

California Community Colleges

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

District: **Rancho Santiago Community College District**

District Code: **870**

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


District Chief Business Officer

11/5/07
Date


District Superintendent

11/5/07
Date

Contact:

Redencion B. Velasquez

Name

Interim AVC of Fiscal Serv

Title

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

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

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	5,494		9,809,661	10,920,947	9,815,155	10,920,947
State Revenues	8600	98,477,141	96,723,443	16,520,234	20,357,190	114,997,375	117,080,633
Local Revenues	8800	50,011,710	53,001,905	2,159,887	2,758,956	52,171,597	55,760,861
TOTAL REVENUES	801	148,494,345	149,725,348	28,489,782	34,037,093	176,984,127	183,762,441
EXPENDITURES:							
Academic Salaries	1000	60,689,695	60,821,007	4,874,775	4,938,733	65,564,470	65,759,740
Classified Salaries	2000	32,062,699	36,393,890	8,771,021	10,068,616	40,833,720	46,462,506
Employee Benefits	3000	26,230,775	30,638,539	3,571,232	3,748,459	29,802,007	34,386,998
Supplies and Materials	4000	1,222,579	2,755,002	1,946,858	2,161,480	3,169,437	4,916,482
Other Operating Expenses and Services	5000	18,716,761	24,047,603	4,525,400	8,619,267	23,242,161	32,666,870
Capital Outlay	6000	853,540	2,274,536	3,589,652	3,380,107	4,443,192	5,654,643
TOTAL EXPENDITURES	501	139,776,049	156,930,577	27,278,938	32,916,662	167,054,987	189,847,239
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	8,718,296	(7,205,229)	1,210,844	1,120,431	9,929,140	(6,084,798)
OTHER FINANCING SOURCES	8900	6,506	6,000	160,000	135,595	166,506	141,595
OTHER OUTGO	7000	1,506,664	2,573,191	1,281,595	1,515,361	2,788,259	4,088,552
NET INCREASE/(DECREASE) IN FUND BALANCE	901	7,218,138	(9,772,420)	89,249	(259,335)	7,307,387	(10,031,755)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	16,815,848	24,041,478	177,578	259,335	16,993,426	24,300,813
Prior Years Adjustments	903	7,492		(7,492)			
Adjusted Beginning Balance	904	16,823,340		170,086		16,993,426	
ENDING FUND BALANCE, JUNE 30	905	24,041,478	14,269,058	259,335		24,300,813	14,269,058

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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						
State Revenues	8600	92,827					
Local Revenues	8800	11,111,638	16,556,919				
TOTAL REVENUES	801	11,204,465	16,556,919				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802	6,410,012	313,000				
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808	6,410,012	313,000				
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	6,941,935	2,859,156				
Debt Interest and Other Service Charges	712	12,034,664	12,982,833				
Transfers (Outgoing) (CA 7300 and 7400)	730		313,000				
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	18,976,599	16,154,989				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(12,566,587)	(15,841,989)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,362,122)	714,930				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,145,089	8,782,967				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	10,145,089					
ENDING FUND BALANCE, JUNE 30	905	8,782,967	9,497,897				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: <u>31</u> BOOKSTORE FUND		FUND: <u>33</u> CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			371,512	543,344		
State Revenues	8600			3,565,635	3,773,340		
Local Revenues	8800	8,311,752	8,405,000	375,486	408,347		
TOTAL REVENUES	801	8,311,752	8,405,000	4,312,633	4,725,031		
EXPENDITURES:							
Academic Salaries	1000			1,778,589	2,012,438		
Classified Salaries	2000	1,061,952	1,100,000	994,509	1,067,075		
Employee Benefits	3000	305,915	335,000	1,018,629	1,117,333		
Supplies and Materials	4000	5,965,567	6,300,000	173,501	219,651		
Other Operating Expenses and Services	5000	217,135	369,400	106,854	182,713		
Capital Outlay	6000	24,490	100,000	18,617	21,852		
TOTAL EXPENDITURES	501	7,575,059	8,204,400	4,090,699	4,621,062		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	736,693	200,600	221,934	103,969		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	200,600	200,600	48,458	281,151		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	536,093		173,476	(177,182)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,927,353	4,463,446	305,546	479,022		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,927,353		305,546			
ENDING FUND BALANCE, JUNE 30	905	4,463,446	4,463,446	479,022	301,840		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,147,359	14,373,550				
Local Revenues	8800	715,666	531,667	11,202,414	8,500,000		
TOTAL REVENUES	801	1,863,025	14,905,217	11,202,414	8,500,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,545	5,000	(409)			
Other Operating Expenses and Services	5000	155,179	67,925	181,764	153,000		
Capital Outlay	6000	1,742,521	19,477,041	42,938,313	151,296,674		
TOTAL EXPENDITURES	501	1,900,245	19,549,966	43,119,668	151,449,674		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(37,220)	(4,644,749)	(31,917,254)	(142,949,674)		
OTHER FINANCING SOURCES	8900	1,353,162	2,437,596	120,874,329			
OTHER OUTGO	7000	70,000					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,245,942	(2,207,153)	88,957,075	(142,949,674)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,829,630	7,075,572	100,258,831	189,215,906		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,829,630		100,258,831			
ENDING FUND BALANCE, JUNE 30	905	7,075,572	4,868,419	189,215,906	46,266,232		

