

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

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

11/14/08
Date


District Superintendent

11/14/08
Date

Contact:

Noemi M. Kanouse

Name

AVC of Fiscal Services

Title

(714) 480-7320

Phone Number

Extension

kanouse_noemi@rscdd.org

E-Mail

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, 2008**. 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: 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	23,849		10,130,131	12,000,705	10,153,980	12,000,705
State Revenues	8600	96,233,655	95,284,142	16,502,933	20,876,720	112,736,588	116,160,862
Local Revenues	8800	52,138,623	52,096,545	2,267,448	2,498,180	54,406,071	54,594,725
TOTAL REVENUES	801	148,396,127	147,380,687	28,900,512	35,375,605	177,296,639	182,756,292
EXPENDITURES:							
Academic Salaries	1000	66,948,323	61,016,521	5,893,474	5,596,213	72,841,797	66,612,734
Classified Salaries	2000	35,177,803	35,358,214	9,722,895	9,920,385	44,900,698	45,278,599
Employee Benefits	3000	29,790,470	31,671,803	3,991,464	4,043,517	33,781,934	35,715,320
Supplies and Materials	4000	1,209,474	1,464,934	1,772,484	2,260,522	2,981,958	3,725,456
Other Operating Expenses and Services	5000	19,886,049	22,312,139	4,166,214	7,858,127	24,052,263	30,170,266
Capital Outlay	6000	1,216,749	903,257	2,367,975	4,227,959	3,584,724	5,131,216
TOTAL EXPENDITURES	501	154,228,868	152,726,868	27,914,506	33,906,723	182,143,374	186,633,591
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(5,832,741)	(5,346,181)	986,006	1,468,882	(4,846,735)	(3,877,299)
OTHER FINANCING SOURCES	8900	24,803	6,000		135,595	24,803	141,595
OTHER OUTGO	7000	2,756,793	916,801	1,034,691	1,815,127	3,791,484	2,731,928
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(8,564,731)	(6,256,982)	(48,685)	(210,650)	(8,613,416)	(6,467,632)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	24,041,478	15,476,747	259,335	210,650	24,300,813	15,687,397
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	24,041,478		259,335		24,300,813	
ENDING FUND BALANCE, JUNE 30	905	15,476,747	9,219,765	210,650		15,687,397	9,219,765

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						
State Revenues	8600	113,050					
Local Revenues	8800	14,628,533	15,305,682				
TOTAL REVENUES	801	14,741,583	15,305,682				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802	313,000					
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808	313,000					
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,859,156	5,374,268				
Debt Interest and Other Service Charges	712	12,976,359	12,888,033				
Transfers (Outgoing) (CA 7300 and 7400)	730	313,000					
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	16,148,515	18,262,301				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(15,835,515)	(18,262,301)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,093,932)	(2,956,619)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,782,967	7,797,431				
Prior Years Adjustments	903	108,396					
Adjusted Beginning Balance	904	8,891,363					
ENDING FUND BALANCE, JUNE 30	905	7,797,431	4,840,812				

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: 31 BOOKSTORE FUND		FUND: 33 CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			353,081	610,548		
State Revenues	8600			3,692,098	3,840,688		
Local Revenues	8800	8,962,655	9,120,000	616,326	335,789		
TOTAL REVENUES	801	8,962,655	9,120,000	4,661,505	4,787,025		
EXPENDITURES:							
Academic Salaries	1000			2,115,136	1,992,541		
Classified Salaries	2000	1,222,039	1,242,837	1,072,657	1,031,584		
Employee Benefits	3000	363,026	382,213	1,208,080	1,257,985		
Supplies and Materials	4000	6,843,584	6,950,000	237,150	227,861		
Other Operating Expenses and Services	5000	289,007	245,391	119,123	56,537		
Capital Outlay	6000	68,381	35,000	102,598	128,153		
TOTAL EXPENDITURES	501	8,786,037	8,855,441	4,854,744	4,694,661		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	176,618	264,559	(193,239)	92,364		
OTHER FINANCING SOURCES	8900			144,115	147,022		
OTHER OUTGO	7000	200,600	200,600	224,556	199,728		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(23,982)	63,959	(273,680)	39,658		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,463,446	4,439,464	479,022	205,342		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,463,446		479,022			
ENDING FUND BALANCE, JUNE 30	905	4,439,464	4,503,423	205,342	245,000		

