

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2006-07**

Budget Year: **2007-08**

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	63,128	64,000	4,337,325	4,838,115	4,400,453	4,902,115
State Revenues	8600	69,311,450	60,428,914	17,119,734	16,769,007	86,431,184	77,197,921
Local Revenues	8800	61,291,104	74,120,823	3,948,412	4,660,610	65,239,516	78,781,433
TOTAL REVENUES	801	130,665,682	134,613,737	25,405,471	26,267,732	156,071,153	160,881,469
EXPENDITURES:							
Academic Salaries	1000	55,898,401	61,996,489	4,528,202	5,568,852	60,426,603	67,565,341
Classified Salaries	2000	20,525,136	24,425,075	6,568,895	7,847,527	27,094,031	32,272,602
Employee Benefits	3000	25,859,912	28,017,280	3,777,398	4,207,049	29,637,310	32,224,329
Supplies and Materials	4000	1,445,058	2,925,047	1,633,615	2,061,963	3,078,673	4,987,010
Other Operating Expenses and Services	5000	12,688,739	15,957,924	2,769,248	4,345,813	15,457,987	20,303,737
Capital Outlay	6000	2,491,643	2,110,761	2,612,514	2,316,285	5,104,157	4,427,046
TOTAL EXPENDITURES	501	118,908,889	135,432,576	21,889,872	26,347,489	140,798,761	161,780,065
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	11,756,793	(818,839)	3,515,599	(79,757)	15,272,392	(898,596)
OTHER FINANCING SOURCES	8900	267,366	200,226	1,044,097	1,019,305	1,311,463	1,219,531
OTHER OUTGO	7000	7,654,780	2,609,772	1,986,032	1,463,895	9,640,812	4,073,667
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,369,379	(3,228,385)	2,573,664	(524,347)	6,943,043	(3,752,732)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	11,759,652	16,129,031	1,200,478	3,774,142	12,960,130	19,903,173
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	11,759,652		1,200,478		12,960,130	
ENDING FUND BALANCE, JUNE 30	905	16,129,031	12,900,646	3,774,142	3,249,795	19,903,173	16,150,441

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		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	88					
State Revenues	8600	121,740					
Local Revenues	8800	13,671,235				165,643	
TOTAL REVENUES	801	13,793,063				165,643	
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	10,920,000					
Debt Interest and Other Service Charges	712	6,668,056					
Transfers (Outgoing) (CA 7300 and 7400)	730					1,917,518	
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	17,588,056				1,917,518	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(17,588,056)				(1,917,518)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,794,993)				(1,751,875)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	19,422,842	15,627,849			4,880,307	3,128,432
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	19,422,842				4,880,307	
ENDING FUND BALANCE, JUNE 30	905	15,627,849	15,627,849			3,128,432	3,128,432

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	178,577	186,669				
Local Revenues	8800	955,958	941,276				
TOTAL REVENUES	801	1,134,535	1,127,945				
EXPENDITURES:							
Academic Salaries	1000	7,069					
Classified Salaries	2000	593,986	715,192				
Employee Benefits	3000	255,128	313,365				
Supplies and Materials	4000	24,164	45,605				
Other Operating Expenses and Services	5000	4,316	17,165				
Capital Outlay	6000	8,552	23,000				
TOTAL EXPENDITURES	501	893,215	1,114,327				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	241,320	13,618				
OTHER FINANCING SOURCES	8900	21,398					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	262,718	13,618				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	296,684	559,402				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	296,684					
ENDING FUND BALANCE, JUNE 30	905	559,402	573,020				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,745,973	2,539,226				
Local Revenues	8800	5,363,092	5,171,459				
TOTAL REVENUES	801	10,109,065	7,710,685				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	20,793					
Employee Benefits	3000	1,601					
Supplies and Materials	4000	154,939	70,643				
Other Operating Expenses and Services	5000	350,316	555,424				
Capital Outlay	6000	32,871,846	269,636,070				
TOTAL EXPENDITURES	501	33,399,495	270,262,137				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(23,290,430)	(262,551,452)				
OTHER FINANCING SOURCES	8900	6,440,863	192,460,761				
OTHER OUTGO	7000	683,931	3,183				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(17,533,498)	(70,093,874)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	106,317,192	88,783,694				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	106,317,192					
ENDING FUND BALANCE, JUNE 30	905	88,783,694	18,689,820				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

