

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

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	122,804	122,000	7,527,396	9,090,152	7,650,200	9,212,152
State Revenues	8600	90,599,723	85,489,005	11,942,976	8,867,238	102,542,699	94,356,243
Local Revenues	8800	20,273,147	19,508,195	2,348,291	2,139,597	22,621,438	21,647,792
TOTAL REVENUES	801	110,995,674	105,119,200	21,818,663	20,096,987	132,814,337	125,216,187
EXPENDITURES:							
Academic Salaries	1000	48,429,690	46,919,378	4,227,412	3,148,769	52,657,102	50,068,147
Classified Salaries	2000	25,706,093	25,996,355	7,707,456	6,381,650	33,413,549	32,378,005
Employee Benefits	3000	23,603,370	24,055,863	3,050,360	2,693,269	26,653,730	26,749,132
Supplies and Materials	4000	1,078,509	1,290,400	1,344,100	1,168,882	2,422,609	2,459,282
Other Operating Expenses and Services	5000	9,335,409	11,399,138	4,240,560	5,122,779	13,575,969	16,521,917
Capital Outlay	6000	1,347,787	418,584	1,665,091	1,492,362	3,012,878	1,910,946
TOTAL EXPENDITURES	501	109,500,858	110,079,718	22,234,979	20,007,711	131,735,837	130,087,429
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,494,816	(4,960,518)	(416,316)	89,276	1,078,500	(4,871,242)
OTHER FINANCING SOURCES	8900	1,586,220	638,357	1,722,921	1,533,283	3,309,141	2,171,640
OTHER OUTGO	7000	3,214,649	3,185,700	1,070,222	886,851	4,284,871	4,072,551
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(133,613)	(7,507,861)	236,383	735,708	102,770	(6,772,153)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	14,882,492	14,748,879	3,017,607	3,253,990	17,900,099	18,002,869
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	14,882,492		3,017,607		17,900,099	
ENDING FUND BALANCE, JUNE 30	905	14,748,879	7,241,018	3,253,990	3,989,698	18,002,869	11,230,716

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09

Budget Year: 2009-10

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	94,651					
Local Revenues	8800	11,937,410	12,623,180			12,953	
TOTAL REVENUES	801	12,032,061	12,623,180			12,953	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					30,502,449	
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					30,502,449	
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	4,420,000	5,080,000			33,425,000	
Debt Interest and Other Service Charges	712	7,063,770	7,074,958			61,218	
Transfers (Outgoing) (CA 7300 and 7400)	730					7,191,147	
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	11,483,770	12,154,958			40,677,365	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(11,483,770)	(12,154,958)			(10,174,916)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	548,291	468,222			(10,161,963)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,574,348	4,122,639			10,161,963	
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,574,348				10,161,963	
ENDING FUND BALANCE, JUNE 30	905	4,122,639	4,590,861				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

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	237,533	730,671				
Local Revenues	8800	673,144	601,119	1,615,249	1,580,797		
TOTAL REVENUES	801	910,677	1,331,790	1,615,249	1,580,797		
EXPENDITURES:							
Academic Salaries	1000	55,690	55,557				
Classified Salaries	2000	935,036	1,269,579	646,073	791,834		
Employee Benefits	3000	331,300	471,766	191,054	232,060		
Supplies and Materials	4000	76,694	102,530	18,266	44,633		
Other Operating Expenses and Services	5000	6,223	9,775	267,162	411,283		
Capital Outlay	6000			84,184	80,000		
TOTAL EXPENDITURES	501	1,404,943	1,909,207	1,206,739	1,559,810		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(494,266)	(577,417)	408,510	20,987		
OTHER FINANCING SOURCES	8900	494,266	577,417				
OTHER OUTGO	7000			143,959	197,670		
NET INCREASE/(DECREASE) IN FUND BALANCE	901			264,551	(176,683)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	38,145	38,145	1,194,724	1,459,275		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	38,145		1,194,724			
ENDING FUND BALANCE, JUNE 30	905	38,145	38,145	1,459,275	1,282,592		

