

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	84		8,396,149	8,055,469	8,396,233	8,055,469
State Revenues	8600	118,380,568	170,337,856	15,837,671	15,427,218	134,218,239	185,765,074
Local Revenues	8800	65,275,228	20,700,000	6,600,634	8,430,270	71,875,862	29,130,270
TOTAL REVENUES	801	183,655,880	191,037,856	30,834,454	31,912,957	214,490,334	222,950,813
EXPENDITURES:							
Academic Salaries	1000	93,670,384	100,178,370	10,459,279	9,160,064	104,129,663	109,338,434
Classified Salaries	2000	35,816,157	40,735,669	7,035,046	8,133,081	42,851,203	48,868,750
Employee Benefits	3000	33,542,979	38,664,521	3,674,416	3,907,857	37,217,395	42,572,378
Supplies and Materials	4000	2,120,269	2,217,337	638,337	722,099	2,758,606	2,939,436
Other Operating Expenses and Services	5000	12,376,820	13,050,570	4,218,187	4,048,158	16,595,007	17,098,728
Capital Outlay	6000	65,034	50,000	1,949,217	2,390,517	2,014,251	2,440,517
TOTAL EXPENDITURES	501	177,591,643	194,896,467	27,974,482	28,361,776	205,566,125	223,258,243
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	6,064,237	(3,858,611)	2,859,972	3,551,181	8,924,209	(307,430)
OTHER FINANCING SOURCES	8900	199,600	2,350,000	339,095	(220,606)	538,695	2,129,394
OTHER OUTGO	7000	1,285,880	600,000	2,230,890	3,261,120	3,516,770	3,861,120
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,977,957	(2,108,611)	968,177	69,455	5,946,134	(2,039,156)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,192,985	23,702,204	1,210,242	2,078,419	21,403,227	25,780,623
Prior Years Adjustments	903	(1,468,738)		(100,000)		(1,568,738)	
Adjusted Beginning Balance	904	18,724,247		1,110,242		19,834,489	
ENDING FUND BALANCE, JUNE 30	905	23,702,204	21,593,593	2,078,419	2,147,874	25,780,623	23,741,467

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					20,969,475	21,052,065
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					20,969,475	21,052,065
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712					20,969,475	21,052,065
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					20,969,475	21,052,065
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

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: 32 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	2,977,195	3,815,090				
State Revenues	8600	1,693,441	1,995,183				
Local Revenues	8800	1,548,453	2,196,603	1,070,541	900,000		
TOTAL REVENUES	801	6,219,089	8,006,876	1,070,541	900,000		
EXPENDITURES:							
Academic Salaries	1000	751,634	992,006				
Classified Salaries	2000	1,988,063	2,690,773	456,561	400,000		
Employee Benefits	3000	829,851	937,478	167,272	84,000		
Supplies and Materials	4000	196,996	274,160	834,543	407,500		
Other Operating Expenses and Services	5000	2,465,990	2,991,105	95,131	8,500		
Capital Outlay	6000	14,948	22,206				
TOTAL EXPENDITURES	501	6,247,482	7,907,728	1,553,507	900,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(28,393)	99,148	(482,966)			
OTHER FINANCING SOURCES	8900	220,511		482,966			
OTHER OUTGO	7000	192,118	99,148				
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

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	700,017	21,983				
State Revenues	8600	1,443,523	1,850,964	16,500,003	3,783,761		
Local Revenues	8800	210,100		30,416,317	130,281,605		
TOTAL REVENUES	801	2,353,640	1,872,947	46,916,320	134,065,366		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	3,023	6,978	692,032	1,096,464		
Employee Benefits	3000	966	2,232	202,350	467,168		
Supplies and Materials	4000	232,450					
Other Operating Expenses and Services	5000	99,378		1,725,367	660,126		
Capital Outlay	6000	2,137,331	1,051,614	103,568,046	202,331,873		
TOTAL EXPENDITURES	501	2,473,148	1,060,824	106,187,795	204,555,631		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(119,508)	812,123	(59,271,475)	(70,490,265)		
OTHER FINANCING SOURCES	8900	2,010,000		201,565			
OTHER OUTGO	7000	201,565		20,969,475	21,052,068		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,688,927	812,123	(80,039,385)	(91,542,333)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	291,866	1,980,793	182,110,396	102,071,011		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	291,866		182,110,396			
ENDING FUND BALANCE, JUNE 30	905	1,980,793	2,792,916	102,071,011	10,528,678		

