

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

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)
REVENUES:							
Federal Revenues	8100	63,727	10,370	4,944,229	5,346,712	5,007,956	5,357,082
State Revenues	8600	74,725,060	75,290,218	14,525,112	16,068,233	89,250,172	91,358,451
Local Revenues	8800	63,828,760	64,707,397	5,137,716	5,160,065	68,966,476	69,867,462
TOTAL REVENUES	801	138,617,547	140,007,985	24,607,057	26,575,010	163,224,604	166,582,995
EXPENDITURES:							
Academic Salaries	1000	62,001,135	64,986,519	5,255,818	5,580,690	67,256,953	70,567,209
Classified Salaries	2000	22,908,959	26,423,735	7,546,370	8,477,650	30,455,329	34,901,385
Employee Benefits	3000	27,171,339	29,113,403	3,814,260	4,403,758	30,985,599	33,517,161
Supplies and Materials	4000	1,860,529	2,692,211	1,500,713	1,936,356	3,361,242	4,628,567
Other Operating Expenses and Services	5000	13,640,982	15,726,830	3,573,636	4,188,502	17,214,618	19,915,332
Capital Outlay	6000	1,380,285	1,000,110	1,620,936	1,784,620	3,001,221	2,784,730
TOTAL EXPENDITURES	501	128,963,229	139,942,808	23,311,733	26,371,576	152,274,962	166,314,384
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	9,654,318	65,177	1,295,324	203,434	10,949,642	268,611
OTHER FINANCING SOURCES	8900	531,148	329,793	1,313,527	1,055,790	1,844,675	1,385,583
OTHER OUTGO	7000	8,645,827	2,358,984	2,115,983	1,699,266	10,761,810	4,058,250
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,539,639	(1,964,014)	492,868	(440,042)	2,032,507	(2,404,056)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	16,129,031	17,668,670	3,774,142	4,267,010	19,903,173	21,935,680
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	16,129,031		3,774,142		19,903,173	
ENDING FUND BALANCE, JUNE 30	905	17,668,670	15,704,656	4,267,010	3,826,968	21,935,680	19,531,624

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)
REVENUES:							
Federal Revenues	8100	41					
State Revenues	8600	50,698					
Local Revenues	8800	6,404,608				90,607	
TOTAL REVENUES	801	6,455,347				90,607	
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	8,800,000					
Debt Interest and Other Service Charges	712	6,372,256				3,219,039	
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	15,172,256				3,219,039	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(15,172,256)				(3,219,039)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(8,716,909)				(3,128,432)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	15,627,849	6,910,940			3,128,432	
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	15,627,849				3,128,432	
ENDING FUND BALANCE, JUNE 30	905	6,910,940	6,910,940				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	186,660	174,000				
Local Revenues	8800	970,920	952,276				
TOTAL REVENUES	801	1,157,580	1,126,276				
EXPENDITURES:							
Academic Salaries	1000	3,535	13,689				
Classified Salaries	2000	764,856	732,657				
Employee Benefits	3000	305,909	288,759				
Supplies and Materials	4000	31,648	57,000				
Other Operating Expenses and Services	5000	10,908	24,507				
Capital Outlay	6000	19,505	23,494				
TOTAL EXPENDITURES	501	1,136,361	1,140,106				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	21,219	(13,830)				
OTHER FINANCING SOURCES	8900	25,000					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	46,219	(13,830)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	559,402	605,621				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	559,402					
ENDING FUND BALANCE, JUNE 30	905	605,621	591,791				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,416,857	2,095,566				
Local Revenues	8800	3,474,623	5,232,645				
TOTAL REVENUES	801	4,891,480	7,328,211				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	25,670					
Employee Benefits	3000	2,090					
Supplies and Materials	4000	87,300	206,091				
Other Operating Expenses and Services	5000	524,389	682,496				
Capital Outlay	6000	34,608,636	244,466,473				
TOTAL EXPENDITURES	501	35,248,085	245,355,060				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(30,356,605)	(238,026,849)				
OTHER FINANCING SOURCES	8900	7,416,794	192,154,073				
OTHER OUTGO	7000	667,341					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(23,607,152)	(45,872,776)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	88,783,694	65,176,542				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	88,783,694					
ENDING FUND BALANCE, JUNE 30	905	65,176,542	19,303,766				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <u>51</u> BOOKSTORE FUND		FUND: <u>52</u> CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	11,465,630	11,397,863	1,710,083	1,726,875		
COST of SALES	510	8,246,276	8,275,694	849,116	760,244		
GROSS PROFIT or (LOSS)	520	3,219,354	3,122,169	860,967	966,631		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,113,400	1,293,326	534,337	544,406		
Employee Benefits	3000	521,311	593,512	184,682	186,811		
Supplies and Materials	4000	95,970	144,831	61,516	75,500		
Other Operating Expenses and Services	5000	405,927	499,888	308,757	302,028		
Capital Outlay	6000	11,273	71,000	20,918	14,500		
TOTAL EXPENDITURES	501	2,147,881	2,602,557	1,110,210	1,123,245		
NET PROFIT OR LOSS	201	1,071,473	519,612	(249,243)	(156,614)		
OTHER FINANCING SOURCES	8900			366,369	26,000		
OTHER OUTGO	7000	353,745	235,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	717,728	284,612	117,126	(130,614)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,150,326	4,868,054	99,443	216,569		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,150,326		99,443			
ENDING FUND BALANCE, JUNE 30	905	4,868,054	5,152,666	216,569	85,955		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

