

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)
<b>REVENUES:</b>							
Federal Revenues	8100	35	2,500	20,229,640	13,145,892	20,229,675	13,148,392
State Revenues	8600	119,037,617	116,011,311	25,782,982	25,712,703	144,820,599	141,724,014
Local Revenues	8800	84,073,607	91,202,062	8,700,620	28,315,596	92,774,227	119,517,658
<b>TOTAL REVENUES</b>	<b>801</b>	<b>203,111,259</b>	<b>207,215,873</b>	<b>54,713,242</b>	<b>67,174,191</b>	<b>257,824,501</b>	<b>274,390,064</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	89,978,548	89,517,077	21,534,051	15,093,367	111,512,599	104,610,444
Classified Salaries	2000	45,323,245	49,354,395	8,869,325	9,961,552	54,192,570	59,315,947
Employee Benefits	3000	33,909,088	35,602,787	6,034,714	6,006,941	39,943,802	41,609,728
Supplies and Materials	4000	2,915,783	4,216,570	3,340,494	4,201,608	6,256,277	8,418,178
Other Operating Expenses and Services	5000	22,435,275	22,524,861	5,569,045	11,300,198	28,004,320	33,825,059
Capital Outlay	6000	2,077,542	3,598,821	5,876,430	7,490,141	7,953,972	11,088,962
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>196,639,481</b>	<b>204,814,511</b>	<b>51,224,059</b>	<b>54,053,807</b>	<b>247,863,540</b>	<b>258,868,318</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>6,471,778</b>	<b>2,401,362</b>	<b>3,489,183</b>	<b>13,120,384</b>	<b>9,960,961</b>	<b>15,521,746</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,845,900</b>	<b>1,829,402</b>	<b>5,591,132</b>	<b>3,448,894</b>	<b>7,437,032</b>	<b>5,278,296</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>5,452,011</b>	<b>20,960,979</b>	<b>5,343,585</b>	<b>16,569,278</b>	<b>10,795,596</b>	<b>37,530,257</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,865,667</b>	<b>(16,730,215)</b>	<b>3,736,730</b>		<b>6,602,397</b>	<b>(16,730,215)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	13,891,927	16,730,215	21,368,460	25,013,983	35,260,387	41,744,198
Prior Years Adjustments	903	(27,379)		(91,207)		(118,586)	
Adjusted Beginning Balance	<b>904</b>	<b>13,864,548</b>		<b>21,277,253</b>		<b>35,141,801</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>16,730,215</b>		<b>25,013,983</b>	<b>25,013,983</b>	<b>41,744,198</b>	<b>25,013,983</b>

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>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>						
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND: 39 OTHER SPECIAL REVENUE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	140,226	107,900				
State Revenues	8600	586,441	720,287				
Local Revenues	8800	70,836	52,433			380,960	757,644
<b>TOTAL REVENUES</b>	<b>801</b>	<b>797,503</b>	<b>880,620</b>			<b>380,960</b>	<b>757,644</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	167,400	230,684			65,123	118,666
Classified Salaries	2000	327,291	358,108			1,098	24,658
Employee Benefits	3000	135,615	134,539			10,713	18,820
Supplies and Materials	4000	96,575	177,283			90,902	345,926
Other Operating Expenses and Services	5000	9,683	17,750			60,642	145,921
Capital Outlay	6000	398	25,092			(966)	199,405
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>736,962</b>	<b>943,456</b>			<b>227,512</b>	<b>853,396</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>60,541</b>	<b>(62,836)</b>			<b>153,448</b>	<b>(95,752)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>100,000</b>	<b>110,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>50,180</b>	<b>47,164</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>110,361</b>				<b>153,448</b>	<b>(95,752)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	20,271	130,632			252,090	405,538
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>20,271</b>				<b>252,090</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>130,632</b>	<b>130,632</b>			<b>405,538</b>	<b>309,786</b>