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	8,511,798	8,700,000				
COST of SALES	510	6,192,966	6,435,000				
GROSS PROFIT or (LOSS)	520	2,318,832	2,265,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,194,364	1,145,900				
Employee Benefits	3000	347,413	491,100				
Supplies and Materials	4000	46,162					
Other Operating Expenses and Services	5000	446,792	570,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,034,731	2,207,000				
NET PROFIT OR LOSS	201	284,101	58,000				
OTHER FINANCING SOURCES	8900		125,000				
OTHER OUTGO	7000	112,973	113,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	171,128	70,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,531,705	1,702,833				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,531,705					
ENDING FUND BALANCE, JUNE 30	905	1,702,833	1,772,833				

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	1,015,348	1,175,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,415,348	1,500,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	1,415,348	1,500,000				
NET INCOME / LOSS	201	(400,000)	(325,000)				
OTHER FINANCING SOURCES	8900	400,000	325,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07

Budget Year: 2007-08

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND: 71 ASSOCIATED STUDENTS TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	22,335,581	22,547,500				
State Revenues	8600	1,548,105	1,544,700				
Local Revenues	8800	52,727		529,592	107,000	460,414	281,500
TOTAL REVENUES	801	23,936,413	24,092,200	529,592	107,000	460,414	281,500
EXPENDITURES:							
Academic Salaries	1000					205	
Classified Salaries	2000	79,830				157,950	94,430
Employee Benefits	3000	26,098				111	
Supplies and Materials	4000					72,359	53,023
Other Operating Expenses and Services	5000	1,350		22		133,152	17,200
Capital Outlay	6000					30,402	
TOTAL EXPENDITURES	501	107,278		22		394,179	164,653
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	23,829,135	24,092,200	529,570	107,000	66,235	116,847
OTHER FINANCING SOURCES	8900			48,743		36,223	79,000
OTHER OUTGO	7000	23,870,058	24,092,200	525,377		17,479	359,610
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(40,923)		52,936	107,000	84,979	(163,763)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,954,008	3,913,085	184,643	237,579	530,545	615,524
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,954,008		184,643		530,545	
ENDING FUND BALANCE, JUNE 30	905	3,913,085	3,913,085	237,579	344,579	615,524	451,761

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2006-07**

Budget Year: **2007-08**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	80,491	11,107				
TOTAL REVENUES	801	80,491	11,107				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	801					
Employee Benefits	3000						
Supplies and Materials	4000	25,442					
Other Operating Expenses and Services	5000	24,636					
Capital Outlay	6000						
TOTAL EXPENDITURES	501	50,879					
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	29,612	11,107				
OTHER FINANCING SOURCES	8900	500					
OTHER OUTGO	7000	8,255	107,212				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	21,857	(96,105)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	136,222	158,079				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	136,222					
ENDING FUND BALANCE, JUNE 30	905	158,079	61,974				

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	\$222,238,723
Appropriations subject to limit.	12	\$157,245,927
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$118,635,145
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$138,894

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	25,780,623
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	12,375,066
Subtotal B	619	12,375,066
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,605,613
Local	622	2,078,419
Subtotal C	629	3,684,032
D. Subtotal, Reserved (B + C)	675	16,059,098
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	956,610
Subtotal E	639	956,610
F. Amounts for district's self-insurance program	649	
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	6,652,879
Other	664	
Subtotal H	669	6,652,879
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	23,668,587
J. UNCOMMITTED BALANCE (A less I)	690	2,112,036