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)
TOTAL INCOME	801	119,298		264,922	200,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			6,131,273	6,333,167		
Supplies and Materials	4000	614	10,000				
Other Operating Expenses and Services	5000	32,945	90,000				
Capital Outlay	6000	23,117					
TOTAL EXPENDITURES	501	56,676	100,000	6,131,273	6,333,167		
NET INCOME / LOSS	201	62,622	(100,000)	(5,866,351)	(6,133,167)		
OTHER FINANCING SOURCES	8900	101,687	100,000	7,848,564	7,813,000		
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	164,309		1,982,213	1,679,833		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	725,839	890,148	4,781,910	6,764,123		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	725,839		4,781,910			
ENDING FUND BALANCE, JUNE 30	905	890,148	890,148	6,764,123	8,443,956		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>73</u> STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	137,006	49,350	62,961		509,476	
TOTAL REVENUES	801	137,006	49,350	62,961		509,476	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	10,879	4,500			13,380	
Employee Benefits	3000	463	91			271	
Supplies and Materials	4000	25,206	12,800	806			
Other Operating Expenses and Services	5000	39,414	48,000	54,643		2,796	
Capital Outlay	6000	6,129	3,000				
TOTAL EXPENDITURES	501	82,091	68,391	55,449		16,447	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	54,915	(19,041)	7,512		493,029	
OTHER FINANCING SOURCES	8900	3,457		619			
OTHER OUTGO	7000	38,260				180	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	20,112	(19,041)	8,131		492,849	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	240,299	260,411	97,326	105,457	2,005,193	2,498,042
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	240,299		97,326		2,005,193	
ENDING FUND BALANCE, JUNE 30	905	260,411	241,370	105,457	105,457	2,498,042	2,498,042

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	11,453,702	11,083,000	1,785,689	37,500		
State Revenues	8600	1,230,072	1,200,000				
Local Revenues	8800	1,097	1,000				
TOTAL REVENUES	801	12,684,871	12,284,000	1,785,689	37,500		
EXPENDITURES:							
Academic Salaries	1000			4,199			
Classified Salaries	2000			212,141	31,595		
Employee Benefits	3000			25,842	4,423		
Supplies and Materials	4000			763,988	106,245		
Other Operating Expenses and Services	5000			679,912	61,250		
Capital Outlay	6000			217,431			
TOTAL EXPENDITURES	501			1,903,513	203,513		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	12,684,871	12,284,000	(117,824)	(166,013)		
OTHER FINANCING SOURCES	8900	421,968	355,000	291,261	132,000		
OTHER OUTGO	7000	13,110,291	12,642,000	82,014			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,452)	(3,000)	91,423	(34,013)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	15,524	12,072	2,102,040	2,193,463		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	15,524		2,102,040			
ENDING FUND BALANCE, JUNE 30	905	12,072	9,072	2,193,463	2,159,450		

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	\$153,104,093
Appropriations subject to limit.	12	\$121,243,641
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$73,566,563
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$437,259

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	21,935,680
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	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	4,267,011
Local	622	
Subtotal C	629	4,267,011
D. Subtotal, Reserved (B + C)	675	4,267,011
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	1,232,094
Subtotal E	639	1,232,094
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	8,945,834
Other	664	
Subtotal H	669	8,945,834
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	14,444,939
J. UNCOMMITTED BALANCE (A less I)	690	7,490,741

