

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	44,257,934	44,310,814	612,342	44,923,156
Other	1300	22,998,314	22,999,804	529,005	23,528,809
<b>Total Instructional Salaries</b>		67,256,248	67,310,618	1,141,347	68,451,965
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		14,430,529	480,384	14,910,913
Other	1400		3,111,236	77,933	3,189,169
<b>Total Non-Instructional Salaries</b>		0	17,541,765	558,317	18,100,082
<b>Total Academic Salaries</b>		67,256,248	84,852,383	1,699,664	86,552,047
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		29,982,475	438,338	30,420,813
Other	2300		2,854,800	27,403	2,882,203
<b>Total Non-Instructional Salaries</b>		0	32,837,275	465,741	33,303,016
<b>Instructional Aides</b>					
Regular Status	2200	1,555,317	2,177,496		2,177,496
Other	2400	374,318	426,619	172	426,791
<b>Total Instructional Aides</b>		1,929,635	2,604,115	172	2,604,287
<b>Total Classified Salaries</b>		1,929,635	35,441,390	465,913	35,907,303
<b>Employee Benefits</b>	3000	21,299,985	43,366,593	356,213	43,722,806
<b>Supplies and Materials</b>	4000		1,385,044	69,951	1,454,995
<b>Other Operating Expenses</b>	5000		12,512,254	653,965	13,166,219
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		90,485,868	177,557,664	3,245,706	180,803,370

## 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

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	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
<b>Total Exclusions</b>		3,685,175	12,070,435	0	12,070,435
<b>Total for ECS 84362, 50% Law</b>		86,800,693	165,487,229	3,245,706	168,732,935
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.45%	100.00%		
<b>50% of Current Expense of Education</b>			82,743,614		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		86,800,693	165,487,229	3,245,706	168,732,935
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		90,485,868	177,557,664	3,245,706	180,803,370
<b>Capital Expenditures</b>	6000	80,920	150,468	41,045	191,513
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		90,566,788	177,708,132	3,286,751	180,994,883

## 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

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,381,504		3,381,504
In County Treasury	9112	(22,489,636)	(1,388,076)	(23,877,712)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	38,247,726	9,740,999	47,988,725
Due from Other Funds	9140	75,000		75,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,271,920	27,468	11,299,388
<b>TOTAL ASSETS</b>		30,486,514	8,380,391	38,866,905
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,747,452	1,660,678	4,408,130
Accrued Salaries and Wages Payable	9520	1,591,438		1,591,438
Compensated Absences Payable Current	9530	2,554,425		2,554,425
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,718,580	3,166,197	8,884,777
<b>TOTAL LIABILITIES</b>		12,611,895	4,826,875	17,438,770

## 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

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		17,874,619	3,553,516	21,428,135
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		30,486,514	8,380,391	38,866,905

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

**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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			3,049,941
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	0	3,049,941
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

**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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		0	0	3,049,941
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	3,049,941



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, 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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		(88,534)	(361,276)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		65,241	419,810			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		37,894				
Prepaid Items	9220			245			
<b>TOTAL ASSETS</b>		0	14,601	58,779	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		14,600	2,689			
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			16,266			
<b>TOTAL LIABILITIES</b>		0	14,600	18,955	0	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, 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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	39,824	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	14,600	58,779	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

District ID: 360

Name: SAN FRANCISCO

		<b>41</b>	<b>42</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,579,955	59,696,591
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	145,847	30,557
Due from Other Funds	9140		1,262,510
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		<b>1,725,802</b>	<b>60,989,658</b>
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	55,348	987,995
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		1,262,510
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	417,268	
<b>TOTAL LIABILITIES</b>		<b>472,616</b>	<b>2,250,505</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

		<b>41</b>	<b>42</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>			
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
<b>Fund Balance (GASB 54)</b>	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		
<b>TOTAL FUND EQUITY</b>		1,253,186	58,739,151
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,725,802	60,989,656

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
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		923,713	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	968	196,433	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	727,280			
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		727,280	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		923,713	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		3,290,314	0



## COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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		
Current Portion of Long-Term Debt	9560	5,256,823	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,517,860	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
<b>TOTAL LIABILITIES</b>	968	5,517,860	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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	(2,227,546)	
Unassigned	9790		
Total Reserved Fund Balance		(2,227,546)	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		(2,227,546)	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,290,314	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	578,518							5,665,234
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114				(2,070,940)	986,590			
Investments (at cost)	9120								
Accounts Receivable	9130	175,040			3,110,170				5,814
Due from Other Funds	9140								
Student Loans Receivable	9150				2,518,469				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330	11,645							
Accumulated Depreciation Buildings	9331	10,897							
Library Books	9340								
Equipment	9350	108,009							
Accumulated Depreciation Equipment	9351	106,982							
Work in Progress	9360								
<b>Total Fixed Assets</b>		1,775	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		755,333	0	0	3,557,699	986,590	0	0	5,671,048

## COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
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
<b>TOTAL LIABILITIES</b>	968	55,694	0	0	582	0	0	0	81,707

## COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: SAN FRANCISCO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
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	699,639			3,557,117	986,590			5,589,341
Unassigned	9790								
Total Reserved Fund Balance		699,639	0	0	3,557,117	986,590	0	0	5,589,341
<b>Fund Balance (GASB 54)</b>	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	0	0	0	
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		699,639	0	0	3,557,117	986,590	0	0	5,589,341
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		755,333	0	0	3,557,699	986,590	0	0	5,671,048

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	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
<b>Total Federal Revenues</b>	8100	14,121	12,256,520	12,270,641
<b>State Revenues</b>	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
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		323,475	323,475
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,751,841	4,751,841

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	23,965,172		23,965,172
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,503,080	2,503,080
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	95,883		95,883
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,721,099	898,108	4,619,207
State Mandated Costs	8685	1,061,015		1,061,015
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	96,243,288	11,130,610	107,373,898

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,606,866		20,606,866
Tax Allocation, Supplemental Roll	8812	173,727		173,727
Tax Allocation, Unsecured Roll	8813	1,340,920		1,340,920
Prior Years Taxes	8816	(733,345)		(733,345)
Education Revenues Augmentation Fund (ERAF)	8817	23,985,305		23,985,305
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	279,519	1,653,852	1,933,371
Contract Services	8830			
Contract Instructional Services	8831		2,061,128	2,061,128
Other Contranct Services	8832	12,723	2,846,449	2,859,172
Sales and Commissions	8840	45,288	865	46,153
Rentals and Leases	8850	353,187		353,187
Interest and Investment Income	8860	19,731		19,731
Student Fees and Charges	8870			
Community Services Classes	8872	583,224		583,224
Dormitory	8873			0
Enrollment	8874	11,195,020		11,195,020
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,171,606	1,171,606
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	9,405,239		9,405,239
Parking Services and Public Transportation	8881		689,645	689,645
Other Student Fees and Charges	8885	303,076	18,016	321,092
Other Local Revenues	8890	17,434,246	77,706	17,511,952
<b>Total Local Revenues</b>	8800	85,004,726	8,519,267	93,523,993
<b>Total Revenues</b>		181,262,135	31,906,397	213,168,532



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	2,527,349	600,185	3,127,534
Total Other Financing Sources	8900	2,527,349	600,185	3,127,534
Total Revenues and Other Financing Sources		183,789,484	32,506,582	216,296,066

**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: 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 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			4,370,161
Commercial Services	3000	166,303					166,303
Interdisciplinary Studies	4900	8,247,967	1,123,688	444,074	11,246		9,826,975
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,685,178					3,685,178
<b>Sub-Total Instructional Activites</b>		94,716,288	9,135,839	5,339,201	552,376		109,743,704
<b>Total Expenditures for GF Activities*</b>		101,643,663	83,719,519	21,158,880	1,113,553	8,922,059	216,557,674