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: 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	3,321,200	11,691,742				
Local Revenues	8800	1,107,060	392,199	6,202,463	5,090,898		
TOTAL REVENUES	801	4,428,260	12,083,941	6,202,463	5,090,898		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,233	5,000				
Other Operating Expenses and Services	5000	30,595	31,463	188,349	130,000		
Capital Outlay	6000	4,843,692	14,544,947	27,039,074	126,654,446		
TOTAL EXPENDITURES	501	4,876,520	14,581,410	27,227,423	126,784,446		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(448,260)	(2,497,469)	(21,024,960)	(121,693,548)		
OTHER FINANCING SOURCES	8900	2,437,596	574,019				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,989,336	(1,923,450)	(21,024,960)	(121,693,548)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,075,572	9,064,908	189,215,906	168,190,946		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,075,572		189,215,906			
ENDING FUND BALANCE, JUNE 30	905	9,064,908	7,141,458	168,190,946	46,497,398		

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	4,009,100	3,544,306	5,750,982	4,709,380		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	145,968	148,068				
Employee Benefits	3000	49,848	59,837	4,196,305	5,855,412		
Supplies and Materials	4000	1,335	5,889				
Other Operating Expenses and Services	5000	3,310,026	3,521,856	21,250	20,000		
Capital Outlay	6000	17,527	44,000				
TOTAL EXPENDITURES	501	3,524,704	3,779,650	4,217,555	5,875,412		
NET INCOME / LOSS	201	484,396	(235,344)	1,533,427	(1,166,032)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	484,396	(235,344)	1,533,427	(1,166,032)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,535,362	5,019,758	(11,987,136)	(10,453,709)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,535,362		(11,987,136)			
ENDING FUND BALANCE, JUNE 30	905	5,019,758	4,784,414	(10,453,709)	(11,619,741)		

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: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			7,506,344	7,894,758		
State Revenues	8600			869,234	980,052		
Local Revenues	8800	97,357	107,600	61,298	105,405	1,773,038	1,974,250
TOTAL REVENUES	801	97,357	107,600	8,436,876	8,980,215	1,773,038	1,974,250
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	17,253	16,400			530,879	591,625
Employee Benefits	3000	4,250	6,600			132,943	162,206
Supplies and Materials	4000	90,749					500
Other Operating Expenses and Services	5000		84,600	146,633	180,200	1,525,717	1,395,519
Capital Outlay	6000					133,107	25,000
TOTAL EXPENDITURES	501	112,252	107,600	146,633	180,200	2,322,646	2,174,850
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(14,895)		8,290,243	8,800,015	(549,608)	(200,600)
OTHER FINANCING SOURCES	8900					200,600	200,600
OTHER OUTGO	7000			8,395,028	8,906,290		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(14,895)		(104,785)	(106,275)	(349,008)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	421,469	406,574	1,693,327	1,588,542	774,547	425,539
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	421,469		1,693,327		774,547	
ENDING FUND BALANCE, JUNE 30	905	406,574	406,574	1,588,542	1,482,267	425,539	425,539

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

Gann Appropriation Limit

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	\$244,490,416
Appropriations subject to limit.	12	\$132,692,426
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$89,938,655
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$704,143

