

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

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.

A. J. Hanna, Jr.
District Chief Business Officer

10-9-09
Date

Frances L. White
District Superintendent

10-12-09
Date

Contact:

Peggy Isozaki
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, 2009**.

Please submit the report to:

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

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	245	250	545,588	514,108	545,833	514,358
State Revenues	8600	2,965,258	2,608,241	3,008,881	3,874,963	5,974,139	6,483,204
Local Revenues	8800	42,823,144	43,157,038	1,016,338	3,982,524	43,839,482	47,139,562
TOTAL REVENUES	801	45,788,647	45,765,529	4,570,807	8,371,595	50,359,454	54,137,124
EXPENDITURES:							
Academic Salaries	1000	19,005,275	19,516,635	1,505,277	1,135,260	20,510,552	20,651,895
Classified Salaries	2000	9,640,046	9,761,571	1,561,234	1,334,643	11,201,280	11,096,214
Employee Benefits	3000	9,719,059	10,082,374	833,950	607,402	10,553,009	10,689,776
Supplies and Materials	4000	529,503	589,328	280,531	855,940	810,034	1,445,268
Other Operating Expenses and Services	5000	5,071,257	5,165,008	647,663	714,375	5,718,920	5,879,383
Capital Outlay	6000	212,969	199,276	374,002	1,358,405	586,971	1,557,681
TOTAL EXPENDITURES	501	44,178,109	45,314,192	5,202,657	6,006,025	49,380,766	51,320,217
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,610,538	451,337	(631,850)	2,365,570	978,688	2,816,907
OTHER FINANCING SOURCES	8900			681,675		681,675	
OTHER OUTGO	7000	1,313,096	212,642	49,825	2,365,570	1,362,921	2,578,212
NET INCREASE/(DECREASE) IN FUND BALANCE	901	297,442	238,695			297,442	238,695
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,618,497	4,915,939			4,618,497	4,915,939
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,618,497				4,618,497	
ENDING FUND BALANCE, JUNE 30	905	4,915,939	5,154,634			4,915,939	5,154,634

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						
Local Revenues	8800	89,346	81,400	4,656,666	3,224,000		
TOTAL REVENUES	801	89,346	81,400	4,656,666	3,224,000		
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	35,000	40,000	6,135,000	325,000		
Debt Interest and Other Service Charges	712	39,851	38,976	2,920,687	2,758,375		
Transfers (Outgoing) (CA 7300 and 7400)	730			1,180,240			
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	74,851	78,976	10,235,927	3,083,375		
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(74,851)	(78,976)	(10,235,927)	(3,083,375)		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	14,495	2,424	(5,579,261)	140,625		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	321,166	335,661	8,325,282	2,746,021		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	321,166		8,325,282			
ENDING FUND BALANCE, JUNE 30	905	335,661	338,085	2,746,021	2,886,646		

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:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	19,904	13,300				
State Revenues	8600	374,428	310,145				
Local Revenues	8800	152,964	140,200				
TOTAL REVENUES	801	547,296	463,645				
EXPENDITURES:							
Academic Salaries	1000	350,814	328,537				
Classified Salaries	2000	56,284	55,744				
Employee Benefits	3000	140,593	135,759				
Supplies and Materials	4000	17,784	17,100				
Other Operating Expenses and Services	5000	2,800	18,008				
Capital Outlay	6000		1,000				
TOTAL EXPENDITURES	501	568,275	556,148				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(20,979)	(92,503)				
OTHER FINANCING SOURCES	8900	20,979	92,503				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	33,247	33,247				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	33,247					
ENDING FUND BALANCE, JUNE 30	905	33,247	33,247				