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)	407	50,082,111	51,939,795
Noninstructional Salaries (CA 1200 and 1400)	408		9,823,152
Subtotal Academic Salaries	409	50,082,111	61,762,947
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		19,139,587
Instructional Aides (CA 2200 and 2400)	416	2,791,425	2,791,425
Subtotal Classified Salaries	419	2,791,425	21,931,012
Employee Benefits (CA 3000)	429	13,353,146	26,623,532
Supplies and Materials (CA 4000)	435		1,671,819
Other Operating Expenses and Services (CA 5000)	449		12,708,490
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	66,226,682	124,697,800
Less Exclusions for Current Expense of Education	469		3,804,876
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	66,226,682	120,892,924
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.78%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		60,446,462
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		60,446,462

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)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,829,081	1,829,081
Workforce Investment Act	8130		182,768	182,768
Temporary Assistance for Needy Families (TANF)	8140		237,623	237,623
Student Financial Aid	8150			
Veterans Education	8160		17,114	17,114
Vocational and Technical Education Act (VTEA)	8170		940,717	940,717
Other Federal Revenues	8190	63,727	1,736,926	1,800,653
TOTAL FEDERAL REVENUES	8100	63,727	4,944,229	5,007,956
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	69,702,793		69,702,793
Other General Apportionments	123	1,367,759		1,367,759
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,331,287	2,331,287
Disabled Students Programs and Services (DSPS)	126		3,974,779	3,974,779
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128			
Telecomm. and Technology Infrastructure Program (TTIP)	129			
Other General Categorical Programs	130		4,542,945	4,542,945
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,909,106	2,909,106
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	510,245		510,245
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,115,339	766,995	3,882,334
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	28,924		28,924
TOTAL STATE REVENUES	8600	74,725,060	14,525,112	89,250,172

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)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	49,159,951		49,159,951
Tax Allocation, Supplemental Roll	8812	1,899,706		1,899,706
Tax Allocation, Unsecured Roll	8813	1,525,631		1,525,631
Prior Years Taxes	8816	243,972		243,972
Education Revenue Augmentation Fund (ERAF)	8817	(3,914,700)		(3,914,700)
Contributions, Gifts, Grants, and Endowments	8820	6,205	2,540	8,745
Contract Services (CA 8830):				
Contract Instructional Services	140	178,873	70,844	249,717
Other Contract Services	141		1,359,142	1,359,142
Sales and Commissions	8840	3,373		3,373
Rentals and Leases	8850	532,595		532,595
Interest and Investment Income	8860	2,283,316	13,475	2,296,791
Student Fees and Charges				
Community Services Classes	8872	595,002		595,002
Dormitory	8873			
Enrollment	8874	8,827,117		8,827,117
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		1,364,133	1,364,133
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	140,491		140,491
Nonresident Tuition	8880	1,615,815		1,615,815
Parking Services and Public Transportation	8881		1,551,022	1,551,022
Other Student Fees and Charges	8885	289,373	87,829	377,202
Other Local Revenues	8890	442,040	688,731	1,130,771
TOTAL LOCAL REVENUES	8800	63,828,760	5,137,716	68,966,476
TOTAL REVENUES (8100 + 8600 + 8800)	801	138,617,547	24,607,057	163,224,604
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	531,148	1,313,527	1,844,675
TOTAL OTHER FINANCING SOURCES	8900	531,148	1,313,527	1,844,675
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	139,148,695	25,920,584	165,069,279