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	72,283,486	73,787,143
Noninstructional Salaries (CA 1200 and 1400)	408		19,883,241
Subtotal Academic Salaries	409	72,283,486	93,670,384
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		33,502,138
Instructional Aides (CA 2200 and 2400)	416	1,697,141	2,314,019
Subtotal Classified Salaries	419	1,697,141	35,816,157
Employee Benefits (CA 3000)	429	15,488,921	33,542,979
Supplies and Materials (CA 4000)	435		2,120,269
Other Operating Expenses and Services (CA 5000)	449	713,783	12,376,820
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		65,034
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	90,183,331	177,591,643
Less Exclusions for Current Expense of Education	469		6,235,080
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	90,183,331	171,356,563
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	52.63%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		85,678,281
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		85,678,281

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)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,334,498	1,334,498
Workforce Investment Act	8130		1,742,305	1,742,305
Temporary Assistance for Needy Families (TANF)	8140		162,979	162,979
Student Financial Aid	8150			
Veterans Education	8160	84		84
Vocational and Technical Education Act (VTEA)	8170		1,536,731	1,536,731
Other Federal Revenues	8190		3,619,636	3,619,636
TOTAL FEDERAL REVENUES	8100	84	8,396,149	8,396,233
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,234,302		1,234,302
State General Apportionment	122	110,218,415		110,218,415
Other General Apportionments	123	2,180,544		2,180,544
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,753,996	1,753,996
Disabled Students Programs and Services (DSPS)	126		2,800,971	2,800,971
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,244,670	1,244,670
Telecomm. and Technology Infrastructure Program (TTIP)	129		41,426	41,426
Other General Categorical Programs	130		7,633,403	7,633,403
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,363,205	2,363,205
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	97,061		97,061
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,493,156		4,493,156
State Mandated Costs	138	157,090		157,090
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	118,380,568	15,837,671	134,218,239

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	15,821,367		15,821,367
Tax Allocation, Supplemental Roll	8812	789,156		789,156
Tax Allocation, Unsecured Roll	8813	1,130,533		1,130,533
Prior Years Taxes	8816	(519,180)		(519,180)
Education Revenue Augmentation Fund (ERAF)	8817	20,565,320		20,565,320
Contributions, Gifts, Grants, and Endowments	8820		1,150,124	1,150,124
Contract Services (CA 8830):				
Contract Instructional Services	140		661,359	661,359
Other Contract Services	141		934,841	934,841
Sales and Commissions	8840			
Rentals and Leases	8850	138,656	393,480	532,136
Interest and Investment Income	8860	284,302	(7,567)	276,735
Student Fees and Charges				
Community Services Classes	8872		727,551	727,551
Dormitory	8873			
Enrollment	8874	7,404,086		7,404,086
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		1,113,580	1,113,580
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	5,010,494		5,010,494
Parking Services and Public Transportation	8881		515,414	515,414
Other Student Fees and Charges	8885	1,450	819,695	821,145
Other Local Revenues	8890	14,649,044	292,157	14,941,201
TOTAL LOCAL REVENUES	8800	65,275,228	6,600,634	71,875,862
TOTAL REVENUES (8100 + 8600 + 8800)	801	183,655,880	30,834,454	214,490,334
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	199,600	339,095	538,695
TOTAL OTHER FINANCING SOURCES	8900	199,600	339,095	538,695
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	183,855,480	31,173,549	215,029,029

