

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 360

Name: SAN FRANCISCO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	42,347,973	42,966,046		42,966,046
Other	1300	21,383,836	21,736,277	171,099	21,907,376
Total Instructional Salaries		63,731,809	64,702,323	171,099	64,873,422
Non-Instructional Salaries					
Contract or Regular	1200		7,679,127	371,907	8,051,034
Other	1400		2,541,211	77,848	2,619,059
Total Non-Instructional Salaries		0	10,220,338	449,755	10,670,093
Total Academic Salaries		63,731,809	74,922,661	620,854	75,543,515
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,216,165	676,296	30,892,461
Other	2300		3,341,077	62,888	3,403,965
Total Non-Instructional Salaries		0	33,557,242	739,184	34,296,426
Instructional Aides					
Regular Status	2200	1,519,891	2,095,823		2,095,823
Other	2400	412,692	438,960		438,960
Total Instructional Aides		1,932,583	2,534,783	0	2,534,783
Total Classified Salaries		1,932,583	36,092,025	739,184	36,831,209
Employee Benefits	3000	18,000,683	40,978,869	438,592	41,417,461
Supplies and Materials	4000		1,382,728	21,516	1,404,244
Other Operating Expenses	5000	218,509	14,364,280	261,777	14,626,057
Equipment Replacement	6420		153,755		153,755
Total Expenditures Prior to Exclusions		83,883,584	167,894,318	2,081,923	169,976,241

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		1,533,771		1,533,771
Lottery Expenditures					
Academic Salaries	1000			535,107	535,107
Classified Salaries	2000			3,000,000	3,000,000
Employee Benefits	3000			1,020,740	1,020,740
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: 2013-2014

Budget Year: 2014-2015

District ID: 360

Name: SAN FRANCISCO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	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
Total Exclusions		0	1,533,771	4,555,847	6,089,618
Total for ECS 84362, 50% Law		83,883,584	166,360,547	(2,473,924)	163,886,623
Percent of CEE (Instructional Salary Cost / Total CEE)		50.42%	100.00%		
50% of Current Expense of Education			83,180,274		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		83,883,584	166,360,547	(2,473,924)	163,886,623
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		83,883,584	167,894,318	2,081,923	169,976,241
Capital Expenditures	6000	111,213	818,800	1,121	819,921
Equipment Replacement (Back out)	6420		(51,100)	(1,121)	(52,221)
Total Unrestricted General Fund Expenditures		83,994,797	168,662,018	2,081,923	170,743,941

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
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,073,733		10,073,733
TOTAL LIABILITIES		17,889,470	1,018,877	18,908,347

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	10,850,188	6,982,644	17,832,832
Committed Fund Balance	9753	10,921,966		10,921,966
Assigned Fund Balance	9754			0
Total Designated Fund Balance		21,772,154	6,982,644	28,754,798
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		21,772,154	6,982,644	28,754,798
TOTAL LIABILITIES AND FUND EQUITY		39,661,624	8,001,521	47,663,145

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	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	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
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	3,035,820		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,035,820	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,035,820	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,035,820	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, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		(109,125)	(792,293)			1,337,613
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		86,267	796,486			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		35,275				
Prepaid Items	9220			204			
TOTAL ASSETS		0	12,417	4,397	0	0	1,337,613
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		12,416				
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	12,416	0	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, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	4,397	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	1,337,613
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	4,397	0	0	1,337,613
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	4,397	0	0	1,337,613
TOTAL LIABILITIES AND FUND EQUITY		0	12,416	4,397	0	0	1,337,613

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, 2014

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,224,563	1,141,755	56,128,994
Cash With Fiscal Agents	9113			87,492
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	69,572		87,007
Due from Other Funds	9140			1,262,510
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,294,135	1,141,755	57,566,003
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,856	4,600	115,115
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	552,802		
TOTAL LIABILITIES		574,658	4,600	1,377,625

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, 2014

District ID: 360

Name: SAN FRANCISCO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	1,053,355			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	111,559			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	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		1,164,914	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, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	10,823			
Accrued Salaries and Wages Payable	9520	100,000			
Compensated Absences Payable Current	9530	99,456			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		210,279	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	210,279	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		13,435,366	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA	61	69
	(Object)	Self-Insurance Fund	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

