

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2006-07 Budget Year: 2007-08

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	3,379	1,200	1,880,547	1,780,511	1,883,926	1,781,711
State Revenues	8600	56,151,504	56,163,917	10,096,707	6,239,360	66,248,211	62,403,277
Local Revenues	8800	36,575,841	38,034,800	2,206,122	2,082,456	38,781,963	40,117,256
TOTAL REVENUES	801	92,730,724	94,199,917	14,183,376	10,102,327	106,914,100	104,302,244
EXPENDITURES:							
Academic Salaries	1000	40,626,213	43,714,417	1,808,318	1,261,244	42,434,531	44,975,661
Classified Salaries	2000	19,080,245	21,802,677	4,106,888	3,863,439	23,187,133	25,666,116
Employee Benefits	3000	18,167,510	19,644,573	1,263,133	1,409,791	19,430,643	21,054,364
Supplies and Materials	4000	1,631,916	1,602,794	1,127,473	1,516,709	2,759,389	3,119,503
Other Operating Expenses and Services	5000	8,853,174	7,742,202	1,052,021	1,183,586	9,905,195	8,925,788
Capital Outlay	6000	430,697	443,109	601,357	585,178	1,032,054	1,028,287
TOTAL EXPENDITURES	501	88,789,755	94,949,772	9,959,190	9,819,947	98,748,945	104,769,719
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,940,969	(749,855)	4,224,186	282,380	8,165,155	(467,475)
OTHER FINANCING SOURCES	8900	34,655	40,604	11,032		45,687	40,604
OTHER OUTGO	7000	986,622	953,962	366,367	282,380	1,352,989	1,236,342
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,989,002	(1,663,213)	3,868,851		6,857,853	(1,663,213)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	11,074,170	13,828,881	1,830,703	5,758,449	12,904,873	19,587,330
Prior Years Adjustments	903	(234,291)		58,895		(175,396)	
Adjusted Beginning Balance	904	10,839,879		1,889,598		12,729,477	
ENDING FUND BALANCE, JUNE 30	905	13,828,881	12,165,668	5,758,449	5,758,449	19,587,330	17,924,117

