

California Community Colleges

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

District: **Victor Valley Community College District**

District Code: **990**

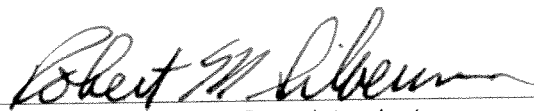
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

11/3/09

Date



District Superintendent

11/3/09

Date

Contact:

Mary Pringle

Name

Director of Fiscal Services

Title

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Phone Number

Extension

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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, 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: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			4,144,202	5,372,526	4,144,202	5,372,526
State Revenues	8600	34,629,495	35,530,795	6,417,883	4,478,064	41,047,378	40,008,859
Local Revenues	8800	11,256,619	11,136,369	1,944,718	1,560,383	13,201,337	12,696,752
TOTAL REVENUES	801	45,886,114	46,667,164	12,506,803	11,410,973	58,392,917	58,078,137
EXPENDITURES:							
Academic Salaries	1000	22,638,071	23,741,245	2,319,112	1,908,404	24,957,183	25,649,649
Classified Salaries	2000	10,546,590	11,013,704	3,053,088	2,702,888	13,599,678	13,716,592
Employee Benefits	3000	7,595,943	14,700,258	1,255,999	1,201,461	8,851,942	15,901,719
Supplies and Materials	4000	605,836	591,127	825,670	813,270	1,431,506	1,404,397
Other Operating Expenses and Services	5000	5,325,948	7,930,516	3,061,773	3,562,840	8,387,721	11,493,356
Capital Outlay	6000	714,628	540,996	520,349	434,490	1,234,977	975,486
TOTAL EXPENDITURES	501	47,427,016	58,517,846	11,035,991	10,623,353	58,463,007	69,141,199
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(1,540,902)	(11,850,682)	1,470,812	787,620	(70,090)	(11,063,062)
OTHER FINANCING SOURCES	8900	5,062,310	5,900,000			5,062,310	5,900,000
OTHER OUTGO	7000	388,279	251,200	622,413	787,620	1,010,692	1,038,820
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,133,129	(6,201,882)	848,399		3,981,528	(6,201,882)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,160,650	9,293,779	757,443	1,605,842	3,918,093	10,899,621
Prior Years Adjustments	903	3,000,000				3,000,000	
Adjusted Beginning Balance	904	6,160,650		757,443		6,918,093	
ENDING FUND BALANCE, JUNE 30	905	9,293,779	3,091,897	1,605,842	1,605,842	10,899,621	4,697,739

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

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					2,300,905	1,016,000
TOTAL REVENUES	801					2,300,905	1,016,000
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712					10,658	
Transfers (Outgoing) (CA 7300 and 7400)	730					6,520,221	8,600,000
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					6,530,879	8,600,000
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202					(6,530,879)	(8,600,000)
NET INCREASE/(DECREASE) IN FUND BALANCE	901					(4,229,974)	(7,584,000)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902					32,252,404	28,022,430
Prior Years Adjustments	903						
Adjusted Beginning Balance	904					32,252,404	
ENDING FUND BALANCE, JUNE 30	905					28,022,430	20,438,430

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: 33 CHILD DEVELOPMENT FUND			FUND:		
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	(75,302)					
State Revenues	8600	(9,178)	252,191				
Local Revenues	8800	175,724	60,600				
TOTAL REVENUES	801	91,244	312,791				
EXPENDITURES:							
Academic Salaries	1000	160,596	191,670				
Classified Salaries	2000	54,873	98,832				
Employee Benefits	3000	77,506	93,878				
Supplies and Materials	4000	5,023	7,500				
Other Operating Expenses and Services	5000	286,542	4,500				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	584,540	396,380				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(493,296)	(83,589)				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(493,296)	(83,589)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	583,555	90,259				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	583,555					
ENDING FUND BALANCE, JUNE 30	905	90,259	6,670				