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	572,321	97,107	34,233			703,661
Architecture and Environmental Design	0200	634,642	11,698	498			646,838
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,974,889	323,453	191,387	83,854		3,573,583
Business and Management	0500	7,076,489	454,834	65,274	25,064		7,621,661
Communications	0600	1,450,100	173,895	63,597	98,742		1,786,334
Information Technology	0700	2,738,971	252,914	80,821	41,364		3,114,070
Education	0800	4,323,945	720,892	147,869	20,618		5,213,324
Engineering and Industrial Tech.	0900	2,859,435	460,704	454,719	33,685		3,808,543
Fine and Applied Arts	1000	7,487,524	771,700	289,973	186,496		8,735,693
Foreign Language	1100	3,529,163	68,020	4,262	2,819		3,604,264
Health	1200	6,864,522	1,020,228	205,617	275,448		8,365,815
Family and Consumer Sciences	1300	2,187,425	151,329	44,819			2,383,573
Law	1400	120,029	224	451			120,704
Humanities (Letters)	1500	22,112,961	1,898,837	155,629	94,119		24,261,546
Library Science	1600	41,477	6,795	1,285			49,557
Mathematics	1700	4,691,164	153,724	10,026	13,543		4,868,457
Military Studies	1800			211			211
Physical Sciences	1900	3,195,635	115,245	67,455	48,802		3,427,137
Psychology	2000	1,758,959	56,144		542		1,815,645
Public and Protective Services	2100	1,283,056	295,110	189,093			1,767,259
Social Sciences	2200	4,021,058	79,244	8,291			4,108,593
Commercial Services	3000	160,127					160,127
Interdisciplinary Studies	4900	12,134,853	924,878	339,819	62,900		13,462,450
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	92,218,745	8,036,975	2,355,329	987,996		103599,045

** 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		7,395,740	525,990	74,453		7,996,183
Course and Curriculum Development	6020		1,419,960	145,587	1,542		1,567,089
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		8,815,700	671,577	75,995		9,563,272
Instructional Support Services (6100)							
Learning Center	6110		2,403,401	64,864	16,252		2,484,517
Library	6120		5,409,309	198,712	252,554		5,860,575
Media	6130		103,143	3,657	77,081		183,881
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		955	58,240	325		59,520
Other Instructional Support Services	6190		437,959	24,121	115,943		578,023
Subtotal - Instructional Support Services	6100		8,354,767	349,594	462,155		9,166,516
Admissions and Records	6200		4,206,395	175,387	2,990		4,384,772
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,967,576	19,619	37,764		5,024,959
Matriculation and Student Assessment	6320		4,527,086	174,913	146,059		4,848,058
Transfer Programs	6330		4,430	28,412	9,067		41,909
Career Guidance	6340		51,123	22,279	1,934		75,336
Other Student Counseling and Guidance	6390		83,555	20,481	13,817		117,853
Subtotal - Student Counseling and Guidance	6300		9,633,770	265,704	208,641		10,108,115

* 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 (DSPS)	6420		1,666,129	398,545	19,740		2,084,414
Extended Opportunity Prgms. & Services (EOPS)	6430		1,463,043	33,696	11,567	716,803	2,225,109
Health Services	6440		1,149,831	13,905	2,371		1,166,107
Student Personnel Administration	6450		1,713,735	107,266			1,821,001
Financial Aid Administration	6460		2,267,015	193,593	10,181		2,470,789
Job Placement Services	6470		895,085	125,527	8,030		1,028,642
Veterans Services	6480			3,990			3,990
Miscellaneous Student Services	6490		2,053,152	97,392	62,582		2,213,126
Subtotal - Other Student Services	6400		11,207,990	973,914	114,471	716,803	13,013,178
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510						
Custodial Services	6530						
Grounds Maintenance and Repairs	6550		1,793,241	1,930,230			3,723,471
Utilities	6570			2,143,883			2,143,883
Other Operation and Maintenance of Plant	6590		2,253,474	296,226	37,360		2,587,060
Subtotal - Operation and Maintenance of Plant	6500		4,046,715	4,370,339	37,360		8,454,414
Planning, Policymaking, and Coordination	6600		4,789,261	1,675,287	16,902		6,481,450

* 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			7,799			7,799
Fiscal Operations	6720		5,158,390	996,964	8,346		6,163,700
Human Resources Management	6730		2,544,184	431,746			2,975,930
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		4,221,752				4,221,752
Staff Development	6750		220,899	262,492	6,346		489,737
Staff Diversity	6760		22,742	17,934	1,187		41,863
Logistical Services	6770		11,512,527	3,756,340			15,268,867
Management Information Systems	6780		4,623,040	1,219,930			5,842,970
Other General Institutional Support Services	6790		1,301,301	264,380			1,565,681
Subtotal - General Institutional Support Services	6700		29,604,835	6,957,585	15,879		36,578,299
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		539,496	107,438			646,934
Community Use Facilities	6830		144				144
Economic Development	6840		1,305,097	570,794	70,968		1,946,859
Other Community Svcs. & Economic Development	6890		23,732	59,662			83,394
Subtotal - Community Services	6800		1,868,469	737,894	70,968		2,677,331

