California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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: John Bilmont

(415) 241-2230 2230

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, 2014. Please submit the report to :

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

	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					

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

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

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014 District ID: 360 Name: SAN FRANCISCO

		11	12	10
Description	**CA (Object)**	**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	(3,814,438)	(458,826)	(4,273,264)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	31,893,940	8,460,345	40,354,285
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,582,122		11,582,122
TOTAL ASSETS		39,661,624	8,001,519	47,663,143
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,191,989	1,018,877	3,210,866
Accrued Salaries and Wages Payable	9520	5,623,489		5,623,489
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	259		259
Temporary Loans	9550			0

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET | **29 Other Debt Service Fund**

For Year Ended June 30, 2014 | 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	3,035,820		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,035,820	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		

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						

0.696 Td (0)Tj EMC 0 ET Q q /Artifact BMC [redacted] MC /TD <</MCID 50 >>BDC E9C BT 0 TD <</MC1_1 4 >>BDC E90
97237.0 ReseT Q q /Artifact BMC 261 363.6 68 1023BMifact BMC 479 363.6 6 BMCC ET 20MCT1 1 >>B Artifact BMCC ET W n0 rg /T1 1 8 Tf 326.52 366.73

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		1,137,155	56,188,378
Restricted Fund Balance	9752	2,719,476		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,719,476	1,137,155	56,188,378
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,719,476	1,137,155	56,188,378
TOTAL LIABILITIES AND FUND EQUITY		3,294,134	1,141,755	57,566,003

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, 2014 District ID: 360 Name: SAN FRANCISCO

51

Description	CA (Object)

	51	52	53	59
			Farm	Other
CA	Bookstore	Cafeteria		

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	954,636			
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		954,636	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		954,636	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,164,915	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report [redacted]

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

[redacted] 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	13,435,366	
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

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, 2014 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	61,688	
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	5,256,823	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,318,511	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	5,318,511	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, 2014 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)	9750		
Nonspendable Fund Balance	9751	8,116,855	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		8,116,855	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,116,855	0
TOTAL LIABILITIES AND FUND EQUITY		13,435,366	0

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund

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#	1,693,243	439,771	2,133,014
Total Other Financing Sources	8900	1,693,243	439,771	2,133,014
Total Revenues and Other Financing Sources		182,249,399	31,312,003	213,561,402

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Instructional Administration and Governance	6000						
Academic Administration	6010		7,832,759 12,082	554,877			8,387,636
Course and Curriculum Development	6020		2,456,430	407,739	209,782		3,073,951
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			27,526			27,526
Total Instructional Admin. & Governance		0	10,289,189	990,142	209,782	0	11,489,113
Instructional Support Services	6100						
Learning Center	6110	547,131	1,839,500	25,506	24,756		2,436,893
Library	6120		5,439,784	76,548	165,575		5,681,907
Media	6130		147,016	5,853			152,869
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		348,432	530			348,962
Other Instructional Support Services	6190		400,911	121,377	12,082		534,370
Total Instructional Support Services		547,131	8,175,643	229,814	202,413	0	9,155,001
Admissions and Records	6200		3,724,792	54,721			3,779,513
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,058,567				

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

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

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015 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	38,193	1,081,787	19,685	4,106		1,143,771
Disabled Student Programs and Services (DSPS)	6420		1,430,904	413,264	5,111		1,849,279
Extended Opportunity Programs and Services (EOPS)	6430		1,166,793	19,071	2,329		1,188,193
Health Services	6440		1,434,728	40,061	13,781		1,488,570
Student Personnel Administration	6450		2,232,725	3,044			2,235,769
Financial Aid Administration	6460		2,917,208	129,046	37,162		3,083,416
Job Placement Services	6470		16,383				16,383
Veterans Services	6480		311,541	4,766			316,307
Miscellaneous Student Services	6490		163,376	16,165	3,129		182,670
Total Other Student Services		38,193	10,755,445	645,102	65,618	0	11,504,358
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,432,085	16,009			1,448,094
Custodial Services	6530		1,757,719	2,015,433	109,420		3,882,572
Grounds Maintenance and Repairs	6550		37,313				37,313
Utilities	6570			2,401,245			2,401,245
Other Operations and Maintenance of Plant	6590		2,887,426	489,970	16,131		3,393,527
Total Operation and Maintenance of Plant	6500	0	6,114,543	4,922,657	125,551	0	11,162,751
Planning, Policymaking and Coordinations	6600		4,505,340	1,664,523	536		6,170,399

