

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

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: David Martin

(415) 241--223 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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	39,081,910	39,440,654		39,440,654
Other	1300	25,116,963	25,483,814	5,867	25,489,681
<b>Total Instructional Salaries</b>		64,198,873	64,924,468	5,867	64,930,335
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,073,494	105,976	12,179,470
Other	1400		2,675,806	69,300	2,745,106
<b>Total Non-Instructional Salaries</b>		0	14,749,300	175,276	14,924,576
<b>Total Academic Salaries</b>		64,198,873	79,673,768	181,143	79,854,911
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		22,019,177	132,701	22,151,878
Other	2300		3,568,804	348	3,569,152
<b>Total Non-Instructional Salaries</b>		0	25,587,981	133,049	25,721,030
<b>Instructional Aides</b>					
Regular Status	2200	1,464,592	2,406,814		2,406,814
Other	2400	364,036	395,936		395,936
<b>Total Instructional Aides</b>		1,828,628	2,802,750	0	2,802,750
<b>Total Classified Salaries</b>		1,828,628	28,390,731	133,049	28,523,780
<b>Employee Benefits</b>	3000	18,464,121	42,485,145	119,068	42,604,213
<b>Supplies and Materials</b>	4000		1,524,912	6,858	1,531,770
<b>Other Operating Expenses</b>	5000	297,356	17,511,645	31,953	17,543,598
<b>Equipment Replacement</b>	6420		23,356		23,356
<b>Total Expenditures Prior to Exclusions</b>		84,788,978	169,609,557	472,071	170,081,628

For Actual Year: 2014-2015

Budget Year: 2015-2016

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,227,885	13,916	1,241,801
Lottery Expenditures					
Academic Salaries	1000			420,364	420,364
Classified Salaries	2000			1,800,000	1,800,000
Employee Benefits	3000			480,803	480,803
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: 2014-2015

Budget Year: 2015-2016

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
<b>Total Exclusions</b>		0	1,227,885	2,715,083	3,942,968
<b>Total for ECS 84362, 50% Law</b>		84,788,978	168,381,672	(2,243,012)	166,138,660
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.36%	100.00%		
<b>50% of Current Expense of Education</b>			84,190,836		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		84,788,978	168,381,672	(2,243,012)	166,138,660
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		84,788,978	169,609,557	472,071	170,081,628
<b>Capital Expenditures</b>	6000	22,705	876,110	1,895	878,005
<b>Equipment Replacement (Back out)</b>	6420		(23,355)	0	(23,355)
<b>Total Unrestricted General Fund Expenditures</b>		84,811,683	170,462,312	473,966	170,936,278

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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			0
In County Treasury	9112	28,865,617	3,805,112	32,670,729
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	9,825,619	9,541,395	19,367,014
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,073,300		11,073,300
<b>TOTAL ASSETS</b>		49,764,536	13,346,507	63,111,043
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,280,037	1,769,390	10,049,427
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	825,115		825,115
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,870,076	6,614,985	13,485,061
<b>TOTAL LIABILITIES</b>		15,975,228	8,384,375	24,359,603

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	11	12	10
		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			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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751		4,962,132	4,962,132
Restricted Fund Balance	9752	10,850,188		10,850,188
Committed Fund Balance	9753	22,939,120		22,939,120
Assigned Fund Balance	9754			0
Total Designated Fund Balance		33,789,308	4,962,132	38,751,440
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		33,789,308	4,962,132	38,751,440
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		49,764,536	13,346,507	63,111,043

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2015

**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	3,840,804		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,840,804	0	0
<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, 2015

**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			
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	3,840,804		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,840,804	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		3,840,804	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,840,804	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, 2015

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		8,140	(747,574)			4,912,412
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		300	877,638			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		35,275				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	43,715	130,064	0	0	4,912,412
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		43,715	26,555			3,585
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			69,499			
<b>TOTAL LIABILITIES</b>		0	43,715	96,054	0	0	3,585

## 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, 2015

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	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	34,010	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	4,908,827
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	34,010	0	0	4,908,827
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	34,010	0	0	4,908,827
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	43,715	130,064	0	0	4,912,412