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

For Actual Year: 2006-07

Budget Year: 2007-08

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: <b>41</b> CAPITAL OUTLAY PROJECTS FUND		FUND: <b>42</b> REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,705,973	3,176,792				
Local Revenues	8800	1,094,535	14,691,861	10,455,466	424,338,646		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>4,800,508</b>	<b>17,868,653</b>	<b>10,455,466</b>	<b>424,338,646</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,077		606			
Other Operating Expenses and Services	5000	112,106		(232,366)			
Capital Outlay	6000	6,857,298	18,506,310	57,527,115	194,189,662		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>6,997,481</b>	<b>18,506,310</b>	<b>57,295,355</b>	<b>194,189,662</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,196,973)</b>	<b>(637,657)</b>	<b>(46,839,889)</b>	<b>230,148,984</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,692,586</b>	<b>637,657</b>	<b>58,258,496</b>			
<b>OTHER OUTGO</b>	<b>7000</b>	<b>180,366</b>		<b>58,258,496</b>	<b>230,148,984</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(684,753)</b>		<b>(46,839,889)</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	14,765,367	14,080,614	230,990,180	183,841,824		
Prior Years Adjustments	903			(308,467)			
Adjusted Beginning Balance	<b>904</b>	<b>14,765,367</b>		<b>230,681,713</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>14,080,614</b>	<b>14,080,614</b>	<b>183,841,824</b>	<b>183,841,824</b>		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <u>51</u> BOOKSTORE FUND		FUND: <u>52</u> CAFETERIA FUND		FUND: <u>59</u> OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	12,024,383	11,960,260	3,703,594	3,952,724		
<b>COST of SALES</b>	<b>510</b>	9,074,529	8,809,533	1,683,843	1,669,093		
<b>GROSS PROFIT or (LOSS)</b>	<b>520</b>	2,949,854	3,150,727	2,019,751	2,283,631		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,469,935	1,731,802	1,503,636	1,631,208		
Employee Benefits	3000	446,165	503,600	520,621	555,194		
Supplies and Materials	4000	55,668	111,400	43,401	39,138		
Other Operating Expenses and Services	5000	331,378	585,825	364,544	338,484	109,680	11,100
Capital Outlay	6000	59,356	154,250	50,708	(33,643)	(209,630)	
<b>TOTAL EXPENDITURES</b>	<b>501</b>	2,362,502	3,086,877	2,482,910	2,530,381	(99,950)	11,100
<b>NET PROFIT OR LOSS</b>	<b>201</b>	587,352	63,850	(463,159)	(246,750)	99,950	(11,100)
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			941,227	300,000		
<b>OTHER OUTGO</b>	<b>7000</b>	794,477	53,250	53,250	53,250		
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	(207,125)	10,600	424,818		99,950	(11,100)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	4,438,732	4,231,607	(340,921)	83,897	365,737	465,687
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	4,438,732		(340,921)		365,737	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	4,231,607	4,242,207	83,897	83,897	465,687	454,587

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: <b>61</b> SELF-INSURANCE FUND		FUND: <b>69</b> OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	3,144,780	5,719,688	22,430,337	31,098,608		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,875,581	2,944,392	21,993,191	23,851,035		
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	2,875,581	2,944,392	21,993,191	23,851,035		
<b>NET INCOME / LOSS</b>	<b>201</b>	269,199	2,775,296	437,146	7,247,573		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			2,891,475	56,347		
<b>OTHER OUTGO</b>	<b>7000</b>	1,741,862	2,775,296	11,266,734	7,303,920		
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	(1,472,663)		(7,938,113)			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	4,212,959	2,740,296	15,089,868	7,151,756		
Prior Years Adjustments	903			1			
Adjusted Beginning Balance	<b>904</b>	4,212,959		15,089,869			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	2,740,296	2,740,296	7,151,756	7,151,756		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100					23,195,232	23,893,133
State Revenues	8600					2,530,105	2,623,700
Local Revenues	8800	35,017	270,633	75,737	236,210		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>35,017</b>	<b>270,633</b>	<b>75,737</b>	<b>236,210</b>	<b>25,725,337</b>	<b>26,516,833</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	50					
Classified Salaries	2000	16,210	24,500				
Employee Benefits	3000	1,027	2,120				
Supplies and Materials	4000	6,554	22,256	433	5,000		
Other Operating Expenses and Services	5000	116,514	116,089	65,496	79,369	1,207	
Capital Outlay	6000	5,310	19,100	2,419	42,528		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>145,665</b>	<b>184,065</b>	<b>68,348</b>	<b>126,897</b>	<b>1,207</b>	
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(110,648)</b>	<b>86,568</b>	<b>7,389</b>	<b>109,313</b>	<b>25,724,130</b>	<b>26,516,833</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>97,943</b>	<b>100,109</b>			<b>209,129</b>	<b>222,941</b>
<b>OTHER OUTGO</b>	<b>7000</b>		<b>186,677</b>		<b>109,313</b>	<b>25,926,483</b>	<b>26,739,774</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(12,705)</b>		<b>7,389</b>		<b>6,776</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	244,349	231,644	159,821	167,210	(7,681)	(905)
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>244,349</b>		<b>159,821</b>		<b>(7,681)</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>231,644</b>	<b>231,644</b>	<b>167,210</b>	<b>167,210</b>	<b>(905)</b>	<b>(905)</b>