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,093,783					
Local Revenues	8800	2,045,561	721,000	46,741	750,000		
TOTAL REVENUES	801	5,139,344	721,000	46,741	750,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	3,477			454		
Other Operating Expenses and Services	5000	40,803	50,000		2,123,834		
Capital Outlay	6000	5,919,896	2,256,000	1,054,722	16,988,571		
TOTAL EXPENDITURES	501	5,964,176	2,306,000	3,179,010	16,988,571		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(824,832)	(1,585,000)	(3,132,269)	(16,238,571)		
OTHER FINANCING SOURCES	8900	2,000,000	2,700,000	137,563,980			
OTHER OUTGO	7000			53,092,090			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,175,168	1,115,000	81,339,621	(16,238,571)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,705,079	2,880,247		81,339,621		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,705,079					
ENDING FUND BALANCE, JUNE 30	905	2,880,247	3,995,247	81,339,621	65,101,050		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

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)
TOTAL INCOME	801	4,424,972	4,901,000	269,378	375,000		
COST of SALES	510	3,883,434	3,766,800				
GROSS PROFIT or (LOSS)	520	541,538	1,134,200	269,378	375,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	543,844	555,000	314,957	285,000		
Employee Benefits	3000	162,430	166,000	77,355	75,000		
Supplies and Materials	4000	20,735	25,000	2,287			
Other Operating Expenses and Services	5000	124,685	388,200	62,672	114,500		
Capital Outlay	6000			2,970	4,500		
TOTAL EXPENDITURES	501	851,694	1,134,200	460,241	479,000		
NET PROFIT OR LOSS	201	(310,156)		(190,863)	(104,000)		
OTHER FINANCING SOURCES	8900			104,044	104,000		
OTHER OUTGO	7000	500,000					
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(810,156)		(86,819)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,058,767	248,611	214,200	127,381		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,058,767		214,200			
ENDING FUND BALANCE, JUNE 30	905	248,611	248,611	127,381	127,381		

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: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	3,555	3,000	22,752	18,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,880	1,500				
Other Operating Expenses and Services	5000	42,983	47,000				
Capital Outlay	6000	4,248	1,500				
TOTAL EXPENDITURES	501	49,111	50,000				
NET INCOME / LOSS	201	(45,556)	(47,000)	22,752	18,000		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000			62,310			
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	(45,556)	(47,000)	(39,558)	18,000		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	146,873	101,317	62,819	23,261		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	146,873		62,819			
ENDING FUND BALANCE, JUNE 30	905	101,317	54,317	23,261	41,261		

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: 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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	192,593	165,000	104,044	104,000		
TOTAL REVENUES	801	192,593	165,000	104,044	104,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,284	3,000				
Other Operating Expenses and Services	5000	126,486	147,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	128,770	150,000				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	63,823	15,000	104,044	104,000		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000			104,044	104,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	63,823	15,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	138,411	202,234	8,170	8,170		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	138,411		8,170			
ENDING FUND BALANCE, JUNE 30	905	202,234	217,234	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: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$99,539,514
Appropriations subject to limit.	12	\$44,581,672
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$36,081,185
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

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
A. NET ENDING BALANCE	905	10,899,621
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,122,756
Local	622	494,563
Subtotal C	629	1,617,319
D. Subtotal, Reserved (B + C)	675	1,617,319
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	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	1,617,319
J. UNCOMMITTED BALANCE (A less I)	690	9,282,302

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)	407	19,644,208	19,678,093
Noninstructional Salaries (CA 1200 and 1400)	408		2,959,978
Subtotal Academic Salaries	409	19,644,208	22,638,071
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		8,762,353
Instructional Aides (CA 2200 and 2400)	416	1,493,507	1,784,237
Subtotal Classified Salaries	419	1,493,507	10,546,590
Employee Benefits (CA 3000)	429	4,122,479	7,595,943
Supplies and Materials (CA 4000)	435		605,836
Other Operating Expenses and Services (CA 5000)	449	393,521	5,325,948
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	25,653,715	46,712,388
Less Exclusions for Current Expense of Education	469		
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	25,653,715	46,712,388
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.92%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		23,356,194
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		23,356,194