**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, 2015

District ID: 360

Name: SAN FRANCISCO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,152,499	877,672	56,023,963
Cash With Fiscal Agents	9113			199,333
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	83,287		68,749
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>7,235,786</b>	<b>877,672</b>	<b>57,554,555</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	313,392	46,857	514,784
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	541,751		
<b>TOTAL LIABILITIES</b>		<b>855,143</b>	<b>46,857</b>	<b>1,777,294</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, 2015

District ID: 360

Name: SAN FRANCISCO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</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 Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	6,380,643	830,815	55,777,261
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,380,643	830,815	55,777,261
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		6,380,643	830,815	55,777,261
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,235,786	877,672	57,554,555

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	98,207			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,100,000			
Accounts Receivable	9130	46,435			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
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>		1,244,642	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, 2015

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	14,020			
Accrued Salaries and Wages Payable	9520	100,000			
Compensated Absences Payable Current	9530	46,536			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		160,556	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	160,556	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, 2015

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	1,084,086			
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		1,084,086	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>		1,084,086	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,244,642	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 360

Name: SAN FRANCISCO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	14,579,849	
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>		14,579,849	0



## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	179,052	
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		5,435,875	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	5,435,875	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751	9,143,974	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		9,143,974	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>		9,143,974	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		14,579,849	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	598,373			(1,552,158)	6,103,780			1,764,941
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	156,839			5,025,218	25,227			12,148
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								554
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330	11,645							
Accumulated Depreciation Buildings	9331	9,871							
Library Books	9340								
Equipment	9350	92,974							
Accumulated Depreciation Equipment	9351	92,974							
Work in Progress	9360								
<b>Total Fixed Assets</b>		1,774	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		756,986	0	0	3,473,060	6,129,007	0	0	1,777,643

## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,910			207	4,812			47,918
Accrued Salaries and Wages Payable	9520					82,305			
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(100)							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	78,129							8,255
Total Current Liabilities and Deferred Revenue		82,939	0	0	207	87,117	0	0	56,173
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	82,939	0	0	207	87,117	0	0	56,173

## COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751	674,047			3,472,853	6,041,890			1,721,470
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		674,047	0	0	3,472,853	6,041,890	0	0	1,721,470
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>		674,047	0	0	3,472,853	6,041,890	0	0	1,721,470
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		756,986	0	0	3,473,060	6,129,007	0	0	1,777,643

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		1,553,587	1,553,587
Workforce Investment Act	8130		155,697	155,697
Temporary Assistance for Needy Families (TANF)	8140		92,728	92,728
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,243,425	1,243,425
Other Federal Revenues	8190		4,984,462	4,984,462
<b>Total Federal Revenues</b>	8100	0	8,029,899	8,029,899
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	197,663		197,663
State General Apportionment	8612	58,023,820		58,023,820
Other General Apportionment	8613	1,207,424		1,207,424
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,301,807	1,301,807
Disabled Students Programs and Services(DSPS)	8623		2,432,543	2,432,543
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		385,691	385,691
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,938,236	6,938,236

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 360

Name: SAN FRANCISCO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	27,451,228		27,451,228
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		353,174	353,174
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,701,167	782,129	3,483,296
State Mandated Costs	8685	1,882,810		1,882,810
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	96,817		96,817
<b>Total State Revenues</b>	8600	91,560,929	12,193,580	103,754,509

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	23,167,032		23,167,032
Tax Allocation, Supplemental Roll	8812			0
Tax Allocation, Unsecured Roll	8813	1,587,373		1,587,373
Prior Years Taxes	8816	252,449		252,449
Education Revenues Augmentation Fund (ERAF)	8817	31,442,692		31,442,692
Redevelopment Agency Funds - Pass Through	8818	665,132		665,132
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	14,466	802,236	816,702
Contract Services	8830			
Contract Instructional Services	8831		2,136,151	2,136,151
Other Contranct Services	8832		2,433,085	2,433,085
Sales and Commissions	8840	1,739		1,739
Rentals and Leases	8850	179,346		179,346
Interest and Investment Income	8860	157,012		157,012
Student Fees and Charges	8870			
Community Services Classes	8872		1,385	1,385
Dormitory	8873			0
Enrollment	8874	8,664,514		8,664,514
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		982,343	982,343
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	315		315
Nonresident Tuition	8880	6,600,414		6,600,414
Parking Services and Public Transportation	8881		544,016	544,016
Other Student Fees and Charges	8885		63,749	63,749
Other Local Revenues	8890	18,148,408	236,247	18,384,655
<b>Total Local Revenues</b>	8800	90,880,892	7,199,212	98,080,104
<b>Total Revenues</b>		182,441,821	27,422,691	209,864,512