**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>75</u> SCHOLARSHIP AND LOAN TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	45,469	146,970	1,977,106	14,288,989		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>45,469</b>	<b>146,970</b>	<b>1,977,106</b>	<b>14,288,989</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000			19,306	26,000		
Classified Salaries	2000			12,287	12,273		
Employee Benefits	3000			3,991	3,827		
Supplies and Materials	4000			133,213	127,176		
Other Operating Expenses and Services	5000			66,914	445,454		
Capital Outlay	6000			320,412	715,774		
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>556,123</b>	<b>1,330,504</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>45,469</b>	<b>146,970</b>	<b>1,420,983</b>	<b>12,958,485</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			<b>11,114,897</b>	<b>300,000</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>46,622</b>	<b>146,970</b>		<b>13,258,485</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(1,153)</b>		<b>12,535,880</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	112,349	111,196	1,053,111	13,588,991		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>112,349</b>		<b>1,053,111</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>111,196</b>	<b>111,196</b>	<b>13,588,991</b>	<b>13,588,991</b>		

**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**

<b>Description</b>	<b>State Use Only (EDP)</b>	<b>S11 Amount</b>
Appropriations Limit.	11	\$198,011,418
Appropriations subject to limit.	12	\$191,423,863
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$110,469,027
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	41,744,198
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	
<b>Subtotal B</b>	<b>619</b>	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	2,796,002
Local	622	20,171,755
<b>Subtotal C</b>	<b>629</b>	22,967,757
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	22,967,757
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	2,341,660
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	10,884,450
Other	633	487,947
<b>Subtotal E</b>	<b>639</b>	13,714,057
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	2,220,849
Personal Services and/or Consulting Contracts	662	615,000
General Reserve	663	2,226,535
Other	664	
<b>Subtotal H</b>	<b>669</b>	5,062,384
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	41,744,198
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	

**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	72,422,467	72,422,467
Noninstructional Salaries (CA 1200 and 1400)	408		17,556,081
<b>Subtotal Academic Salaries</b>	<b>409</b>	72,422,467	89,978,548
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		39,230,491
Instructional Aides (CA 2200 and 2400)	416	6,092,754	6,092,754
<b>Subtotal Classified Salaries</b>	<b>419</b>	6,092,754	45,323,245
Employee Benefits (CA 3000)	429	15,753,766	33,909,088
Supplies and Materials (CA 4000)	435		2,915,783
Other Operating Expenses and Services (CA 5000)	449	903,411	22,435,275
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	95,172,398	194,561,939
Less Exclusions for Current Expense of Education	469		8,437,648
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	95,172,398	186,124,291
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>51.13%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		93,062,145
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		93,062,145

**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 Total General Fund
		Unrestricted	Restricted	
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		610,700	610,700
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160	35	12,836	12,871
Vocational and Technical Education Act (VTEA)	8170		2,130,348	2,130,348
Other Federal Revenues	8190		17,475,756	17,475,756
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	35	20,229,640	20,229,675
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	866,596		866,596
State General Apportionment	122	111,018,389		111,018,389
Other General Apportionments	123	2,247,659		2,247,659
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,769,313	1,769,313
Disabled Students Programs and Services (DSPS)	126		4,135,133	4,135,133
Temporary Assistance for Needy Families (TANF)	127		418,416	418,416
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,096,209	1,096,209
Telecomm. and Technology Infrastructure Program (TTIP)	129		151,469	151,469
Other General Categorical Programs	130		17,227,095	17,227,095
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	734,703		734,703
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	5,166,687	985,347	6,152,034
State Mandated Costs	138	1,208,948		1,208,948
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(2,205,365)		(2,205,365)
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	119,037,617	25,782,982	144,820,599

**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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	60,003,948		60,003,948
Tax Allocation, Supplemental Roll	8812	3,988,288		3,988,288
Tax Allocation, Unsecured Roll	8813	2,509,553		2,509,553
Prior Years Taxes	8816	(99,654)		(99,654)
Education Revenue Augmentation Fund (ERAF)	8817	(4)		(4)
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840	9,684		9,684
Rentals and Leases	8850		328,304	328,304
Interest and Investment Income	8860	2,158,504	11,084	2,169,588
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	9,499,039		9,499,039
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		965,368	965,368
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878		259,871	259,871
Student Records	8879	211,095		211,095
Nonresident Tuition	8880	4,252,860		4,252,860
Parking Services and Public Transportation	8881		1,812,923	1,812,923
Other Student Fees and Charges	8885	1,540,294		1,540,294
Other Local Revenues	8890		5,323,070	5,323,070
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	84,073,607	8,700,620	92,774,227
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	203,111,259	54,713,242	257,824,501
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,845,900	5,591,132	7,437,032
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	1,845,900	5,591,132	7,437,032
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	204,957,159	60,304,374	265,261,533

