

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

District: **Victor Valley Community College District**

District Code: **990**

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

10/20/08  
Date

  
District Superintendent

10/20/08  
Date

**Contact:**

Mary Pringle

Name

Director of Fiscal Services

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, 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: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100				3,948,585	3,185,227	3,948,585
State Revenues	8600	35,138,226	34,916,158	6,101,641	5,924,257	41,239,867	40,840,415
Local Revenues	8800	11,701,935	14,938,305	2,113,456	2,129,323	13,815,391	17,067,628
<b>TOTAL REVENUES</b>	<b>801</b>	<b>46,840,161</b>	<b>49,854,463</b>	<b>11,400,324</b>	<b>12,002,165</b>	<b>58,240,485</b>	<b>61,856,628</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	21,534,413	23,574,597	2,536,737	2,288,195	24,071,150	25,862,792
Classified Salaries	2000	10,294,435	11,200,365	3,032,868	3,621,048	13,327,303	14,821,413
Employee Benefits	3000	7,480,596	8,902,626	1,325,359	1,498,529	8,805,955	10,401,155
Supplies and Materials	4000	634,452	811,297	715,668	1,075,685	1,350,120	1,886,982
Other Operating Expenses and Services	5000	4,847,216	5,958,637	2,673,836	2,333,240	7,521,052	8,291,877
Capital Outlay	6000	1,055,056	589,325	743,361	541,806	1,798,417	1,131,131
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>45,846,168</b>	<b>51,036,847</b>	<b>11,027,829</b>	<b>11,358,503</b>	<b>56,873,997</b>	<b>62,395,350</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>993,993</b>	<b>(1,182,384)</b>	<b>372,495</b>	<b>643,662</b>	<b>1,366,488</b>	<b>(538,722)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,800,000</b>	<b>5,000,000</b>			<b>1,800,000</b>	<b>5,000,000</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>2,399,795</b>	<b>3,817,616</b>	<b>661,487</b>	<b>643,662</b>	<b>3,061,282</b>	<b>4,461,278</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>394,198</b>		<b>(288,992)</b>		<b>105,206</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,766,452	3,160,650	1,046,435	757,443	3,812,887	3,918,093
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>2,766,452</b>		<b>1,046,435</b>		<b>3,812,887</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>3,160,650</b>	<b>3,160,650</b>	<b>757,443</b>	<b>757,443</b>	<b>3,918,093</b>	<b>3,918,093</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: 2007-08 Budget Year: 2008-09

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						
Local Revenues	8800					2,903,714	1,017,040
<b>TOTAL REVENUES</b>	<b>801</b>					2,903,714	1,017,040
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						
Debt Interest and Other Service Charges	712					12,238	
Transfers (Outgoing) (CA 7300 and 7400)	730					11,300,000	9,200,000
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>					11,312,238	9,200,000
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>					(11,312,238)	(9,200,000)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>					(8,408,524)	(8,182,960)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902					40,660,930	32,252,406
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>					40,660,930	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>					32,252,406	24,069,446

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	221,308					
State Revenues	8600	825,783	241,262				
Local Revenues	8800	96,138					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,143,229</b>	<b>241,262</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000	540,726	271,220				
Classified Salaries	2000	217,079	48,930				
Employee Benefits	3000	228,302	105,537				
Supplies and Materials	4000	30,083					
Other Operating Expenses and Services	5000	8,476	75,740				
Capital Outlay	6000	22,785					
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>1,047,451</b>	<b>501,427</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>95,778</b>	<b>(260,165)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>95,778</b>	<b>(260,165)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	353,862	583,554				
Prior Years Adjustments	903	133,914					
Adjusted Beginning Balance	<b>904</b>	<b>487,776</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>583,554</b>	<b>323,389</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: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	10,978,183	8,926,718				
Local Revenues	8800	1,028,882	721,150				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>12,007,065</b>	<b>9,647,868</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,152					
Other Operating Expenses and Services	5000	184,718					
Capital Outlay	6000	19,004,075	14,347,868				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>19,193,945</b>	<b>14,347,868</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(7,186,880)</b>	<b>(4,700,000)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>6,500,000</b>	<b>4,700,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(686,880)</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,391,958	1,705,078				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>2,391,958</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,705,078</b>	<b>1,705,078</b>				

