

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	133,139	133,000	6,939,130	5,849,880	7,072,269	5,982,880
State Revenues	8600	91,226,325	89,734,165	11,415,497	13,433,385	102,641,822	103,167,550
Local Revenues	8800	21,874,908	20,953,886	2,331,371	2,136,598	24,206,279	23,090,484
TOTAL REVENUES	801	113,234,372	110,821,051	20,685,998	21,419,863	133,920,370	132,240,914
EXPENDITURES:							
Academic Salaries	1000	45,190,280	46,952,973	3,258,047	2,834,861	48,448,327	49,787,834
Classified Salaries	2000	22,462,234	24,965,709	6,557,581	6,105,022	29,019,815	31,070,731
Employee Benefits	3000	21,301,923	23,362,287	2,348,174	2,355,476	23,650,097	25,717,763
Supplies and Materials	4000	1,022,653	1,207,457	1,678,433	1,610,918	2,701,086	2,818,375
Other Operating Expenses and Services	5000	8,513,262	11,385,904	4,301,975	3,089,267	12,815,237	14,475,171
Capital Outlay	6000	553,176	1,451,156	2,045,687	2,652,223	2,598,863	4,103,379
TOTAL EXPENDITURES	501	99,043,528	109,325,486	20,189,897	18,647,767	119,233,425	127,973,253
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	14,190,844	1,495,565	496,101	2,772,096	14,686,945	4,267,661
OTHER FINANCING SOURCES	8900	530,208	1,795,615	1,163,086	1,221,654	1,693,294	3,017,269
OTHER OUTGO	7000	5,048,753	3,277,369	1,010,407	3,833,415	6,059,160	7,110,784
NET INCREASE/(DECREASE) IN FUND BALANCE	901	9,672,299	13,811	648,780	160,335	10,321,079	174,146
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,087,613	15,759,912	1,945,633	2,594,413	8,033,246	18,354,325
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,087,613		1,945,633		8,033,246	
ENDING FUND BALANCE, JUNE 30	905	15,759,912	15,773,723	2,594,413	2,754,748	18,354,325	18,528,471

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	49,811					
Local Revenues	8800	6,046,198	9,721,069			149,894	560,000
TOTAL REVENUES	801	6,096,009	9,721,069			149,894	560,000
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	3,385,000	4,430,000				
Debt Interest and Other Service Charges	712	4,153,295	4,839,752				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	7,538,295	9,269,752				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(7,538,295)	(9,269,752)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,442,286)	451,317			149,894	560,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,901,423	2,459,137			2,740,394	2,890,288
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,901,423				2,740,394	
ENDING FUND BALANCE, JUNE 30	905	2,459,137	2,910,454			2,890,288	3,450,288

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: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	121,537	125,129				
Local Revenues	8800	343,951	768,875	1,540,423	1,350,535		
TOTAL REVENUES	801	465,488	894,004	1,540,423	1,350,535		
EXPENDITURES:							
Academic Salaries	1000	52,490	57,606				
Classified Salaries	2000	699,546	774,675	527,519	714,056		
Employee Benefits	3000	257,321	301,596	109,329	166,428		
Supplies and Materials	4000	49,575	55,147	31,382	50,586		
Other Operating Expenses and Services	5000	7,516	9,025	451,445	391,705		
Capital Outlay	6000	325	7,500	8,291			
TOTAL EXPENDITURES	501	1,066,773	1,205,549	1,127,966	1,322,775		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(601,285)	(311,545)	412,457	27,760		
OTHER FINANCING SOURCES	8900	622,800	266,400				
OTHER OUTGO	7000			146,899	265,479		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	21,515	(45,145)	265,558	(237,719)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	28,770	50,285	725,260	990,818		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	28,770		725,260			
ENDING FUND BALANCE, JUNE 30	905	50,285	5,140	990,818	753,099		