* 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		15,839				15,839
Child Development Centers	6920						
Farm Operations	6930			8,824			8,824
Food Services	6940		3,132	224			3,356
Parking	6950		430,609	27,800	8,653		467,062
Student and Co-curricular Activities	6960			3,485	4,054		7,539
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		449,580	40,333	12,707		502,620
Auxiliary Operations (7000)							
Contract Education	7010		647,775	773,056	8,187		1,429,018
Other Auxiliary Operations	7090		292,290	723			293,013
Subtotal - Auxiliary Operations	7000		940,065	773,779	8,187		1,722,031
Physical Property and Related Acquisitions (7100)	7100		24,990	6,891			31,881
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					1,579,590	1,579,590
Student Aid	7320					75,989	75,989
Other Outgo	7330					1,144,388	1,144,388
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,799,967	2,799,967
TOTAL EXPENDITURES and OTHER OUTGO	391	92,228,659	91,969,602	19,353,613	2,014,251	3,516,770	209,082,895

* 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				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				4,493,155
b) Accrued	860A				1
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		4,095,366		4,095,366
6. Supplies and Materials (Object 4000)					
(a) Software	210A	2,651			2,651
(b) Books, Magazines, & Periodicals	220A	59,219			59,219
(c) Instructional Supplies & Materials	230A	134,891			134,891
(e) Noninstructional Supplies & Materials	240A	185,031			185,031
7. Other Oper. Exp. & Services (5000)	400A	15,344			15,344
8. Capital Outlay:					
a) Library Books (Object 6300)	630A	654			654
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	397,790	4,095,366		4,493,156
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				4,520,963
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		4,099,963		4,099,963
14. Supplies & Materials (Object 4000)					
(a) Software	210B	2,700			2,700
(b) Books, Magazines, & Periodicals	220B	59,300			59,300
(c) Instructional Supplies & Materials	230B	185,000			185,000
(e) Noninstructional Supplies & Materials	240B	135,000			135,000
15. Other Oper. Exp. & Services (Object 5000)	400B	39,000			39,000
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)	501B	421,000	4,099,963		4,520,963
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

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	290,427	
12	OUT	Restricted Subfund		198,241
51	OUT	Bookstore Fund		77,000
71	OUT	Associated Students Trust Fund		12,565
75	OUT	Scholarship and Loan Trust Fund		471
79	OUT	Other Trust Funds		2,150
12	IN	Restricted Subfund	331,665	
11	OUT	Unrestricted Subfund		181,904
33	OUT	Child Development Fund		149,761
29	IN	Other Debt Service Fund	20,969,475	
42	OUT	Revenue Bond Construction Fund		20,969,475
32	IN	Cafeteria Fund	482,965	
11	OUT	Unrestricted Subfund		482,965
33	IN	Child Development Fund	220,511	
11	OUT	Unrestricted Subfund		220,511
42	IN	Revenue Bond Construction Fund	201,565	
41	OUT	Capital Outlay Projects Fund		201,565
61	IN	Self-Insurance Fund	400,000	
11	OUT	Unrestricted Subfund		400,000
71	IN	Associated Students Trust Fund	36,223	
11	OUT	Unrestricted Subfund		250
51	OUT	Bookstore Fund		35,973

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
75	IN	Scholarship and Loan Trust Fund	49,213	
11	OUT	Unrestricted Subfund		525
12	OUT	Restricted Subfund		37,669
71	OUT	Associated Students Trust Fund		4,914
79	OUT	Other Trust Funds		6,105
79	IN	Other Trust Funds	500	
11	OUT	Unrestricted Subfund		500