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: <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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	62,615	53,300	1,060,222	2,000,000		
TOTAL REVENUES	801	62,615	53,300	1,060,222	2,000,000		
EXPENDITURES:							
Academic Salaries	1000			7,457	1,000		
Classified Salaries	2000			246,567	239,209		
Employee Benefits	3000			105,795	107,475		
Supplies and Materials	4000			2,356	9,950		
Other Operating Expenses and Services	5000	(437)	400,000	603,143	462,508		
Capital Outlay	6000			34,722,749	77,437,899		
TOTAL EXPENDITURES	501	(437)	400,000	35,688,067	78,258,041		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	63,052	(346,700)	(34,627,845)	(76,258,041)		
OTHER FINANCING SOURCES	8900			75,000,000			
OTHER OUTGO	7000				4,633,210		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	63,052	(346,700)	40,372,155	(80,891,251)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,883,445	1,946,497	42,219,690	82,591,845		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,883,445		42,219,690			
ENDING FUND BALANCE, JUNE 30	905	1,946,497	1,599,797	82,591,845	1,700,594		

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: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	695,420	714,000	35,364	30,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	695,370	713,764				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	695,370	713,764				
NET INCOME / LOSS	201	50	236	35,364	30,000		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	50	236	35,364	30,000		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		50	1,594,808	1,630,172		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			1,594,808			
ENDING FUND BALANCE, JUNE 30	905	50	286	1,630,172	1,660,172		

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

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					3,575,468	3,620,680
State Revenues	8600					383,376	355,558
Local Revenues	8800	49,463	51,710	45,014	40,800		
TOTAL REVENUES	801	49,463	51,710	45,014	40,800	3,958,844	3,976,238
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	15,916	13,300	29,721	40,800		
Capital Outlay	6000	7,985	9,550				
TOTAL EXPENDITURES	501	23,901	22,850	29,721	40,800		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	25,562	28,860	15,293		3,958,844	3,976,238
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	15,853	29,850			3,958,844	3,976,238
NET INCREASE/(DECREASE) IN FUND BALANCE	901	9,709	(990)	15,293			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	96,687	106,396	49,208	64,501		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	96,687		49,208			
ENDING FUND BALANCE, JUNE 30	905	106,396	105,406	64,501	64,501		

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>76</u> INVESTMENT TRUST FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	17,772	23,507				
TOTAL REVENUES	801	17,772	23,507				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,355					
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,355					
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	15,417	23,507				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	15,417	23,507				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	668,153	683,570				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	668,153					
ENDING FUND BALANCE, JUNE 30	905	683,570	707,077				

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	\$45,612,751
Appropriations subject to limit.	12	\$41,710,106
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: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	4,915,939
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	35,204
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	35,204
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	
Subtotal C	629	
D. Subtotal, Reserved (B + C)	675	35,204
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	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	35,204
J. UNCOMMITTED BALANCE (A less I)	690	4,880,735

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)	407	14,924,736	14,924,736
Noninstructional Salaries (CA 1200 and 1400)	408		3,552,117
Subtotal Academic Salaries	409	14,924,736	18,476,853
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		7,792,211
Instructional Aides (CA 2200 and 2400)	416	1,087,142	1,087,142
Subtotal Classified Salaries	419	1,087,142	8,879,353
Employee Benefits (CA 3000)	429	4,956,006	9,348,744
Supplies and Materials (CA 4000)	435		386,642
Other Operating Expenses and Services (CA 5000)	449		4,371,756
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	20,967,884	41,463,348
Less Exclusions for Current Expense of Education	469		546,586
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	20,967,884	40,916,762
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.25%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		20,458,381
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		20,458,381

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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		265,398	265,398
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		16,795	16,795
Student Financial Aid	8150			
Veterans Education	8160	245		245
Vocational and Technical Education Act (VTEA)	8170		220,641	220,641
Other Federal Revenues	8190		42,754	42,754
TOTAL FEDERAL REVENUES	8100	245	545,588	545,833
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122			
Other General Apportionments	123	2,148,730		2,148,730
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		381,161	381,161
Disabled Students Programs and Services (DSPS)	126		974,800	974,800
Temporary Assistance for Needy Families (TANF)	127		16,824	16,824
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		214,197	214,197
Telecomm. and Technology Infrastructure Program (TTIP)	129		51,494	51,494
Other General Categorical Programs	130		1,084,369	1,084,369
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		205,567	205,567
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	275,905		275,905
Timber Yield Tax	135			
Other State Tax Subventions	136	4,511		4,511
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	536,112	80,469	616,581
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	2,965,258	3,008,881	5,974,139