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

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	14,092,219	16,946,953				
Local Revenues	8800	621,915	350,000	1,659,289	175,712		
TOTAL REVENUES	801	14,714,134	17,296,953	1,659,289	175,712		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			69,693	68,802		
Employee Benefits	3000			23,114	24,723		
Supplies and Materials	4000			44,240	68,303		
Other Operating Expenses and Services	5000	247,043	499,029	9,681,208	26,639,580		
Capital Outlay	6000	20,218,585	16,677,131	50,663,494	294,557,609		
TOTAL EXPENDITURES	501	20,465,628	17,176,160	60,481,749	321,359,017		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(5,751,494)	120,793	(58,822,460)	(321,183,305)		
OTHER FINANCING SOURCES	8900	24,442,663	150,000	47,672,679	392,327,321		
OTHER OUTGO	7000	18,151,517		47,653,965			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	539,652	270,793	(58,803,746)	71,144,016		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,778,995	8,318,647	77,557,928	18,754,182		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,778,995		77,557,928			
ENDING FUND BALANCE, JUNE 30	905	8,318,647	8,589,440	18,754,182	89,898,198		

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

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	4,935	4,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	31,159	31,299				
Employee Benefits	3000	12,463	12,833				
Supplies and Materials	4000	822	1,400				
Other Operating Expenses and Services	5000	801,380	914,600				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	845,824	960,132				
NET INCOME / LOSS	201	(840,889)	(956,132)				
OTHER FINANCING SOURCES	8900	875,000	975,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	34,111	18,868				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,609	35,720				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,609					
ENDING FUND BALANCE, JUNE 30	905	35,720	54,588				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

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	30,464,524	37,947,400				
State Revenues	8600	2,724,459	2,836,528				
Local Revenues	8800			119,355	119,000		
TOTAL REVENUES	801	33,188,983	40,783,928	119,355	119,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,183,712	2,303,765		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			119,403	119,000		
Capital Outlay	6000						
TOTAL EXPENDITURES	501			2,303,115	2,422,765		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	33,188,983	40,783,928	(2,183,760)	(2,303,765)		
OTHER FINANCING SOURCES	8900	122,462	100,000	3,414,626	2,303,765		
OTHER OUTGO	7000	33,311,445	40,883,928				
NET INCREASE/(DECREASE) IN FUND BALANCE	901			1,230,866			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	121,523	121,523	8,279,174	9,510,040		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	121,523		8,279,174			
ENDING FUND BALANCE, JUNE 30	905	121,523	121,523	9,510,040	9,510,040		

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: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$130,308,440
Appropriations subject to limit.	12	\$89,924,512
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$82,780,469
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$3,085,275

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	18,002,869
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	2,612,795
Stores, Inventories, and Prepaid Items	613	1,203,393
Subtotal B	619	3,816,188
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	3,161,150
Subtotal C	629	3,161,150
D. Subtotal Reserved (B + C)	675	6,977,338
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	
Subtotal E	639	
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	575,069
Personal Services and/or Consulting Contracts	662	718,913
General Reserve	663	6,199,353
Other	664	3,532,196
Subtotal H	669	11,025,531
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	18,002,869
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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) Noninstructional Salaries (CA 1200 and 1400) Subtotal Academic Salaries	407 408 409	38,751,157 38,751,157	38,751,157 9,678,533 48,429,690
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) Subtotal Classified Salaries	411 416 419	 3,415,210 3,415,210	22,290,883 3,415,210 25,706,093
Employee Benefits (CA 3000)	429	11,267,272	22,768,986
Supplies and Materials (CA 4000)	435		1,078,509
Other Operating Expenses and Services (CA 5000)	449		9,335,409
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	53,433,639	107,318,687
Less Exclusions for Current Expense of Education	469		4,505,968
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	53,433,639	102,812,719
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.97%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		51,406,359
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		51,406,359

