

California Community Colleges  
**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2006-07)  
(Budget Report for Fiscal Year 2007-08)

District: **Marin Community College District**

District Code: **330**

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

  
District Chief Business Officer

10/9/07  
Date

  
District Superintendent

10/9/07  
Date

**Contact:**

Yulian Ligioso

Name

Director of Fiscal Services

Title

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2007**. Please submit the report to:

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814 - 6511

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

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	270	300	501,368	558,245	501,638	558,545
State Revenues	8600	3,932,475	3,001,647	3,534,438	3,923,554	7,466,913	6,925,201
Local Revenues	8800	39,829,100	41,177,977	846,301	2,745,194	40,675,401	43,923,171
<b>TOTAL REVENUES</b>	<b>801</b>	<b>43,761,845</b>	<b>44,179,924</b>	<b>4,882,107</b>	<b>7,226,993</b>	<b>48,643,952</b>	<b>51,406,917</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	19,181,156	19,583,125	1,355,329	1,346,407	20,536,485	20,929,532
Classified Salaries	2000	8,908,467	9,511,940	1,378,018	1,426,119	10,286,485	10,938,059
Employee Benefits	3000	8,864,709	9,530,523	691,526	624,620	9,556,235	10,155,143
Supplies and Materials	4000	547,232	684,385	265,876	551,270	813,108	1,235,655
Other Operating Expenses and Services	5000	4,278,093	6,524,729	396,208	1,100,498	4,674,301	7,625,227
Capital Outlay	6000	374,890	193,169	751,341	668,597	1,126,231	861,766
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>42,154,547</b>	<b>46,027,871</b>	<b>4,838,298</b>	<b>5,717,511</b>	<b>46,992,845</b>	<b>51,745,382</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>1,607,298</b>	<b>(1,847,947)</b>	<b>43,809</b>	<b>1,509,482</b>	<b>1,651,107</b>	<b>(338,465)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>				<b>8,000</b>		<b>8,000</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>119,497</b>	<b>130,474</b>	<b>43,061</b>	<b>1,530,482</b>	<b>162,558</b>	<b>1,660,956</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,487,801</b>	<b>(1,978,421)</b>	<b>748</b>	<b>(13,000)</b>	<b>1,488,549</b>	<b>(1,991,421)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	3,982,851	5,470,652	(756)	(8)	3,982,095	5,470,644
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,982,851		(756)		3,982,095	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>5,470,652</b>	<b>3,492,231</b>	<b>(8)</b>	<b>(13,008)</b>	<b>5,470,644</b>	<b>3,479,223</b>

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

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> 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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	97,330	97,000				
Local Revenues	8800			8,902,782	9,477,938		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>97,330</b>	<b>97,000</b>	<b>8,902,782</b>	<b>9,477,938</b>		
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	25,000	30,000	6,200,000	5,485,000		
Debt Interest and Other Service Charges	712	41,072	40,488	3,416,938	3,183,236		
Transfers (Outgoing) (CA 7300 and 7400)	730			525			
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>66,072</b>	<b>70,488</b>	<b>9,617,463</b>	<b>8,668,236</b>		
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(66,072)</b>	<b>(70,488)</b>	<b>(9,617,463)</b>	<b>(8,668,236)</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>31,258</b>	<b>26,512</b>	<b>(714,681)</b>	<b>809,702</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	267,233	298,491	8,567,379	7,852,698		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>267,233</b>		<b>8,567,379</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>298,491</b>	<b>325,003</b>	<b>7,852,698</b>	<b>8,662,400</b>		

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

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	15,127	12,000				
State Revenues	8600	306,833	333,876				
Local Revenues	8800	154,674	140,150				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>476,634</b>	<b>486,026</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000	333,162	344,052				
Classified Salaries	2000	46,787	50,000				
Employee Benefits	3000	140,790	139,275				
Supplies and Materials	4000	15,535	14,800				
Other Operating Expenses and Services	5000	2,240	4,600				
Capital Outlay	6000	1,913	1,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>540,427</b>	<b>553,727</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(63,793)</b>	<b>(67,701)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>32,712</b>	<b>34,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(31,081)</b>	<b>(33,701)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	110,616	79,535				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	110,616					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>79,535</b>	<b>45,834</b>				