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	13,702,450	6,305,000				
TOTAL REVENUES	801	13,702,450	6,305,000				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803	5,421,673					
TOTAL - OTHER FINANCING SOURCES	808	5,421,673					
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	13,037,748	11,940,000				
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	13,037,748	11,940,000				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(7,616,075)	(11,940,000)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	6,086,375	(5,635,000)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	13,143,218	18,569,613				
Prior Years Adjustments	903	(659,980)					
Adjusted Beginning Balance	904	12,483,238					
ENDING FUND BALANCE, JUNE 30	905	18,569,613	12,934,613				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 32 CAFETERIA FUND		FUND: 33 CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			738,415	616,000		
State Revenues	8600			912,399	881,903		
Local Revenues	8800	30,078	41,200	116,638	115,000		
TOTAL REVENUES	801	30,078	41,200	1,767,452	1,612,903		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	31,726	34,372	1,648,082	1,528,344		
Employee Benefits	3000	16,331	17,883	568,316	561,811		
Supplies and Materials	4000			121,567	43,082		
Other Operating Expenses and Services	5000			4,174	6,850		
Capital Outlay	6000			88,350			
TOTAL EXPENDITURES	501	48,057	52,255	2,430,489	2,140,087		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(17,979)	(11,055)	(663,037)	(527,184)		
OTHER FINANCING SOURCES	8900			580,756			
OTHER OUTGO	7000			2,601			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(17,979)	(11,055)	(84,882)	(527,184)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	24,266	3,637	236,192			
Prior Years Adjustments	903	(2,650)		(151,310)			
Adjusted Beginning Balance	904	21,616		84,882			
ENDING FUND BALANCE, JUNE 30	905	3,637	(7,418)		(527,184)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,010,226	5,287,036				
Local Revenues	8800	30,578	506,048	898,924	17,486,000		
TOTAL REVENUES	801	4,040,804	5,793,084	898,924	17,486,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			364,024	1,293,536		
Employee Benefits	3000			149,313	348,724		
Supplies and Materials	4000			15,379	336,014		
Other Operating Expenses and Services	5000	5,842	246,433	4,706,589	4,962,381		
Capital Outlay	6000	4,023,595	5,287,036	27,473,678	404,644,430		
TOTAL EXPENDITURES	501	4,029,437	5,533,469	32,708,983	411,585,085		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	11,367	259,615	(31,810,059)	(394,099,085)		
OTHER FINANCING SOURCES	8900	372,247		402,578,921			
OTHER OUTGO	7000	388,903	390,048				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(5,289)	(130,433)	370,768,862	(394,099,085)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,505,426	5,002,123	90,840,760	467,150,602		
Prior Years Adjustments	903	501,986		5,540,980			
Adjusted Beginning Balance	904	5,007,412		96,381,740			
ENDING FUND BALANCE, JUNE 30	905	5,002,123	4,871,690	467,150,602	73,051,517		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	3,981,335	4,000,000				
COST of SALES	510	2,735,921	2,740,000				
GROSS PROFIT or (LOSS)	520	1,245,414	1,260,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	794,184	661,294				
Employee Benefits	3000	222,695	284,918				
Supplies and Materials	4000	32,110	30,000				
Other Operating Expenses and Services	5000	272,580	275,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	1,321,569	1,251,212				
NET PROFIT OR LOSS	201	(76,155)	8,788				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	8,287					
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(84,442)	8,788				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,445,895	3,272,163				
Prior Years Adjustments	903	(89,290)					
Adjusted Beginning Balance	904	3,356,605					
ENDING FUND BALANCE, JUNE 30	905	3,272,163	3,280,951				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	3,113,655	3,325,878				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,745,659	3,142,427				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,745,659	3,142,427				
NET INCOME / LOSS	201	367,996	183,451				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	367,996	183,451				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,829,913	3,031,368				
Prior Years Adjustments	903	(166,541)					
Adjusted Beginning Balance	904	2,663,372					
ENDING FUND BALANCE, JUNE 30	905	3,031,368	3,214,819				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2006-07**

Budget Year: **2007-08**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					6,415,379	
State Revenues	8600					989,020	
Local Revenues	8800	429,275					
TOTAL REVENUES	801	429,275				7,404,399	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	43,177					
Employee Benefits	3000	6,411					
Supplies and Materials	4000	107,076				985	
Other Operating Expenses and Services	5000	181,409		28,639		3,578	
Capital Outlay	6000	6,013					
TOTAL EXPENDITURES	501	344,086		28,639		4,563	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	85,189		(28,639)		7,399,836	
OTHER FINANCING SOURCES	8900	69,517			31,435	18,398	
OTHER OUTGO	7000	191,628	299,410	4,110		7,373,767	276,210
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(36,922)	(299,410)	(32,749)	31,435	44,467	(276,210)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	337,601	299,410	(5,222)	(31,435)	231,607	276,210
Prior Years Adjustments	903	(1,269)		6,536		136	
Adjusted Beginning Balance	904	336,332		1,314		231,743	
ENDING FUND BALANCE, JUNE 30	905	299,410		(31,435)		276,210	

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2006-07**

Budget Year: **2007-08**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	129,250		573,754			
TOTAL REVENUES	801	129,250		573,754			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			5,587			
Employee Benefits	3000			282			
Supplies and Materials	4000			127,936			
Other Operating Expenses and Services	5000			292,823			
Capital Outlay	6000			13,356			
TOTAL EXPENDITURES	501			439,984			
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	129,250		133,770			
OTHER FINANCING SOURCES	8900			48,884			
OTHER OUTGO	7000	134,517	217,727	64,193	994,215		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(5,267)	(217,727)	118,461	(994,215)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	222,994	217,727	762,752	994,215		
Prior Years Adjustments	903			113,002			
Adjusted Beginning Balance	904	222,994		875,754			
ENDING FUND BALANCE, JUNE 30	905	217,727		994,215			