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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		1,519,738	1,519,738
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		215,071	215,071
Student Financial Aid	8150			
Veterans Education	8160		3,210	3,210
Vocational and Technical Education Act (VTEA)	8170		1,091,876	1,091,876
Other Federal Revenues	8190	122,804	4,697,501	4,820,305
TOTAL FEDERAL REVENUES	8100	122,804	7,527,396	7,650,200
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	86,985,881		86,985,881
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,229,064	1,229,064
Disabled Students Programs and Services (DSPS)	126		1,660,413	1,660,413
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,102,891	1,102,891
Telecomm. and Technology Infrastructure Program (TTIP)	129		44,780	44,780
Other General Categorical Programs	130		3,829,609	3,829,609
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,664,458	3,664,458
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	88,314		88,314
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,491,512	411,761	2,903,273
State Mandated Costs	138			
Other State Non-Tax Revenues	139	1,034,016		1,034,016
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	90,599,723	11,942,976	102,542,699

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: 2008-09

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	9,323,710		9,323,710
Tax Allocation, Supplemental Roll	8812	220,121		220,121
Tax Allocation, Unsecured Roll	8813	274,122		274,122
Prior Years Taxes	8816	294,086		294,086
Education Revenue Augmentation Fund (ERAF)	8817	1,201,300		1,201,300
Contributions, Gifts, Grants, and Endowments	8820	32,000	13,919	45,919
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		604,519	604,519
Sales and Commissions	8840	17,403		17,403
Rentals and Leases	8850	807,059		807,059
Interest and Investment Income	8860	426,953		426,953
Student Fees and Charges				
Community Services Classes	8872	85,487		85,487
Dormitory	8873			
Enrollment	8874	4,114,282		4,114,282
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		932,230	932,230
Instructional Materials Fees and Sales of Materials	8877	102,807		102,807
Insurance	8878			
Student Records	8879	67,620		67,620
Nonresident Tuition	8880	2,744,732		2,744,732
Parking Services and Public Transportation	8881		797,623	797,623
Other Student Fees and Charges	8885	2,851		2,851
Other Local Revenues	8890	558,614		558,614
TOTAL LOCAL REVENUES	8800	20,273,147	2,348,291	22,621,438
TOTAL REVENUES (8100 + 8600 + 8800)	801	110,995,674	21,818,663	132,814,337
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,586,220	1,722,921	3,309,141
TOTAL OTHER FINANCING SOURCES	8900	1,586,220	1,722,921	3,309,141
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	112,581,894	23,541,584	136,123,478

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

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	379,354	54,866	22,640	14,177		471,037
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,228,738	72,447	87,798	9,740		2,398,723
Business and Management	0500	3,290,640	95,959	34,653			3,421,252
Communications	0600						
Information Technology	0700	1,409,238	62,725	21,192	86,431		1,579,586
Education	0800	3,810,591	320,788	90,482	34,226		4,256,087
Engineering and Industrial Tech.	0900	5,023,185	251,269	351,136	598,580		6,224,170
Fine and Applied Arts	1000	6,513,855	286,843	139,794	260,477		7,200,969
Foreign Language	1100	1,659,985	58,911	6,600			1,725,496
Health	1200	4,031,747	262,975	121,964	607,059		5,023,745
Family and Consumer Sciences	1300	2,838,295	188,935	72,409	-35		3,099,604
Law	1400						
Humanities (Letters)	1500	9,984,528	446,467	69,212	22,986		10,523,193
Library Science	1600	940,455	138,429	25,644	88,501		1,193,029
Mathematics	1700	4,511,273	92,710	28,351			4,632,334
Military Studies	1800						
Physical Sciences	1900	1,829,107	52,912	25,370	17,707		1,925,096
Psychology	2000						
Public and Protective Services	2100	848,998	57,032	557,779			1,463,809
Social Sciences	2200	4,934,164	150,715	28,734	8,697		5,122,310
Commercial Services	3000	611,872	24,946	22,381	23,229		682,428
Interdisciplinary Studies	4900	1,497,890	51,843	50,624	39,253		1,639,610
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	451,103					451,103
Subtotal - Instructional Activities	599	56,795,018	2,670,772	1,756,763	1,811,028		63,033,581

