

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2008-09)  
(Budget Report for Fiscal Year 2009-10)

District: **Rancho Santiago Community College District**

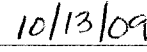
District Code: **870**

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

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

  
\_\_\_\_\_  
Date

**Contact:**

Noemi M. Kanouse

Name

AVC of Fiscal Services

Title

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Phone Number

                      
Extension

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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, 2009**. Please submit the report to:

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

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

**Governmental Funds Group**

**10 General Fund:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2008-09

Budget Year: 2009-10

**GENERAL FUND**

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			10,575,709	14,255,279	10,575,709	14,255,279
State Revenues	8600	95,712,611	87,109,852	15,964,954	13,846,626	111,677,565	100,956,478
Local Revenues	8800	52,078,094	47,556,914	2,169,758	2,538,344	54,247,852	50,095,258
<b>TOTAL REVENUES</b>	<b>801</b>	<b>147,790,705</b>	<b>134,666,766</b>	<b>28,710,421</b>	<b>30,640,249</b>	<b>176,501,126</b>	<b>165,307,015</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	62,039,261	56,205,035	6,249,987	5,553,645	68,289,248	61,758,680
Classified Salaries	2000	33,697,012	31,005,147	9,655,122	8,301,896	43,352,134	39,307,043
Employee Benefits	3000	29,823,296	31,795,625	4,009,889	3,704,002	33,833,185	35,499,627
Supplies and Materials	4000	953,568	1,238,435	1,406,317	1,551,331	2,359,885	2,789,766
Other Operating Expenses and Services	5000	19,072,587	19,238,319	4,035,329	8,769,973	23,107,916	28,008,292
Capital Outlay	6000	458,337	1,047,087	1,739,469	2,424,162	2,197,806	3,471,249
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>146,044,061</b>	<b>140,529,648</b>	<b>27,096,113</b>	<b>30,305,009</b>	<b>173,140,174</b>	<b>170,834,657</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>1,746,644</b>	<b>(5,862,882)</b>	<b>1,614,308</b>	<b>335,240</b>	<b>3,360,952</b>	<b>(5,527,642)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>16,237</b>	<b>6,000</b>		<b>135,595</b>	<b>16,237</b>	<b>141,595</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>832,530</b>	<b>1,260,513</b>	<b>1,364,943</b>	<b>771,340</b>	<b>2,197,473</b>	<b>2,031,853</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>930,351</b>	<b>(7,117,395)</b>	<b>249,365</b>	<b>(300,505)</b>	<b>1,179,716</b>	<b>(7,417,900)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	15,476,747	16,566,608	210,650	300,505	15,687,397	16,867,113
Prior Years Adjustments	903	159,510		(159,510)			
Adjusted Beginning Balance	<b>904</b>	<b>15,636,257</b>		<b>51,140</b>		<b>15,687,397</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>16,566,608</b>	<b>9,449,213</b>	<b>300,505</b>		<b>16,867,113</b>	<b>9,449,213</b>

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

**Governmental Funds Group**

**20 Debt service Funds:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2008-09 Budget Year: 2009-10

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	105,509					
Local Revenues	8800	14,966,344	16,776,027				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>15,071,853</b>	<b>16,776,027</b>				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	5,374,268	2,749,324				
Debt Interest and Other Service Charges	712	12,811,670	12,739,689				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>18,185,938</b>	<b>15,489,013</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(18,185,938)</b>	<b>(15,489,013)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(3,114,085)</b>	<b>1,287,014</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	7,797,431	4,711,757				
Prior Years Adjustments	903	28,411					
Adjusted Beginning Balance	<b>904</b>	<b>7,825,842</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>4,711,757</b>	<b>5,998,771</b>				