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	801	4,356,136	3,819,000	447,374	481,000		
<b>COST of SALES</b>	510	3,299,231	2,940,000				
<b>GROSS PROFIT or (LOSS)</b>	520	1,056,905	879,000	447,374	481,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	538,178	430,000	251,200	343,000		
Employee Benefits	3000	149,207	125,000	84,732	75,000		
Supplies and Materials	4000	268,592	324,000	44,501	63,000		
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	501	955,977	879,000	380,433	481,000		
<b>NET PROFIT OR LOSS</b>	201	100,928		66,941			
<b>OTHER FINANCING SOURCES</b>	8900						
<b>OTHER OUTGO</b>	7000						
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	901	100,928		66,941			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	957,839	1,058,767	147,259	214,200		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	957,839		147,259			
<b>ENDING FUND BALANCE, JUNE 30</b>	905	1,058,767	1,058,767	214,200	214,200		

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)
<b>TOTAL INCOME</b>	801	8,846	12,900	43,506	16,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,014	4,000				
Other Operating Expenses and Services	5000	39,207	50,000				
Capital Outlay	6000	13,248					
<b>TOTAL EXPENDITURES</b>	501	67,469	54,000				
<b>NET INCOME / LOSS</b>	201	(58,623)	(41,100)	43,506	16,000		
<b>OTHER FINANCING SOURCES</b>	8900		41,100				
<b>OTHER OUTGO</b>	7000				16,000		
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	(58,623)		43,506			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	205,497	146,874	19,313	62,819		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	205,497		19,313			
<b>ENDING FUND BALANCE, JUNE 30</b>	905	146,874	146,874	62,819	62,819		

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: 73 STUDENT BODY CENTER FEE TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	178,521	160,000	95,742	93,000		
<b>TOTAL REVENUES</b>	<b>801</b>	178,521	160,000	95,742	93,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,533	5,000				
Other Operating Expenses and Services	5000	145,163	155,000				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	149,696	160,000				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	28,825		95,742	93,000		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>			95,742	93,000		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	28,825					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	109,586	138,411	8,170	8,170		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	109,586		8,170			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	138,411	138,411	8,170	8,170		



**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	\$90,883,234
Appropriations subject to limit.	12	\$43,453,752
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$35,138,226
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	3,918,093
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	
<b>Subtotal B</b>	<b>619</b>	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	414,831
Local	622	342,612
<b>Subtotal C</b>	<b>629</b>	<b>757,443</b>
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	<b>757,443</b>
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
<b>Subtotal E</b>	<b>639</b>	
F. Amounts for district's self-insurance program	<b>649</b>	
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	
Other	664	
<b>Subtotal H</b>	<b>669</b>	
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	<b>757,443</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>3,160,650</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)  
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	19,052,166	19,074,321
Noninstructional Salaries (CA 1200 and 1400)	408		1,715,949
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>19,052,166</b>	<b>20,790,270</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		7,729,996
Instructional Aides (CA 2200 and 2400)	416	1,550,993	1,791,657
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>1,550,993</b>	<b>9,521,653</b>
Employee Benefits (CA 3000)	429	3,940,187	7,066,053
Supplies and Materials (CA 4000)	435		611,928
Other Operating Expenses and Services (CA 5000)	449	232,644	4,614,368
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		2,659
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>24,775,990</b>	<b>42,606,931</b>
Less Exclusions for Current Expense of Education	469		
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>24,775,990</b>	<b>42,606,931</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>58.15%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		21,303,465
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		21,303,465