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#	(719)	289,617	288,898
Total Other Financing Sources	8900	(719)	289,617	288,898
Total Revenues and Other Financing Sources		182,441,102	27,712,308	210,153,410

**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: 2014-2015

Budget Year: 2015-2016

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	678,847	152,341	72,048			903,236
Architecture and Environmental Design	0200	706,388	16,524	16,841			739,753
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,032,256	242,974	283,389			3,558,619
Business and Management	0500	6,356,767	401,264	94,309	106,145		6,958,485
Communications	0600	2,235,015	350,602	45,316	7,436		2,638,369
Computer and Information Science	0700	2,435,263	414,510	724,515	109,476		3,683,764
Education	0800	4,765,493	884,579	209,604			5,859,676
Engineering and Related Industrial Technology	0900	2,574,036	1,075,525	242,642	144,715		4,036,918
Fine and Applied Arts	1000	6,498,040	1,218,424	144,100	85,760		7,946,324
Foreign language	1100	2,354,968	107,199	2,907			2,465,074
Health	1200	6,592,190	1,254,914	310,291	263,461		8,420,856
Consumer Education And Home Economics	1300	2,127,372	91,631	99,266			2,318,269
Law	1400	26,586		231			26,817
Humanities(Letters)	1500	18,264,412	1,309,200	15,595			19,589,207
Library Science	1600	64,659	2,914	1,014			68,587
Mathematics	1700	5,392,963	451,534	1,915			5,846,412
Military Studies	1800			720			720
Physical Sciences	1900	3,704,410	244,869	57,664	7,848		4,014,791
Psychology	2000	1,539,539	16,478				1,556,017
Public Affairs and Services	2100	1,500,416	577,538	34,998	18,514		2,131,466
Social Sciences	2200	3,867,860	144,558	2,836			4,015,254
Commercial Services	3000	195,663	194				195,857
Interdisciplinary Studies	4900	8,224,306	1,613,692	710,175			10,548,173
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		83,137,449	10,571,464	3,070,376	743,355		97,522,644
<b>Total Expenditures for GF Activities*</b>		87,276,562	79,949,129	24,438,249	1,965,466	7,409,789	201,039,195

\*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: 2014-2015

Budget Year: 2015-2016

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	481,550	7,215,337	456,030	4,959		8,157,876
Course and Curriculum Development	6020	428,214	1,869,150	450,093	1,739		2,749,196
Academic / Faculty Senate	6030			1,077			1,077
Other Instructional Administration & Governance	6090			22,474			22,474
<b>Total Instructional Admin. &amp; Governance</b>		909,764	9,084,487	929,674	6,698	0	10,930,623
Instructional Support Services	6100						
Learning Center	6110	584,325	1,790,379	27,544	5,726		2,407,974
Library	6120	457,325	3,702,359	156,055	170,980		4,486,719
Media	6130		183,065	4,228			187,293
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	19,229	234,485	28,795	20,680		303,189
Other Instructional Support Services	6190	51	79,835	9,632			89,518
<b>Total Instructional Support Services</b>		1,060,930	5,990,123	226,254	197,386	0	7,474,693
Admissions and Records	6200	4,324	3,997,854	82,214			4,084,392
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	786,270	2,798,887	4,400	950		3,590,507
Matriculation and Student Assessment	6320	320,830	2,347,190	102,745	17,025		2,787,790
Transfer Programs	6330			1,316			1,316
Career Guidance	6340	5,287	82,556	42,643			130,486
Other Student Counseling and Guidance	6390			212,569			212,569
<b>Total Student Counseling and Guidance</b>		1,112,387	5,228,633	363,673	17,975	0	6,722,668