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

**Governmental Funds Group**  
**30 Special Revenue Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2008-09

Budget Year: 2009-10

**Special Revenue Funds**

Description	State Use Only (EDP)	FUND: 31 BOOKSTORE FUND		FUND: 33 CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			439,293	404,025		
State Revenues	8600			4,081,539	4,096,062		
Local Revenues	8800	8,190,523	8,660,000	484,004	333,773		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>8,190,523</b>	<b>8,660,000</b>	<b>5,004,836</b>	<b>4,833,860</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000			2,220,334	2,088,041		
Classified Salaries	2000	1,123,555	1,242,837	1,213,441	1,148,944		
Employee Benefits	3000	344,893	382,213	1,269,735	1,188,075		
Supplies and Materials	4000	6,218,587	6,500,000	277,182	215,749		
Other Operating Expenses and Services	5000	320,996	284,350	78,738	106,880		
Capital Outlay	6000	48,403	50,000	67,117	84,988		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>8,056,434</b>	<b>8,459,400</b>	<b>5,126,547</b>	<b>4,832,677</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>134,089</b>	<b>200,600</b>	<b>(121,711)</b>	<b>1,183</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			<b>248,772</b>	<b>147,022</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>200,600</b>	<b>200,600</b>	<b>263,092</b>	<b>145,450</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(66,511)</b>		<b>(136,031)</b>	<b>2,755</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	4,439,464	4,372,953	205,342	69,311		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>4,439,464</b>		<b>205,342</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>4,372,953</b>	<b>4,372,953</b>	<b>69,311</b>	<b>72,066</b>		

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

**Governmental Funds Group**  
**40 Capital Projects Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2008-09

Budget Year: 2009-10

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	5,389,578	6,245,282				
Local Revenues	8800	4,710,537	230,629	3,369,035	1,465,654		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>10,100,115</b>	<b>6,475,911</b>	<b>3,369,035</b>	<b>1,465,654</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	3,646	6,355				
Other Operating Expenses and Services	5000	68,709	46,212	164,541	115,000		
Capital Outlay	6000	6,475,827	10,282,699	28,843,878	103,829,786		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>6,548,182</b>	<b>10,335,266</b>	<b>29,008,419</b>	<b>103,944,786</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,551,933</b>	<b>(3,859,355)</b>	<b>(25,639,384)</b>	<b>(102,479,132)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>446,596</b>	<b>974,019</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>3,998,529</b>	<b>(2,885,336)</b>	<b>(25,639,384)</b>	<b>(102,479,132)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	9,064,908	13,063,437	168,190,946	142,551,562		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>9,064,908</b>		<b>168,190,946</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>13,063,437</b>	<b>10,178,101</b>	<b>142,551,562</b>	<b>40,072,430</b>		

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
**60** Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09

Budget Year: 2009-10

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: <u>61</u> SELF-INSURANCE FUND		FUND: <u>69</u> OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	3,566,475	3,840,602	5,520,214	5,699,380		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	148,068	148,068				
Employee Benefits	3000	51,124	53,122	8,171,157	8,034,079		
Supplies and Materials	4000	300	5,889				
Other Operating Expenses and Services	5000	3,251,024	3,630,656	23,283	20,000		
Capital Outlay	6000	43,192	69,796				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	3,493,708	3,907,531	8,194,440	8,054,079		
<b>NET INCOME / LOSS</b>	<b>201</b>	72,767	(66,929)	(2,674,226)	(2,354,699)		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	72,767	(66,929)	(2,674,226)	(2,354,699)		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,019,758	5,092,525	(10,453,709)	(13,127,935)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	5,019,758		(10,453,709)			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	5,092,525	5,025,596	(13,127,935)	(15,482,634)		

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

**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2008-09 Budget Year: 2009-10

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			10,167,669	10,378,071		
State Revenues	8600			988,000	1,023,278		
Local Revenues	8800	101,258	103,300	45,492	39,385	1,922,945	2,005,250
<b>TOTAL REVENUES</b>	<b>801</b>	<b>101,258</b>	<b>103,300</b>	<b>11,201,161</b>	<b>11,440,734</b>	<b>1,922,945</b>	<b>2,005,250</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	15,804	16,463			506,743	568,933
Employee Benefits	3000	5,288	5,107			141,883	166,898
Supplies and Materials	4000						500
Other Operating Expenses and Services	5000	78,579	81,730	139,573	133,925	1,180,874	1,384,519
Capital Outlay	6000	34,232				136,330	85,000
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>133,903</b>	<b>103,300</b>	<b>139,573</b>	<b>133,925</b>	<b>1,965,830</b>	<b>2,205,850</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(32,645)</b>		<b>11,061,588</b>	<b>11,306,809</b>	<b>(42,885)</b>	<b>(200,600)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					<b>200,600</b>	<b>200,600</b>
<b>OTHER OUTGO</b>	<b>7000</b>			<b>11,175,648</b>	<b>11,411,809</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(32,645)</b>		<b>(114,060)</b>	<b>(105,000)</b>	<b>157,715</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	406,574	373,929	1,588,542	1,474,482	425,539	583,254
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>406,574</b>		<b>1,588,542</b>		<b>425,539</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>373,929</b>	<b>373,929</b>	<b>1,474,482</b>	<b>1,369,482</b>	<b>583,254</b>	<b>583,254</b>