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2007-08

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$106,550,542
Appropriations subject to limit.	12	\$76,107,163
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$76,700,859
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$593,696

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	19,587,330
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	5,202,901
Local	622	273,837
Subtotal C	629	5,476,738
D. Subtotal, Reserved (B + C)	675	5,476,738
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	562,768
Other	633	
Subtotal E	639	562,768
F. Amounts for district's self-insurance program	649	3,305,878
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	4,795,187
Other	664	4,791,640
Subtotal H	669	9,586,827
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	18,932,211
J. UNCOMMITTED BALANCE (A less I)	690	655,119

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	33,391,474	33,391,474
Noninstructional Salaries (CA 1200 and 1400)	408		6,358,606
Subtotal Academic Salaries	409	33,391,474	39,750,080
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,259,201
Instructional Aides (CA 2200 and 2400)	416	1,155,959	1,155,959
Subtotal Classified Salaries	419	1,155,959	17,415,160
Employee Benefits (CA 3000)	429	8,569,104	17,521,310
Supplies and Materials (CA 4000)	435		1,631,916
Other Operating Expenses and Services (CA 5000)	449	310,640	6,603,147
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	43,427,177	82,921,613
Less Exclusions for Current Expense of Education	469	7,092	6,712,110
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	43,420,085	76,209,503
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	56.97%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		38,104,751
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		38,104,751

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		178,557	178,557
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		72,366	72,366
Student Financial Aid	8150	28		28
Veterans Education	8160	3,351		3,351
Vocational and Technical Education Act (VTEA)	8170		649,000	649,000
Other Federal Revenues	8190		980,624	980,624
TOTAL FEDERAL REVENUES	8100	3,379	1,880,547	1,883,926
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	221,403		221,403
State General Apportionment	122	50,734,076		50,734,076
Other General Apportionments	123	2,423,956		2,423,956
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		743,762	743,762
Disabled Students Programs and Services (DSPS)	126		1,666,824	1,666,824
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		399,142	399,142
Telecomm. and Technology Infrastructure Program (TTIP)	129		292,426	292,426
Other General Categorical Programs	130		5,675,512	5,675,512
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		613,481	613,481
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135	28		28
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,162,463	705,560	2,868,023
State Mandated Costs	138	581,356		581,356
Other State Non-Tax Revenues	139			
Other State Revenues	8690	28,222		28,222
TOTAL STATE REVENUES	8600	56,151,504	10,096,707	66,248,211

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	19,316,531		19,316,531
Tax Allocation, Supplemental Roll	8812	1,128,921		1,128,921
Tax Allocation, Unsecured Roll	8813	1,198,757		1,198,757
Prior Years Taxes	8816	4,557		4,557
Education Revenue Augmentation Fund (ERAF)	8817	751,225		751,225
Contributions, Gifts, Grants, and Endowments	8820		30,050	30,050
Contract Services (CA 8830):				
Contract Instructional Services	140	4,070		4,070
Other Contract Services	141	3,809,205		3,809,205
Sales and Commissions	8840			
Rentals and Leases	8850	553,591		553,591
Interest and Investment Income	8860	167,806		167,806
Student Fees and Charges				
Community Services Classes	8872	641,234		641,234
Dormitory	8873			
Enrollment	8874	6,004,100		6,004,100
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		524,415	524,415
Instructional Materials Fees and Sales of Materials	8877	16,476	3,450	19,926
Insurance	8878			
Student Records	8879	101,028		101,028
Nonresident Tuition	8880	1,329,544		1,329,544
Parking Services and Public Transportation	8881		962,842	962,842
Other Student Fees and Charges	8885	106	4,712	4,818
Other Local Revenues	8890	1,548,690	680,653	2,229,343
TOTAL LOCAL REVENUES	8800	36,575,841	2,206,122	38,781,963
TOTAL REVENUES (8100 + 8600 + 8800)	801	92,730,724	14,183,376	106,914,100
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	21,875	5,000	26,875
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	12,780	6,032	18,812
TOTAL OTHER FINANCING SOURCES	8900	34,655	11,032	45,687
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	92,765,379	14,194,408	106,959,787

