646	1,542,642	353,986	27,665		25,831,939
Library Science	1600	38,895	8,100	527			47,522
Mathematics	1700	5,429,318	343,113	1,923			5,774,354
Military Studies	1800						0
Physical Sciences	1900	3,570,103	142,243	63,778	9,593		3,785,717
Psychology	2000	1,871,867	34,739				1,906,606
Public Affairs and Services	2100	1,302,372	915,445	1,895,917	26,278		4,140,012
Social Sciences	2200	4,247,264	122,241	656			4,370,1<<

Activity Classification	Activity Code	Salaries and Benefits Instructional	Salaries and Benefits Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	27,953	810,966	3,245	21,275		863,439
Disabled Student Programs and Services (DSPS)	6420	187,354	1,211,062	513,842			1,912,258
Extended Opportunity Programs and Services (EOPS)	6430	150,401	857,453	11,940	8,081		1,027,875
Health Services	6440	239,578	1,157,645	71,661	8,522		1,477,406
Student Personnel Administration	6450	117,535	1,547,726	9,593			1,674,854
Financial Aid Administration	6460	228,084	2,933,767	78,833	30,956		3,271,640
Job Placement Services	6470	7,371	123,454	57			130,882
Veterans Services	6480		321,012	272			321,284
Miscellaneous Student Services	6490	298,451	1,539,177	210,197	2,255		2,050,080
Total Other Student Services		1,256,727	10,502,262	899,640	71,089	0	12,729,718
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510			68,042			68,042
Custodial Services	6530			17,244			17,244
Grounds Maintenance and Repairs	6550		1,494,592	1,385,947			2,880,539
Utilities	6570			2,058,953			2,058,953
Other Operations and Maintenance of Plant	6590		2,565,032	208,606			2,773,638
Total Operation and Maintenance of Plant	6500	0	4,059,624	3,738,792	0		

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	76,125	277,396	636			354,157
Farm Operations	6930			5,463			5,463
Food Services	6940		11,723	4,772	26,300		42,795
Parking	6950		440,544	27,299			467,843
Student and Co-Curricular Activities	6960	15,144	73,959	184,367	11,379		284,849
Student Housing	6970						0
Other Ancillary Services	6990			4,695	4,018		8,713
Total Ancillary Services	6900	91,269	803,622	227,232	41,697	0	1,163,820
Auxiliary Operations	7000						
Contract Education	7010	85,649	576,152	256,469	710		918,980
Other Auxiliary Operations	7090		16,159				16,159
Total Auxiliary Operations	7000	85,649	592,311	256,469	710	0	935,139

Activity Classification	Activity Code	Salaries and Benefits Instructional	Salaries and Benefits Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Physical Property and Related Acquisitions	7100		10,865	13,175			24,040
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			285,608			285,608
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	285,608	0	0	285,608
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,275,661	4,275,661
Student Aid	7320					367,943	367,943
Other Outgo	7390					4,278,455	4,278,455
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,922,059	8,922,059
Sub-Total Non-Instructional Activites		6,927,375	74,583,680	15,819,679	561,177	8,922,059	106,813,970
Total Expenditures General Fund: activities *		101,643,663	83,719,519	21,158,880	1,113,553		

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2013-2014**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: SAN FRANCISCO

I.	2013-2014 Appropriations Limit:			
	A. 2012-2013 Appropriations Limit:			$215,619,379
	B. 2013-2014 Price Factor:	1.0512		
	C. Population factor:			
	1. 2011-2012 Second Period Actual FTES	34,259.66		
	2. 2012-2013 Second Period Actual FTES	35,260.14		
	3. 2012-2013 Population change factor (C2/C1)	1.0292		
	D. 2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			$233,277,537
	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)			$233,277,537
	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. 2013-2014 Appropriations Limit (D + E.3 - F.3)			$233,277,537
II.	2013-2014 Appropriations Subject to Limit:			
	A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			95,568,623
	B.			

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | 20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **360**

For Actual Year: 2012-2013 Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					31,073,111	31,762,259

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **360**

For Actual Year: 2012-2013 Budget Year: 2013-2014

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		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010				0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030		0				
Ending Fund Balance, June 30			0		0		

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Enterprise Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **360**

For Actual Year: 2012-2013 Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,999,235	1,999,000				
Other Financing Sources	8900	500,000	500,000				
Total Income		2,499,235	2,499,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,442,527	1,443,000				
Capital Outlay	6000						
Total Expenditures		1,442,527	1,443,000	0	0		
Net Profit or Loss		1,056,708	1,056,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,056,708	1,056,000	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(4,041,527)	(2,984,819)		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(4,041,527)		0			
Ending Fund Balance, June 30		(2,984,819)	(1,928,819)	0	0		

CALIFORNIA COMMUNITY COLLEGES | **Fiduciary Funds Group**

Annual Financial and Budget Report | **70 Fiduciary Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **360**

For Actual Year: 2012-2013 Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	40,754,661	41,000,000				
State Revenues	8600	1,274,915	1,300,000				
Local Revenues	8800	33,870	34,000	1,003,368	1,004,000		
Total Income		42,063,446	42,334,000	1,003,368	1,004,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	78,457	80,000				
Employee Benefits	3000	30,650	31,000				
Supplies and Materials	4000	1,675	2,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		110,782	113,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		41,952,664	42,221,000	1,003,368	1,004,000	0	0
Other Financing Sources	8900			341,584	340,000	(500,000)	
Other Outgo	7000	41,927,738	42,000,000	982,265	980,000		
Net Increase/(Decrease) in Fund Balance		24,926	221,000	362,687	364,000	(500,000)	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	3,532,191	3,557,117	623,903	986,590	500,000	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,532,191		623,903		500,000	
Ending Fund Balance, June 30		3,557,117	3,778,117	986,590	1,350,590	0	0

Activity Classification	Activity Code	Unrestricted	Restricted Prop 20
Lottery Adjustments and Proceeds:			
Net Beginning Balance, July 1	9010		543,515
Adjustments	9020		
Adjusted Beginning Balance	9030	0	543,515
Budget Fiscal Year Data			
State Lottery Proceeds:	8681	3,985,740	500,000

		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities	Support Activities	Support Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000		90,000		90,000		90,000
Classified Salaries	2000		2,900,000		2,900,000		2,900,000
Employee Benefits	3000		995,740		995,740		995,740
Supplies & Materials	4000						
Software	4100						

For Actual Year: 2012-2013 District ID: 360 Name: SAN FRANCISCO

EPA Revenue	23,965,172

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	23,965,172	0	0	23,965,172
TOTAL		23,965,172	0	0	23,965,172