**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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		1,928,537	1,928,537
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		156,300	156,300
Student Financial Aid	8150		33,351	33,351
Veterans Education	8160		2,336	2,336
Vocational and Technical Education Act (VTEA)	8170		339,321	339,321
Other Federal Revenues	8190		725,382	725,382
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>		<b>3,185,227</b>	<b>3,185,227</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	34,952,412		34,952,412
Other General Apportionments	123	5,122		5,122
General Categorical Programs (CA 8620)				
Child Development	124		149,714	149,714
Extended Opportunity Programs and Services (EOPS)	125		1,300,282	1,300,282
Disabled Students Programs and Services (DSPS)	126		833,151	833,151
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		576,380	576,380
Telecomm. and Technology Infrastructure Program (TTIP)	129		45,183	45,183
Other General Categorical Programs	130		1,772,726	1,772,726
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		175,000	175,000
Other Reimbursable Categorical Programs	133		100,000	100,000
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	180,692		180,692
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137		1,149,205	1,149,205
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>35,138,226</b>	<b>6,101,641</b>	<b>41,239,867</b>

**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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	11,829,853		11,829,853
Tax Allocation, Supplemental Roll	8812	813,391		813,391
Tax Allocation, Unsecured Roll	8813	624,252		624,252
Prior Years Taxes	8816	995,775		995,775
Education Revenue Augmentation Fund (ERAF)	8817	(5,997,745)		(5,997,745)
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		17,965	17,965
Sales and Commissions	8840			
Rentals and Leases	8850	16,992		16,992
Interest and Investment Income	8860	379,111		379,111
Student Fees and Charges				
Community Services Classes	8872		304,989	304,989
Dormitory	8873			
Enrollment	8874	1,934,388		1,934,388
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	52,138		52,138
Nonresident Tuition	8880	242,412		242,412
Parking Services and Public Transportation	8881		535,264	535,264
Other Student Fees and Charges	8885			
Other Local Revenues	8890	811,368	1,255,238	2,066,606
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>11,701,935</b>	<b>2,113,456</b>	<b>13,815,391</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>46,840,161</b>	<b>11,400,324</b>	<b>58,240,485</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,800,000		1,800,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,800,000</b>		<b>1,800,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>48,640,161</b>	<b>11,400,324</b>	<b>60,040,485</b>

**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)				
Agriculture and Natural Resources	0100	290,556		10,916	9,768		311,240
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	768,899		51,442	25,916		846,257
Business and Management	0500	1,142,405		8,617	4,601		1,155,623
Communications	0600						
Information Technology	0700	598,512		5,103			603,615
Education	0800	1,327,028	93,236	234,572	7,940		1,662,776
Engineering and Industrial Tech.	0900	1,847,396		217,927	138,248		2,203,571
Fine and Applied Arts	1000	944,928		88,077	12,996		1,046,001
Foreign Language	1100	430,083		1,892			431,975
Health	1200	2,200,651		109,432	83,568		2,393,651
Family and Consumer Sciences	1300	246,485		11,716			258,201
Law	1400						
Humanities (Letters)	1500	2,357,326		16,230			2,373,556
Library Science	1600						
Mathematics	1700	1,720,087		3,199			1,723,286
Military Studies	1800						
Physical Sciences	1900	556,651		22,316	11,579		590,546
Psychology	2000	440,036		2,722			442,758
Public and Protective Services	2100	408,860		87,127			495,987
Social Sciences	2200	1,151,251		3,219			1,154,470
Commercial Services	3000	221,377		45,494			266,871
Interdisciplinary Studies	4900	9,295,669	144,184	50,069	27,220		9,517,142
Instruct. Staff-Retir's Brnfts & Retire. Incents	5900	56,944					56,944
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>26,005,144</b>	<b>237,420</b>	<b>970,070</b>	<b>321,836</b>		<b>27,534,470</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional 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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		595,598	194,327			789,925
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		255,656	3,193			258,849
Other Instruct. Admin. & Instruct. Governance	6090		1,607,538	136,118	9,619		1,753,275
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		2,458,792	333,638	9,619		2,802,049
<b>Instructional Support Services (6100)</b>							
Learning Center	6110						
Library	6120		716,752	93,808	60,318		870,878
Media	6130		116,219	11,107	24,263		151,589
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		832,971	104,915	84,581		1,022,467
<b>Admissions and Records</b>	<b>6200</b>		769,585	15,098			784,683
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		674,350	10,636			684,986
Matriculation and Student Assessment	6320		763,180	82,476			845,656
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390		391,871	116,387	9,060		517,318
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,829,401	209,499	9,060		2,047,960