COMBINED BALANCE SHEET

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	598,178			(1,435,395)	6,100,127			1,798,484
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	180,130			4,982,378	27,712			17,423
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220					1,900			
Fixed Assets	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								
Total Fixed Assets		1,775	0	0	0	0	0	0	0
TOTAL ASSETS		780,083	0	0	3,546,983	6,129,739	0	0	1,815,907

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	7,804				2,333			85,596
Accrued Salaries and Wages Payable	9520					82,305			
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(500)							(200)
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	93,211			954				24,395
Total Current Liabilities and Deferred Revenue		100,515	0	0	954	84,638	0	0	109,791
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	100,515	0	0	954	84,638	0	0	109,791

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	679,567			3,546,029	6,045,101			1,706,116
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		679,567	0	0	3,546,029	6,045,101	0	0	1,706,116
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		679,567	0	0	3,546,029	6,045,101	0	0	1,706,116
TOTAL LIABILITIES AND FUND EQUITY		780,082	0	0	3,546,983	6,129,739	0	0	1,815,907

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,219,858	1,219,858
Workforce Investment Act	8130		89,666	89,666
Temporary Assistance for Needy Families (TANF)	8140		154,834	154,834
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,202,538	1,202,538
Other Federal Revenues	8190		5,515,463	5,515,463
Total Federal Revenues	8100	0	8,182,359	8,182,359
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	232,547		232,547
State General Apportionment	8612	66,579,714		66,579,714
Other General Apportionment	8613	1,440,429		1,440,429
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,301,707	1,301,707
Disabled Students Programs and Services(DSPS)	8623		1,633,597	1,633,597
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		399,271	399,271
Telecommunications and Technology Infrastructure Program (TTIP)	8626		1,028,213	1,028,213
Other General Categorical Programs	8627		8,179,083	8,179,083

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	22,825,944		22,825,944
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		277,820	277,820
Other Reimbursable Categorical Programs	8652		342,664	342,664
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	48,413		48,413
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,555,847	1,211,616	5,767,463
State Mandated Costs	8685	928,345		928,345
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	906,336		906,336
Total State Revenues	8600	97,517,575	14,373,971	111,891,546

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,004,868		20,004,868
Tax Allocation, Supplemental Roll	8812	62,445		62,445
Tax Allocation, Unsecured Roll	8813	1,336,470		1,336,470
Prior Years Taxes	8816	(86,418)		(86,418)
Education Revenues Augmentation Fund (ERAF)	8817	23,377,646		23,377,646
Redevelopment Agency Funds - Pass Through	8818	129,837		129,837
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	31,382	31,767	63,149
Contract Services	8830			
Contract Instructional Services	8831		2,505,785	2,505,785
Other Contranct Services	8832		4,019,874	4,019,874
Sales and Commissions	8840			0
Rentals and Leases	8850	287,157		287,157
Interest and Investment Income	8860	24,976		24,976
Student Fees and Charges	8870			
Community Services Classes	8872	480,320		480,320
Dormitory	8873			0
Enrollment	8874	9,767,766		9,767,766
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	1,625,201		1,625,201
Health Services	8876		1,085,839	1,085,839
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	355		355
Nonresident Tuition	8880	8,242,950		8,242,950
Parking Services and Public Transportation	8881		613,171	613,171
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	17,753,626	59,466	17,813,092
Total Local Revenues	8800	83,038,581	8,315,902	91,354,483
Total Revenues		180,556,156	30,872,232	211,428,388

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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#	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