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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		5,083,892	476,577	29,150		5,589,619
Course and Curriculum Development	6020		169,166	16,060	5,461		190,687
Academic/Faculty Senate	6030		209,311	5,367			214,678
Other Instruct. Admin. & Instruct. Governance	6090		290,003	18,049			308,052
Subtotal - Instructional Administration	6000		5,752,372	516,053	34,611		6,303,036
Instructional Support Services (6100)							
Learning Center	6110		1,386,657	15,933	18,814		1,421,404
Library	6120		2,060,129	78,599	15,483		2,154,211
Media	6130		1,320,577	52,690	129,995		1,503,262
Museums and Galleries	6140		53,572	5,074			58,646
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		76,151	6,973			83,124
Subtotal - Instructional Support Services	6100		4,897,086	159,269	164,292		5,220,647
Admissions and Records	6200		2,741,462	100,476	17,582		2,859,520
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,681,603	24,282	4,367		3,710,252
Matriculation and Student Assessment	6320		1,154,187	64,064	23,820		1,242,071
Transfer Programs	6330		685,355	102,988	576		788,919
Career Guidance	6340		262,846	10,065	3,426		276,337
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		5,783,991	201,399	32,189		6,017,579

* 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

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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		1,375,648	59,663	11,985		1,447,296
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,441,233	46,907	5,847		1,493,987
Health Services	6440		746,784	173,900	5,634		926,318
Student Personnel Administration	6450		1,302,901	32,378	5,618		1,340,897
Financial Aid Administration	6460		2,658,157	125,861	53,591		2,837,609
Job Placement Services	6470		175,377				175,377
Veterans Services	6480						
Miscellaneous Student Services	6490		1,017,697	327,521	3,546		1,348,764
Subtotal - Other Student Services	6400		8,717,797	766,230	86,221		9,570,248
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		2,584,334	488,594	51,732		3,124,660
Custodial Services	6530		3,521,908	258,022	154,739		3,934,669
Grounds Maintenance and Repairs	6550		747,074				747,074
Utilities	6570			2,424,016			2,424,016
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		6,853,316	3,170,632	206,471		10,230,419
Planning, Policymaking, and Coordination	6600		2,744,753	333,466	7,411		3,085,630

* 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

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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		660,529	29,994	8,065		698,588
Fiscal Operations	6720		2,475,055	873,916	920		3,349,891
Human Resources Management	6730		2,101,809	421,313	4,705		2,527,827
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		333,281				333,281
Staff Development	6750		117,655	61,951			179,606
Staff Diversity	6760			14,516			14,516
Logistical Services	6770		1,375,540	3,218,303	136,648		4,730,491
Management Information Systems	6780		3,417,922	714,055	408,734		4,540,711
Other General Institutional Support Services	6790		759,041	248,411			1,007,452
Subtotal - General Institutional Support Services	6700		11,240,832	5,582,459	559,072		17,382,363
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		65,500	4,921			70,421
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		3,035,292	3,211,750	25,557		6,272,599
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		3,100,792	3,216,671	25,557		6,343,020

* 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

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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						
Farm Operations	6930						
Food Services	6940						
Parking	6950		167,188	163,538	68,101		398,827
Student and Co-curricular Activities	6960		1,171,745	27,455	333		1,199,533
Student Housing	6970						
Other Ancillary Services	6990		79,621	4,167	10		83,798
Subtotal - Ancillary Services	6900		1,418,554	195,160	68,444		1,682,158
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		7,636				7,636
Subtotal - Auxiliary Operations	7000		7,636				7,636
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					3,756,910	3,756,910
Student Aid	7320					527,961	527,961
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					4,284,871	4,284,871
TOTAL EXPENDITURES and OTHER OUTGO	391	56,795,018	55,929,363	15,998,578	3,012,878	4,284,871	136,020,708