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	11,016,990	11,171,000	1,361,724	1,644,400		
COST of SALES	510	7,922,749	8,086,500	755,009	709,400		
GROSS PROFIT or (LOSS)	520	3,094,241	3,084,500	606,715	935,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,054,718	1,209,091	411,782	483,097		
Employee Benefits	3000	496,740	569,697	167,041	196,989		
Supplies and Materials	4000	107,796	139,500	62,039	50,300		
Other Operating Expenses and Services	5000	465,838	448,309	299,527	297,628		
Capital Outlay	6000	20,120	61,000	14,868	20,500		
TOTAL EXPENDITURES	501	2,145,212	2,427,597	955,257	1,048,514		
NET PROFIT OR LOSS	201	949,029	656,903	(348,542)	(113,514)		
OTHER FINANCING SOURCES	8900			246,150	142,624		
OTHER OUTGO	7000	263,379	231,912				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	685,650	424,991	(102,392)	29,110		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,464,676	4,150,326	201,835	99,443		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,464,676		201,835			
ENDING FUND BALANCE, JUNE 30	905	4,150,326	4,575,317	99,443	128,553		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2006-07** Budget Year: **2007-08**

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	56,900		8,082,004	7,958,652		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			6,080,154	6,153,777		
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000	17,647	90,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	17,647	100,000	6,080,154	6,153,777		
NET INCOME / LOSS	201	39,253	(100,000)	2,001,850	1,804,875		
OTHER FINANCING SOURCES	8900	171,849	100,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	211,102		2,001,850	1,804,875		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	514,737	725,839	2,780,060	4,781,910		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	514,737		2,780,060			
ENDING FUND BALANCE, JUNE 30	905	725,839	725,839	4,781,910	6,586,785		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <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	115,525	49,350	57,210		456,889	
TOTAL REVENUES	801	115,525	49,350	57,210		456,889	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	11,521	4,500			23,832	
Employee Benefits	3000	289	91			972	
Supplies and Materials	4000	28,148	12,800	1,595		13,388	
Other Operating Expenses and Services	5000	27,008	48,000	55,271		1,335	
Capital Outlay	6000	21,083	3,000			29,008	
TOTAL EXPENDITURES	501	88,049	68,391	56,866		68,535	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	27,476	(19,041)	344		388,354	
OTHER FINANCING SOURCES	8900	1,786	52,055			127,844	
OTHER OUTGO	7000	42,834	30,916				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(13,572)	2,098	344		516,198	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	253,871	240,299	96,982	97,326	1,488,995	2,005,193
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	253,871		96,982		1,488,995	
ENDING FUND BALANCE, JUNE 30	905	240,299	242,397	97,326	97,326	2,005,193	2,005,193

CALIFORNIA COMMUNITY COLLEGES
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Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	9,502,318	10,165,000				
State Revenues	8600	1,221,859	1,300,000				
Local Revenues	8800	762	700	1,701,829	34,500		
TOTAL REVENUES	801	10,724,939	11,465,700	1,701,829	34,500		
EXPENDITURES:							
Academic Salaries	1000			2,531			
Classified Salaries	2000			185,209	77,616		
Employee Benefits	3000			22,689	33,075		
Supplies and Materials	4000			765,018	101,545		
Other Operating Expenses and Services	5000	3,752		600,638	66,550		
Capital Outlay	6000			102,798			
TOTAL EXPENDITURES	501	3,752		1,678,883	278,786		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	10,721,187	11,465,700	22,946	(244,286)		
OTHER FINANCING SOURCES	8900	499,478	510,000	323,179	127,000		
OTHER OUTGO	7000	11,231,828	11,975,000	41,026			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(11,163)	700	305,099	(117,286)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	26,687	15,524	1,796,941	2,102,040		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	26,687		1,796,941			
ENDING FUND BALANCE, JUNE 30	905	15,524	16,224	2,102,040	1,984,754		

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2007-08

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$137,988,637
Appropriations subject to limit.	12	\$113,346,523
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$69,198,509
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$417,913

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	19,903,173
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	3,774,140
Local	622	
Subtotal C	629	3,774,140
D. Subtotal, Reserved (B + C)	675	3,774,140
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	1,000,000
Other	633	1,260,124
Subtotal E	639	2,260,124
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	7,831,024
Other	664	1,732,138
Subtotal H	669	9,563,162
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	15,597,426
J. UNCOMMITTED BALANCE (A less I)	690	4,305,747