SUPPLEMENTAL DATA
For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	15,687,397
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	77,904
Subtotal B	619	77,904
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	728,342
Subtotal C	629	728,342
D. Subtotal, Reserved (B + C)	675	806,246
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	3,000,000
Other	633	2,195,689
Subtotal E	639	5,195,689
F. Amounts for district's self-insurance program	649	883,049
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	8,802,413
Other	664	
Subtotal H	669	8,802,413
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	15,687,397
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000): Instructional Salaries (CA 1100 and 1300) Noninstructional Salaries (CA 1200 and 1400) Subtotal Academic Salaries	407 408 409	51,030,861 51,030,861	51,030,861 15,688,334 66,719,195
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) Subtotal Classified Salaries	411 416 419	3,363,369 3,363,369 3,363,369	28,772,606 3,363,369 32,135,975
Employee Benefits (CA 3000)	429	12,266,048	28,725,060
Supplies and Materials (CA 4000)	435		1,138,627
Other Operating Expenses and Services (CA 5000)	449	6,955,771	19,397,389
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	73,616,049	148,116,246
Less Exclusions for Current Expense of Education	469	239,612	4,689,287
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	73,376,437	143,426,959
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.16%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		71,713,479
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		71,713,479

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	21,099		21,099
Higher Education Act	8120		2,423,795	2,423,795
Workforce Investment Act	8130		430,628	430,628
Temporary Assistance for Needy Families (TANF)	8140		153,896	153,896
Student Financial Aid	8150		19,688	19,688
Veterans Education	8160	2,750		2,750
Vocational and Technical Education Act (VTEA)	8170		1,028,564	1,028,564
Other Federal Revenues	8190		6,073,560	6,073,560
TOTAL FEDERAL REVENUES	8100	23,849	10,130,131	10,153,980
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,958,760		2,958,760
State General Apportionment	122	87,741,584		87,741,584
Other General Apportionments	123	1,451,041		1,451,041
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,080,613	2,080,613
Disabled Students Programs and Services (DSPS)	126		2,523,357	2,523,357
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		438,859	438,859
Telecomm. and Technology Infrastructure Program (TTIP)	129		98,972	98,972
Other General Categorical Programs	130		8,738,129	8,738,129
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,026,884	2,026,884
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	354,812		354,812
Timber Yield Tax	135			
Other State Tax Subventions	136	2		2
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,727,456	596,119	4,323,575
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	96,233,655	16,502,933	112,736,588

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	36,324,272		36,324,272
Tax Allocation, Supplemental Roll	8812	1,620,590		1,620,590
Tax Allocation, Unsecured Roll	8813	1,604,872		1,604,872
Prior Years Taxes	8816	1,411,033		1,411,033
Education Revenue Augmentation Fund (ERAF)	8817	23,974		23,974
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140		108,692	108,692
Other Contract Services	141		2,585	2,585
Sales and Commissions	8840	6,513		6,513
Rentals and Leases	8850	329,794		329,794
Interest and Investment Income	8860	1,945,554		1,945,554
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	5,985,633		5,985,633
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		707,215	707,215
Instructional Materials Fees and Sales of Materials	8877		98,254	98,254
Insurance	8878			
Student Records	8879	120,732		120,732
Nonresident Tuition	8880	2,571,472		2,571,472
Parking Services and Public Transportation	8881		572,546	572,546
Other Student Fees and Charges	8885	67,957		67,957
Other Local Revenues	8890	126,227	778,156	904,383
TOTAL LOCAL REVENUES	8800	52,138,623	2,267,448	54,406,071
TOTAL REVENUES (8100 + 8600 + 8800)	801	148,396,127	28,900,512	177,296,639
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	24,803		24,803
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
TOTAL OTHER FINANCING SOURCES	8900	24,803		24,803
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	148,420,930	28,900,512	177,321,442

