



REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 2007-08 Budget Year: 2008-09

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	232	250	478,189	564,117	478,421	564,367
State Revenues	8600	3,087,088	2,814,126	3,622,139	4,449,669	6,709,227	7,263,795
Local Revenues	8800	41,349,339	41,741,614	934,686	2,984,951	42,284,025	44,726,565
<b>TOTAL REVENUES</b>	<b>801</b>	<b>44,436,659</b>	<b>44,555,990</b>	<b>5,035,014</b>	<b>7,998,737</b>	<b>49,471,673</b>	<b>52,554,727</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	20,419,191	19,999,241	1,555,801	1,327,264	21,974,992	21,326,505
Classified Salaries	2000	9,257,873	9,874,859	1,369,040	1,516,981	10,626,913	11,391,840
Employee Benefits	3000	9,402,435	10,199,001	728,322	591,749	10,130,757	10,790,750
Supplies and Materials	4000	557,249	645,451	259,515	1,103,264	816,764	1,748,715
Other Operating Expenses and Services	5000	4,702,475	4,776,249	540,096	874,724	5,242,571	5,650,973
Capital Outlay	6000	338,868	189,169	525,908	1,399,946	864,776	1,589,115
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>44,678,091</b>	<b>45,683,970</b>	<b>4,978,682</b>	<b>6,813,928</b>	<b>49,656,773</b>	<b>52,497,898</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(241,432)</b>	<b>(1,127,980)</b>	<b>56,332</b>	<b>1,184,809</b>	<b>(185,100)</b>	<b>56,829</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>609,966</b>	<b>121,474</b>	<b>56,331</b>	<b>1,184,809</b>	<b>666,297</b>	<b>1,306,283</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(851,398)</b>	<b>(1,249,454)</b>	<b>1</b>		<b>(851,397)</b>	<b>(1,249,454)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,470,652	4,618,497	(8)	1	5,470,644	4,618,498
Prior Years Adjustments	903	(757)		8		(749)	
Adjusted Beginning Balance	<b>904</b>	<b>5,469,895</b>				<b>5,469,895</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>4,618,497</b>	<b>3,369,043</b>	<b>1</b>	<b>1</b>	<b>4,618,498</b>	<b>3,369,044</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	93,163	102,000	9,141,347	9,477,938		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>93,163</b>	<b>102,000</b>	<b>9,141,347</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	30,000	35,000	5,485,000	6,135,000		
Debt Interest and Other Service Charges	712	40,488	39,851	3,183,764	2,792,350		
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>70,488</b>	<b>74,851</b>	<b>8,668,764</b>	<b>8,927,350</b>		
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(70,488)</b>	<b>(74,851)</b>	<b>(8,668,764)</b>	<b>(8,927,350)</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>22,675</b>	<b>27,149</b>	<b>472,583</b>	<b>550,588</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	298,491	321,166	7,852,698	8,325,281		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>298,491</b>		<b>7,852,698</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>321,166</b>	<b>348,315</b>	<b>8,325,281</b>	<b>8,875,869</b>		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

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	18,191	11,000				
State Revenues	8600	361,713	342,200				
Local Revenues	8800	137,149	123,200				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>517,053</b>	<b>476,400</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000	366,794	332,654				
Classified Salaries	2000	49,335	51,400				
Employee Benefits	3000	148,870	145,640				
Supplies and Materials	4000	3,456	4,600				
Other Operating Expenses and Services	5000	11,195	14,000				
Capital Outlay	6000	2,234	2,100				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>581,884</b>	<b>550,394</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(64,831)</b>	<b>(73,994)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>18,545</b>	<b>10,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(46,286)</b>	<b>(63,994)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	79,532	33,246				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>79,532</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>33,246</b>	<b>(30,748)</b>				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: <u>41</u> CAPITAL OUTLAY PROJECTS FUND		FUND: <u>42</u> 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						
Local Revenues	8800	107,029	109,750	2,532,328	2,000,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>107,029</b>	<b>109,750</b>	<b>2,532,328</b>	<b>2,000,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000			64,648	128,096		
Classified Salaries	2000			413,553	371,199		
Employee Benefits	3000			135,668	164,909		
Supplies and Materials	4000			10,648	11,394		
Other Operating Expenses and Services	5000	18,538	400,000	467,569	642,755		
Capital Outlay	6000			20,088,165	89,875,360		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>18,538</b>	<b>400,000</b>	<b>21,180,251</b>	<b>91,193,713</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>88,491</b>	<b>(290,250)</b>	<b>(18,647,923)</b>	<b>(89,193,713)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>				75,000,000		
<b>OTHER OUTGO</b>	<b>7000</b>				7,880,100		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>88,491</b>	<b>(290,250)</b>	<b>(18,647,923)</b>	<b>(22,073,813)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	1,794,954	1,883,445	60,867,613	42,219,690		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>1,794,954</b>		<b>60,867,613</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,883,445</b>	<b>1,593,195</b>	<b>42,219,690</b>	<b>20,145,877</b>		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08