**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: 2014-2015

Budget Year: 2015-2016

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	37,818	911,166	125,463	7,603		1,082,050
Disabled Student Programs and Services (DSPS)	6420	112,476	1,489,391	456,729	146,517		2,205,113
Extended Opportunity Programs and Services (EOPS)	6430	130,559	1,002,249	24,081	18,207		1,175,096
Health Services	6440	149,539	1,162,564	53,277	973		1,366,353
Student Personnel Administration	6450	10,159	2,076,347	4,518			2,091,024
Financial Aid Administration	6460	134,698	3,066,536	151,310	65,139		3,417,683
Job Placement Services	6470	1,490	23,348	1,755			26,593
Veterans Services	6480		278,652				278,652
Miscellaneous Student Services	6490	194,020	1,385,712	35,536	16,209		1,631,477
<b>Total Other Student Services</b>		770,759	11,395,965	852,669	254,648	0	13,274,041
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		65,446	21,901			87,347
Custodial Services	6530		128,622	71,438			200,060
Grounds Maintenance and Repairs	6550		1,861,747	1,371,725			3,233,472
Utilities	6570			2,355,906			2,355,906
Other Operations and Maintenance of Plant	6590		1,864,508	972,196	119,261		2,955,965
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,920,323	4,793,166	119,261	0	8,832,750
<b>Planning, Policymaking and Coordinations</b>	6600	21,528	4,547,230	2,208,682	32,391		6,809,831

\* 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: 2014-2015

Budget Year: 2015-2016

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			1,154,267			1,154,267
Fiscal Operations	6720	1,122	4,559,141	1,662,952	35,376		6,258,591
Human Resources Management	6730	3,044	1,572,941	142,540	1,542		1,720,067
Noninstruct Staff Retirees' Benefits & Retirement *	6740		6,884,867				6,884,867
Staff Development	6750	7,544	159,715	299,125	986		467,370
Staff Diversity	6760		7,744	38,871	2,145		48,760
Logistical Services	6770		7,447,066	2,976,331	3,542		10,426,939
Management Information Systems	6780	1,052	2,542,903	4,077,678	534,605		7,156,238
Other General Institutional Support Services	6790		855,568	550,297			1,405,865
<b>Total General Institutional Support Services</b>	6700	12,762	24,029,945	10,902,061	578,196	0	35,522,964
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830	32	266				298
Economic Development	6840	37,317	329,922	710,162	13,661		1,091,062
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	37,349	330,188	710,162	13,661	0	1,091,360

\* Noninstructional Staff Retirees' Benefits &amp; Retirement Incentives.

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: 2014-2015

Budget Year: 2015-2016

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		(49,605)	25			(49,580)
Farm Operations	6930			13,458			13,458
Food Services	6940	2,195	9,338				11,533
Parking	6950		550,490	31,794			582,284
Student and Co-Curricular Activities	6960	15,451	70,085	18,416			103,952
Student Housing	6970						0
Other Ancillary Services	6990			38,887			38,887
<b>Total Ancillary Services</b>	6900	17,646	580,308	102,580	0	0	700,534
Auxiliary Operations	7000						
Contract Education	7010	191,664	192,203	186,386			570,253
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	191,664	192,203	186,386	0	0	570,253

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: 2014-2015

Budget Year: 2015-2016

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		80,406	10,352	1,895		92,653
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,941,844	3,941,844
Student Aid	7320					75,809	75,809
Other Outgo	7390					3,392,136	3,392,136
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	7,409,789	7,409,789
<b>Sub-Total Non-Instructional Activites</b>		4,139,113	69,377,665	21,367,873	1,222,111	7,409,789	103,516,551
<b>Total Expenditures General Fund: activities *</b>		87,276,562	79,949,129	24,438,249	1,965,466	7,409,789	201,039,195

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: SAN FRANCISCO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$187,878,224
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	26,091.99		
	2. 2014-2015 Second Period Actual FTES	23,359.17		
	3. 2014-2015 Population change factor (C2/C1)	0.8953		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$174,632,896
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		(15,100,000)	
	3. Total adjustments - increase			15,100,000
	Sub-Total (D + E.3)			\$189,732,896
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$189,732,896
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			90,367,083
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			54,774,960
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			15,365,140
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$160,507,183