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	3,149,918	3,544,306	5,328,658	5,272,136		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	131,459	145,963				
Employee Benefits	3000	49,123	58,316	7,535,015	7,535,015		
Supplies and Materials	4000	3,144	9,515				
Other Operating Expenses and Services	5000	2,746,761	3,395,064	13,196	12,000		
Capital Outlay	6000	22,878	39,000				
TOTAL EXPENDITURES	501	2,953,365	3,647,858	7,548,211	7,547,015		
NET INCOME / LOSS	201	196,553	(103,552)	(2,219,553)	(2,274,879)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	196,553	(103,552)	(2,219,553)	(2,274,879)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,338,809	4,535,362	(9,767,583)	(11,987,136)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,338,809		(9,767,583)			
ENDING FUND BALANCE, JUNE 30	905	4,535,362	4,431,810	(11,987,136)	(14,262,015)		

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>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	6,286,392	6,535,292				
State Revenues	8600	805,823	844,799				
Local Revenues	8800	94,619	115,465	125,475	136,800	1,770,730	1,849,500
TOTAL REVENUES	801	7,186,834	7,495,556	125,475	136,800	1,770,730	1,849,500
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			23,944	15,698	518,574	540,000
Employee Benefits	3000			4,186	6,600	124,480	129,000
Supplies and Materials	4000					142	500
Other Operating Expenses and Services	5000	128,974	21,690	116,787	114,502	1,362,808	1,340,600
Capital Outlay	6000			10,489		83,595	40,000
TOTAL EXPENDITURES	501	128,974	21,690	155,406	136,800	2,089,599	2,050,100
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	7,057,860	7,473,866	(29,931)		(318,869)	(200,600)
OTHER FINANCING SOURCES	8900			2,000		200,600	200,600
OTHER OUTGO	7000	7,125,164	7,433,641			2,000	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(67,304)	40,225	(27,931)		(120,269)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,760,631	1,693,327	449,400	421,469	894,816	774,547
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,760,631		449,400		894,816	
ENDING FUND BALANCE, JUNE 30	905	1,693,327	1,733,552	421,469	421,469	774,547	774,547

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	\$218,007,942
Appropriations subject to limit.	12	\$133,715,208
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$89,898,666
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$135,653

CALIFORNIA COMMUNITY COLLEGES
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Analysis of Net Ending Balance
For the General Fund

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

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	24,300,813
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	98,692
Subtotal B	619	98,692
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	382,353
Subtotal C	629	382,353
D. Subtotal Reserved (B + C)	675	481,045
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	9,933,063
Other	633	
Subtotal E	639	9,933,063
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	9,696,790
Other	664	4,189,915
Subtotal H	669	13,886,705
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	24,300,813
J. UNCOMMITTED BALANCE (A less I)	690	