Budget Year: 2008-09

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>	<b>801</b>	641,133	670,000	46,806			
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	641,133	663,042				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	641,133	663,042				
<b>NET INCOME / LOSS</b>	<b>201</b>		6,958	46,806			
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			500,000			
<b>OTHER OUTGO</b>	<b>7000</b>				1,594,808		
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>		6,958	546,806	(1,594,808)		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902			1,048,002	1,594,808		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			1,048,002			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>		6,958	1,594,808			

**CALIFORNIA COMMUNITY COLLEGES**  
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**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08 Budget Year: 2008-09

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			2,715,117	2,920,680		
State Revenues	8600			439,140	445,705		
Local Revenues	8800	52,203	55,115			40,742	40,790
<b>TOTAL REVENUES</b>	<b>801</b>	<b>52,203</b>	<b>55,115</b>	<b>3,154,257</b>	<b>3,366,385</b>	<b>40,742</b>	<b>40,790</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,108	16,400				
Other Operating Expenses and Services	5000	5,942	9,750			24,632	40,790
Capital Outlay	6000	4,658	4,700				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>25,708</b>	<b>30,850</b>			<b>24,632</b>	<b>40,790</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>26,495</b>	<b>24,265</b>	<b>3,154,257</b>	<b>3,366,385</b>	<b>16,110</b>	
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>23,106</b>	<b>26,715</b>	<b>3,154,257</b>	<b>3,366,385</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>3,389</b>	<b>(2,450)</b>			<b>16,110</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	93,298	96,687			33,098	49,208
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>93,298</b>				<b>33,098</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>96,687</b>	<b>94,237</b>			<b>49,208</b>	<b>49,208</b>

**Fiduciary Funds Group**

**70** Fiduciary Funds Group

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

For Actual Year: 2007-08

Budget Year: 2008-09

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND:		FUND: 76 INVESTMENT TRUST FUND		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			32,081	35,000		
<b>TOTAL REVENUES</b>	<b>801</b>			<b>32,081</b>	<b>35,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				300		
Other Operating Expenses and Services	5000			8,906	16,700		
Capital Outlay	6000				8,000		
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>8,906</b>	<b>25,000</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>			<b>23,175</b>	<b>10,000</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>			<b>23,175</b>	<b>10,000</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902			644,978	668,153		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>			<b>644,978</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>			<b>668,153</b>	<b>678,153</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: 2008-09**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$45,612,751
Appropriations subject to limit.	12	\$40,343,740
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$0
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	4,618,498
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	32,748
Stores, Inventories, and Prepaid Items	613	
<b>Subtotal B</b>	<b>619</b>	<b>32,748</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>32,748</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	
Other	633	
<b>Subtotal E</b>	<b>639</b>	
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
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>32,748</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>4,585,749</b>

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**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) <b>Subtotal Academic Salaries</b>	407 408 <b>409</b>	15,938,889  15,938,889	15,938,889 3,909,913 19,848,802
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) <b>Subtotal Classified Salaries</b>	411 416 <b>419</b>	 1,050,464 1,050,464	7,345,244 1,050,464 8,395,708
Employee Benefits (CA 3000)	429	4,830,517	9,007,458
Supplies and Materials (CA 4000)	435		385,956
Other Operating Expenses and Services (CA 5000)	449		3,882,447
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	21,819,870	41,520,371
Less Exclusions for Current Expense of Education	469		596,606
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	21,819,870	40,923,765
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.32%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		20,461,882
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		20,461,882