SUPPLEMENTAL DATA

For Actual Year: 2006-07

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	45,138,625	50,467,832
Noninstructional Salaries (CA 1200 and 1400)	408		5,063,359
Subtotal Academic Salaries	409	45,138,625	55,531,191
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		17,594,603
Instructional Aides (CA 2200 and 2400)	416	2,160,728	2,160,728
Subtotal Classified Salaries	419	2,160,728	19,755,331
Employee Benefits (CA 3000)	429	9,863,439	18,781,160
Supplies and Materials (CA 4000)	435		1,259,382
Other Operating Expenses and Services (CA 5000)	449	756,806	11,728,568
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	57,919,598	107,055,632
Less Exclusions for Current Expense of Education	469	756,806	3,716,712
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	57,162,792	103,338,920
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.32%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		51,669,460
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		51,669,460

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2006-07**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,505,639	1,505,639
Workforce Investment Act	8130		163,439	163,439
Temporary Assistance for Needy Families (TANF)	8140		223,086	223,086
Student Financial Aid	8150			
Veterans Education	8160		2,103	2,103
Vocational and Technical Education Act (VTEA)	8170		1,055,079	1,055,079
Other Federal Revenues	8190	63,128	1,387,979	1,451,107
TOTAL FEDERAL REVENUES	8100	63,128	4,337,325	4,400,453
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	62,042,354		62,042,354
Other General Apportionments	123	3,463,875		3,463,875
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,178,545	2,178,545
Disabled Students Programs and Services (DSPS)	126		3,829,675	3,829,675
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		8,360,769	8,360,769
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,001,802	2,001,802
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	489,414		489,414
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,115,011	748,943	3,863,954
State Mandated Costs	138	168,035		168,035
Other State Non-Tax Revenues	139			
Other State Revenues	8690	32,761		32,761
TOTAL STATE REVENUES	8600	69,311,450	17,119,734	86,431,184

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2006-07**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	40,007,695		40,007,695
Tax Allocation, Supplemental Roll	8812	2,450,665		2,450,665
Tax Allocation, Unsecured Roll	8813	1,464,784		1,464,784
Prior Years Taxes	8816	181,941		181,941
Education Revenue Augmentation Fund (ERAF)	8817	1,940,772		1,940,772
Contributions, Gifts, Grants, and Endowments	8820		3,044	3,044
Contract Services (CA 8830):				
Contract Instructional Services	140	61,034	73,368	134,402
Other Contract Services	141		462,139	462,139
Sales and Commissions	8840	2,968		2,968
Rentals and Leases	8850	553,520		553,520
Interest and Investment Income	8860	2,100,423	8,553	2,108,976
Student Fees and Charges				
Community Services Classes	8872	647,442	2,115	649,557
Dormitory	8873			
Enrollment	8874	9,630,028		9,630,028
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		1,204,231	1,204,231
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	125,621		125,621
Nonresident Tuition	8880	1,520,537		1,520,537
Parking Services and Public Transportation	8881		1,452,418	1,452,418
Other Student Fees and Charges	8885	258,084	82,095	340,179
Other Local Revenues	8890	345,590	660,449	1,006,039
TOTAL LOCAL REVENUES	8800	61,291,104	3,948,412	65,239,516
TOTAL REVENUES (8100 + 8600 + 8800)	801	130,665,682	25,405,471	156,071,153
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	267,366	1,044,097	1,311,463
TOTAL OTHER FINANCING SOURCES	8900	267,366	1,044,097	1,311,463
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	130,933,048	26,449,568	157,382,616