For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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			8,029,899	8,650,100	8,029,899	8,650,100
State Revenues	8600	91,560,929	99,164,420	12,193,580	10,338,000	103,754,509	109,502,420
Local Revenues	8800	90,880,892	102,992,310	7,199,212	10,231,000	98,080,104	113,223,310
<b>Total Revenues</b>		182,441,821	202,156,730	27,422,691	29,219,100	209,864,512	231,375,830
<b>EXPENDITURES:</b>							
Academic Salaries	1000	79,809,488	85,963,150	7,290,430	8,326,000	87,099,918	94,289,150
Classified Salaries	2000	28,209,204	35,969,755	5,788,818	5,925,000	33,998,022	41,894,755
Employee Benefits	3000	42,615,339	46,999,223	3,512,412	3,910,300	46,127,751	50,909,523
Supplies and Materials	4000	1,531,771	1,802,900	1,285,217	2,397,000	2,816,988	4,199,900
Other Operating Expenses and Services	5000	17,471,770	18,497,105	4,149,491	6,375,000	21,621,261	24,872,105
Capital Outlay	6000	878,005	1,207,600	1,087,461	1,494,000	1,965,466	2,701,600
<b>Total Expenditures</b>		170,515,577	190,439,733	23,113,829	28,427,300	193,629,406	218,867,033
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		11,926,244	11,716,997	4,308,862	791,800	16,235,106	12,508,797
<b>Other Financing Sources</b>	8900	-719		289,617	27,000	288,898	27,000
<b>Other Outgo</b>	7000	3,628,804	11,716,997	3,780,985	3,337,800	7,409,789	15,054,797
<b>Net Increase/(Decrease) in Fund Balance</b>		8,296,721	0	817,494	(2,519,000)	9,114,215	(2,519,000)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	34,105,817	33,789,308	4,160,419	4,962,132	38,266,236	38,751,440
Prior Years Adjustments	9020	(8,613,230)		(15,781)		(8,629,011)	
Adjusted Beginning Balance	9030	25,492,587		4,144,638		29,637,225	
<b>Ending Fund Balance, June 30</b>		33,789,308	33,789,308	4,962,132	2,443,132	38,751,440	36,232,440

## Annual Financial and Budget Report

20 Debt service Funds

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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	31,852,073	22,514				
<b>Total Revenues</b>		31,852,073	22,514	0	0	0	0
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	31,069,603					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	31,069,603	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(31,069,603)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		782,470	22,514	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,035,820	3,840,804		0	0	0
Prior Years Adjustments	9020	22,514					
Adjusted Beginning Balance	9030	3,058,334		0		0	
<b>Ending Fund Balance, June 30</b>		3,840,804	3,863,318	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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						
State Revenues	8600					1,232,999	1,365,000
Local Revenues	8800			587,920	600,000	548,964	440,000
<b>Total Income</b>		0	0	587,920	600,000	1,781,963	1,805,000
<b>Expenditures</b>							
Academic Salaries	1000					170,516	395,146
Classified Salaries	2000			403,514	411,168	990,956	1,384,057
Employee Benefits	3000			222,589	280,461	606,429	805,520
Supplies and Materials	4000			576,605	887,794	36,042	134,312
Other Operating Expenses and Services	5000			127,925	218,302	6,422	15,908
Capital Outlay	6000			8,430	13,204		2,961
<b>Total Expenditures</b>		0	0	1,339,063	1,810,929	1,810,365	2,737,904
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(751,143)	(1,210,929)	(28,402)	(932,904)
<b>Other Financing Sources</b>	8900			751,143	700,000	32,371	
<b>Other Outgo</b>	7000					3,969	115,483
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	(510,929)	0	(1,048,387)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	4,398	34,010
Prior Years Adjustments	9020					29,612	
Adjusted Beginning Balance	9030	0		0		34,010	
<b>Ending Fund Balance, June 30</b>		0	0	0	(510,929)	34,010	(1,014,377)

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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					14,938,396	15,365,142
<b>Total Income</b>		0	0	0	0	14,938,396	15,365,142
<b>Expenditures</b>							
Academic Salaries	1000					2,966,502	9,422,857
Classified Salaries	2000					8,248,143	4,820,550
Employee Benefits	3000						2,768,967
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					18,170	924
Capital Outlay	6000						1,176,176
<b>Total Expenditures</b>		0	0	0	0	11,232,815	18,189,474
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	3,705,581	(2,824,332)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						2,716,176
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	3,705,581	(5,540,508)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,337,613	4,908,827
Prior Years Adjustments	9020					(134,367)	
Adjusted Beginning Balance	9030	0		0		1,203,246	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	4,908,827	(631,681)