\*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: 2012-2013

Budget Year: 2013-2014

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	1,176,179	6,390,587	123,375	2,244		7,692,385
Course and Curriculum Development	6020	553,643	2,193,034	280,948	100,140		3,127,765
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			2,471			2,471
<b>Total Instructional Admin. &amp; Governance</b>		1,729,822	8,583,621	406,794	102,384	0	10,822,621
Instructional Support Services	6100						
Learning Center	6110	580,982	1,654,560	35,936	7,951		2,279,429
Library	6120	582,778	4,758,014	103,325	218,149		5,662,266
Media	6130		158,832	3,432			162,264
Museums and Galleries	6140			72			72
Academic Information Systems and Technology	6150	29,236	491,107	13			520,356
Other Instructional Support Services	6190	21,080	552,230	178,872	394		752,576
<b>Total Instructional Support Services</b>		1,214,076	7,614,743	321,650	226,494	0	9,376,963
Admissions and Records	6200	104,349	3,580,240	125,485			3,810,074
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,141,261	4,991,245	33,121	36,914		6,202,541
Matriculation and Student Assessment	6320	63,400	2,774,557	39,476			2,877,433
Transfer Programs	6330			2,339			2,339
Career Guidance	6340	3,212	38,289	33,075			74,576
Other Student Counseling and Guidance	6390			30,742	8,457		39,199
<b>Total Student Counseling and Guidance</b>		1,207,873	7,804,091	138,753	45,371	0	9,196,088

**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: 2012-2013

Budget Year: 2013-2014

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	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
<b>Total Other Student Services</b>		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
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,059,624	3,738,792	0	0	7,798,416
<b>Planning, Policymaking and Coordinations</b>	6600	712,600	3,955,534	1,641,229	2,724		6,312,087

\* 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: 2012-2013

Budget Year: 2013-2014

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		25,308	3,454			28,762
Fiscal Operations	6720	160,021	4,281,098	2,312,946	424		6,754,489
Human Resources Management	6730	72,422	2,580,159	656,667			3,309,248
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,226,617				3,226,617
Staff Development	6750	2,924	217,776	39,267	2,038		262,005
Staff Diversity	6760			18,329	2,659		20,988
Logistical Services	6770	51,975	11,232,501	2,911,007	7,701		14,203,184
Management Information Systems	6780		3,446,863	972,434	49,160		4,468,457
Other General Institutional Support Services	6790	47,075	936,321	200,605			1,184,001
<b>Total General Institutional Support Services</b>	6700	334,417	25,946,643	7,114,709	61,982	0	33,457,751
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	47,193	466,183	113,078			626,454
Community Use of Facilities	6830						0
Economic Development	6840	143,400	663,941	537,065	8,726		1,353,132
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	190,593	1,130,124	650,143	8,726	0	1,979,586

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2012-2013

Budget Year: 2013-2014

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	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
<b>Total Ancillary Services</b>	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
<b>Total Auxiliary Operations</b>	7000	85,649	592,311	256,469	710	0	935,139

## 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: 2012-2013

Budget Year: 2013-2014

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		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
<b>Total Long-Term Debt and Other Financing</b>	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
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,922,059	8,922,059
<b>Sub-Total Non-Instructional Activities</b>		6,927,375	74,583,680	15,819,679	561,177	8,922,059	106,813,970
<b>Total Expenditures General Fund: activities *</b>		101,643,663	83,719,519	21,158,880	1,113,553	8,922,059	216,557,674

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

## 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.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			44,927,232
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			(127,219)
H.	2013-2014 Appropriations Subject to Limit			\$140,623,074