Expend by 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				
Agriculture and Natual Resources	0100	575,025	233,954	68,309			877,288
Architecture and Environmental Design	0200	653,092	90,817	86,840			830,749
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,982,260	199,964	60,632	4,909		3,247,765
Business and Management	0500	6,525,829	401,830	73,193	66,473		7,067,325
Communications	0600	1,771,595	444,755	87,504	114,145		2,417,999
Computer and Information Science	0700	2,444,728	363,553	740,496	147,874		3,696,651
Education	0800	4,873,741	997,437	222,474	3,212		6,096,864
Engineering and Related Industrial Technology	0900	2,622,133	1,141,281	192,254	41,188		3,996,856
Fine and Applied Arts	1000	6,886,718	1,099,850	175,237	121,562		8,283,367
Foreign language	1100	2,436,002	120,881	1,531			2,558,414
Health	1200	6,253,653	1,258,342	216,052	176,910		7,904,957
Consumer Education And Home Economics	1300	2,238,416	127,464	14,234	107,725		2,487,839
Law	1400	36,536					36,536
Humanities(Letters)	1500	15,058,468	1,434,188	243,038	86,961		16,822,655
Library Science	1600	59,086	5,371				64,457
Mathematics	1700	5,645,754	467,505	1,356			6,114,615
Military Studies	1800	171					171
Physical Sciences	1900	3,746,030	169,692	48,912	2,393		3,967,027
Psychology	2000	1,562,279	11,472	650			1,574,401
Public Affairs and Services	2100	1,241,115	649,659	310,444	5,971		2,207,189
Social Sciences	2200	3,215,721	828,000	649			4,044,370
Commercial Services	3000	209,280	396	15,499			225,175
Interdisciplinary Studies	4900	7,580,510	1,906,947	477,198	9,048		9,973,703
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		78,618,142	11,953,358	3,036,502	888,371		94,496,373
Total Expenditures for GF Activities*		79,461,079	89,320,077	20,002,237	2,314,160	13,650,048	204,747,601

*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: 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				
Instructional Administration and Governance	6000						
Academic Administration	6010		7,832,759	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 Galleries	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	59,581			5,118,148
Matriculation and Student Assessment	6320		2,546,349	83,794	1,545		2,631,688
Transfer Programs	6330			1,241			1,241
Career Guidance	6340		54,039	40,184			94,223
Other Student Counseling and Guidance	6390		1,353	8,318	1,170		10,841
Total Student Counseling and Guidance		0	7,660,308	193,118	2,715	0	7,856,141

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).

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				
General Institutional Support Services	6700						
Community Relations	6710		14,582	654,219			668,801
Fiscal Operations	6720		4,728,441	1,917,412	2,722		6,648,575
Human Resources Management	6730		2,786,191	200,489			2,986,680
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,691,565				5,691,565
Staff Development	6750		235,259	127,548	570		363,377
Staff Diversity	6760		3,516	17,744	121		21,381
Logistical Services	6770		5,646,313	2,972,459			8,618,772
Management Information Systems	6780		3,668,252	1,189,299	711,912		5,569,463
Other General Institutional Support Services	6790		1,016,112	255,469			1,271,581
Total General Institutional Support Services	6700	0	23,790,231	7,334,639	715,325	0	31,840,195
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	125,301	346,372	120,395			592,068
Community Use of Facilities	6830						0
Economic Development	6840		487,958	507,559	103,849		1,099,366
Other Community Services & Economic Development	6890						0
Total Community Services	6800	125,301	834,330	627,954	103,849	0	1,691,434

* 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: 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				
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

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: 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				
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

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

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			8,182,359	9,327,892	8,182,359	9,327,892
State Revenues	8600	97,517,575	103,079,636	14,373,971	11,950,037	111,891,546	115,029,673
Local Revenues	8800	83,038,581	81,145,465	8,315,902	2,510,861	91,354,483	83,656,326
Total Revenues		180,556,156	184,225,101	30,872,232	23,788,790	211,428,388	208,013,891
EXPENDITURES:							
Academic Salaries	1000	79,430,403	83,353,449	7,737,562	7,578,719	87,167,965	90,932,168
Classified Salaries	2000	31,363,954	33,141,757	5,495,421	4,605,909	36,859,375	37,747,666
Employee Benefits	3000	41,334,366	43,483,876	3,419,450	4,145,936	44,753,816	47,629,812
Supplies and Materials	4000	1,386,433	2,144,965	858,352	1,382,586	2,244,785	3,527,551
Other Operating Expenses and Services	5000	13,727,872	16,742,443	4,029,580	5,547,485	17,757,452	22,289,928
Capital Outlay	6000	819,921	469,237	1,494,239	1,293,977	2,314,160	1,763,214
Total Expenditures		168,062,949	179,335,727	23,034,604	24,554,612	191,097,553	203,890,339
Excess /(Deficiency) of Revenues over Expenditures		12,493,207	4,889,374	7,837,628	(765,822)	20,330,835	4,123,552
Other Financing Sources	8900	1,693,243	2,800,000	439,771	2,573,143	2,133,014	5,373,143
Other Outgo	7000	8,801,777	5,485,918	4,848,271	3,882,291	13,650,048	9,368,209
Net Increase/(Decrease) in Fund Balance		5,384,673	2,203,456	3,429,128	(2,074,970)	8,813,801	128,486
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,874,618	21,772,154	3,553,507	6,982,643	21,428,125	28,754,797
Prior Years Adjustments	9020	(1,487,137)		8		(1,487,129)	
Adjusted Beginning Balance	9030	16,387,481		3,553,515		19,940,996	
Ending Fund Balance, June 30		21,772,154	23,975,610	6,982,643	4,907,673	28,754,797	28,883,283