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	4,180,514	4,220,000				
Local Revenues	8800	231,041				651,036	20,000
<b>Total Income</b>		4,411,555	4,220,000	0	0	651,036	20,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			18,668		59,861	187,716
Employee Benefits	3000		170	8,028		25,838	73,771
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	202,863	795,338	276,175	275,598	141,249	161,065
Capital Outlay	6000	639,165	6,766,537	3,469	2,715,713	835,204	4,298,877
<b>Total Expenditures</b>		842,028	7,562,045	306,340	2,991,311	1,062,152	4,721,429
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,569,527	(3,342,045)	(306,340)	(2,991,311)	(411,116)	(4,701,429)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		3,569,527	(3,342,045)	(306,340)	(2,991,311)	(411,116)	(4,701,429)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,719,478	6,380,643	1,137,155	830,815	56,188,377	55,777,261
Prior Years Adjutments	9020	91,638					
Adjusted Beginning Balance	9030	2,811,116		1,137,155		56,188,377	
<b>Ending Fund Balance, June 30</b>		6,380,643	3,038,598	830,815	(2,160,496)	55,777,261	51,075,832

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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	413,725	420,300				
Other Financing Sources	8900						
<b>Total Income</b>		413,725	420,300	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		413,725	420,300	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	31,893	38,000				
Employee Benefits	3000	166,338	133,600				
Supplies and Materials	4000	722	300				
Other Operating Expenses and Services	5000	8,321	3,100				
Capital Outlay	6000						
<b>Total Expenditures</b>		207,274	175,000	0	0	0	0
<b>Net Profit or Loss</b>		206,451	245,300	0	0	0	0
<b>Other Outgo</b>	7000	77,000	77,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		129,451	168,300	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	954,635	1,084,086		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	954,635		0		0	
<b>Ending Fund Balance, June 30</b>		1,084,086	1,252,386	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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: 2014-2015

Budget Year: 2015-2016

## 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	1,773,593	1,715,700				
Other Financing Sources	8900	500,000					
<b>Total Income</b>		2,273,593	1,715,700	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		49,115				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,246,475	2,124,303				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,246,475	2,173,418	0	0		
<b>Net Profit or Loss</b>		1,027,118	(457,718)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,027,118	(457,718)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,116,856	9,143,974		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,116,856		0			
<b>Ending Fund Balance, June 30</b>		9,143,974	8,686,256	0	0		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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	343,096	349,239				
<b>Total Income</b>		343,096	349,239	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	153,523	141,445				
Employee Benefits	3000						
Supplies and Materials	4000	42,956	39,309				
Other Operating Expenses and Services	5000	99,343	31,671				
Capital Outlay	6000	4,526	6,001				
<b>Total Expenditures</b>		300,348	218,426	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		42,748	130,813	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	48,270	467,669				
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,522)	(336,856)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	679,569	674,047		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	679,569		0		0	
<b>Ending Fund Balance, June 30</b>		674,047	337,191	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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	25,839,651	35,752,000				
State Revenues	8600	1,194,517	1,500,000				
Local Revenues	8800		44,000	1,019,911			
<b>Total Income</b>		27,034,168	37,296,000	1,019,911	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	98,011	403,656				
Employee Benefits	3000	40,375	183,803				
Supplies and Materials	4000	299	2,400	(3,317)			
Other Operating Expenses and Services	5000			22,098	5,855		
Capital Outlay	6000						
<b>Total Expenditures</b>		138,685	589,859	18,781	5,855	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		26,895,483	36,706,141	1,001,130	(5,855)	0	0
<b>Other Financing Sources</b>	8900			197,973			
<b>Other Outgo</b>	7000	26,968,658	37,191,136	1,202,314			
<b>Net Increase/(Decrease) in Fund Balance</b>		(73,175)	(484,995)	(3,211)	(5,855)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,546,028	3,472,853	6,045,101	6,041,890	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,546,028		6,045,101		0	
<b>Ending Fund Balance, June 30</b>		3,472,853	2,987,858	6,041,890	6,036,035	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