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)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,865,719	1,865,719
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		155,134	155,134
Student Financial Aid	8150		36,823	36,823
Veterans Education	8160		2,292	2,292
Vocational and Technical Education Act (VTEA)	8170		411,144	411,144
Other Federal Revenues	8190		1,673,090	1,673,090
TOTAL FEDERAL REVENUES	8100		4,144,202	4,144,202
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	34,957,421		34,957,421
Other General Apportionments	123	(409,296)		(409,296)
General Categorical Programs (CA 8620)				
Child Development	124		142,821	142,821
Extended Opportunity Programs and Services (EOPS)	125		1,358,249	1,358,249
Disabled Students Programs and Services (DSPS)	126		795,295	795,295
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		458,767	458,767
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,036	36,036
Other General Categorical Programs	130		2,230,225	2,230,225
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		194,927	194,927
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	157,665		157,665
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137		1,201,563	1,201,563
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(76,295)		(76,295)
TOTAL STATE REVENUES	8600	34,629,495	6,417,883	41,047,378

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)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	11,108,346		11,108,346
Tax Allocation, Supplemental Roll	8812	328,963		328,963
Tax Allocation, Unsecured Roll	8813	612,464		612,464
Prior Years Taxes	8816	(119,736)		(119,736)
Education Revenue Augmentation Fund (ERAF)	8817	(5,167,251)		(5,167,251)
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140		49,200	49,200
Other Contract Services	141		266,720	266,720
Sales and Commissions	8840			
Rentals and Leases	8850	116,992		116,992
Interest and Investment Income	8860	306,405		306,405
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	1,924,583		1,924,583
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	51,481		51,481
Nonresident Tuition	8880	363,141		363,141
Parking Services and Public Transportation	8881		517,328	517,328
Other Student Fees and Charges	8885			
Other Local Revenues	8890	1,731,231	1,111,470	2,842,701
TOTAL LOCAL REVENUES	8800	11,256,619	1,944,718	13,201,337
TOTAL REVENUES (8100 + 8600 + 8800)	801	45,886,114	12,506,803	58,392,917
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	5,062,310		5,062,310
TOTAL OTHER FINANCING SOURCES	8900	5,062,310		5,062,310
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	50,948,424	12,506,803	63,455,227

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	297,291		7,388			304,679
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	718,370		35,358	53,686		807,414
Business and Management	0500	1,111,374		6,707	6,213		1,124,294
Communications	0600						
Information Technology	0700	491,710		2,543			494,253
Education	0800	1,253,915	76,675	255,982	19,304		1,605,876
Engineering and Industrial Tech.	0900	1,676,168		217,747	110,951		2,004,866
Fine and Applied Arts	1000	1,185,909		57,712	678		1,244,299
Foreign Language	1100	441,380		416			441,796
Health	1200	2,133,454		192,892	166,558		2,492,904
Family and Consumer Sciences	1300	322,920		30,177	3,049		356,146
Law	1400						
Humanities (Letters)	1500	2,217,700		7,749			2,225,449
Library Science	1600						
Mathematics	1700	1,674,450		3,366			1,677,816
Military Studies	1800						
Physical Sciences	1900	564,277		99,198	8,314		671,789
Psychology	2000	303,038		2,281			305,319
Public and Protective Services	2100	384,878		212,943	11,706		609,527
Social Sciences	2200	1,221,135		10,026			1,231,161
Commercial Services	3000	96,794		37,229			134,023
Interdisciplinary Studies	4900	10,176,265	147,530	21,795			10,345,590
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	69,827					69,827
Subtotal - Instructional Activities	599	26,340,855	224,205	1,201,509	380,459		28,147,028

** 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)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		557,450	142,787	2,746		702,983
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		292,966	5,073			298,039
Other Instruct. Admin. & Instruct. Governance	6090		1,776,728	111,281	22,793		1,910,802
Subtotal - Instructional Administration	6000		2,627,144	259,141	25,539		2,911,824
Instructional Support Services (6100)							
Learning Center	6110						
Library	6120		798,264	88,477	52,562		939,303
Media	6130		124,287	15,527	9,446		149,260
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100		922,551	104,004	62,008		1,088,563
Admissions and Records	6200		820,558	32,874			853,432
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		910,516	11,676			922,192
Matriculation and Student Assessment	6320		766,287	82,307			848,594
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390		591,555	281,474	3,589		876,618
Subtotal - Student Counseling and Guidance	6300		2,268,358	375,457	3,589		2,647,404