For Actual Year: 2012-2013

Budget Year: 2013-2014

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	14,121		12,256,520	11,338,597	12,270,641	11,338,597
State Revenues	8600	96,243,288	157,476,080	11,130,610	11,639,026	107,373,898	169,115,106
Local Revenues	8800	85,004,726	43,159,223	8,519,267	3,544,082	93,523,993	46,703,305
<b>Total Revenues</b>		181,262,135	200,635,303	31,906,397	26,521,705	213,168,532	227,157,008
<b>EXPENDITURES:</b>							
Academic Salaries	1000	86,552,047	90,444,382	8,598,041	6,778,237	95,150,088	97,222,619
Classified Salaries	2000	35,906,688	37,610,685	6,452,495	6,907,346	42,359,183	44,518,031
Employee Benefits	3000	43,723,349	45,339,386	4,130,562	3,976,705	47,853,911	49,316,091
Supplies and Materials	4000	1,455,063	1,653,324	735,566	1,704,348	2,190,629	3,357,672
Other Operating Expenses and Services	5000	13,166,224	13,675,022	5,802,027	4,252,440	18,968,251	17,927,462
Capital Outlay	6000	191,513	1,559,342	922,040	1,602,388	1,113,553	3,161,730
<b>Total Expenditures</b>		180,994,884	190,282,141	26,640,731	25,221,464	207,635,615	215,503,605
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		267,251	10,353,162	5,265,666	1,300,241	5,532,917	11,653,403
<b>Other Financing Sources</b>	8900	2,527,349		600,185	6,704,659	3,127,534	6,704,659
<b>Other Outgo</b>	7000	3,056,208	3,946,185	5,865,851	8,004,900	8,922,059	11,951,085
<b>Net Increase/(Decrease) in Fund Balance</b>		(261,608)	6,406,977	0	0	(261,608)	6,406,977
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,136,226	17,874,618	3,553,507	3,553,507	21,689,733	21,428,125
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,136,226		3,553,507		21,689,733	
<b>Ending Fund Balance, June 30</b>		17,874,618	24,281,595	3,553,507	3,553,507	21,428,125	27,835,102

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					31,073,111	31,762,259
<b>Total Revenues</b>		0	0	0	0	31,073,111	31,762,259
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		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						
Transfers Outgoing	7300 & 7400					31,819,540	31,762,259
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	0	0	31,819,540	31,762,259
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	0	0	(31,819,540)	(31,762,259)
<b>Net Increase/Decrease in Fund Balance</b>		0	0	0	0	(746,429)	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0		0	3,796,371	3,049,942
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,796,371	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	3,049,942	3,049,942

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					236,942	375,566
State Revenues	8600					755,628	1,080,401
Local Revenues	8800			873,665	1,000,000	405,845	419,844
<b>Total Income</b>		0	0	873,665	1,000,000	1,398,415	1,875,811
<b>Expenditures</b>							
Academic Salaries	1000					149,660	116,286
Classified Salaries	2000			461,845	461,845	1,397,732	1,135,541
Employee Benefits	3000			238,465	240,000	706,279	634,676
Supplies and Materials	4000			626,705	643,155	48,855	46,528
Other Operating Expenses and Services	5000			120,874	125,000	6,455	7,197
Capital Outlay	6000			2,772	5,000	560	1,068
<b>Total Expenditures</b>		0	0	1,450,661	1,475,000	2,309,541	1,941,296
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(576,996)	(475,000)	(911,126)	(65,485)
<b>Other Financing Sources</b>	8900			576,996	475,000	918,455	700,000
<b>Other Outgo</b>	7000					1,271	634,515
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	6,058	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	33,768	39,826
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		33,768	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	39,826	39,826

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	1,780,024			
Local Revenues	8800	3,753		965,120	
<b>Total Income</b>		1,783,777	0	965,120	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	10,955		141,291	140,000
Employee Benefits	3000	3,518		47,357	47,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	76,260		45,682	45,000
Capital Outlay	6000	2,178,297	1,252,886	4,137,544	5,000,000
<b>Total Expenditures</b>		2,269,030	1,252,886	4,371,874	5,232,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(485,253)	(1,252,886)	(3,406,754)	(5,232,000)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(485,253)	(1,252,886)	(3,406,754)	(5,232,000)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	1,738,440	1,253,187	62,145,905	58,739,151
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	1,738,440		62,145,905	
<b>Ending Fund Balance, June 30</b>		1,253,187	301	58,739,151	53,507,151