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	46,313,192	46,313,192
Noninstructional Salaries (CA 1200 and 1400)	408		14,095,988
Subtotal Academic Salaries	409	46,313,192	60,409,180
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		26,094,496
Instructional Aides (CA 2200 and 2400)	416	3,089,881	3,089,881
Subtotal Classified Salaries	419	3,089,881	29,184,377
Employee Benefits (CA 3000)	429	10,585,212	25,210,367
Supplies and Materials (CA 4000)	435		1,178,513
Other Operating Expenses and Services (CA 5000)	449	4,163,929	18,303,827
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	64,152,214	134,286,264
Less Exclusions for Current Expense of Education	469		6,599,220
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	64,152,214	127,687,044
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.24%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		63,843,522
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		63,843,522

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		2,440,903	2,440,903
Workforce Investment Act	8130		451,402	451,402
Temporary Assistance for Needy Families (TANF)	8140		161,981	161,981
Student Financial Aid	8150		12,525	12,525
Veterans Education	8160	5,494		5,494
Vocational and Technical Education Act (VTEA)	8170		1,073,599	1,073,599
Other Federal Revenues	8190		5,669,251	5,669,251
TOTAL FEDERAL REVENUES	8100	5,494	9,809,661	9,815,155
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,996,219		2,996,219
State General Apportionment	122	86,468,171		86,468,171
Other General Apportionments	123	4,410,544		4,410,544
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,970,282	1,970,282
Disabled Students Programs and Services (DSPS)	126		2,209,838	2,209,838
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		401,282	401,282
Telecomm. and Technology Infrastructure Program (TTIP)	129		234,070	234,070
Other General Categorical Programs	130		9,321,877	9,321,877
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		1,626,692	1,626,692
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	355,081		355,081
Timber Yield Tax	135	28		28
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,973,186	756,193	4,729,379
State Mandated Costs	138	273,427		273,427
Other State Non-Tax Revenues	139			
Other State Revenues	8690	485		485
TOTAL STATE REVENUES	8600	98,477,141	16,520,234	114,997,375

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	33,221,543		33,221,543
Tax Allocation, Supplemental Roll	8812	1,902,219		1,902,219
Tax Allocation, Unsecured Roll	8813	1,526,797		1,526,797
Prior Years Taxes	8816	921,385		921,385
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	913		913
Contract Services (CA 8830):				
Contract Instructional Services	140	18,000	79,914	97,914
Other Contract Services	141		705	705
Sales and Commissions	8840	4,743		4,743
Rentals and Leases	8850	305,967		305,967
Interest and Investment Income	8860	2,009,451	(55,078)	1,954,373
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	6,061,786		6,061,786
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		668,214	668,214
Instructional Materials Fees and Sales of Materials	8877	121,160		121,160
Insurance	8878			
Student Records	8879	126,293		126,293
Nonresident Tuition	8880	2,247,791		2,247,791
Parking Services and Public Transportation	8881		572,230	572,230
Other Student Fees and Charges	8885	60,643	60,818	121,461
Other Local Revenues	8890	1,483,019	833,084	2,316,103
TOTAL LOCAL REVENUES	8800	50,011,710	2,159,887	52,171,597
TOTAL REVENUES (8100 + 8600 + 8800)	801	148,494,345	28,489,782	176,984,127
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	5,306		5,306
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,200	160,000	161,200
TOTAL OTHER FINANCING SOURCES	8900	6,506	160,000	166,506
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	148,500,851	28,649,782	177,150,633