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						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,298,684	37,420	36,898	19,985		2,392,987
Business and Management	0500	4,278,052	486,456	179,942	118,583		5,063,033
Communications	0600	661,306	223,100	7,832			892,238
Information Technology	0700	1,522,207	52,047	18,124	78,601		1,670,979
Education	0800	4,638,702	163,782	150,639	60,206		5,013,329
Engineering and Industrial Tech.	0900	2,180,320	142,702	2,847,840	123,669		5,294,531
Fine and Applied Arts	1000	3,471,561	395,793	143,068	39,488		4,049,910
Foreign Language	1100	1,479,999	9,208	276	3,871		1,493,354
Health	1200	3,226,684	547,764	85,756	48,077		3,908,281
Family and Consumer Sciences	1300	2,084,008	60,618	87,717	3,615		2,235,958
Law	1400	154,406	4,807	151			159,364
Humanities (Letters)	1500	6,063,574	464,792	62,150	25,416		6,615,932
Library Science	1600	33,627	3,594				37,221
Mathematics	1700	5,561,374	331,868	17,475	64,415		5,975,132
Military Studies	1800						
Physical Sciences	1900	2,644,269	212,340	60,584	52,709		2,969,902
Psychology	2000	959,342	3,652	529			963,523
Public and Protective Services	2100	4,768,971	394,739	2,661,463	172,292		7,997,465
Social Sciences	2200	3,528,593	56,096	44,250	3,072		3,632,011
Commercial Services	3000	54,665	106,448	344,327			505,440
Interdisciplinary Studies	4900	17,221,358	2,776,196	2,140,555	739,710		22,877,819
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	1,843,235					1,843,235
Subtotal - Instructional Activities	599	68,674,937	6,473,422	8,889,576	1,553,709		85,591,644

** 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		9,788,215	393,050	93,448		10,274,713
Course and Curriculum Development	6020		187,184	46,617	2,086		235,887
Academic/Faculty Senate	6030		536,452	1,790			538,242
Other Instruct. Admin. & Instruct. Governance	6090		153,559	45,746			199,305
Subtotal - Instructional Administration	6000		10,665,410	487,203	95,534		11,248,147
Instructional Support Services (6100)							
Learning Center	6110	506,234	641,566	32,896	63,199		1,243,895
Library	6120		2,890,909	142,224	170,661		3,203,794
Media	6130		850,429	116,974	154,630		1,122,033
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		17,907	14,689	10,504		43,100
Other Instructional Support Services	6190		297,240	17,454	242		314,936
Subtotal - Instructional Support Services	6100	506,234	4,698,051	324,237	399,236		5,927,758
Admissions and Records	6200		4,002,369	97,415	28,518		4,128,302
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		6,164,449	60,050	34,957		6,259,456
Matriculation and Student Assessment	6320		1,417,022	142,309	67,506		1,626,837
Transfer Programs	6330		1,214,965	90,920	3,540		1,309,425
Career Guidance	6340		341,650	27,187	50,489		419,326
Other Student Counseling and Guidance	6390		29,337	6,209			35,546
Subtotal - Student Counseling and Guidance	6300		9,167,423	326,675	156,492		9,650,590

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
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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		1,894,129	79,938	20,288		1,994,355
Extended Opportunity Prgms. & Services (EOPS)	6430		1,720,043	50,456	5,825		1,776,324
Health Services	6440		979,380	82,347	29,534		1,091,261
Student Personnel Administration	6450		391,101	13,292			404,393
Financial Aid Administration	6460		2,228,236	109,798	66,781		2,404,815
Job Placement Services	6470		1,221,955	1,886			1,223,841
Veterans Services	6480		106,445	748			107,193
Miscellaneous Student Services	6490		5,280,755	1,784,888	126,831		7,192,474
Subtotal - Other Student Services	6400		13,822,044	2,123,353	249,259		16,194,656
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,573,549	988,971	418,292		2,980,812
Custodial Services	6530		3,483,280	284,730	14,750		3,782,760
Grounds Maintenance and Repairs	6550		669,473	385,239	10,605		1,065,317
Utilities	6570			4,345,475			4,345,475
Other Operation and Maintenance of Plant	6590		22,302	15,511			37,813
Subtotal - Operation and Maintenance of Plant	6500		5,748,604	6,019,926	443,647		12,212,177
Planning, Policymaking, and Coordination	6600		2,174,050	432,449	18,430		2,624,929