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	5,684,293	595,000				
Other Financing Sources	8900						
<b>Total Income</b>		5,684,293	595,000	0	0	0	0
<b>Cost of Sales</b>	5890	4,183,918					
<b>Gross Profit or Loss</b>		1,500,375	595,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,089,816	38,000				
Employee Benefits	3000	127,229	224,250				
Supplies and Materials	4000	129,889	200				
Other Operating Expenses and Services	5000	190,920	14,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,537,854	276,450	0	0	0	0
<b>Net Profit or Loss</b>		(37,479)	318,550	0	0	0	0
<b>Other Outgo</b>	7000	77,000	77,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(114,479)	241,550	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	841,758	727,279		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	841,758		0		0	
<b>Ending Fund Balance, June 30</b>		727,279	968,829	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,999,235	1,999,000				
Other Financing Sources	8900	500,000	500,000				
<b>Total Income</b>		2,499,235	2,499,000	0	0		
<b>Expenditures</b>							
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						
<b>Total Expenditures</b>		1,442,527	1,443,000	0	0		
<b>Net Profit or Loss</b>		1,056,708	1,056,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,056,708	1,056,000	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(4,041,527)	(2,984,819)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(4,041,527)		0			
<b>Ending Fund Balance, June 30</b>		(2,984,819)	(1,928,819)	0	0		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	473,797	251,927				
<b>Total Income</b>		473,797	251,927	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	180,385	176,996				
Employee Benefits	3000	112					
Supplies and Materials	4000	17,416	44,900				
Other Operating Expenses and Services	5000	103,968	39,845				
Capital Outlay	6000	5,399	4,000				
<b>Total Expenditures</b>		307,280	265,741	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		166,517	(13,814)	0	0	0	0
<b>Other Financing Sources</b>	8900	150					
<b>Other Outgo</b>	7000	70,145	384,468				
<b>Net Increase/(Decrease) in Fund Balance</b>		96,522	(398,282)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	603,117	699,639		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	603,117		0		0	
<b>Ending Fund Balance, June 30</b>		699,639	301,357	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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		
<b>Total Income</b>		42,063,446	42,334,000	1,003,368	1,004,000	0	0
<b>Expenditures</b>							
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						
<b>Total Expenditures</b>		110,782	113,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		41,952,664	42,221,000	1,003,368	1,004,000	0	0
<b>Other Financing Sources</b>	8900			341,584	340,000	(500,000)	
<b>Other Outgo</b>	7000	41,927,738	42,000,000	982,265	980,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		24,926	221,000	362,687	364,000	(500,000)	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,532,191	3,557,117	623,903	986,590	500,000	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	3,532,191		623,903		500,000	
<b>Ending Fund Balance, June 30</b>		3,557,117	3,778,117	986,590	1,350,590	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2012-2013

Budget Year: 2013-2014

## Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			362,382	410,000
<b>Total Income</b>		0	0	362,382	410,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			73,706	74,000
Other Operating Expenses and Services	5000			231,065	230,000
Capital Outlay	6000			103,846	104,000
<b>Total Expenditures</b>		0	0	408,617	408,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(46,235)	2,000
<b>Other Financing Sources</b>	8900			30,147	30,000
<b>Other Outgo</b>	7000			105,388	110,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(121,476)	(78,000)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	5,710,816	5,589,340
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		5,710,816	
<b>Ending Fund Balance, June 30</b>		0	0	5,589,340	5,511,340

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	542,994
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	576,996
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	911,250
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	757,273
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	150
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	138,308
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	29,647
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,158,955
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	7,205
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	150,926
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	77,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	300
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	8,175
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	3,096
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	57,191
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	44,175

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**SUPPLEMENTAL DATA**
**Receipt and Expenditures of Lottery Proceeds**
**Lottery Actual Report**
**L10 GENERAL FUND**

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				225,503		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		225,503		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,721,099		898,108		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		99,372		99,372		99,372
Classified Salaries	2000		2,858,393		2,858,393		2,858,393
Employee Benefits	3000		763,334		763,334		763,334
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,166	1,166
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	209,612	209,612
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	210,778	210,778
Other Operating Expenses and Services	5000				0	211,581	211,581
Capital Outlay	6000						
Library Books	6300				0	157,737	157,737
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	157,737	157,737
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,721,099	0	3,721,099	580,096	4,301,195
<b>Ending Balance</b>					0	543,515	543,515

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: 2012-2013

Budget Year: 2013-2014

District ID: 360

Name: SAN FRANCISCO

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 Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
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
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	50,000	50,000
Instructional Supplies & Materials	4300				0	495,400	495,400
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	545,400	545,400
Other Operating Expenses and Services	5000				0	398,115	398,115
Capital Outlay	6000						
Library Books	6300				0	100,000	100,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	100,000	100,000
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,985,740	0	3,985,740	1,043,515	5,029,255
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

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

EPA Revenue	23,965,172
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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	23,965,172	0	0	23,965,172
TOTAL		23,965,172	0	0	23,965,172