* 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: 2008-09

Budget Year: 2009-10

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. 06/30/08 Reported Ending Balance	902				850,435
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				850,435
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,099,186
b) Accrued	860A				689,779
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	31,586			31,586
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	640,108			640,108
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	11,152	2,491,512		2,502,664
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	682,846	2,491,512		3,174,358
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				465,042
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,589,125
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	52,819			52,819
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	694,014			694,014
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	14,011	2,293,323		2,307,334
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	760,844	2,293,323		3,054,167
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	17,151,516	
42	OUT	Revenue Bond Construction Fund		17,151,516
41	IN	Capital Outlay Projects Fund	7,191,147	
29	OUT	Other Debt Service Fund		7,191,147
41	IN	Capital Outlay Projects Fund	100,000	
39	OUT	Other Special Revenue Fund		100,000
11	IN	Unrestricted Subfund	1,000,000	
41	OUT	Capital Outlay Projects Fund		1,000,000
11	IN	Unrestricted Subfund	43,959	
39	OUT	Other Special Revenue Fund		43,959
11	IN	Unrestricted Subfund	542,261	
12	OUT	Restricted Subfund		542,261
12	IN	Restricted Subfund	1,722,921	
11	OUT	Unrestricted Subfund		1,722,921
74	IN	Student Financial Aid Trust Fund	122,462	
11	OUT	Unrestricted Subfund		122,462
61	IN	Self-Insurance Fund	875,000	
11	OUT	Unrestricted Subfund		875,000
33	IN	Child Development Fund	494,266	
11	OUT	Unrestricted Subfund		494,266
29	IN	Other Debt Service Fund	30,502,449	
42	OUT	Revenue Bond Construction Fund		30,502,449

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			59,745,981	59,745,981
41		Capital Outlay Projects Fund	24,442,663	
42		Revenue Bond Construction Fund		47,653,965
29		Other Debt Service Fund		7,191,147
39		Other Special Revenue Fund		143,959
11		Unrestricted Subfund	1,586,220	
41		Capital Outlay Projects Fund		1,000,000
12		Restricted Subfund		542,261
12		Restricted Subfund	1,722,921	
11		Unrestricted Subfund		3,214,649
74		Student Financial Aid Trust Fund	122,462	
61		Self-Insurance Fund	875,000	
33		Child Development Fund	494,266	
29		Other Debt Service Fund	30,502,449	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	11	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	415,268		415,268
In County Treasury	912	5,217,870	3,097,090	8,314,960
Cash With Fiscal Agents	913	472,235		472,235
Revolving Cash Accounts	914	106,594		106,594
Investments (at cost)	915			
Accounts Receivable	916	16,602,398	3,271,032	19,873,430
Due from Other Funds	917	1,555,124	843,233	2,398,357
Inventories, Stores, and Prepaid Items	9200	169,688,222	92,840	169,781,062
TOTAL ASSETS	909	194,057,711	7,304,195	201,361,906
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	2,375,940	1,394,624	3,770,564
Due to Other Funds	952	7,790,455	72,470	7,862,925
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	564,768	2,583,111	3,147,879
TOTAL LIABILITIES	968	10,731,163	4,050,205	14,781,368
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730	168,577,669		168,577,669
Designated Fund Balance	9750	14,748,879	3,253,990	18,002,869
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	183,326,548	3,253,990	186,580,538
TOTAL LIABILITIES AND FUND EQUITY	991	194,057,711	7,304,195	201,361,906

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

For Year Ended June 30, 20xx
 COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	4,122,639		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916			
Due from Other Funds	917			
TOTAL ASSETS	909	4,122,639		
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730	4,122,639		
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	4,122,639		
TOTAL LIABILITIES AND FUND EQUITY	991	4,122,639		

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

Governmental Funds Group

30 Special Revenue Funds:

31 Bookstore Fund

32 Cafeteria Fund

33 Child Development Fund

34 Farm Operation Fund

35 Revenue Bond Project Fund

39 Other Special Revenue Fund

For Year Ended June 30, 20xx
COMBINED BALANCE SHEET
For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33	39	3	3
		Child Development Fund	Other Special Revenue Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	176,572	1,235,021		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	49,846	257,977		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	163	4,167		
TOTAL ASSETS	909	226,581	1,497,165		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	188,436	12,995		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956		24,895		
TOTAL LIABILITIES	968	188,436	37,890		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730	38,145	1,454,812		
Designated Fund Balance	9750		4,463		
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990	38,145	1,459,275		
TOTAL LIABILITIES AND FUND EQUITY	991	226,581	1,497,165		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 40 Capital Projects Funds:
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