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	6,707,629	24,477,120				
Local Revenues	8800	251,547	250,000	3,179,254	3,500,000		
TOTAL REVENUES	801	6,959,176	24,727,120	3,179,254	3,500,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			93,687	159,702		
Employee Benefits	3000			36,606	65,478		
Supplies and Materials	4000			65,800	144,333		
Other Operating Expenses and Services	5000	227,469	1,607,751	8,875,118	10,690,391		
Capital Outlay	6000	7,075,741	23,992,550	25,298,695	61,862,991		
TOTAL EXPENDITURES	501	7,303,210	25,600,301	34,369,906	72,922,895		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(344,034)	(873,181)	(31,190,652)	(69,422,895)		
OTHER FINANCING SOURCES	8900	836,315	936,315		71,000,000		
OTHER OUTGO	7000				15,524,644		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	492,281	63,134	(31,190,652)	(13,947,539)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,869,105	4,361,386	69,092,239	37,901,587		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,869,105		69,092,239			
ENDING FUND BALANCE, JUNE 30	905	4,361,386	4,424,520	37,901,587	23,954,048		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND:		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801						
COST of SALES	510						
GROSS PROFIT or (LOSS)	520						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
NET PROFIT OR LOSS	201						
OTHER FINANCING SOURCES	8900						
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

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	180,722	3,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	37,315	46,103				
Employee Benefits	3000	14,739	18,902				
Supplies and Materials	4000	9,836	1,400				
Other Operating Expenses and Services	5000	731,890	689,660				
Capital Outlay	6000	133,853					
TOTAL EXPENDITURES	501	927,633	756,065				
NET INCOME / LOSS	201	(746,911)	(753,065)				
OTHER FINANCING SOURCES	8900	576,900	700,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	(170,011)	(53,065)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	233,889	63,878				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	233,889					
ENDING FUND BALANCE, JUNE 30	905	63,878	10,813				

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>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	21,253,221	22,600,000				
State Revenues	8600	3,011,626	3,467,518				
Local Revenues	8800			54,243	50,000		
TOTAL REVENUES	801	24,264,847	26,067,518	54,243	50,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,864,699	2,338,566		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			2,629			
Capital Outlay	6000						
TOTAL EXPENDITURES	501			1,867,328	2,338,566		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	24,264,847	26,067,518	(1,813,085)	(2,288,566)		
OTHER FINANCING SOURCES	8900	84,953	95,000	4,647,809	2,552,907		
OTHER OUTGO	7000	24,349,800	26,162,518				
NET INCREASE/(DECREASE) IN FUND BALANCE	901			2,834,724	264,341		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	121,523	121,523	3,760,441	6,595,165		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	121,523		3,760,441			
ENDING FUND BALANCE, JUNE 30	905	121,523	121,523	6,595,165	6,859,506		

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	\$108,647,008
Appropriations subject to limit.	12	\$98,816,969
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$89,150,573
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,661,968

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	18,354,325
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	737,722
Stores, Inventories, and Prepaid Items	613	1,562,947
Subtotal B	619	2,300,669
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	2,594,413
Subtotal C	629	2,594,413
D. Subtotal, Reserved (B + C)	675	4,895,082
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	718,913
Other	633	
Subtotal E	639	718,913
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	5,260,562
Other	664	3,000,000
Subtotal H	669	8,260,562
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	13,874,557
J. UNCOMMITTED BALANCE (A less I)	690	4,479,768

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	36,063,978	36,063,978
Noninstructional Salaries (CA 1200 and 1400)	408		9,126,302
Subtotal Academic Salaries	409	36,063,978	45,190,280
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		18,954,697
Instructional Aides (CA 2200 and 2400)	416	3,507,537	3,507,537
Subtotal Classified Salaries	419	3,507,537	22,462,234
Employee Benefits (CA 3000)	429	11,003,854	21,301,923
Supplies and Materials (CA 4000)	435		1,022,653
Other Operating Expenses and Services (CA 5000)	449		8,513,262
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		47,157
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	50,575,369	98,537,509
Less Exclusions for Current Expense of Education	469		3,790,426
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	50,575,369	94,747,083
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.38%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		47,373,541
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		47,373,541