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	498,729	164,574	58,978	18,394		740,675
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	3,102,073	432,390	168,798	164,506		3,867,767
Business and Management	0500	2,706,613	127,129	60,610	145,879		3,040,231
Communications	0600	619,142	226,906	50,124	222,091		1,118,263
Information Technology	0700	1,342,913	129,143	15,278	125,473		1,612,807
Education	0800	6,142,900	1,540,001	237,120	201,183		8,121,204
Engineering and Industrial Tech.	0900	1,987,890	351,653	113,970	228,507		2,682,020
Fine and Applied Arts	1000	5,662,759	371,780	179,628	197,796		6,411,963
Foreign Language	1100	1,865,673	72,467	4,747	1,454		1,944,341
Health	1200	3,509,876	527,405	135,717	385,931		4,558,929
Family and Consumer Sciences	1300	1,757,392	90,815	50,246	46,373		1,944,826
Law	1400	54,591		1,284			55,875
Humanities (Letters)	1500	7,887,019	120,917	33,387	3,603		8,044,926
Library Science	1600		8,094				8,094
Mathematics	1700	6,220,936	151,455	6,586	12,250		6,391,227
Military Studies	1800						
Physical Sciences	1900	3,188,571	585,282	77,594	64,000		3,915,447
Psychology	2000	1,630,209		1,510			1,631,719
Public and Protective Services	2100	1,291,696	44,192	56,704	24,612		1,417,204
Social Sciences	2200	5,987,359	5,354	20,205	3,893		6,016,811
Commercial Services	3000						
Interdisciplinary Studies	4900	2,266,904	139,025	610,052	697,040		3,713,021
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	57,723,245	5,088,582	1,882,538	2,542,985		67,237,350

** 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: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		5,744,925	115,163	12,164		5,872,252
Course and Curriculum Development	6020		184,844	210,005	97,457		492,306
Academic/Faculty Senate	6030		241,910	9,249			251,159
Other Instruct. Admin. & Instruct. Governance	6090		4,147				4,147
Subtotal - Instructional Administration	6000		6,175,826	334,417	109,621		6,619,864
Instructional Support Services (6100)							
Learning Center	6110	3,229	232,903	28,348	11,917		276,397
Library	6120		1,974,220	387,958	145,050		2,507,228
Media	6130		282,775	75,795	24,885		383,455
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		619,317	20,078	1,690		641,085
Subtotal - Instructional Support Services	6100	3,229	3,109,215	512,179	183,542		3,808,165
Admissions and Records	6200		1,664,847	189,258	8,176		1,862,281
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		5,211,906	80,380	6,284		5,298,570
Matriculation and Student Assessment	6320		789,637	62,885	33,384		885,906
Transfer Programs	6330		232,611	2,342	3,530		238,483
Career Guidance	6340		93,045	28,704	1,754		123,503
Other Student Counseling and Guidance	6390		3,252	2,837			6,089
Subtotal - Student Counseling and Guidance	6300		6,330,451	177,148	44,952		6,552,551

* 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: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		2,177,475	650,595	78,034		2,906,104
Extended Opportunity Prgms. & Services (EOPS)	6430		2,062,462	72,230	15,382		2,150,074
Health Services	6440		945,543	224,877	10,708		1,181,128
Student Personnel Administration	6450		463,536	7,598			471,134
Financial Aid Administration	6460		2,158,722	204,774	28,276		2,391,772
Job Placement Services	6470		254,032	3,762			257,794
Veterans Services	6480		52,954	2,103			55,057
Miscellaneous Student Services	6490		2,150,234	226,190	51,827		2,428,251
Subtotal - Other Student Services	6400		10,264,958	1,392,129	184,227		11,841,314
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,630,423	825,392	82,990		2,538,805
Custodial Services	6530		2,709,185	200,748	47,737		2,957,670
Grounds Maintenance and Repairs	6550		1,318,289	193,192	103,827		1,615,308
Utilities	6570			3,657,367			3,657,367
Other Operation and Maintenance of Plant	6590		783,812	94,196			878,008
Subtotal - Operation and Maintenance of Plant	6500		6,441,709	4,970,895	234,554		11,647,158
Planning, Policymaking, and Coordination	6600		1,631,110	820,723	6,697		2,458,530

* 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: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		441,038	573,650	1,632		1,016,320
Fiscal Operations	6720		4,687,055	722,193	251,653		5,660,901
Human Resources Management	6730		1,176,652	257,554	5,482		1,439,688
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		10,375	17,362			27,737
Staff Diversity	6760		66,960	5,683			72,643
Logistical Services	6770		3,854,469	2,290,957	531,246		6,676,672
Management Information Systems	6780		1,573,576	1,848,466	340,162		3,762,204
Other General Institutional Support Services	6790		4,460,604	1,168,792	140,081		5,769,477
Subtotal - General Institutional Support Services	6700		16,270,729	6,884,657	1,270,256		24,425,642
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		396,836	259,573	1,082		657,491
Community Use Facilities	6830		117,777	7,056	6,392		131,225
Economic Development	6840		719,935	167,462	12,065		899,462
Other Community Svcs. & Economic Development	6890		4,612	44,113			48,725
Subtotal - Community Services	6800		1,239,160	478,204	19,539		1,736,903