For Year Ended June 30, 20xx
 For Year Ended June 30, 2009

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	2,669,189	35,640,783
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	6,543,150	219,034
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		6,954
TOTAL ASSETS	909	9,212,339	35,866,771
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	601,664	17,112,589
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	292,028	
TOTAL LIABILITIES	968	893,692	17,112,589
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		18,754,182
Designated Fund Balance	9750	8,318,647	
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	8,318,647	18,754,182
TOTAL LIABILITIES AND FUND EQUITY	991	9,212,339	35,866,771

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

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 20xx
For Year Ended June 30, 2009

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	52,380	
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	497	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200	117	
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	52,994	
LIABILITIES			
9510):			
Accounts Payable	951	17,274	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	17,274	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	35,720	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	35,720	
TOTAL LIABILITIES AND FUND EQUITY	991	52,994	

Long Beach Community College District

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

- 70 Trust Funds
- 71 Associated Students Trust Fund
- 72 Student Representation Fee Trust Fund
- 73 Student Body Center Fee Trust Fund
- 74 Student Financial Aid Trust Fund
- 75 Scholarship and Loan Trust Fund
- 76 Investment Trust Fund
- 77 Deferred Compensation Trust Fund
- 79 Other Trust Funds

For Year Ended June 30, 20xx

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

FIDUCIARY FUNDS

Description	State Use Only (EDP)	74 Student Financial Aid Trust Fund	79 Other Trust Funds	7_	7_	7_
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935	334,069	1,814			
In County Treasury	936	81,156	1,621,626			
Cash With Fiscal Agent	937		958,558			
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	1,828,346	13,209			
Due from Other Funds	941		6,914,833			
Student Loans Receivable	942	245,111				
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	949	2,488,682	9,510,040			
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	2,101,263				
Due to Other Funds	962	265,896				
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965					
Long-Term Liabilities	956					
TOTAL LIABILITIES	969	2,367,159				
FUND EQUITY						
Restricted Fund Balance	9710					
Reserved Fund Balance	9730	121,523				
Designated Fund Balance	9750		9,510,040			
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	989	121,523	9,510,040			
TOTAL LIABILITIES AND FUND EQUITY	992	2,488,682	9,510,040			

District: Long Beach Community College

CCFS-311

Analysis of Compliance With ECS 84362

Fiscal Year 2008-09

Preparer: Sem Chao

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	131,735,837
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	22,234,979
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	109,500,858
4. Excluded Activities		4	
AC 6800 Community Services	612,244		
AC 6900 Ancillary Services	1,256,222		
AC 7000 Auxiliary Operations	-		
AC 7100 Physical Property & Acquisitions	-		
	1,868,466		
5. Exclude Lottery Funds Expended		5	2,491,512
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	-
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	1,493,777
8. Total Exclusions	469	8	5,853,755
9. Current Expense of Education	470, Col 2	9	102,812,719
10. Exclude Non-Instructional Salaries		10	30,566,208
11. Exclude Non-Instructional Benefits		11	11,074,943
12. Exclude Supplies & Operating Expenses***		12	7,737,929
13. Exclude Equipment--Replacement		13	-
14. Subtotal nonSCI	475	14	49,379,080
15. Salaries of Classroom Instructors	470, Col 1	15	53,433,639
16. Percentage of CEE [Box 13 / Box 7].	471	16	51.97%
17. 50% of Current Expense of Education	472	17	51,406,359
18. Nonexempted Deficiency from Second Preceding FY	473	18	-
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	51,406,359

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE.

*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

**GASB 45
Annual Survey
2008-09**

Long Beach

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?
\$

5. How much of the TOTAL liability has been set aside in:
 - The General Fund \$
 - A separate fund \$
 - An irrevocable trust \$

6. What is your Annual Required Contribution (ARC)? \$

7. How much of your ARC did you expend in the current year? \$

2008-2009 Redevelopment Agency Revenues (RDA)

	RDA Local Property Tax Fund 01	Capital Projects RDA Local Revenue Fund 41	Total
	47.5%	52.5%	
Received in 2008-09 for Redevelopment Agency Revenues	187,989	207,777	395,766