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	37,713,052		37,713,052
Tax Allocation, Supplemental Roll	8812	751,877		751,877
Tax Allocation, Unsecured Roll	8813	798,323		798,323
Prior Years Taxes	8816	103,062		103,062
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	15,000	187,973	202,973
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141	38,673		38,673
Sales and Commissions	8840			
Rentals and Leases	8850	133,551		133,551
Interest and Investment Income	8860	97,271		97,271
Student Fees and Charges				
Community Services Classes	8872	856,209		856,209
Dormitory	8873			
Enrollment	8874	1,338,495		1,338,495
Field Trips and use of Nondistrict Facilities	8875		226,004	226,004
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	72,526		72,526
Insurance	8878			
Student Records	8879	59,462		59,462
Nonresident Tuition	8880	717,389		717,389
Parking Services and Public Transportation	8881		365,367	365,367
Other Student Fees and Charges	8885	27,376		27,376
Other Local Revenues	8890	100,878	236,994	337,872
TOTAL LOCAL REVENUES	8800	42,823,144	1,016,338	43,839,482
TOTAL REVENUES (8100 + 8600 + 8800)	801	45,788,647	4,570,807	50,359,454
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		681,675	681,675
TOTAL OTHER FINANCING SOURCES	8900		681,675	681,675
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	45,788,647	5,252,482	51,041,129

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	51,180	5,755	13,665	18,313		88,913
Architecture and Environmental Design	0200	72,160		449			72,609
Environmental Sciences and Technologies	0300	73,224					73,224
Biological Sciences	0400	1,015,781	10,469	32,430	30,714		1,089,394
Business and Management	0500	607,686	20,567	8,050	4,105		640,408
Communications	0600	472,359	5,150	2,718	7,492		487,719
Information Technology	0700	689,475	24,627	12,638	13,937		740,677
Education	0800	962,296	248,196	66,378	822		1,277,692
Engineering and Industrial Tech.	0900	683,437	12,795	41,198	24,770		762,200
Fine and Applied Arts	1000	2,290,063	275,873	71,588	5,368		2,642,892
Foreign Language	1100	628,492	16,412	1,689			646,593
Health	1200	1,087,814	308,505	87,542	101,325		1,585,186
Family and Consumer Sciences	1300	301,034	17,004	1,417			319,455
Law	1400						
Humanities (Letters)	1500	1,410,124	2,047	2,701	277		1,415,149
Library Science	1600	12,639					12,639
Mathematics	1700	1,124,222	5,678	416			1,130,316
Military Studies	1800						
Physical Sciences	1900	977,645	600	16,909	58,770		1,053,924
Psychology	2000	495,261	13,698	1,950	2,973		513,882
Public and Protective Services	2100	50,340					50,340
Social Sciences	2200	857,317	13,698	1,891			872,906
Commercial Services	3000						
Interdisciplinary Studies	4900	2,970,034	304,201	2,252	932		3,277,419
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	16,832,583	1,285,275	365,881	269,798		18,753,537

** 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: 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		3,211,843	311,028	30,418		3,553,289
Course and Curriculum Development	6020		41,006	54,235	7,378		102,619
Academic/Faculty Senate	6030		247,263	8,149			255,412
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		3,500,112	373,412	37,796		3,911,320
Instructional Support Services (6100)							
Learning Center	6110	5,253					5,253
Library	6120		473,734	57,547	78,300		609,581
Media	6130		280,612	9,960	15,966		306,538
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150				25		25
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	5,253	754,346	67,507	94,291		921,397
Admissions and Records	6200		651,027	187,571	5,233		843,831
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		929,465	10,598	248		940,311
Matriculation and Student Assessment	6320		99,874	26,015	4,067		129,956
Transfer Programs	6330		40,622	4,956	2,271		47,849
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,069,961	41,569	6,586		1,118,116