* 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: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910		6,599				6,599
Child Development Centers	6920		431,792	8,671			440,463
Farm Operations	6930						
Food Services	6940		1,156				1,156
Parking	6950						
Student and Co-curricular Activities	6960		764,729	563,898	263,649		1,592,276
Student Housing	6970						
Other Ancillary Services	6990		10,468				10,468
Subtotal - Ancillary Services	6900		1,214,744	572,569	263,649		2,050,962
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		139				139
Subtotal - Auxiliary Operations	7000		139				139
Physical Property and Related Acquisitions (7100)	7100			321,943	235,958		557,901
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					8,527,295	8,527,295
Student Aid	7320					546,936	546,936
Other Outgo	7330					566,581	566,581
Subtotal - Transfers, Student Aid, and Other Outgo	7300					9,640,812	9,640,812
TOTAL EXPENDITURES and OTHER OUTGO	391	57,726,474	59,431,470	18,536,660	5,104,157	9,640,812	150,439,573

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: **2006-07**

Budget Year: **2007-08**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/06 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,678,723
b) Accrued	860A				436,288
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		3,115,011		3,115,011
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		3,115,011		3,115,011
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,030,000
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		3,030,000		3,030,000
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		3,030,000		3,030,000
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	1,040,730	
11	OUT	Unrestricted Subfund		1,040,730
33	IN	Child Development Fund	21,398	
11	OUT	Unrestricted Subfund		21,398
41	IN	Capital Outlay Projects Fund	4,655,261	
11	OUT	Unrestricted Subfund		4,655,261
52	IN	Cafeteria Fund	195,716	
11	OUT	Unrestricted Subfund		195,716
61	IN	Self-Insurance Fund	150,000	
11	OUT	Unrestricted Subfund		150,000
73	IN	Student Body Center Fee Trust Fund	124,844	
11	OUT	Unrestricted Subfund		124,844
79	IN	Other Trust Funds	96,014	
11	OUT	Unrestricted Subfund		96,014
11	IN	Unrestricted Subfund	331,932	
12	OUT	Restricted Subfund		331,932
41	IN	Capital Outlay Projects Fund	1,454,415	
12	OUT	Restricted Subfund		1,454,415
74	IN	Student Financial Aid Trust Fund	499,478	
12	OUT	Restricted Subfund		499,478
11	IN	Unrestricted Subfund	41,922	
41	OUT	Capital Outlay Projects Fund		41,922

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	20,000	
41	OUT	Capital Outlay Projects Fund		20,000
52	IN	Cafeteria Fund	50,000	
51	OUT	Bookstore Fund		50,000
79	IN	Other Trust Funds	186,493	
51	OUT	Bookstore Fund		186,493
73	IN	Student Body Center Fee Trust Fund	3,000	
71	OUT	Associated Students Trust Fund		3,000
79	IN	Other Trust Funds	21,820	
71	OUT	Associated Students Trust Fund		21,820
11	IN	Unrestricted Subfund	19,505	
79	OUT	Other Trust Funds		19,505
41	IN	Capital Outlay Projects Fund	8,965	
79	OUT	Other Trust Funds		8,965
52	IN	Cafeteria Fund	434	
79	OUT	Other Trust Funds		434
71	IN	Associated Students Trust Fund	1,290	
79	OUT	Other Trust Funds		1,290

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 3

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			8,923,217	8,923,217
12		Restricted Subfund	1,060,730	
11		Unrestricted Subfund		6,283,963
33		Child Development Fund	21,398	
41		Capital Outlay Projects Fund	6,118,641	
52		Cafeteria Fund	246,150	
61		Self-Insurance Fund	150,000	
73		Student Body Center Fee Trust Fund	127,844	
79		Other Trust Funds	304,327	
11		Unrestricted Subfund	393,359	
12		Restricted Subfund		2,285,825
74		Student Financial Aid Trust Fund	499,478	
41		Capital Outlay Projects Fund		61,922
51		Bookstore Fund		236,493
71		Associated Students Trust Fund		24,820
79		Other Trust Funds		30,194
71		Associated Students Trust Fund	1,290	