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

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						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400	31,762,259					
Reserve for Contingencies	7900						
Total Other Outgo	7000	31,762,259	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(31,762,259)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(14,121)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		3,035,820		0	3,049,942	0
Prior Years Adjustments	9020	3,049,941				(3,049,942)	
Adjusted Beginning Balance	9030	3,049,941		0		0	
Ending Fund Balance, June 30		3,035,820	3,035,820	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100					58,154	74,753
State Revenues	8600					1,282,346	1,151,010
Local Revenues	8800			746,442	927,037	435,060	435,060
Total Income		0	0	746,442	927,037	1,775,560	1,660,823
Expenditures							
Academic Salaries	1000					69,139	72,596
Classified Salaries	2000			429,357	411,168	1,093,030	1,147,682
Employee Benefits	3000			222,840	240,687	601,277	988,643
Supplies and Materials	4000			639,186	808,839	39,668	85,553
Other Operating Expenses and Services	5000			113,382	135,489	3,919	7,142
Capital Outlay	6000			22,823	12,000	336	2,361
Total Expenditures		0	0	1,427,588	1,608,183	1,807,369	2,303,977
Excess /(Deficiency) of Revenues over Expenditures		0	0	(681,146)	(681,146)	(31,809)	(643,154)
Other Financing Sources	8900			681,146	681,146	106	700,000
Other Outgo	7000					3,723	56,846
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(35,426)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	39,826	4,398
Prior Years Adjustments	9020					(2)	
Adjusted Beginning Balance	9030	0		0		39,824	
Ending Fund Balance, June 30		0	0	0	0	4,398	4,398

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					15,195,836	15,200,000
Total Income		0	0	0	0	15,195,836	15,200,000
Expenditures							
Academic Salaries	1000					5,361,383	5,433,383
Classified Salaries	2000					4,749,274	4,820,550
Employee Benefits	3000					1,408,092	2,768,967
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					924	
Capital Outlay	6000					1,338,550	1,177,100
Total Expenditures		0	0	0	0	12,858,223	14,200,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	2,337,613	1,000,000
Other Financing Sources	8900						
Other Outgo	7000					1,000,000	1,000,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,337,613	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		1,337,613
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	1,337,613	1,337,613

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,196,813	4,180,514				
Local Revenues	8800	161,388				433,825	
Total Income		1,358,201	4,180,514	0	0	433,825	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,629				61,167	256,429
Employee Benefits	3000	3,224	170			25,528	90,334
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	213,088	680,338			49,105	116,869
Capital Outlay	6000	95,850	6,219,484	79,629		1,632,016	4,365,157
Total Expenditures		319,791	6,899,992	79,629	0	1,767,816	4,828,789
Excess /(Deficiency) of Revenues over Expenditures		1,038,410	(2,719,478)	(79,629)	0	(1,333,991)	(4,828,789)
Other Financing Sources	8900	190,646					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,229,056	(2,719,478)	(79,629)	0	(1,333,991)	(4,828,789)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,253,187	2,719,478	58,739,151	1,137,155		56,188,377
Prior Years Adjutments	9020	237,235		(57,522,367)		57,522,368	
Adjusted Beginning Balance	9030	1,490,422		1,216,784		57,522,368	
Ending Fund Balance, June 30		2,719,478	0	1,137,155	1,137,155	56,188,377	51,359,588