**CALIFORNIA COMMUNITY COLLEGES**  
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**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

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		223,270	223,270
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		10,617	10,617
Student Financial Aid	8150		10,330	10,330
Veterans Education	8160	232		232
Vocational and Technical Education Act (VTEA)	8170		178,992	178,992
Other Federal Revenues	8190		54,980	54,980
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>232</b>	<b>478,189</b>	<b>478,421</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122			
Other General Apportionments	123	2,229,920		2,229,920
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		445,781	445,781
Disabled Students Programs and Services (DSPS)	126		1,453,421	1,453,421
Temporary Assistance for Needy Families (TANF)	127		10,617	10,617
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		170,946	170,946
Telecomm. and Technology Infrastructure Program (TTIP)	129		95,946	95,946
Other General Categorical Programs	130		1,121,042	1,121,042
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		242,614	242,614
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	278,025		278,025
Timber Yield Tax	135			
Other State Tax Subventions	136	8,215		8,215
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	570,928	81,772	652,700
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>3,087,088</b>	<b>3,622,139</b>	<b>6,709,227</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

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	35,766,615		35,766,615
Tax Allocation, Supplemental Roll	8812	1,174,183		1,174,183
Tax Allocation, Unsecured Roll	8813	777,392		777,392
Prior Years Taxes	8816	114,687		114,687
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	15,000	173,166	188,166
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141	42,083		42,083
Sales and Commissions	8840	2,600		2,600
Rentals and Leases	8850	173,914		173,914
Interest and Investment Income	8860	22,524		22,524
Student Fees and Charges				
Community Services Classes	8872	988,376		988,376
Dormitory	8873			
Enrollment	8874	1,420,403		1,420,403
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		221,367	221,367
Instructional Materials Fees and Sales of Materials	8877	62,988		62,988
Insurance	8878			
Student Records	8879	62,854		62,854
Nonresident Tuition	8880	532,808		532,808
Parking Services and Public Transportation	8881		428,117	428,117
Other Student Fees and Charges	8885	34,311		34,311
Other Local Revenues	8890	158,601	112,036	270,637
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>41,349,339</b>	<b>934,686</b>	<b>42,284,025</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>44,436,659</b>	<b>5,035,014</b>	<b>49,471,673</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>44,436,659</b>	<b>5,035,014</b>	<b>49,471,673</b>

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

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**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	80,428	9,829	5,445	861		96,563
Architecture and Environmental Design	0200	104,990		767			105,757
Environmental Sciences and Technologies	0300	53,466					53,466
Biological Sciences	0400	999,453	4,531	25,161			1,029,145
Business and Management	0500	759,481	18,651	4,218	2,193		784,543
Communications	0600	444,759	12,160	1,411	1,288		459,618
Information Technology	0700	817,402	46,250	14,592	44,775		923,019
Education	0800	948,988	272,121	84,894			1,306,003
Engineering and Industrial Tech.	0900	673,945	13,588	38,823	18,161		744,517
Fine and Applied Arts	1000	2,423,264	268,548	71,846	9,627		2,773,285
Foreign Language	1100	672,557	31,933	1,315			705,805
Health	1200	1,206,604	302,812	76,761	64,482		1,650,659
Family and Consumer Sciences	1300	288,943	17,405	2,727			309,075
Law	1400						
Humanities (Letters)	1500	1,425,902	9,554	2,562	3,014		1,441,032
Library Science	1600	369	398				767
Mathematics	1700	1,127,961	13,563	270			1,141,794
Military Studies	1800						
Physical Sciences	1900	1,078,173	1,002	12,865	3,864		1,095,904
Psychology	2000	495,874	13,299	1,774	2,635		513,582
Public and Protective Services	2100	36,167					36,167
Social Sciences	2200	1,015,101	13,299	1,897			1,030,297
Commercial Services	3000						
Interdisciplinary Studies	4900	3,270,245	269,130	25,712	21,171		3,586,258
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>17,924,072</b>	<b>1,318,073</b>	<b>373,040</b>	<b>172,071</b>		<b>19,787,256</b>