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	87,542	35,132	39,577			162,251
Architecture and Environmental Design	0200	141,753		1,732			143,485
Environmental Sciences and Technologies	0300	35,541					35,541
Biological Sciences	0400	1,864,055	253,289	89,561	12,512		2,219,417
Business and Management	0500	1,914,039	176,433	5,274	9,064		2,104,810
Communications	0600	399,836	52,733	15,978	26,475		495,022
Information Technology	0700	1,764,661	44,653	9,044	19,499		1,837,857
Education	0800	4,184,912	408,647	67,093	3,834		4,664,486
Engineering and Industrial Tech.	0900	1,863,335	308,524	157,650	158,048		2,487,557
Fine and Applied Arts	1000	3,040,201	107,855	64,869	4,542		3,217,467
Foreign Language	1100	740,285					740,285
Health	1200	1,899,661	425,744	106,319	145,514		2,577,238
Family and Consumer Sciences	1300	943,045	646,810	99,156	8,766		1,697,777
Law	1400						
Humanities (Letters)	1500	6,460,155	258,872	27,166			6,746,193
Library Science	1600		231				231
Mathematics	1700	4,608,384	182,865	4,295			4,795,544
Military Studies	1800						
Physical Sciences	1900	2,023,917	480,421	143,439	3,141		2,650,918
Psychology	2000	1,573,921	94,419	134			1,668,474
Public and Protective Services	2100	1,260,660	115,945	19,451	9,197		1,405,253
Social Sciences	2200	3,825,103	133,595	27,284	1,997		3,987,979
Commercial Services	3000						
Interdisciplinary Studies	4900	2,788,502	1,432,127	360,397	5,349		4,586,375
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	2,150,143					2,150,143
Subtotal - Instructional Activities	599	43,569,651	5,158,295	1,238,419	407,938		50,374,303

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		3,762,141	498,060	9,066		4,269,267
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		3,762,141	498,060	9,066		4,269,267
Instructional Support Services (6100)							
Learning Center	6110	221,164	57,419	9,734			288,317
Library	6120		1,533,816	181,800	33,523		1,749,139
Media	6130		702,378	44,620			746,998
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		273,534	6,305	9,054		288,893
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	221,164	2,567,147	242,459	42,577		3,073,347
Admissions and Records	6200		1,801,241	195,316	15,930		2,012,487
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,919,499	140,361	8,769		3,068,629
Matriculation and Student Assessment	6320		131,386	6,503			137,889
Transfer Programs	6330		82,524	6,140			88,664
Career Guidance	6340		1,919,954	148,662	14,430		2,083,046
Other Student Counseling and Guidance	6390		57,296				57,296
Subtotal - Student Counseling and Guidance	6300		5,110,659	301,666	23,199		5,435,524

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPTS)	6420						
Extended Opportunity Prgms. & Services (EOPS)	6430		989,979	43,714		58,375	1,092,068
Health Services	6440		22,549	378,835	21,590		422,974
Student Personnel Administration	6450		700,741	134,493	1,666		836,900
Financial Aid Administration	6460		1,294,117	48,356	3,775		1,346,248
Job Placement Services	6470			367			367
Veterans Services	6480		100,451	1,577			102,028
Miscellaneous Student Services	6490		358,897	69,168	5,832		433,897
Subtotal - Other Student Services	6400		3,466,734	676,510	32,863	58,375	4,234,482
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		994,675	363,998			1,358,673
Custodial Services	6530		2,900,603	228,015	14,971		3,143,589
Grounds Maintenance and Repairs	6550		799,149	49,816	40,078		889,043
Utilities	6570			2,066,511			2,066,511
Other Operation and Maintenance of Plant	6590		443,379	241,817	4,653		689,849
Subtotal - Operation and Maintenance of Plant	6500		5,137,806	2,950,157	59,702		8,147,665
Planning, Policymaking, and Coordination	6600		2,404,238	898,000	9,401		3,311,639