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		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		304,356	164,600	0	0	0	0
Other Outgo	7000	77,000	77,000				
Net Increase/(Decrease) in Fund Balance		227,356	87,600	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	727,279	954,635		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	727,279		0		0	
Ending Fund Balance, June 30		954,635	1,042,235	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		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		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,984,819)	8,116,856		0		
Prior Years Adjustments	9020	757,273					
Adjusted Beginning Balance	9030	(2,227,546)		0			
Ending Fund Balance, June 30		8,116,856	10,993,396	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	374,794	260,000				
Total Income		374,794	260,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	186,705	153,146				
Employee Benefits	3000	1,403					
Supplies and Materials	4000	34,423	25,431				
Other Operating Expenses and Services	5000	104,433	15,800				
Capital Outlay	6000	3,676	2,000				
Total Expenditures		330,640	196,377	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,154	63,623	0	0	0	0
Other Financing Sources	8900		71,028				
Other Outgo	7000	64,223	134,651				
Net Increase/(Decrease) in Fund Balance		(20,069)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	699,639	679,569		0		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	699,638		0		0	
Ending Fund Balance, June 30		679,569	679,569	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100	33,098,251	35,691,136				
State Revenues	8600	1,170,440	1,500,000				
Local Revenues	8800	41,627		1,045,505			
Total Income		34,310,318	37,191,136	1,045,505	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	95,001	403,656				
Employee Benefits	3000	38,901	190,046				
Supplies and Materials	4000	1,847	2,400	17,404	18,000		
Other Operating Expenses and Services	5000			86,935	87,000		
Capital Outlay	6000			17,373	17,300		
Total Expenditures		135,749	596,102	121,712	122,300	0	0
Excess /(Deficiency) of Revenues over Expenditures		34,174,569	36,595,034	923,793	(122,300)	0	0
Other Financing Sources	8900	100,000		226,370	6,129,739		
Other Outgo	7000	34,284,623	37,191,136	1,584,117	1,400,000		
Net Increase/(Decrease) in Fund Balance		(10,054)	(596,102)	(433,954)	4,607,439	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,557,117	3,546,028	986,590	6,045,101	0	0
Prior Years Adjustments	9020	(1,035)		5,492,465			
Adjusted Beginning Balance	9030	3,556,082		6,479,055		0	
Ending Fund Balance, June 30		3,546,028	2,949,926	6,045,101	10,652,540	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100			10,296	
State Revenues	8600				
Local Revenues	8800			774,416	67,500
Total Income		0	0	784,712	67,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			1,361	
Employee Benefits	3000			290	
Supplies and Materials	4000			293,947	8,496
Other Operating Expenses and Services	5000			451,932	1,539,936
Capital Outlay	6000			154,340	1,222
Total Expenditures		0	0	901,870	1,549,654
Excess /(Deficiency) of Revenues over Expenditures		0	0	(117,158)	(1,482,154)
Other Financing Sources	8900			96,736	77,000
Other Outgo	7000			26,709	
Net Increase/(Decrease) in Fund Balance		0	0	(47,131)	(1,405,154)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	5,589,340	1,706,117
Prior Years Adjustments	9020			(3,836,092)	
Adjusted Beginning Balance	9030	0		1,753,248	
Ending Fund Balance, June 30		0	0	1,706,117	300,963

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

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: 2013-2014

Budget Year: 2014-2015

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		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,555,847		1,211,616		
		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)	
Expenditures							
Academic Salaries	1000		535,107		535,107		535,107
Classified Salaries	2000		3,000,000		3,000,000		3,000,000
Employee Benefits	3000		1,020,740		1,020,740		1,020,740
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	449,574	449,574
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	449,574	449,574
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	967	967
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	967	967
Other Outgo	7000				0		0
Total Expenditures		0	4,555,847	0	4,555,847	450,541	5,006,388
Ending Balance					0	1,304,590	1,304,590

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: 2013-2014

Budget Year: 2014-2015

District ID: 360

Name: SAN FRANCISCO

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 Proposition 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	1000		90,000		90,000		90,000
Classified Salaries	2000		3,000,000		3,000,000		3,000,000
Employee Benefits	3000		1,020,284		1,020,284		1,020,284
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	50,000	50,000
Instructional Supplies & Materials	4300				0	496,000	496,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	546,000	546,000
Other Operating Expenses and Services	5000				0	400,000	400,000
Capital Outlay	6000						
Library Books	6300				0	100,000	100,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	100,000	100,000
Other Outgo	7000				0		0
Total Expenditures		0	4,110,284	0	4,110,284	1,046,000	5,156,284
Ending Balance					0	1,336,981	

Annual Financial and Budget Report

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

EPA Revenue	22,825,944
-------------	------------

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