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						
Architecture and Environmental Design	0200	2,854					2,854
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,816,921	1,135	44,164	53,886		1,916,106
Business and Management	0500	4,092,776	407,914	169,125	235,181		4,904,996
Communications	0600	809,137	79,997	224,571	52,047		1,165,752
Information Technology	0700	1,359,033	43,875	15,844	107,773		1,526,525
Education	0800	3,961,990	146,617	191,621	125,726		4,425,954
Engineering and Industrial Tech.	0900	2,021,974	60,649	2,546,306	617,018		5,245,947
Fine and Applied Arts	1000	3,274,619	252,310	471,595	93,040		4,091,564
Foreign Language	1100	1,234,579					1,234,579
Health	1200	2,633,031	665,169	149,334	287,639		3,735,173
Family and Consumer Sciences	1300	1,780,667	72,995	88,434	1,528		1,943,624
Law	1400	196,460	7,503				203,963
Humanities (Letters)	1500	5,116,192	405,212	7,313	49,992		5,578,709
Library Science	1600	14,027	16,096				30,123
Mathematics	1700	5,028,748	226,100	20,394	25,812		5,301,054
Military Studies	1800						
Physical Sciences	1900	2,170,161	156,043	49,135	41,710		2,417,049
Psychology	2000	694,507	13,905	1,074	990		710,476
Public and Protective Services	2100	4,101,442	20,973	2,307,564	109,218		6,539,197
Social Sciences	2200	3,260,753	8,977	33,579			3,303,309
Commercial Services	3000	47,517	97,406	325,156			470,079
Interdisciplinary Studies	4900	15,990,749	1,687,746	2,066,138	650,965		20,395,598
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	1,511,853					1,511,853
Subtotal - Instructional Activities	599	61,119,990	4,370,622	8,711,347	2,452,525		76,654,484

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** 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		12,030,029	472,361	162,036		12,664,426
Course and Curriculum Development	6020		255,235	28,326	3,374		286,935
Academic/Faculty Senate	6030		555,030	8,072			563,102
Other Instruct. Admin. & Instruct. Governance	6090		49,351	1,411			50,762
Subtotal - Instructional Administration	6000		12,889,645	510,170	165,410		13,565,225
Instructional Support Services (6100)							
Learning Center	6110	479,325	499,348	21,195	42,162		1,042,030
Library	6120		2,639,609	189,204	123,296		2,952,109
Media	6130		699,844	57,636	199,352		956,832
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150			1,105	99,660		100,765
Other Instructional Support Services	6190		372,694	3,337	5,387		381,418
Subtotal - Instructional Support Services	6100	479,325	4,211,495	272,477	469,857		5,433,154
Admissions and Records	6200		3,592,596	103,511	33,403		3,729,510
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		7,056,773	121,384	53,014		7,231,171
Matriculation and Student Assessment	6320		898,226	177,285	221,914		1,297,425
Transfer Programs	6330		795,785	70,403	7,306		873,494
Career Guidance	6340		75,383	9,777	47,761		132,921
Other Student Counseling and Guidance	6390		134,042	31,976			166,018
Subtotal - Student Counseling and Guidance	6300		8,960,209	410,825	329,995		9,701,029

5.3 (14)

* 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		1,577,964	131,256	13,800		1,723,020
Extended Opportunity Prgms. & Services (EOPS)	6430		1,527,673	52,237	3,633		1,583,543
Health Services	6440		999,211	83,958	3,077		1,086,246
Student Personnel Administration	6450		246,661	34,074	10,462		291,197
Financial Aid Administration	6460		1,989,294	218,597	57,471		2,265,362
Job Placement Services	6470		1,197,018	6,056			1,203,074
Veterans Services	6480		221,697				221,697
Miscellaneous Student Services	6490		5,471,429	1,705,748	149,317		7,326,494
Subtotal - Other Student Services	6400		13,230,947	2,231,926	237,760		15,700,633
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,480,686	912,089	43,072		2,435,847
Custodial Services	6530		3,076,786	270,409	35,756		3,382,951
Grounds Maintenance and Repairs	6550		559,170	389,468	19,065		967,703
Utilities	6570			4,181,660			4,181,660
Other Operation and Maintenance of Plant	6590		86,240				86,240
Subtotal - Operation and Maintenance of Plant	6500		5,202,882	5,753,626	97,893		11,054,401
Planning, Policymaking, and Coordination	6600		1,296,304	693,410	171,992		2,161,706