**SUPPLEMENTAL DATA**

**Proposition 4: Gann Appropriation Limit**

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

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

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

**Budget Year: 2009-2010**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$251,394,032
Appropriations subject to limit.	12	\$119,942,034
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$82,523,008
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$754,230



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

**Analysis of Net Ending Balance**  
**For the General Fund**

**SUPPLEMENTAL DATA**  
For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	16,867,113
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	42,703
<b>Subtotal B</b>	<b>619</b>	42,703
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	784,033
<b>Subtotal C</b>	<b>629</b>	784,033
<b>D. Subtotal Reserved (B + C)</b>	<b>675</b>	826,736
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	3,370,600
Other	633	2,843,402
<b>Subtotal E</b>	<b>639</b>	6,214,002
F. Amounts for district's self-insurance program	<b>649</b>	1,183,049
G. Amounts for court order payments	<b>659</b>	
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	8,643,326
Other	664	
<b>Subtotal H</b>	<b>669</b>	8,643,326
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	16,867,113
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	

**SUPPLEMENTAL DATA**

For Actual Year: 2008-09

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) ( 1 )	ECS 84362(b) Total (AC 0100 - 6799) ( 2 )
Academic Salaries (CA 1000): Instructional Salaries (CA 1100 and 1300) Noninstructional Salaries (CA 1200 and 1400) <b>Subtotal Academic Salaries</b>	407 408 <b>409</b>	47,287,416  47,287,416	47,287,416 14,508,000 61,795,416
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) <b>Subtotal Classified Salaries</b>	411 416 <b>419</b>	3,150,521 3,150,521 3,150,521	27,789,534 3,150,521 30,940,055
Employee Benefits (CA 3000)	429	12,084,411	28,764,679
Supplies and Materials (CA 4000)	435		881,563
Other Operating Expenses and Services (CA 5000)	449	7,037,610	18,632,772
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	69,559,958	141,014,485
Less Exclusions for Current Expense of Education	469	213,605	4,755,461
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	69,346,353	136,259,024
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.89%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		68,129,512
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		68,129,512

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		2,222,677	2,222,677
Workforce Investment Act	8130		439,873	439,873
Temporary Assistance for Needy Families (TANF)	8140		123,106	123,106
Student Financial Aid	8150		18,385	18,385
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		1,307,621	1,307,621
Other Federal Revenues	8190		6,464,047	6,464,047
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>		<b>10,575,709</b>	<b>10,575,709</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,590,575		2,590,575
State General Apportionment	122	87,494,152		87,494,152
Other General Apportionments	123	1,476,904		1,476,904
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,054,704	2,054,704
Disabled Students Programs and Services (DSPS)	126		2,352,051	2,352,051
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		333,101	333,101
Telecomm. and Technology Infrastructure Program (TTIP)	129		95,100	95,100
Other General Categorical Programs	130		8,416,027	8,416,027
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,256,679	2,256,679
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	349,827		349,827
Timber Yield Tax	135	9		9
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,801,144	457,292	4,258,436
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>95,712,611</b>	<b>15,964,954</b>	<b>111,677,565</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	37,759,152		37,759,152
Tax Allocation, Supplemental Roll	8812	915,605		915,605
Tax Allocation, Unsecured Roll	8813	1,577,203		1,577,203
Prior Years Taxes	8816	2,045,566		2,045,566
Education Revenue Augmentation Fund (ERAF)	8817	459,606		459,606
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140		80,363	80,363
Other Contract Services	141		7,280	7,280
Sales and Commissions	8840	4,707		4,707
Rentals and Leases	8850	310,691		310,691
Interest and Investment Income	8860	493,561		493,561
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	5,210,027		5,210,027
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		742,697	742,697
Instructional Materials Fees and Sales of Materials	8877		124,155	124,155
Insurance	8878			
Student Records	8879	109,848		109,848
Nonresident Tuition	8880	2,686,602		2,686,602
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	68,706	615,528	684,234
Other Local Revenues	8890	436,820	599,735	1,036,555
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>52,078,094</b>	<b>2,169,758</b>	<b>54,247,852</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>147,790,705</b>	<b>28,710,421</b>	<b>176,501,126</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910	16,237		16,237
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>16,237</b>		<b>16,237</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>147,806,942</b>	<b>28,710,421</b>	<b>176,517,363</b>