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
40 Capital Projects Funds

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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600		100,205				
Local Revenues	8800	153,542	70,500	3,191,346	2,000,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>153,542</b>	<b>170,705</b>	<b>3,191,346</b>	<b>2,000,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000			60,998	60,998		
Classified Salaries	2000			262,940	286,735		
Employee Benefits	3000			117,033	167,605		
Supplies and Materials	4000			7,103	8,000		
Other Operating Expenses and Services	5000	10,658	400,000	208,874	469,750		
Capital Outlay	6000	3,400	25,000	11,391,838	50,678,402		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>14,058</b>	<b>425,000</b>	<b>12,048,786</b>	<b>51,671,490</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>139,484</b>	<b>(254,295)</b>	<b>(8,857,440)</b>	<b>(49,671,490)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>			3,300	2,943,180		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>139,484</b>	<b>(254,295)</b>	<b>(8,860,740)</b>	<b>(52,614,670)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	1,655,470	1,794,954	69,728,353	60,867,613		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,655,470		69,728,353			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,794,954</b>	<b>1,540,659</b>	<b>60,867,613</b>	<b>8,252,943</b>		

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: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	801	644,843	715,700	48,002	50,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	652,464	669,915				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	501	652,464	669,915				
<b>NET INCOME / LOSS</b>	201	(7,621)	45,785	48,002	50,000		
<b>OTHER FINANCING SOURCES</b>	8900						
<b>OTHER OUTGO</b>	7000				1,098,002		
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	(7,621)	45,785	48,002	(1,048,002)		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	7,621		1,000,000	1,048,002		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,621		1,000,000			
<b>ENDING FUND BALANCE, JUNE 30</b>	905		45,785	1,048,002			

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

**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

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

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 76 INVESTMENT TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	53,666	56,680	33,799	11,000	30,012	30,000
<b>TOTAL REVENUES</b>	<b>801</b>	<b>53,666</b>	<b>56,680</b>	<b>33,799</b>	<b>11,000</b>	<b>30,012</b>	<b>30,000</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,133	16,900	3,272			1,400
Other Operating Expenses and Services	5000	7,487	10,280	13,089	18,000	2,266	12,600
Capital Outlay	6000	1,737	2,000	4,745		7,000	11,000
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>24,357</b>	<b>29,180</b>	<b>21,106</b>	<b>18,000</b>	<b>9,266</b>	<b>25,000</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>29,309</b>	<b>27,500</b>	<b>12,693</b>	<b>(7,000)</b>	<b>20,746</b>	<b>5,000</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	29,612	29,950				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	(303)	(2,450)	12,693	(7,000)	20,746	5,000
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	93,601	93,298	20,406	33,099	624,232	644,978
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>93,601</b>		<b>20,406</b>		<b>624,232</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>93,298</b>	<b>90,848</b>	<b>33,099</b>	<b>26,099</b>	<b>644,978</b>	<b>649,978</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Fiduciary Funds Group

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:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	2,660,969	2,877,949				
State Revenues	8600	452,165	449,561				
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>	<b>3,113,134</b>	<b>3,327,510</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,113,134</b>	<b>3,327,510</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>3,113,134</b>	<b>3,327,510</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

**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	\$40,080,192
Appropriations subject to limit.	12	\$39,714,098
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$1,982,647
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	5,470,644
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	75,673
<b>Subtotal B</b>	<b>619</b>	<b>75,673</b>
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	
<b>Subtotal C</b>	<b>629</b>	
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	<b>75,673</b>
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	27,000
Other	633	27,650
<b>Subtotal E</b>	<b>639</b>	<b>54,650</b>
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	
Other	664	
<b>Subtotal H</b>	<b>669</b>	
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	<b>130,323</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>5,368,382</b>

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) ( 1 )</b>	<b>ECS 84362(b) Total (AC 0100 - 6799) ( 2 )</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	14,890,961	14,890,961
Noninstructional Salaries (CA 1200 and 1400)	408		3,792,287
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>14,890,961</b>	<b>18,683,248</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		7,081,796
Instructional Aides (CA 2200 and 2400)	416	910,945	910,945
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>910,945</b>	<b>7,992,741</b>
Employee Benefits (CA 3000)	429	4,074,254	8,436,639
Supplies and Materials (CA 4000)	435		382,376
Other Operating Expenses and Services (CA 5000)	449		3,644,898
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>19,876,160</b>	<b>39,139,902</b>
Less Exclusions for Current Expense of Education	469		554,525
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>19,876,160</b>	<b>38,585,377</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>51.51%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		19,292,688
Nonexempted Deficiency from second preceding fiscal year	473		
<b>Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)</b>	<b>474</b>		<b>19,292,688</b>