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**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		2,842,390	230,455	47,821		3,120,666
Course and Curriculum Development	6020		256,883	33,146	368		290,397
Academic/Faculty Senate	6030		67,994	3,303	1,841		73,138
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>3,167,267</b>	<b>266,904</b>	<b>50,030</b>		<b>3,484,201</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110			6,344			6,344
Library	6120		533,350	27,358	186,769		747,477
Media	6130		270,847	10,975	11,501		293,323
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150				4,798		4,798
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>804,197</b>	<b>44,677</b>	<b>203,068</b>		<b>1,051,942</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>623,048</b>	<b>76,090</b>	<b>6,719</b>		<b>705,857</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		993,497		11,160		1,004,657
Matriculation and Student Assessment	6320		158,233	40,747	28,583		227,563
Transfer Programs	6330		42,250	6,494			48,744
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,193,980</b>	<b>47,241</b>	<b>39,743</b>		<b>1,280,964</b>

\* 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: 2007-08

**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		726,365	26,346	49,279		801,990
Extended Opportunity Prgms. & Services (EOPS)	6430		507,889	48,609		6,169	562,667
Health Services	6440		181,502	128,189			309,691
Student Personnel Administration	6450		699,216	112,284	16,014		827,514
Financial Aid Administration	6460		584,584	19,939	4,240		608,763
Job Placement Services	6470		24,992	1,973			26,965
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,724,548</b>	<b>337,340</b>	<b>69,533</b>	<b>6,169</b>	<b>3,137,590</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		776,186	247,912	197,384		1,221,482
Custodial Services	6530		606,066	34,979	3,915		644,960
Grounds Maintenance and Repairs	6550		363,739	181,448			545,187
Utilities	6570			1,184,115			1,184,115
Other Operation and Maintenance of Plant	6590			15,485	2,101		17,586
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,745,991</b>	<b>1,663,939</b>	<b>203,400</b>		<b>3,613,330</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>750,037</b>	<b>744,131</b>	<b>7,126</b>		<b>1,501,294</b>

\* 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: 2007-08

**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		111,402	401,226	354		512,982
Fiscal Operations	6720		8,165,564	173,224			8,338,788
Human Resources Management	6730		530,034	171,302	321		701,657
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		81,972	16,301			98,273
Staff Diversity	6760			5,018			5,018
Logistical Services	6770		1,042,663	521,813	48,445		1,612,921
Management Information Systems	6780		649,982	187,548	24,707		862,237
Other General Institutional Support Services	6790			1,926			1,926
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		10,581,617	1,478,358	73,827		12,133,802
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		4,607	64,262			68,869
Community Service Classes	6820	467,087	1,317,732	790,879	8,238		2,583,936
Community Use Facilities	6830			495			495
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		64,108	18,908			83,016
<b>Subtotal - Community Services</b>	<b>6800</b>	467,087	1,386,447	874,544	8,238		2,736,316

\* 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: 2007-08

**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		16,696	5,418	25,705		47,819
Student and Co-curricular Activities	6960		17,486	98,081	3,821		119,388
Student Housing	6970						
Other Ancillary Services	6990		12,116				12,116
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>46,298</b>	<b>103,499</b>	<b>29,526</b>		<b>179,323</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>			49,572	1,495		51,067
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					110,216	110,216
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					110,216	110,216
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					500,000	500,000
Student Aid	7320					49,912	49,912
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					549,912	549,912
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	18,391,159	24,341,503	6,059,335	864,776	666,297	50,323,070

\* 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: 2007-08

Budget Year: 2008-09

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. 06/30/07 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				349,318
b) Accrued	860A				221,610
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A		570,928		570,928
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		570,928		570,928
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				496,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		496,000		496,000
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		496,000		496,000
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
69	IN	Other Internal Services Fund	500,000	
11	OUT	Unrestricted Subfund		500,000
33	IN	Child Development Fund	18,545	
12	OUT	Restricted Subfund		18,545