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		1,004,601	1,004,601
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		237,827	237,827
Student Financial Aid	8150			
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		907,979	907,979
Other Federal Revenues	8190	133,139	4,788,723	4,921,862
TOTAL FEDERAL REVENUES	8100	133,139	6,939,130	7,072,269
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	87,072,476		87,072,476
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,120,686	1,120,686
Disabled Students Programs and Services (DSPS)	126		1,469,008	1,469,008
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,435,239	1,435,239
Telecomm. and Technology Infrastructure Program (TTIP)	129		126,586	126,586
Other General Categorical Programs	130		3,434,002	3,434,002
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,113,804	3,113,804
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	87,900		87,900
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,162,131	716,172	2,878,303
State Mandated Costs	138	819,720		819,720
Other State Non-Tax Revenues	139	1,084,098		1,084,098
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	91,226,325	11,415,497	102,641,822

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	7,448,757		7,448,757
Tax Allocation, Supplemental Roll	8812	352,248		352,248
Tax Allocation, Unsecured Roll	8813	181,968		181,968
Prior Years Taxes	8816	546,770		546,770
Education Revenue Augmentation Fund (ERAF)	8817	3,580,636		3,580,636
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		718,388	718,388
Sales and Commissions	8840	42,997		42,997
Rentals and Leases	8850	633,666		633,666
Interest and Investment Income	8860	863,930		863,930
Student Fees and Charges				
Community Services Classes	8872	61,666		61,666
Dormitory	8873			
Enrollment	8874	3,507,167		3,507,167
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		811,245	811,245
Instructional Materials Fees and Sales of Materials	8877	92,894		92,894
Insurance	8878			
Student Records	8879	51,941		51,941
Nonresident Tuition	8880	2,474,979		2,474,979
Parking Services and Public Transportation	8881		801,738	801,738
Other Student Fees and Charges	8885	1,315		1,315
Other Local Revenues	8890	2,033,974		2,033,974
TOTAL LOCAL REVENUES	8800	21,874,908	2,331,371	24,206,279
TOTAL REVENUES (8100 + 8600 + 8800)	801	113,234,372	20,685,998	133,920,370
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	530,208	1,163,086	1,693,294
TOTAL OTHER FINANCING SOURCES	8900	530,208	1,163,086	1,693,294
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	113,764,580	21,849,084	135,613,664

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)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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	467,849	69,095	23,695	5,069		565,708
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,163,689	60,397	85,457	4,053		2,313,596
Business and Management	0500	2,995,494	111,714	26,574	138,298		3,272,080
Communications	0600						
Information Technology	0700	1,336,055	28,184	27,019	29,711		1,420,969
Education	0800	3,462,793	375,000	73,225	125,434		4,036,452
Engineering and Industrial Tech.	0900	4,419,793	237,408	352,953	310,007		5,320,161
Fine and Applied Arts	1000	6,326,492	259,172	122,682	131,088		6,839,434
Foreign Language	1100	1,409,742	52,432	29,350	47,942		1,539,466
Health	1200	3,686,555	215,111	52,295	90,717		4,044,678
Family and Consumer Sciences	1300	2,770,731	178,660	63,974	88,157		3,101,522
Law	1400						
Humanities (Letters)	1500	9,572,766	428,196	42,683	51,094		10,094,739
Library Science	1600	986,758	138,447	33,976	77,051		1,236,232
Mathematics	1700	3,590,783	135,746	19,237	1,118		3,746,884
Military Studies	1800						
Physical Sciences	1900	1,721,669	35,081	34,975	221,472		2,013,197
Psychology	2000						
Public and Protective Services	2100	699,372	58,694	794,142	1,204		1,553,412
Social Sciences	2200	4,430,981	133,624	29,877	12,015		4,606,497
Commercial Services	3000	651,038	27,180	17,001	131		695,350
Interdisciplinary Studies	4900	599,371	42,864	18,091	87,819		748,145
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	664,095					664,095
Subtotal - Instructional Activities	599	51,956,026	2,587,005	1,847,206	1,422,380		57,812,617

** 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		3,848,622	533,689	93,994		4,476,305
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		215,928	6,711	2,975		225,614
Other Instruct. Admin. & Instruct. Governance	6090		296,244	214,637	21,295		532,176
Subtotal - Instructional Administration	6000		4,360,794	755,037	118,264		5,234,095
Instructional Support Services (6100)							
Learning Center	6110		1,168,180	10,179	12,831		1,191,190
Library	6120		1,891,202	69,902	5,307		1,966,411
Media	6130		1,109,456	21,281	16,002		1,146,739
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		65,254	29,050	17,919		112,223
Subtotal - Instructional Support Services	6100		4,234,092	130,412	52,059		4,416,563
Admissions and Records	6200		2,403,069	158,613	21,552		2,583,234
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,310,522	28,063	19,176		3,357,761
Matriculation and Student Assessment	6320		1,011,532	148,873	42,388		1,202,793
Transfer Programs	6330		584,565	117,360	1,487		703,412
Career Guidance	6340		279,118	19,490	2,451		301,059
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		5,185,737	313,786	65,502		5,565,025