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		250,954	250,954
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		13,408	13,408
Student Financial Aid	8150		8,516	8,516
Veterans Education	8160	270		270
Vocational and Technical Education Act (VTEA)	8170		164,534	164,534
Other Federal Revenues	8190		63,956	63,956
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>270</b>	<b>501,368</b>	<b>501,638</b>
<b>State Revenues (CA 8600)</b>				
<b>General Apportionments (CA 8610)</b>				
Apprenticeship Apportionment	121			
State General Apportionment	122			
Other General Apportionments	123	2,182,043		2,182,043
<b>General Categorical Programs (CA 8620)</b>				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		398,760	398,760
Disabled Students Programs and Services (DSPS)	126		1,439,200	1,439,200
Temporary Assistance for Needy Families (TANF)	127		13,408	13,408
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		114,161	114,161
Telecomm. and Technology Infrastructure Program (TTIP)	129		49,771	49,771
Other General Categorical Programs	130		1,113,362	1,113,362
<b>Reimbursable Categorical Programs (CA 8650)</b>				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		302,254	302,254
<b>State Tax Subventions (CA 8670):</b>				
Homeowners' Property Tax Relief	134	277,797		277,797
Timber Yield Tax	135			
Other State Tax Subventions	136	9,833		9,833
<b>State Non-Tax Revenues (CA 8680):</b>				
State Lottery Proceeds	137	516,782	103,522	620,304
State Mandated Costs	138	571,956		571,956
Other State Non-Tax Revenues	139			
Other State Revenues	8690	374,064		374,064
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>3,932,475</b>	<b>3,534,438</b>	<b>7,466,913</b>

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

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	33,450,987		33,450,987
Tax Allocation, Supplemental Roll	8812	1,247,943		1,247,943
Tax Allocation, Unsecured Roll	8813	727,137		727,137
Prior Years Taxes	8816	133,711		133,711
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	16,000	160,238	176,238
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141	75,122		75,122
Sales and Commissions	8840			
Rentals and Leases	8850	389,746		389,746
Interest and Investment Income	8860	356,567		356,567
Student Fees and Charges				
Community Services Classes	8872	1,117,091		1,117,091
Dormitory	8873			
Enrollment	8874	1,557,451		1,557,451
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		220,555	220,555
Instructional Materials Fees and Sales of Materials	8877	68,064		68,064
Insurance	8878			
Student Records	8879	57,542		57,542
Nonresident Tuition	8880	507,007		507,007
Parking Services and Public Transportation	8881		319,181	319,181
Other Student Fees and Charges	8885	33,789		33,789
Other Local Revenues	8890	90,943	146,327	237,270
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>39,829,100</b>	<b>846,301</b>	<b>40,675,401</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>43,761,845</b>	<b>4,882,107</b>	<b>48,643,952</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>			
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>43,761,845</b>	<b>4,882,107</b>	<b>48,643,952</b>

**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	71,018	11,641	3,819			86,478
Architecture and Environmental Design	0200	82,921					82,921
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	764,723	12,962	57,117			834,802
Business and Management	0500	785,317	28,260	5,330			818,907
Communications	0600	311,737	8,440	1,260	1,085		322,522
Information Technology	0700	922,449	59,278	33,448	430		1,015,605
Education	0800	888,333	256,226	56,800	10,587		1,211,946
Engineering and Industrial Tech.	0900	669,303	20,112	26,117	2,031		717,563
Fine and Applied Arts	1000	2,219,053	341,229	19,159	1,384		2,580,825
Foreign Language	1100	626,734	35,783	3,427			665,944
Health	1200	1,330,179	245,167	29,717	177,370		1,782,433
Family and Consumer Sciences	1300	241,770	15,032	963			257,765
Law	1400						
Humanities (Letters)	1500	1,350,566	6,945	3,209	754		1,361,474
Library Science	1600	64					64
Mathematics	1700	449,210	-1,240	3,541			451,511
Military Studies	1800						
Physical Sciences	1900	868,677	15,756	23,496	2,432		910,361
Psychology	2000	484,762	13,373	1,438	2,784		502,357
Public and Protective Services	2100	34,162					34,162
Social Sciences	2200	958,356	22,063	1,481			981,900
Commercial Services	3000						
Interdisciplinary Studies	4900	7,495,048	316,439	11,889	827		7,824,203
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>20,554,382</b>	<b>1,407,466</b>	<b>282,211</b>	<b>199,684</b>		<b>22,443,743</b>