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

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		202,492				202,492
Farm Operations	6930			10,910			10,910
Food Services	6940			(1,252)			(1,252)
Parking	6950		625,049	50,676			675,725
Student and Co-Curricular Activities	6960		92,656	8,711			101,367
Student Housing	6970						0
Other Ancillary Services	6990			7,915			7,915
Total Ancillary Services	6900	0	920,197	76,960	0	0	997,157
Auxiliary Operations	7000						
Contract Education	7010	132,312	578,372	211,082			921,766
Other Auxiliary Operations	7090			133			133
Total Auxiliary Operations	7000	132,312	578,372	211,215	0	0	921,899

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		18,329	14,890			33,219
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					9,184,422	9,184,422
Student Aid	7320					476,587	476,587
Other Outgo	7390					3,989,039	3,989,039
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,650,048	13,650,048
Sub-Total Non-Instructional Activites		842,937	77,366,719	16,965,735	1,425,789	13,650,048	110,251,228
Total Expenditures General Fund: activities *		79,461,079	89,320,077	20,002,237	2,314,160	13,650,048	204,747,601

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2014-2015**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: SAN FRANCISCO

I.	2014-2015 Appropriations Limit:				
	A.	2013-2014 Appropriations Limit:			$233,278,213
	B.	2014-2015 Price Factor:	0.9977		
	C.	Population factor:			
		1. 2012-2013 Second Period Actual FTES	35,260.14		
		2. 2013-2014 Second Period Actual FTES	27,680.80		
		3. 2013-2014 Population change factor (C2/C1)	0.7850		
	D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			$182,702,213
	E.	Adjustments to increase limit:			
		1. Transfers in of financial responsibility		$0	
		2. Temporary voter approved increases		(15,200,000)	
		3. Total adjustments - increase			15,200,000
		Sub-Total (D + E.3)			$197,902,213
	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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			$197,902,213
II.	2014-2015 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			92,653,321
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
	C.	Local Property taxes			54,444,860
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			15,200,000
	F.	Interest on proceeds of taxes			0
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			140,244
	H.	2014-2015 Appropriations Subject to Limit			$162,157,937

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

10 General Fund

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: 2013-2014 Budget Year: 2014-2015

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	31,748,138					
Total Revenues		31,748,138	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **40 Capital Projects Funds**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **50 Enterprise Funds Group -- Part 1**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

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	493,051	423,000				
Other Financing Sources	8900						
Total Income		493,051	423,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		493,051	423,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	40,231					
Employee Benefits	3000	117,646	255,000				
Supplies and Materials	4000	23,444	300				
Other Operating Expenses and Services	5000	7,374	3,100				
Capital Outlay	6000						
Total Expenditures		188,695	258,400	0	0	0	0
Net Profit or Loss							

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

360

For Actual Year: 2013-2014 Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND Actual	Budget

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: 2013-2014 Budget Year: 2014-2015

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	2,345,579	1,724,272				
Other Financing Sources	8900	9,139,392	2,000,000				
Total Income		11,484,971	3,724,272	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	12					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,140,053	847,732				
Capital Outlay	6000	504					
Total Expenditures		1,140,569	847,732	0	0		
Net Profit or Loss		10,344,402	2,876,540	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		10,344,402	2,876,540	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(2,984,819)	8,116,856		0		
Prior Years Adustments	9020	757,273					
Adjusted Beginning Balance	9030	(2,227,546)		0			
Ending Fund Balance, June 30		8,116,856	10,993,396	0	0		

CALIFORNIA COMMUNITY COLLEGES **Interfund Transfer Report**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	323,936
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	681,146
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	106
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	8,139,392
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	115,835
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	14,553
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	158,248
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	100,000
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	177,882
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	2,448
61	SELF-INSURANCE FUND	39	OTHER SPECIAL REVENUE FUND	1,000,000
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	77,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	10,550
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	19,236
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	2,000
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	22,225

Activity Classification	Activity Code	Unrestricted	Restricted Prop 20
Lottery Adjustments and Proceeds:			
Net Beginning Balance, July 1	9010		1,304,590
Adjustments	9020		
Adjusted Beginning Balance	9030	0	1,304,590
Budget Fiscal Year Data			
State Lottery Proceeds:	8681	4,110,284	1,078,391

	Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures						
Academic Salaries						

BT /TD<</MCID 5299 >>BDC EMC BT af BMC .392 Td (Total)Ti EMC ET01 O qn EMC /TD <</MCID 66 >>Bs9/T1 1845.05 77 10.4 re W n EMC /TD8<</MCID 60 >>BDC EMC BT /TD698.18MC404 0 0 rg /3Ti ETi EMC E

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

EPA Revenue	22,825,944

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	22,826,989	0	0	22,826,989
TOTAL		22,826,989	0	0	22,826,989