**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	252,715	13,304	25,457	56,888		348,364
Architecture and Environmental Design	0200	611,349		27,089			638,438
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	4,996,453	113,642	284,100	72,196		5,466,391
Business and Management	0500	6,888,970	270,734	60,319	263,893		7,483,916
Communications	0600	930,382	12,306	16,115	94,465		1,053,268
Information Technology	0700	1,827,429	32,511	157,290	177,034		2,194,264
Education	0800	6,410,759	60,162	51,156	79,431		6,601,508
Engineering and Industrial Tech.	0900	6,314,081	501,125	426,257	322,395		7,563,858
Fine and Applied Arts	1000	6,201,695	91,044	70,010	112,534		6,475,283
Foreign Language	1100	3,340,576		20,032			3,360,608
Health	1200	2,371,188	71,593	146,176	139,033		2,727,990
Family and Consumer Sciences	1300	3,819,944	279,747	119,141	27,752		4,246,584
Law	1400	152,740		3,355	4,898		160,993
Humanities (Letters)	1500	10,354,549	56,965	44,081			10,455,595
Library Science	1600	4,595					4,595
Mathematics	1700	7,284,080	26,372	45,941	3,367		7,359,760
Military Studies	1800						
Physical Sciences	1900	5,181,197	36,361	122,370	2,738		5,342,666
Psychology	2000	1,934,296	37,988	76,919	1,226		2,050,429
Public and Protective Services	2100	2,772,275	20,843	588,836	26,842		3,408,796
Social Sciences	2200	6,686,130	81,192	147,701	4,438		6,919,461
Commercial Services	3000	883,306		2,549			885,855
Interdisciplinary Studies	4900	17,652,138	2,175,637	1,981,734	3,019,652		24,829,161
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	364,666					364,666
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>97,235,513</b>	<b>3,881,526</b>	<b>4,416,628</b>	<b>4,408,782</b>		<b>109942,449</b>

\*\* 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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		14,790,052	393,250	72,306		15,255,608
Course and Curriculum Development	6020		1,459,608	215,302	40,049		1,714,959
Academic/Faculty Senate	6030		111,689	42,264			153,953
Other Instruct. Admin. & Instruct. Governance	6090		537,260	110,497	1,946		649,703
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		16,898,609	761,313	114,301		17,774,223
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		583,374	2,225			585,599
Library	6120		3,335,273	310,698	166,682		3,812,653
Media	6130		836,065	30,270	14,830		881,165
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150			2,566			2,566
Other Instructional Support Services	6190		667,127	711,940	3,275		1,382,342
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		5,421,839	1,057,699	184,787		6,664,325
<b>Admissions and Records</b>	<b>6200</b>		4,852,275	317,480	74,781		5,244,536
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		11,368,024	754,923	254,668		12,377,615
Matriculation and Student Assessment	6320		490,641	52,677	4,528		547,846
Transfer Programs	6330		267,186	17,818			285,004
Career Guidance	6340		93,134	10,128			103,262
Other Student Counseling and Guidance	6390		65,818				65,818
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		12,284,803	835,546	259,196		13,379,545

\* 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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		219,204	958			220,162
Extended Opportunity Prgms. & Services (EOPS)	6430		1,776,124	70,894	20,770	380,956	2,248,744
Health Services	6440		1,050,612	251,576	11,958		1,314,146
Student Personnel Administration	6450		2,109,770	127,771	29,868		2,267,409
Financial Aid Administration	6460		3,109,628	386,990	97,482		3,594,100
Job Placement Services	6470		729,717	12,252			741,969
Veterans Services	6480		467,365	18,714	12,716		498,795
Miscellaneous Student Services	6490		1,598,353	351,932	68,714		2,018,999
<b>Subtotal - Other Student Services</b>	<b>6400</b>		11,060,773	1,221,087	241,508	380,956	12,904,324
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		5,858,018	403,057	79,163		6,340,238
Grounds Maintenance and Repairs	6550		1,605,178	126,786	32,901		1,764,865
Utilities	6570			5,393,514			5,393,514
Other Operation and Maintenance of Plant	6590		4,355,134	1,478,770	264,468		6,098,372
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		11,818,330	7,402,127	376,532		19,596,989
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		5,892,972	1,669,293	579,918		8,142,183