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2008-09

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	2,320		2,090			4,410
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,338,430	39,092	25,554	22,560		2,425,636
Business and Management	0500	4,041,581	401,594	178,425	166,817		4,788,417
Communications	0600	575,047	192,099	44,382	80,365		891,893
Information Technology	0700	1,343,267	17,000	27,523	5,094		1,392,884
Education	0800	4,353,080	170,597	141,007	10,887		4,675,571
Engineering and Industrial Tech.	0900	1,996,103	155,990	2,813,792	345,608		5,311,493
Fine and Applied Arts	1000	3,132,141	365,598	114,771	58,507		3,671,017
Foreign Language	1100	1,335,220	19,224				1,354,444
Health	1200	3,200,934	541,890	111,152	198,728		4,052,704
Family and Consumer Sciences	1300	1,954,659	91,469	77,956	2,973		2,127,057
Law	1400	139,875	9,969	252			150,096
Humanities (Letters)	1500	6,032,544	356,653	29,305	7,908		6,426,410
Library Science	1600	59,485	9,866	1,290	76,775		147,416
Mathematics	1700	5,552,594	337,934	26,743	7,271		5,924,542
Military Studies	1800						
Physical Sciences	1900	2,587,491	211,087	53,205	13,543		2,865,326
Psychology	2000	894,667	17,760				912,427
Public and Protective Services	2100	4,660,785	206,863	2,623,656			7,491,304
Social Sciences	2200	3,335,538	37,173	32,161			3,404,872
Commercial Services	3000	65,190	14,312	442,658			522,160
Interdisciplinary Studies	4900	14,826,042	2,867,807	1,805,478	372,769		19,872,096
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	1,921,182					1,921,182
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>64,348,175</b>	<b>6,063,977</b>	<b>8,551,400</b>	<b>1,369,805</b>		<b>80,333,357</b>

\*\* 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: 2008-09

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		9,384,666	312,576	53,137		9,750,379
Course and Curriculum Development	6020		240,339	47,927			288,266
Academic/Faculty Senate	6030		498,328	323			498,651
Other Instruct. Admin. & Instruct. Governance	6090		180,932	31,610			212,542
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>10,304,265</b>	<b>392,436</b>	<b>53,137</b>		<b>10,749,838</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	536,745	618,761	74,746	50,196		1,280,448
Library	6120		2,614,245	145,084	104,908		2,864,237
Media	6130		864,398	31,919	56,863		953,180
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		10,388	10,349			20,737
Other Instructional Support Services	6190		431,488	46,782	1,002		479,272
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>536,745</b>	<b>4,539,280</b>	<b>308,880</b>	<b>212,969</b>		<b>5,597,874</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>4,339,886</b>	<b>92,700</b>	<b>45,526</b>		<b>4,478,112</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		6,477,598	23,969	8,045		6,509,612
Matriculation and Student Assessment	6320		763,071	93,609	19,732		876,412
Transfer Programs	6330		1,230,352	80,314	3,375		1,314,041
Career Guidance	6340		323,241	20,728	2,359		346,328
Other Student Counseling and Guidance	6390		14,946				14,946
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>8,809,208</b>	<b>218,620</b>	<b>33,511</b>		<b>9,061,339</b>

\* 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: 2008-09

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,891,053	106,441	18,671		2,016,165
Extended Opportunity Prgms. & Services (EOPS)	6430		1,746,680	56,374	14,875		1,817,929
Health Services	6440		1,057,604	78,852	1,500		1,137,956
Student Personnel Administration	6450		454,247	29,334			483,581
Financial Aid Administration	6460		2,260,032	195,610	23,086		2,478,728
Job Placement Services	6470		1,127,260	9,284	2,155		1,138,699
Veterans Services	6480		67,602	1,353			68,955
Miscellaneous Student Services	6490		4,840,536	1,756,261	41,986		6,638,783
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>13,445,014</b>	<b>2,233,509</b>	<b>102,273</b>		<b>15,780,796</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		1,238,493	713,983	5,135		1,957,611
Custodial Services	6530		3,338,893	283,991	1,075		3,623,959
Grounds Maintenance and Repairs	6550		505,021	310,564			815,585
Utilities	6570			4,078,966			4,078,966
Other Operation and Maintenance of Plant	6590		(293)	2,375			2,082
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>5,082,114</b>	<b>5,389,879</b>	<b>6,210</b>		<b>10,478,203</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>2,213,482</b>	<b>631,873</b>			<b>2,845,355</b>