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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	526,720	222,492	79,829	11,125		840,166
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	83,387	5,924	1,498			90,809
Biological Sciences	0400	3,736,606	496,811	177,179	132,185		4,542,781
Business and Management	0500	2,921,687	115,780	6,988	3,639		3,048,094
Communications	0600	748,835	240,756	64,250	11,008		1,064,849
Information Technology	0700	1,464,103	138,326	4,794	1,213		1,608,436
Education	0800	6,717,927	1,631,911	189,643	101,310		8,640,791
Engineering and Industrial Tech.	0900	2,096,085	404,857	142,123	248,045		2,891,110
Fine and Applied Arts	1000	6,072,237	434,676	204,158	170,612		6,881,683
Foreign Language	1100	1,975,126	75,199	4,112			2,054,437
Health	1200	4,223,772	488,064	333,483	224,753		5,270,072
Family and Consumer Sciences	1300	1,860,990	99,190	42,200	14,360		2,016,740
Law	1400	33,148		2,242	1,429		36,819
Humanities (Letters)	1500	8,482,602	168,771	39,901	2,650		8,693,924
Library Science	1600		7,727				7,727
Mathematics	1700	6,782,856	149,109	6,410	3,349		6,941,724
Military Studies	1800						
Physical Sciences	1900	3,570,959	625,681	101,667	129,959		4,428,266
Psychology	2000	1,951,764		19,695			1,971,459
Public and Protective Services	2100	1,382,697	53,426	42,748	21,201		1,500,072
Social Sciences	2200	6,553,857	8,847	22,391	1,148		6,586,243
Commercial Services	3000						
Interdisciplinary Studies	4900	2,548,360	94,531	385,793	325,306		3,353,990
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	63,733,718	5,462,078	1,871,104	1,403,292		72,470,192

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		6,914,081	115,620	18,810		7,048,511
Course and Curriculum Development	6020		220,349	108,269	27,813		356,431
Academic/Faculty Senate	6030		249,393	11,908			261,301
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		7,383,823	235,797	46,623		7,666,243
Instructional Support Services (6100)							
Learning Center	6110	26,612	373,852	50,656	5,600		456,720
Library	6120		1,852,644	404,202	183,679		2,440,525
Media	6130		297,139	114,024	42,844		454,007
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		12,810				12,810
Other Instructional Support Services	6190		515,294	31,906			547,200
Subtotal - Instructional Support Services	6100	26,612	3,051,739	600,788	232,123		3,911,262
Admissions and Records	6200		1,801,806	207,877	40,832		2,050,515
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		6,290,758	102,269	11,795		6,404,822
Matriculation and Student Assessment	6320		507,159	55,745	12,372		575,276
Transfer Programs	6330		213,075	3,198	6,445		222,718
Career Guidance	6340		211,462	81,735	8,077		301,274
Other Student Counseling and Guidance	6390		8,033	4,334			12,367
Subtotal - Student Counseling and Guidance	6300		7,230,487	247,281	38,689		7,516,457

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		2,318,177	531,284	71,779		2,921,240
Extended Opportunity Prgms. & Services (EOPS)	6430		2,152,128	66,005	18,086		2,236,219
Health Services	6440		1,155,471	261,069	20,322		1,436,862
Student Personnel Administration	6450		351,234	12,109	7,667		371,010
Financial Aid Administration	6460		2,250,601	136,307	13,070		2,399,978
Job Placement Services	6470		310,752	23,471	1,461		335,684
Veterans Services	6480		55,904	3,881	5,626		65,411
Miscellaneous Student Services	6490		2,838,811	423,754	29,068		3,291,633
Subtotal - Other Student Services	6400		11,433,078	1,457,880	167,079		13,058,037
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,684,029	978,971	65,887		2,728,887
Custodial Services	6530		2,873,486	317,038	12,707		3,203,231
Grounds Maintenance and Repairs	6550		1,458,614	200,990	62,334		1,721,938
Utilities	6570			3,650,007			3,650,007
Other Operation and Maintenance of Plant	6590		872,665	96,862			969,527
Subtotal - Operation and Maintenance of Plant	6500		6,888,794	5,243,868	140,928		12,273,590
Planning, Policymaking, and Coordination	6600		2,146,896	898,049	17,358		3,062,303

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
General Institutional Support Services (6700)							
Community Relations	6710		483,929	569,556	2,895		1,056,380
Fiscal Operations	6720		5,011,954	754,793	189,974		5,956,721
Human Resources Management	6730		1,508,247	229,747	6,126		1,744,120
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		32,064	109,611			141,675
Staff Diversity	6760		35,817	13,576			49,393
Logistical Services	6770		3,722,175	2,669,974	248,940		6,641,089
Management Information Systems	6780		1,717,676	2,521,838	237,637		4,477,151
Other General Institutional Support Services	6790		4,434,090	1,302,053	130,269		5,866,412
Subtotal - General Institutional Support Services	6700		16,945,952	8,171,148	815,841		25,932,941
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		358,128	267,702	299		626,129
Community Use Facilities	6830		126,770	12,549	10,320		149,639
Economic Development	6840		788,116	491,270	12,153		1,291,539
Other Community Svcs. & Economic Development	6890		1,679	308,558			310,237
Subtotal - Community Services	6800		1,274,693	1,080,079	22,772		2,377,544