* 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		1,177,844	52,645	116,856		1,347,345
Extended Opportunity Prgms. & Services (EOPS)	6430		1,325,119	63,265	8,115		1,396,499
Health Services	6440		378,499	123,455	3,181		505,135
Student Personnel Administration	6450		1,192,065	24,616	4,900		1,221,581
Financial Aid Administration	6460		2,407,221	234,204	24,476		2,665,901
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490		697,006	70,776			767,782
Subtotal - Other Student Services	6400		7,177,754	568,961	157,528		7,904,243
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		2,121,293	417,934	7,523		2,546,750
Custodial Services	6530		3,156,334	190,937	28,697		3,375,968
Grounds Maintenance and Repairs	6550		708,272				708,272
Utilities	6570			2,414,888			2,414,888
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		5,985,899	3,023,759	36,220		9,045,878
Planning, Policymaking, and Coordination	6600		2,628,925	2,404,207	27,197		5,060,329

* 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		518,951	414,880	10,901		944,732
Fiscal Operations	6720		2,301,457	316,960	19,315		2,637,732
Human Resources Management	6730		1,776,173	289,604	18,670		2,084,447
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		373,674				373,674
Staff Development	6750		113,325	37,716			151,041
Staff Diversity	6760			24,386			24,386
Logistical Services	6770		1,188,064	89,465	145,392		1,422,921
Management Information Systems	6780		2,802,490	1,220,004	212,568		4,235,062
Other General Institutional Support Services	6790		792,828	247,697	46,220		1,086,745
Subtotal - General Institutional Support Services	6700		9,866,962	2,640,712	453,066		12,960,740
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		68,907	7,139			76,046
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		3,644,385	3,504,464	124,815		7,273,664
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		3,713,292	3,511,603	124,815		7,349,710

* 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						
Child Development Centers	6920		5,466				5,466
Farm Operations	6930						
Food Services	6940						
Parking	6950		96,268	134,394	120,280		350,942
Student and Co-curricular Activities	6960		916,950	27,633			944,583
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,018,684	162,027	120,280		1,300,991
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100						
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					5,532,062	5,532,062
Student Aid	7320					527,098	527,098
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					6,059,160	6,059,160
TOTAL EXPENDITURES and OTHER OUTGO	391	51,956,026	49,162,213	15,516,323	2,598,863	6,059,160	125,292,585

* 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				2,254,785
b) Accrued	860A				623,518
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	48,787			48,787
(b) Books, Magazines, & Periodicals	220A	6,415			6,415
(c) Instructional Supplies & Materials	230A	653,930			653,930
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	7,040	2,162,131		2,169,171
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	716,172	2,162,131		2,878,303
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,458,182
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	72,487			72,487
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	768,223			768,223
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,617,472		2,617,472
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	840,710	2,617,472		3,458,182
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	46,899	
39	OUT	Other Special Revenue Fund		46,899
33	IN	Child Development Fund	622,800	
11	OUT	Unrestricted Subfund		622,800
61	IN	Self-Insurance Fund	576,900	
11	OUT	Unrestricted Subfund		576,900
79	IN	Other Trust Funds	1,864,699	
11	OUT	Unrestricted Subfund		1,864,699
74	IN	Student Financial Aid Trust Fund	84,953	
11	OUT	Unrestricted Subfund		84,953
12	IN	Restricted Subfund	1,163,086	
11	OUT	Unrestricted Subfund		1,163,086
11	IN	Unrestricted Subfund	483,309	
12	OUT	Restricted Subfund		483,309
41	IN	Capital Outlay Projects Fund	736,315	
11	OUT	Unrestricted Subfund		736,315
41	IN	Capital Outlay Projects Fund	100,000	
39	OUT	Other Special Revenue Fund		100,000