\* 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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,136,857	20,427			1,157,284
Extended Opportunity Prgms. & Services (EOPS)	6430		895,322	81,822	1,276	478,603	1,457,023
Health Services	6440						
Student Personnel Administration	6450		1,134,570	720,534	5,485		1,860,589
Financial Aid Administration	6460		1,086,291	61,529			1,147,820
Job Placement Services	6470		66,145	16,127	6,009		88,281
Veterans Services	6480			4,066			4,066
Miscellaneous Student Services	6490		408,320	167,436			575,756
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>4,727,505</b>	<b>1,071,941</b>	<b>12,770</b>	<b>478,603</b>	<b>6,290,819</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		786,502	166,649	365,705		1,318,856
Custodial Services	6530		979,098	79,975			1,059,073
Grounds Maintenance and Repairs	6550		472,678	20,735			493,413
Utilities	6570			1,939,687			1,939,687
Other Operation and Maintenance of Plant	6590		210,098	68,016	1,821		279,935
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>2,448,376</b>	<b>2,275,062</b>	<b>367,526</b>		<b>5,090,964</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>1,609,356</b>	<b>899,166</b>	<b>11,828</b>		<b>2,520,350</b>

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

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



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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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		191,085				191,085
Fiscal Operations	6720		767,840	851,257			1,619,097
Human Resources Management	6730		944,939	158,043			1,102,982
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		209,569				209,569
Staff Development	6750			6,108			6,108
Staff Diversity	6760			9,609			9,609
Logistical Services	6770			597,469	890,356		2,638,336
Management Information Systems	6780		1,150,511	681,234	1,017		1,308,439
Other General Institutional Support Services	6790		973,362	545,144	81,112		1,599,618
<b>Subtotal - General Institutional Support Services (6700)</b>			<b>4,863,494</b>	<b>2,848,864</b>	<b>972,485</b>		<b>8,684,843</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820	49,466	146,596	71,024			267,086
Community Use Facilities	6830		126,853	11,571	4,666		143,090
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services (6800)</b>		<b>49,466</b>	<b>273,449</b>	<b>82,595</b>	<b>4,666</b>		<b>410,176</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: 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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920		99,449	36,935	4,046		140,430
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		99,449	36,935	4,046		140,430
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090			23,389			23,389
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>			23,389			23,389
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					2,398,595	2,398,595
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					2,398,595	2,398,595
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					184,084	184,084
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					184,084	184,084
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	26,054,610	20,149,798	8,871,172	1,798,417	3,061,282	59,935,279

\* 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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**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				79,700
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				79,700
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				584,122
b) Accrued	860A				565,083
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	52,311			52,311
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A	4,999			4,999
7. Other Oper. Exp. & Services (5000)	400A	11,003	1,129,932		1,140,935
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	27,175	1,821		28,996
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	95,488	1,131,753		1,227,241
11. 06/30/08 Balance (lines 3 + 4 - 10)	<b>905A</b>				1,664
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				1,149,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	61,528			61,528
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		1,089,136		1,089,136
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	61,528	1,089,136		1,150,664
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

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

**SUPPLEMENTAL DATA**  
**For Actual Year: 2007-08**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	1,800,000	
29	OUT	Other Debt Service Fund		1,800,000
41	IN	Capital Outlay Projects Fund	6,500,000	
29	OUT	Other Debt Service Fund		6,500,000
52	IN	Cafeteria Fund	95,742	
73	OUT	Student Body Center Fee Trust Fund		95,742

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**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**  
**For Actual Year: 2007-08**

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**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
	Totals		8,395,742	8,395,742
10		General Funds	1,800,000	
29		Other Debt Service Fund		8,300,000
41		Capital Outlay Projects Fund	6,500,000	
52		Cafeteria Fund	95,742	
73		Student Body Center Fee Trust Fund		95,742