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Ancillary Services (6900)							
Bookstores	6910		3,496				3,496
Child Development Centers	6920		392,261	7,349			399,610
Farm Operations	6930						
Food Services	6940		2,430				2,430
Parking	6950						
Student and Co-curricular Activities	6960		922,473	567,564	21,878		1,511,915
Student Housing	6970						
Other Ancillary Services	6990		(9,074)				(9,074)
Subtotal - Ancillary Services	6900		1,311,586	574,913	21,878		1,908,377
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		34				34
Subtotal - Auxiliary Operations	7000		34				34
Physical Property and Related Acquisitions (7100)	7100		6,585	(12,924)	53,806		47,467
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					10,053,989	10,053,989
Student Aid	7320					707,821	707,821
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					10,761,810	10,761,810
TOTAL EXPENDITURES and OTHER OUTGO	391	63,760,330	64,937,551	20,575,860	3,001,221	10,761,810	163,036,772

* 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				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,754,939
b) Accrued	860A				1,360,399
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		3,115,338		3,115,338
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		3,115,338		3,115,338
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,215,000
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		3,215,000		3,215,000
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		3,215,000		3,215,000
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
12	IN	Restricted Subfund	1,297,190	
11	OUT	Unrestricted Subfund		1,297,190
33	IN	Child Development Fund	25,000	
11	OUT	Unrestricted Subfund		25,000
41	IN	Capital Outlay Projects Fund	6,064,368	
11	OUT	Unrestricted Subfund		6,064,368
52	IN	Cafeteria Fund	200,000	
11	OUT	Unrestricted Subfund		200,000
52	IN	Cafeteria Fund	36,500	
11	OUT	Unrestricted Subfund		36,500
69	IN	Other Internal Services Fund	100,000	
11	OUT	Unrestricted Subfund		100,000
79	IN	Other Trust Funds	88,511	
11	OUT	Unrestricted Subfund		88,511
11	IN	Unrestricted Subfund	375,410	
12	OUT	Restricted Subfund		375,410
41	IN	Capital Outlay Projects Fund	624,410	
12	OUT	Restricted Subfund		624,410
74	IN	Student Financial Aid Trust Fund	421,968	
12	OUT	Restricted Subfund		421,968
11	IN	Unrestricted Subfund	1,244	
21	OUT	Bond Interest and Redemption Fund		1,244

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
12	IN	Restricted Subfund	16,700	
41	OUT	Capital Outlay Projects Fund		16,700
41	IN	Capital Outlay Projects Fund	14,875	
51	OUT	Bookstore Fund		14,875
52	IN	Cafeteria Fund	79,869	
51	OUT	Bookstore Fund		79,869
52	IN	Cafeteria Fund	50,000	
51	OUT	Bookstore Fund		50,000
79	IN	Other Trust Funds	134,000	
51	OUT	Bookstore Fund		134,000
79	IN	Other Trust Funds	50,000	
51	OUT	Bookstore Fund		50,000
79	IN	Other Trust Funds	5,500	
71	OUT	Associated Students Trust Fund		5,500
72	IN	Student Representation Fee Trust Fund	180	
73	OUT	Student Body Center Fee Trust Fund		180
41	IN	Capital Outlay Projects Fund	62,500	
79	OUT	Other Trust Funds		62,500
71	IN	Associated Students Trust Fund	3,357	
79	OUT	Other Trust Funds		3,357
72	IN	Student Representation Fee Trust Fund	440	
79	OUT	Other Trust Funds		440