* 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		734,042	828,826	14,278		1,577,146
Fiscal Operations	6720		1,136,683	410,787	10,714		1,558,184
Human Resources Management	6730		1,191,738	147,577	28,823		1,368,138
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,581,548				1,581,548
Staff Development	6750		205,890	721,943	2,642		930,475
Staff Diversity	6760			28,449			28,449
Logistical Services	6770		3,630,241	2,027,393	77,913		5,735,547
Management Information Systems	6780		4,628,800	2,792,231	32,620		7,453,651
Other General Institutional Support Services	6790		1,725,433	141,020	42,692		1,909,145
Subtotal - General Institutional Support Services	6700		14,834,375	7,098,226	209,682		22,142,283
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		2,698				2,698
Community Service Classes	6820			293,068			293,068
Community Use Facilities	6830		214,298				214,298
Economic Development	6840		2,130,220	188,572	18,183		2,336,975
Other Community Svcs. & Economic Development	6890		397,363	1,836			399,199
Subtotal - Community Services	6800		2,744,579	483,476	18,183		3,246,238

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

** Salaries and Benefits of staff in noninstructional assignments

5.3 (16)

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						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		777,640	39,029			816,669
Student and Co-curricular Activities	6960		387,148	34,753	7,451		429,352
Student Housing	6970						
Other Ancillary Services	6990		810,039				810,039
Subtotal - Ancillary Services	6900		1,974,827	73,782	7,451		2,056,060
Auxiliary Operations (7000)							
Contract Education	7010		26,834	4,935			31,769
Other Auxiliary Operations	7090		582,885				582,885
Subtotal - Auxiliary Operations	7000		609,719	4,935			614,654
Physical Property and Related Acquisitions (7100)	7100		682,682	63,887	249,041		995,610
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					1,443,162	1,443,162
Student Aid	7320					1,323,397	1,323,397
Other Outgo	7330					21,700	21,700
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,788,259	2,788,259
TOTAL EXPENDITURES and OTHER OUTGO	391	61,599,315	74,600,882	26,411,598	4,443,192	2,788,259	169,843,246

* 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				2,290,050
b) Accrued	860A				2,439,329
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	7,987	195		8,182
(b) Books, Magazines, & Periodicals	220A	7,945	45,868		53,813
(c) Instructional Supplies & Materials	230A	598,976	21,410		620,386
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	10,812	3,942,692		3,953,504
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		81,043		81,043
b) Equipment (Object 6400)	640A	12,451			12,451
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	638,171	4,091,208		4,729,379
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				4,604,684
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	5,000			5,000
(c) Instructional Supplies & Materials	230B	486,702	112,640		599,342
(e) Noninstructional Supplies & Materials	240B	15,630			15,630
15. Other Oper. Exp. & Services (Object 5000)	400B	15,799	3,889,432		3,905,231
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		69,173		69,173
b) Equipment (Object 6400)	640B	10,308			10,308
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	533,439	4,071,245		4,604,684
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	1,200	
33	OUT	Child Development Fund		1,200
41	IN	Capital Outlay Projects Fund	1,353,162	
10	OUT	General Funds		1,353,162
10	IN	General Funds	70,000	
41	OUT	Capital Outlay Projects Fund		70,000
79	IN	Other Trust Funds	200,600	
31	OUT	Bookstore Fund		200,600
71	IN	Associated Students Trust Fund	2,000	
79	OUT	Other Trust Funds		2,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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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			1,626,962	1,626,962
10		General Funds	71,200	
33		Child Development Fund		1,200
41		Capital Outlay Projects Fund	1,353,162	
10		General Funds		1,353,162
41		Capital Outlay Projects Fund		70,000
79		Other Trust Funds	200,600	
31		Bookstore Fund		200,600
71		Associated Students Trust Fund	2,000	
79		Other Trust Funds		2,000