360 SAN FRANCISCO

For Actual Year: 2014-2015

Budget Year: 2015-2016

## 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			7,047	7,047
State Revenues	8600				
Local Revenues	8800			706,661	746,434
<b>Total Income</b>		0	0	713,708	753,481
<b>Expenditures</b>					
Academic Salaries	1000			1,804	
Classified Salaries	2000			1,589	
Employee Benefits	3000			1,040	
Supplies and Materials	4000			296,765	13,076
Other Operating Expenses and Services	5000			427,828	4,633
Capital Outlay	6000			41,829	1,222
<b>Total Expenditures</b>		0	0	770,855	18,931
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(57,147)	734,550
<b>Other Financing Sources</b>	8900			77,000	77,000
<b>Other Outgo</b>	7000			4,500	2,283,489
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	15,353	(1,471,939)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,706,117	1,721,470
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,706,117	
<b>Ending Fund Balance, June 30</b>		0	0	1,721,470	249,531

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 360

Name: SAN FRANCISCO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	289,617
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	809,969
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	58,826
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	248,623
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	177,496
61	SELF-INSURANCE FUND	39	OTHER SPECIAL REVENUE FUND	500,000
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	77,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	5,775
74	STUDENT FINANCIAL AID TRUST FUND	75	SCHOLARSHIP AND LOAN TRUST FUND	100
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	718
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	500
74	STUDENT FINANCIAL AID TRUST FUND	79	OTHER TRUST FUNDS	17,750
75	SCHOLARSHIP AND LOAN TRUST FUND	79	OTHER TRUST FUNDS	1,000

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: 2014-2015

Budget Year: 2015-2016

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				(387,730)		
Adjusted Beginning Balance	9030		0		916,860		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,701,167		782,129		
		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		420,364		420,364		420,364
Classified Salaries	2000		1,800,000		1,800,000		1,800,000
Employee Benefits	3000		480,803		480,803		480,803
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	837	837
Instructional Supplies & Materials	4300				0	365,346	365,346
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	366,183	366,183
Other Operating Expenses and Services	5000				0	152,701	152,701
Capital Outlay	6000						
Library Books	6300				0	101,714	101,714
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	101,714	101,714
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,701,167	0	2,701,167	620,598	3,321,765
<b>Ending Balance</b>					0	1,078,391	1,078,391

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: 2014-2015

Budget Year: 2015-2016

District ID: 360

Name: SAN FRANCISCO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,078,391		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			1,078,391		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,473,316			699,566		
		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		100,000		100,000		100,000
Classified Salaries	2000		2,700,000		2,700,000		2,700,000
Employee Benefits	3000		673,316		673,316		673,316
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	3,696	3,696
Instructional Supplies & Materials	4300				0	439,604	439,604
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	443,300	443,300
Other Operating Expenses and Services	5000				0	146,916	146,916
Capital Outlay	6000						
Library Books	6300				0	109,350	109,350
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	109,350	109,350
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,473,316	0	3,473,316	699,566	4,172,882
<b>Ending Balance</b>					0	1,078,391	

Annual Financial and Budget Report

For Actual Year: 2014-2015      District ID: 360      Name: SAN FRANCISCO

EPA Revenue	27,451,228
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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	27,451,228	0	0	27,451,228
TOTAL		27,451,228	0	0	27,451,228

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 360

Name: SAN FRANCISCO

	STRS		PERS				Increase	
Fiscal Year	Amount	Rate	Amount	Rate	Other	Total	Amount	Rate
2013-14	6,753,132	8.25%	448,987	11.44%		7,202,119	N/A	N/A
2014-15	7,707,708	8.88%	552,576	11.77%		8,260,284	1,058,165	14.69%
2015-16	9,022,597	10.73%	489,367	11.85%		9,511,964	1,251,680	15.15%
2016-17	9,203,049	12.58%	499,154	13.05%		9,702,203	190,239	2.00%
2017-18	8,387,110	14.43%	514,129	16.60%		8,901,239	-800,964	-8.26%
2018-19	7,554,852	16.28%	524,412	18.20%		8,079,264	-821,975	-9.23%
2019-20	6,705,949	18.13%	529,656	19.90%		7,235,605	-843,659	-10.44%
2020-21	6,840,068	19.10%	534,952	20.40%		7,375,020	139,415	1.93%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District plans to monitor, project, and budget accordingly the increased PERS and STRS contributions. The annual budget will be continuously evaluated throughout the fiscal year and adjusted if necessary. These projections will allow the District to allocate general apportionment funding to cover these expenses.