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 4

SUPPLEMENTAL DATA
For Actual Year: 2007-08

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			9,652,022	9,652,022
12		Restricted Subfund	1,313,890	
11		Unrestricted Subfund		7,811,569
33		Child Development Fund	25,000	
41		Capital Outlay Projects Fund	6,766,153	
52		Cafeteria Fund	366,369	
69		Other Internal Services Fund	100,000	
79		Other Trust Funds	278,011	
11		Unrestricted Subfund	376,654	
12		Restricted Subfund		1,421,788
74		Student Financial Aid Trust Fund	421,968	
21		Bond Interest and Redemption Fund		1,244
41		Capital Outlay Projects Fund		16,700
51		Bookstore Fund		328,744
71		Associated Students Trust Fund		5,500
72		Student Representation Fee Trust Fund	620	
73		Student Body Center Fee Trust Fund		180
79		Other Trust Funds		66,297
71		Associated Students Trust Fund	3,357	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	11	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	15,511,825	7,016,515	22,528,340
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	112,410		112,410
Investments (at cost)	915			
Accounts Receivable	916	12,399,323	3,326,123	15,725,446
Due from Other Funds	917	1,460,451	18,039	1,478,490
Inventories, Stores, and Prepaid Items	9200	175,973	35,821	211,794
TOTAL ASSETS	909	29,659,982	10,396,498	40,056,480
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	7,376,140	1,141,272	8,517,412
Due to Other Funds	952	4,047	1,059,676	1,063,723
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	4,611,125	3,928,540	8,539,665
TOTAL LIABILITIES	968	11,991,312	6,129,488	18,120,800
FUND EQUITY				
Restricted Fund Balance	9710		4,267,011	4,267,011
Reserved Fund Balance	9730			
Designated Fund Balance	9750	10,177,928		10,177,928
Uncommitted Fund Balance	9790	7,490,742		7,490,742
TOTAL FUND EQUITY	990	17,668,670	4,267,011	21,935,681
TOTAL LIABILITIES AND FUND EQUITY	991	29,659,982	10,396,499	40,056,481

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	6,855,335		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	55,605		
Due from Other Funds	917			
TOTAL ASSETS	909	6,910,940		
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730	6,910,940		
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	6,910,940		
TOTAL LIABILITIES AND FUND EQUITY	991	6,910,940		

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

Governmental Funds Group

30 Special Revenue Funds:

31 Bookstore Fund

32 Cafeteria Fund

33 Child Development Fund

34 Farm Operation Fund

35 Revenue Bond Project Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33	3____	3____	3____
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913	611,919			
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	6,942			
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	618,861			
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	4,379			
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	8,861			
TOTAL LIABILITIES	968	13,240			
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750	605,621			
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990	605,621			
TOTAL LIABILITIES AND FUND EQUITY	991	618,861			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	72,072,427	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	1,386,235	
Due from Other Funds	917	959,387	
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	74,418,049	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	5,833,746	
Due to Other Funds	952	1,321,548	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	2,086,212	
TOTAL LIABILITIES	968	9,241,506	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	65,176,543	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	65,176,543	
TOTAL LIABILITIES AND FUND EQUITY	991	74,418,049	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:
 51 Bookstore Fund
 52 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

ENTERPRISE FUNDS

Description	State Use Only (EDP)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	2,574,304	256,941		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	23,100	8,400		
Investments (at cost)	915				
Accounts Receivable	916	155,862	1,024		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	2,210,565	43,569		
Fixed Assets (CA 9300)	931	1,377,742	540,133		
Less Accumulated Depreciation	932	1,291,686	525,415		
TOTAL ASSETS	909	5,049,887	324,652		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	181,833	108,083		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968	181,833	108,083		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	4,868,054	216,569		
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990	4,868,054	216,569		
TOTAL LIABILITIES AND FUND EQUITY	991	5,049,887	324,652		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	1,053,664	7,906,374
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	1,087	57,128
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	1,054,751	7,963,502
LIABILITIES			
9510):			
Accounts Payable	951	164,603	1,199,379
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	164,603	1,199,379
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	890,148	6,764,123
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	890,148	6,764,123
TOTAL LIABILITIES AND FUND EQUITY	991	1,054,751	7,963,502

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

FIDUCIARY FUNDS

Description	State Use Only (EDP)	71	72	73	74	79	75
ASSETS							
Cash, Investments, and Receivables (CA 9100):							
Cash:							
Awaiting Deposit and in Banks	935				25,751		
In County Treasury	936	245,019	111,493	2,527,904		2,181,428	570,010
Cash With Fiscal Agent	937						
Revolving Cash Accounts	938						
Investments (at cost)	939						
Accounts Receivable	940	19,751	19,566	179,690	210,392	75,320	16,370
Due from Other Funds	941				8,172		
Student Loans Receivable	942						
Inventories, Stores, and Prepaid Items	943	1,080				8,001	
Fixed Assets (CA 9300)	947						
TOTAL ASSETS	949	265,850	131,059	2,707,594	244,315	2,264,749	586,380
LIABILITIES							
Current Liabilities and Deferred Revenue (CA 9510):							
Accounts Payable	961	5,439			171,464	71,286	57,257
Due to Other Funds	962				60,779		
Temporary Loans	963						
Current Portion of Long-Term Debt	964						
Deferred Revenues	965		25,602	209,552			
Long-Term Liabilities	956						
TOTAL LIABILITIES	969	5,439	25,602	209,552	232,243	71,286	57,257
FUND EQUITY							
Restricted Fund Balance	9710						
Reserved Fund Balance	9730						
Designated Fund Balance	9750				12,072		
Uncommitted Fund Balance	9790	260,411	105,457	2,498,042		2,193,463	529,123
Investments in General Fixed Assets	980						
TOTAL FUND EQUITY	989	260,411	105,457	2,498,042	12,072	2,193,463	529,123
TOTAL LIABILITIES AND FUND EQUITY	992	265,850	131,059	2,707,594	244,315	2,264,749	586,380