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,646,823	296,725	201,225		2,144,773
Course and Curriculum Development	6020		133,280	102,704	5,370		241,354
Academic/Faculty Senate	6030		81,015	5,599			86,614
Other Instruct. Admin. & Instruct. Governance	6090			9,308			9,308
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,861,118</b>	<b>414,336</b>	<b>206,595</b>		<b>2,482,049</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110						
Library	6120		543,147	24,709	256,255		824,111
Media	6130		262,723	8,685	12,202		283,610
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>805,870</b>	<b>33,394</b>	<b>268,457</b>		<b>1,107,721</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>662,105</b>	<b>19,670</b>	<b>5,742</b>		<b>687,517</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		862,747	286	9,215		872,248
Matriculation and Student Assessment	6320		110,804	9,383			120,187
Transfer Programs	6330		41,248	9,069			50,317
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,014,799</b>	<b>18,738</b>	<b>9,215</b>		<b>1,042,752</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		698,408	39,494	61,650		799,552
Extended Opportunity Prgrms. & Services (EOPS)	6430		495,615	25,532	659		521,806
Health Services	6440		189,926	47,960			237,886
Student Personnel Administration	6450		608,331	93,502	5,433		707,266
Financial Aid Administration	6460		554,844	26,393	1,523		582,760
Job Placement Services	6470		24,992	2,251	659		27,902
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,572,116</b>	<b>235,132</b>	<b>69,924</b>		<b>2,877,172</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		1,563,125	399,314	196,418		2,158,857
Custodial Services	6530						
Grounds Maintenance and Repairs	6550		102,820	21,749	2,638		127,207
Utilities	6570			1,129,193			1,129,193
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,665,945</b>	<b>1,550,256</b>	<b>199,056</b>		<b>3,415,257</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>694,086</b>	<b>1,028,980</b>	<b>9,893</b>		<b>1,732,959</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		153,298	372,890	5,845		532,033
Fiscal Operations	6720		4,813,228	69,994	1,296		4,884,518
Human Resources Management	6730		523,002	88,938	7,796		619,736
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		82,426	9,071			91,497
Staff Diversity	6760			12,747			12,747
Logistical Services	6770		683,277	268,373	34,690		986,340
Management Information Systems	6780		741,136	201,161	59,141		1,001,438
Other General Institutional Support Services	6790		6,348	1,180			7,528
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>7,002,715</b>	<b>1,024,354</b>	<b>108,768</b>		<b>8,135,837</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		2,913	56,145			59,058
Community Service Classes	6820	472,187	491,342	273,150	17,050		1,253,729
Community Use Facilities	6830		828,756	392,027			1,220,783
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		59,602	26,124	1,375		87,101
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>472,187</b>	<b>1,382,613</b>	<b>747,446</b>	<b>18,425</b>		<b>2,620,671</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)					
<b>Ancillary Services (6900)</b>								
Bookstores	6910							
Child Development Centers	6920							
Farm Operations	6930							
Food Services	6940							
Parking	6950		258,484	56,165	24,642		339,291	
Student and Co-curricular Activities	6960		20,480	72,600			93,080	
Student Housing	6970							
Other Ancillary Services	6990		4,839	4,127	5,830		14,796	
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>283,803</b>	<b>132,892</b>	<b>30,472</b>		<b>447,167</b>	
<b>Auxiliary Operations (7000)</b>								
Contract Education	7010							
Other Auxiliary Operations	7090							
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>							
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>							
<b>Long-Term Debt and Other Financing (7200)</b>								
Long-Term Debt	7210					162,558	162,558	
Tax Revenue Anticipation Notes	7220							
Other Financing	7290							
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					<b>162,558</b>	<b>162,558</b>	
<b>Transfers, Student Aid, and Other Outgo (7300)</b>								
Transfers	7310							
Student Aid	7320							
Other Outgo	7330							
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>162,558</b>	<b>162,558</b>	
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>21,026,569</b>	<b>19,352,636</b>	<b>5,487,409</b>	<b>1,126,231</b>	<b>162,558</b>	<b>47,155,403</b>	

\* 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				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				420,494
b) Accrued	860A				96,288
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		516,782		516,782
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A				
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		516,782		516,782
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				490,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		490,000		490,000
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B				
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		490,000		490,000
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
33	IN	Child Development Fund	32,712	
12	OUT	Restricted Subfund		32,712
61	IN	Self-Insurance Fund	28,586	
11	OUT	Unrestricted Subfund		28,586

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

**\*\* Summary Page \*\***

Page: 2

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

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
Totals			61,298	61,298
33		Child Development Fund	32,712	
12		Restricted Subfund		32,712
61		Self-Insurance Fund	28,586	
11		Unrestricted Subfund		28,586