* 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		590,957	825,052	15,806		1,431,815
Fiscal Operations	6720		2,633,492	350,036	2,689		2,986,217
Human Resources Management	6730		1,206,000	161,162	48,869		1,416,031
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740		1,910,607				1,910,607
Staff Development	6750		509,162	816,721	1,923		1,327,806
Staff Diversity	6760			15,970			15,970
Logistical Services	6770		3,919,966	2,067,457	(5,810)		5,981,613
Management Information Systems	6780		5,955,386	2,700,855	434,621		9,090,862
Other General Institutional Support Services	6790		2,462,140	515,021	73,779		3,050,940
Subtotal - General Institutional Support Services	6700		19,187,710	7,452,274	571,877		27,211,861
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820			1,666			1,666
Community Use Facilities	6830		191,049				191,049
Economic Development	6840		2,202,241	333,041	41,202		2,576,484
Other Community Svcs. & Economic Development	6890		584,609	330,151			914,760
Subtotal - Community Services	6800		2,977,899	664,858	41,202		3,683,959

* 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						
Child Development Centers	6920		55,702				55,702
Farm Operations	6930						
Food Services	6940						
Parking	6950		920,714	39,789			960,503
Student and Co-curricular Activities	6960		349,315	154,289	12,642		516,246
Student Housing	6970						
Other Ancillary Services	6990		716,321				716,321
Subtotal - Ancillary Services	6900		2,042,052	194,078	12,642		2,248,772
Auxiliary Operations (7000)							
Contract Education	7010		25,656	8,605	875		35,136
Other Auxiliary Operations	7090		575,357		2,905		578,262
Subtotal - Auxiliary Operations	7000		601,013	8,605	3,780		613,398
Physical Property and Related Acquisitions (7100)	7100		783,211	13,572	10,398		807,181
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					2,581,711	2,581,711
Student Aid	7320					1,209,773	1,209,773
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					3,791,484	3,791,484
TOTAL EXPENDITURES and OTHER OUTGO	391	69,181,171	82,343,258	27,034,221	3,584,724	3,791,484	185,934,858

* 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				2,344,862
b) Accrued	860A				1,978,713
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	2,114	438		2,552
(b) Books, Magazines, & Periodicals	220A	3,642			3,642
(c) Instructional Supplies & Materials	230A	386,417	68,443		454,860
(e) Noninstructional Supplies & Materials	240A	1,166			1,166
7. Other Oper. Exp. & Services (5000)	400A	20,334	3,743,980		3,764,314
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		72,024		72,024
b) Equipment (Object 6400)	640A	24,587	430		25,017
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	438,260	3,885,315		4,323,575
11. 06/30/08 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	5,732	900		6,632
(b) Books, Magazines, & Periodicals	220B	2,751			2,751
(c) Instructional Supplies & Materials	230B	460,159	125,855		586,014
(e) Noninstructional Supplies & Materials	240B	1,229			1,229
15. Other Oper. Exp. & Services (Object 5000)	400B	21,721	3,891,874		3,913,595
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		70,273		70,273
b) Equipment (Object 6400)	640B	24,190			24,190
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	515,782	4,088,902		4,604,684
19. 06/30/09 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: 2007-08

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	144,115	
10	OUT	General Funds		144,115
21	IN	Bond Interest and Redemption Fund	313,000	
21	OUT	Bond Interest and Redemption Fund		313,000
41	IN	Capital Outlay Projects Fund	2,437,596	
10	OUT	General Funds		2,437,596

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

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2007-08

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			2,894,711	2,894,711
33		Child Development Fund	144,115	
10		General Funds		2,581,711
21		Bond Interest and Redemption Fund	313,000	
21		Bond Interest and Redemption Fund		313,000
41		Capital Outlay Projects Fund	2,437,596	