Ventura Co Community College District
 District Code No. 680

District: Ventura County Community College District
CCFS-311
Worksheet for Analysis of Compliance With ECS 84362

Date: _____
Preparer: Deborah La Teer

Activity Codes	SALARIES OF CLASSROOM INSTRUCTORS				OTHER CURRENT EXPENSES OF EDUCATION *						Total CEE
	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3000	Subtotal SCI	NonInstFac OC 1200, 1400	NonIns Clas OC 2100, 2300	NonInst Ben OC 3000	Supp&Mat OC 4000	OtrOpExp OC 5000	ReplacEq OC 64xx	
0100-5900 Instruction	50,082,111	2,787,442	13,353,146	66,222,699	297,641	209,950		298,980	628,094		67,657,364
6000 Instruct Admin	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX	3,284,379	1,784,239	1,939,113	64,255	74,939		7,146,925
6100 Instruc Support	-	3,982	-	3,982	810,858	1,265,713	782,849	155,531	66,045		3,084,978
6200 Admiss & Record	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX		1,144,979	592,480	13,491	194,386		1,945,336
6300 Counsel & Guid	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX	3,078,221	679,836	1,359,461	33,165	24,747		5,175,430
6400 Otr Student Svc**	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX	679,849	1,787,181	1,089,241	55,847	119,719		3,731,837
6500 Oper & Maint	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX		4,415,833	2,472,961	647,881	4,594,947		12,131,622
6600 Plan Policy Coord	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX	956,830	600,373	589,132	31,324	866,725		3,044,384
6700 Gen Inst Supp	XXXXXXX	XXXXXXX	XXXXXX	XXXXXXX	2,573,056	7,251,482	4,445,150	371,345	6,138,888		20,779,921

1 Total SCI EDP 470, Col 1

66,226,681

2 Total CEE EDP 470, Col 2

2 124,697,797

See definitions of Instructional Salaries, Instructional Aides, and related Benefits in BAM 2000 Pages 4.43-56.

Exclusions from CEE Activity Codes	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3000	Subtotal	NonInstFaculty OC 1200, 1400	NonIns Class OC 2100, 2300	NonInst Bene OC 3000	Supp&Mat OC 4000	OtrOpExp OC 5000	Equipment OC 6400	Total Exclusions
AC64XX-StuTrans&Health									689,538		689,538
0100-6700 Rents&CapOutlay									3,115,338		3,115,338
0100-6700 Lottery											
6800 Comm Svce											
6900 Ancillary Svces											
7000 Auxiliary Ops											
7100 Phys Property											

3 Total Exclusions EDP 469

3 3,804,876

* OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE. **AC 6490 Student Transportation & AC mandated Student Health Services are nonCEE.

4 Total URGF [EDP 470, 2 plus 469] EDP 476 [Matches Page 1, EDP 501, Fund 11, Column 1.]

4 128,963,229

5 Restricted General Fund Expenditures [Matches page 1, EDP 501, Fund 12, Column 1.]

5 23,311,733

6 Total GF Expenditures [Matches Page 1, EDP 501, Fund 10, Column 1.]

6 152,274,962

7 Percentage of CEE (EDP 470, Col 1 / 470, Col 2) EDP 471

7 54.78%

8 50% of CEE (50% of EDP470, Col 2) EDP 472

8 60,446,462

9 Nonexempted Deficiency from Second Preceding Fiscal Year EDP 473

9 0

10 Amount Required to be Expended for Salaries of Classroom Instructors (EDP 472 + 473) EDP 474

10 60,446,462