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		741,341	446,872	1,772		1,189,985
Fiscal Operations	6720		2,233,970	211,063	47,017		2,492,050
Human Resources Management	6730		727,866	343,078	6,033		1,076,977
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		948,046				948,046
Staff Development	6750		46,458	89,312			135,770
Staff Diversity	6760						
Logistical Services	6770		1,566,975	1,352,004	20,521		2,939,500
Management Information Systems	6780		2,978,204	743,517	197,920		3,919,641
Other General Institutional Support Services	6790		19,791	1,569			21,360
Subtotal - General Institutional Support Services	6700		9,262,651	3,187,415	273,263		12,723,329
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		220,002				220,002
Community Service Classes	6820	7,092	398,878	299,376			705,346
Community Use Facilities	6830		273,881	6,378			280,259
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800	7,092	892,761	305,754			1,205,607

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910		2,769				2,769
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		686,842	180,525	116,132		983,499
Student and Co-curricular Activities	6960		354,932	194,629	16,393		565,954
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,044,543	375,154	132,525		1,552,222
Auxiliary Operations (7000)							
Contract Education	7010		616,842	1,794,529	2,805	10,335	2,424,511
Other Auxiliary Operations	7090		29,342				29,342
Subtotal - Auxiliary Operations	7000		646,184	1,794,529	2,805	10,335	2,453,853
Physical Property and Related Acquisitions (7100)	7100			1,145	22,785		23,930
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					996,531	996,531
Student Aid	7320					287,748	287,748
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,284,279	1,284,279
TOTAL EXPENDITURES and OTHER OUTGO	391	43,797,907	41,254,400	12,664,584	1,032,054	1,352,989	100,101,934

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: **2006-07**

Budget Year: **2007-08**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/06 Reported Ending Balance	902				217,792
2. Adjustments	903				49,007
3. Adjusted Beginning Balance (lines 1 + 2)	904				266,799
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,359,617
b) Accrued	860A				508,406
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		1,310,521		1,310,521
6. Supplies and Materials (Object 4000)					
(a) Software	210A	1,671	471		2,142
(b) Books, Magazines, & Periodicals	220A		52,644		52,644
(c) Instructional Supplies & Materials	230A	508,816	203,568		712,384
(e) Noninstructional Supplies & Materials	240A		263,776		263,776
7. Other Oper. Exp. & Services (5000)	400A	19,821	279,647		299,468
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		7,757		7,757
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	530,308	2,118,384		2,648,692
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				486,130
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,522,217
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		1,200,000		1,200,000
14. Supplies & Materials (Object 4000)					
(a) Software	210B	1,500	1,500		3,000
(b) Books, Magazines, & Periodicals	220B		60,000		60,000
(c) Instructional Supplies & Materials	230B	600,000	400,000		1,000,000
(e) Noninstructional Supplies & Materials	240B		100,000		100,000
15. Other Oper. Exp. & Services (Object 5000)	400B	30,000	350,000		380,000
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		50,000		50,000
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	631,500	2,161,500		2,793,000
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				215,347

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	388,903	
11	OUT	Unrestricted Subfund		388,903
33	IN	Child Development Fund	580,756	
11	OUT	Unrestricted Subfund		580,756
12	IN	Restricted Subfund	18,810	
11	OUT	Unrestricted Subfund		18,810
74	IN	Student Financial Aid Trust Fund	18,398	
12	OUT	Restricted Subfund		18,398