\* 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: 2008-09

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		574,941	90,392			665,333
Fiscal Operations	6720		3,024,697	1,049,302	333		4,074,332
Human Resources Management	6730		1,172,514	66,170	2,343		1,241,027
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,992,423				1,992,423
Staff Development	6750		430,115	543,588	11,575		985,278
Staff Diversity	6760			23,355			23,355
Logistical Services	6770		3,737,421	1,847,661	4,656		5,589,738
Management Information Systems	6780		6,398,281	2,777,079	308,912		9,484,272
Other General Institutional Support Services	6790		2,333,215	553,573	14,168		2,900,956
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>19,663,607</b>	<b>6,951,120</b>	<b>341,987</b>		<b>26,956,714</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820			1,880			1,880
Community Use Facilities	6830		196,519				196,519
Economic Development	6840		2,290,089	185,796	8,749		2,484,634
Other Community Svcs. & Economic Development	6890		608,016	325,927			933,943
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>3,094,624</b>	<b>513,603</b>	<b>8,749</b>		<b>3,616,976</b>

\* 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: 2008-09

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		910,133	49,144			959,277
Student and Co-curricular Activities	6960		306,134	115,703	21,956		443,793
Student Housing	6970						
Other Ancillary Services	6990		626,756				626,756
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>1,843,023</b>	<b>164,847</b>	<b>21,956</b>		<b>2,029,826</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010		32,686	6,619			39,305
Other Auxiliary Operations	7090		631,555				631,555
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		<b>664,241</b>	<b>6,619</b>			<b>670,860</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>		<b>526,926</b>	<b>12,315</b>	<b>1,683</b>		<b>540,924</b>
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					695,368	695,368
Student Aid	7320					1,502,105	1,502,105
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,197,473</b>	<b>2,197,473</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>64,884,920</b>	<b>80,589,647</b>	<b>25,467,801</b>	<b>2,197,806</b>	<b>2,197,473</b>	<b>175,337,647</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

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

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) ( 1 )	Instructional & Institutional Support Activities (6000 - 6700) ( 2 )	Others ( 3 )	Total (Col. 1 thru 3) ( 4 )
1. 06/30/08 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,174,851
b) Accrued	860A				2,083,585
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	7,959			7,959
(c) Instructional Supplies & Materials	230A	292,207	43,289		335,496
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	27,398	3,796,885		3,824,283
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		68,229		68,229
b) Equipment (Object 6400)	640A	21,830	639		22,469
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	349,394	3,909,042		4,258,436
11. 06/30/09 Balance (lines 3 + 4 - 10)	<b>905A</b>				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				4,288,799
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B		900		900
(b) Books, Magazines, & Periodicals	220B	6,009			6,009
(c) Instructional Supplies & Materials	230B	303,704	85,539		389,243
(e) Noninstructional Supplies & Materials	240B	1,154			1,154
15. Other Oper. Exp. & Services (Object 5000)	400B	27,786	3,784,155		3,811,941
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		46,874		46,874
b) Equipment (Object 6400)	640B	32,246	432		32,678
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	370,899	3,917,900		4,288,799
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

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

**SUPPLEMENTAL DATA**

**Analysis of Interfund Transfers**

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
79	IN	Other Trust Funds	200,600	
31	OUT	Bookstore Fund		200,600
41	IN	Capital Outlay Projects Fund	446,596	
10	OUT	General Funds		446,596
33	IN	Child Development Fund	248,772	
10	OUT	General Funds		248,772

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

**\*\* Summary Page \*\***

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**SUPPLEMENTAL DATA**

**Analysis of Interfund Transfers**

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
Totals			895,968	895,968
79		Other Trust Funds	200,600	
31		Bookstore Fund		200,600
41		Capital Outlay Projects Fund	446,596	
10		General Funds		695,368
33		Child Development Fund	248,772	