* 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: 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		764,033	182,470	10,824		957,327
Extended Opportunity Prgms. & Services (EOPS)	6430		479,589	20,975			500,564
Health Services	6440		181,423	121,368			302,791
Student Personnel Administration	6450		772,213	110,580	440		883,233
Financial Aid Administration	6460		657,526	19,753			677,279
Job Placement Services	6470		31,073	1,822			32,895
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal - Other Student Services	6400		2,885,857	456,968	11,264		3,354,089
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		949,843	556,074	72,356		1,578,273
Custodial Services	6530		705,533	43,803	1,064		750,400
Grounds Maintenance and Repairs	6550		424,336	70,525	1,905		496,766
Utilities	6570			1,445,449			1,445,449
Other Operation and Maintenance of Plant	6590			13,111			13,111
Subtotal - Operation and Maintenance of Plant	6500		2,079,712	2,128,962	75,325		4,283,999
Planning, Policymaking, and Coordination	6600		818,513	901,382	(1,393)		1,718,502

* 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: 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		173,944	359,293	9,616		542,853
Fiscal Operations	6720		8,696,869	55,245	4,093		8,756,207
Human Resources Management	6730		505,586	108,605	2,545		616,736
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		84,431	13,180			97,611
Staff Diversity	6760			29,012	247		29,259
Logistical Services	6770		1,167,674	578,674	65,516		1,811,864
Management Information Systems	6780		752,077	355,659	2,951		1,110,687
Other General Institutional Support Services	6790			125,117			125,117
Subtotal - General Institutional Support Services	6700		11,380,581	1,624,785	84,968		13,090,334
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		1,416	61,550	526		63,492
Community Service Classes	6820	442,117	485,174	206,302	1,051		1,134,644
Community Use Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		48,281	21,998			70,279
Subtotal - Community Services	6800	442,117	534,871	289,850	1,577		1,268,415

* 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: 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		645	7,486			8,131
Student and Co-curricular Activities	6960		22,881	83,581	1,526		107,988
Student Housing	6970						
Other Ancillary Services	6990		1,107				1,107
Subtotal - Ancillary Services	6900		24,633	91,067	1,526		117,226
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					110,442	110,442
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					110,442	110,442
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,202,654	1,202,654
Student Aid	7320					49,825	49,825
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,252,479	1,252,479
TOTAL EXPENDITURES and OTHER OUTGO	391	17,279,953	24,984,888	6,528,954	586,971	1,362,921	50,743,687

* 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				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				273,581
b) Accrued	860A				262,531
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		536,112		536,112
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		536,112		536,112
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
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. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	500,000	
11	OUT	Unrestricted Subfund		500,000
33	IN	Child Development Fund	20,979	
11	OUT	Unrestricted Subfund		20,979
12	IN	Restricted Subfund	743	
11	OUT	Unrestricted Subfund		743
12	IN	Restricted Subfund	15,628	
11	OUT	Unrestricted Subfund		15,628
12	IN	Restricted Subfund	91,918	
11	OUT	Unrestricted Subfund		91,918
12	IN	Restricted Subfund	552,431	
11	OUT	Unrestricted Subfund		552,431
12	IN	Restricted Subfund	293	
11	OUT	Unrestricted Subfund		293
12	IN	Restricted Subfund	14,462	
11	OUT	Unrestricted Subfund		14,462
12	IN	Restricted Subfund	6,200	
11	OUT	Unrestricted Subfund		6,200

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA

For Actual Year: 2008-09

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			1,202,654	1,202,654
12		Restricted Subfund	1,181,675	
11		Unrestricted Subfund		1,202,654
33		Child Development Fund	20,979	