**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, 2007

Description	State Use Only (EDP)	10 General Fund — COMBINED
ASSETS		
Cash, Investments, and Receivables (CA 9100):		
Cash:		
Awaiting Deposit and in Banks	911	
In County Treasury	912	26,665,967
Cash With Fiscal Agents	913	
Revolving Cash Accounts	914	111,935
Investments (at cost)	915	
Accounts Receivable	916	10,596,361
Due from Other Funds	917	1,654,198
Inventories, Stores, and Prepaid Items	9200	168,153
TOTAL ASSETS	909	39,196,614
LIABILITIES		
Current Liabilities and Deferred Revenue (CA 9510):		
Accounts Payable	951	8,430,976
Due to Other Funds	952	859,618
Temporary Loans	954	
Current Portion of Long-Term Debt	955	
Deferred Revenues	956	10,002,848
TOTAL LIABILITIES	968	19,293,442
FUND EQUITY		
Restricted Fund Balance	9710	3,774,141
Reserved Fund Balance	9730	
Designated Fund Balance	9750	10,091,148
Uncommitted Fund Balance	9790	6,037,883
TOTAL FUND EQUITY	990	19,903,172
TOTAL LIABILITIES AND FUND EQUITY	991	39,196,614

**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, 2007

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	15,446,921		
Cash With Fiscal Agent	913			
Investments (at cost)	915			3,128,432
Accounts Receivable	916	180,928		
Due from Other Funds	917			
TOTAL ASSETS	909	15,627,849		3,128,432
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			
Designated Fund Balance	9750	15,627,849		3,128,432
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	15,627,849		3,128,432
TOTAL LIABILITIES AND FUND EQUITY	991	15,627,849		3,128,432

**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, 2007

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	553,318			
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	9,492			
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	562,810			
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	3,408			
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
TOTAL LIABILITIES	968	3,408			
FUND EQUITY					
Restricted Fund Balance	9710	559,402			
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990	559,402			
TOTAL LIABILITIES AND FUND EQUITY	991	562,810			

Make additional pages if there are more than four funds.

**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, 2007

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	93,477,696	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	2,613,870	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	96,091,566	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	4,758,257	
Due to Other Funds	952	777,523	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	1,772,092	
TOTAL LIABILITIES	968	7,307,872	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	88,783,694	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	88,783,694	
TOTAL LIABILITIES AND FUND EQUITY	991	96,091,566	

**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, 2007

ENTERPRISE FUNDS

Description	State Use Only (EDP)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	2,053,502	135,469		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	23,100	7,900		
Investments (at cost)	915				
Accounts Receivable	916	106,615	1,831		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	2,093,241	25,701		
Fixed Assets (CA 9300)	931	1,375,802	540,133		
Less Accumulated Depreciation	932	1,267,704	516,177		
TOTAL ASSETS	909	4,384,556	194,857		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	234,229	95,415		
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	234,229	95,415		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	4,150,327	99,442		
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990	4,150,327	99,442		
TOTAL LIABILITIES AND FUND EQUITY	991	4,384,556	194,857		

**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, 2007

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	668,286	5,904,408
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	653	57,775
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	668,939	5,962,183
LIABILITIES			
Current Liabilities and Deferred Revenue (CA			
Accounts Payable	951		1,180,273
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		1,180,273
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	668,939	4,781,910
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	668,939	4,781,910
TOTAL LIABILITIES AND FUND EQUITY	991	668,939	5,962,183

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

Fiduciary Funds Group

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2007

FIDUCIARY FUNDS

Description	State Use Only (EDP)	71	72	73	74	79
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935				17,333	
In County Treasury	936	223,473	102,215	2,054,181		2,102,000
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	17,116	17,754	156,798	428,726	81,775
Due from Other Funds	941				9,122	
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	949	240,589	119,969	2,210,979	455,181	2,183,775
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	290		19,594	413,477	81,736
Due to Other Funds	962				26,180	
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965		22,643	186,193		
Long-Term Liabilities	956					
TOTAL LIABILITIES	969	290	22,643	205,787	439,657	81,736
FUND EQUITY						
Restricted Fund Balance	9710					
Reserved Fund Balance	9730	240,299	97,326	2,005,192	15,524	2,102,039
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	989	240,299	97,326	2,005,192	15,524	2,102,039
TOTAL LIABILITIES AND FUND EQUITY	992	240,589	119,969	2,210,979	455,181	2,183,775

If there are more than five funds, make another page.