* 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		987,692	41,867			1,029,559
Extended Opportunity Prgms. & Services (EOPS)	6430		953,568	76,957		475,534	1,506,059
Health Services	6440						
Student Personnel Administration	6450		1,268,851	1,105,023	5,533		2,379,407
Financial Aid Administration	6460		1,003,815	67,947			1,071,762
Job Placement Services	6470		64,155	28,519			92,674
Veterans Services	6480			2,292			2,292
Miscellaneous Student Services	6490		298,421	160,346			458,767
Subtotal - Other Student Services	6400		4,576,502	1,482,951	5,533	475,534	6,540,520
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		787,414	167,132	77,176		1,031,722
Custodial Services	6530		1,078,597	77,461			1,156,058
Grounds Maintenance and Repairs	6550		486,740	24,367			511,107
Utilities	6570			2,141,808			2,141,808
Other Operation and Maintenance of Plant	6590		212,087	94,266			306,353
Subtotal - Operation and Maintenance of Plant	6500		2,564,838	2,505,034	77,176		5,147,048
Planning, Policymaking, and Coordination	6600		1,403,223	674,803	989		2,079,015

* 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)				
General Instructional Support Services (6700)							
Community Relations	6710		188,604	1,614			190,218
Fiscal Operations	6720		1,086,883	881,527	598		1,969,008
Human Resources Management	6730		604,638	336,495			941,133
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		287,921				287,921
Staff Development	6750			6,718			6,718
Staff Diversity	6760			4,508			4,508
Logistical Services	6770		1,289,453	592,390	569,399		2,451,242
Management Information Systems	6780		739,740	539,162	4,278		1,283,180
Other General Institutional Support Services	6790		1,019,153	552,120	105,409		1,676,682
Subtotal - General Instructional Support Services (6700)			5,216,392	2,914,534	679,684		8,810,610
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820	21,662	118,784	183,807			324,253
Community Use Facilities	6830		130,946	12,551			143,497
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services (6800)		21,662	249,730	196,358			467,750

* 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)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		172,110	47,094			219,204
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		172,110	47,094			219,204
Auxiliary Operations (7000)							
Contract Education	7010	675		469			1,144
Other Auxiliary Operations	7090			24,999			24,999
Subtotal - Auxiliary Operations	7000	675		25,468			26,143
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					387,079	387,079
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					387,079	387,079
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320					148,079	148,079
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					148,079	148,079
TOTAL EXPENDITURES and OTHER OUTGO	391	26,363,192	21,045,611	9,819,227	1,234,977	1,010,692	59,473,699

* 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				1,664
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				1,664
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				616,757
b) Accrued	860A				584,806
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	61,344			61,344
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A		1,031,104		1,031,104
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	61,344	1,031,104		1,092,448
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				110,779
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				1,149,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		1,149,000		1,149,000
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		1,149,000		1,149,000
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				110,779

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	4,500,000	
29	OUT	Other Debt Service Fund		4,500,000
10	IN	General Funds	62,310	
69	OUT	Other Internal Services Fund		62,310
10	IN	General Funds	500,000	
51	OUT	Bookstore Fund		500,000
41	IN	Capital Outlay Projects Fund	2,000,000	
29	OUT	Other Debt Service Fund		2,000,000
52	IN	Cafeteria Fund	104,044	
73	OUT	Student Body Center Fee Trust Fund		104,044

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

**** Summary Page ****

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

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals			7,166,354	7,166,354
Totals			7,166,354	7,166,354
10		General Funds	5,062,310	
29		Other Debt Service Fund		6,500,000
69		Other Internal Services Fund		62,310
51		Bookstore Fund		500,000
41		Capital Outlay Projects Fund	2,000,000	
52		Cafeteria Fund	104,044	
73		Student Body Center Fee Trust Fund		104,044