\* 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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		345,265	1,075,901	1,239		1,422,405
Fiscal Operations	6720		6,544,420	2,847,373	193,746		9,585,539
Human Resources Management	6730		3,744,735	395,503	16,962		4,157,200
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		11,835	138,955	1,624		152,414
Staff Diversity	6760		274,555	26,030	44,447		345,032
Logistical Services	6770		9,820,580	1,075,245	111,700		11,007,525
Management Information Systems	6780		366,248	8,173,065	368,124		8,907,437
Other General Institutional Support Services	6790		357,177	256,597	534,783		1,148,557
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		21,464,815	13,988,669	1,272,625		36,726,109
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820						
Community Use Facilities	6830		179,595	68,255	157,501		405,351
Economic Development	6840		231,273	3,115			234,388
Other Community Svcs. & Economic Development	6890		445,802	195,373	47,671		688,846
<b>Subtotal - Community Services</b>	<b>6800</b>		856,670	266,743	205,172		1,328,585

\* 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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,390,141	420,519	18,454		1,829,114
Student and Co-curricular Activities	6960		818,289	712,471	53,481		1,584,241
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		2,208,430	1,132,990	71,935		3,413,355
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	10,319,682	1,002,965	1,128,307	18,411		12,469,365
Other Auxiliary Operations	7090		449,769	62,715	146,024		658,508
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	10,319,682	1,452,734	1,191,022	164,435		13,127,873
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					10,336,977	10,336,977
Student Aid	7320					77,663	77,663
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					10,414,640	10,414,640
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	107,555,195	98,093,776	34,260,597	7,953,972	10,795,596	258,659,136

\* 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**

<b>Description</b>	<b>State Use Only (EDP)</b>	<b>Instructional Activities (0100 - 5900) ( 1 )</b>	<b>Instructional &amp; Institutional Support Activities (6000 - 6700) ( 2 )</b>	<b>Others ( 3 )</b>	<b>Total (Col. 1 thru 3) ( 4 )</b>
1. 06/30/06 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,976,269
b) Accrued	860A				2,190,418
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A		114,045		114,045
7. Other Oper. Exp. & Services (5000)	400A		5,032,409		5,032,409
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A		20,233		20,233
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>		5,166,687		5,166,687
11. 06/30/07 Balance (lines 3 + 4 - 10)	<b>905A</b>				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				5,410,594
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B		163,000		163,000
15. Other Oper. Exp. & Services (Object 5000)	400B		5,247,594		5,247,594
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>		5,410,594		5,410,594
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**  
**For Actual Year: 2006-07**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	106,500	
50	OUT	Enterprise Funds		106,500
11	IN	Unrestricted Subfund	240,000	
12	OUT	Restricted Subfund		240,000
12	IN	Restricted Subfund	60,443	
74	OUT	Student Financial Aid Trust Fund		60,443
12	IN	Restricted Subfund	3,399,109	
11	OUT	Unrestricted Subfund		3,399,109
33	IN	Child Development Fund	100,000	
11	OUT	Unrestricted Subfund		100,000
41	IN	Capital Outlay Projects Fund	1,512,220	
11	OUT	Unrestricted Subfund		1,512,220
42	IN	Revenue Bond Construction Fund	58,258,496	
11	OUT	Unrestricted Subfund		58,258,496
52	IN	Cafeteria Fund	200,000	
11	OUT	Unrestricted Subfund		200,000
52	IN	Cafeteria Fund	741,227	
51	OUT	Bookstore Fund		741,227
69	IN	Other Internal Services Fund	50,180	
33	OUT	Child Development Fund		50,180
69	IN	Other Internal Services Fund	9,642	
11	OUT	Unrestricted Subfund		9,642

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**  
**For Actual Year: 2006-07**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
69	IN	Other Internal Services Fund	831,653	
12	OUT	Restricted Subfund		831,653
71	IN	Associated Students Trust Fund	97,943	
11	OUT	Unrestricted Subfund		97,943
74	IN	Student Financial Aid Trust Fund	26,796	
11	OUT	Unrestricted Subfund		26,796
74	IN	Student Financial Aid Trust Fund	182,333	
11	OUT	Unrestricted Subfund		182,333
79	IN	Other Trust Funds	106,301	
11	OUT	Unrestricted Subfund		106,301
79	IN	Other Trust Funds	9,266,734	
69	OUT	Other Internal Services Fund		9,266,734
79	IN	Other Trust Funds	1,741,862	
61	OUT	Self-Insurance Fund		1,741,862