

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

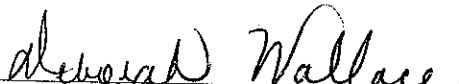
(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

District: **Antelope Valley Joint**

District Code: **620**

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.


Deborah D. Wallace
District Chief Business Officer

10-15-08
Date


John S. Silvey Sr.
District Superintendent

10-20-2008
Date

Contact:

Kim Carlson

Name

Accountant

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: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100		27,681	1,998,431	2,098,329	2,016,555	2,126,040
State Revenues	8600	48,780,045	48,161,035	5,739,084	5,993,140	54,519,129	54,154,179
Local Revenues	8800	10,306,847	9,459,749	235,252	104,500	10,542,099	9,564,249
TOTAL REVENUES	801	59,105,016	57,648,465	7,972,767	8,195,969	67,077,783	65,844,434
EXPENDITURES:							
Academic Salaries	1000	29,521,974	28,560,253	1,589,866	1,422,924	31,111,840	29,983,177
Classified Salaries	2000	10,874,732	11,256,249	2,180,824	1,989,100	13,055,556	13,245,349
Employee Benefits	3000	11,067,342	11,286,591	978,209	1,155,334	12,045,551	12,441,925
Supplies and Materials	4000	1,751,544	1,720,694	1,417,555	1,829,517	3,169,099	3,550,211
Other Operating Expenses and Services	5000	5,159,134	1,117,718	823,978	1,001,827	5,983,112	2,119,545
Capital Outlay	6000	26,602	359,237	307,300	204,948	333,902	564,185
TOTAL EXPENDITURES	501	58,401,328	54,300,742	7,297,732	7,603,650	65,699,060	61,904,392
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	703,688	3,347,723	675,035	592,319	1,378,723	3,940,042
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	427,027	798,000	281,448	285,397	708,475	1,083,397
NET INCREASE/(DECREASE) IN FUND BALANCE	901	276,661	2,549,723	393,587	306,922	670,248	2,856,645
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,078,007	3,827,433	1,684,416	806,449	3,762,423	4,633,882
Prior Years Adjustments	903	1,472,765		(1,271,554)		201,211	
Adjusted Beginning Balance	904	3,550,772		412,862		3,963,634	
ENDING FUND BALANCE, JUNE 30	905	3,827,433	6,377,156	806,449	1,113,371	4,633,882	7,490,527

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	28,754					
Local Revenues	8800	5,456,883	4,354,575				
TOTAL REVENUES	801	5,485,637	4,354,575				
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	3,683,812	1,486,804				
Debt Interest and Other Service Charges	712	2,701,784	5,365,428				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	6,385,596	6,852,232				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(6,385,596)	(6,852,232)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(899,959)	(2,497,657)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,345,194	6,445,235				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,345,194					
ENDING FUND BALANCE, JUNE 30	905	6,445,235	3,947,578				

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	391,324	374,688				
Local Revenues	8800	142,543	120,000				
TOTAL REVENUES	801	533,867	494,688				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	514,338	517,000				
Employee Benefits	3000	180,372	187,000				
Supplies and Materials	4000	23,192	25,000				
Other Operating Expenses and Services	5000	3,113	4,394				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	721,015	733,394				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(187,148)	(238,706)				
OTHER FINANCING SOURCES	8900	162,426	243,068				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(24,722)	4,362				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(45,184)	6,343				
Prior Years Adjustments	903	76,249					
Adjusted Beginning Balance	904	31,065					
ENDING FUND BALANCE, JUNE 30	905	6,343	10,705				

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,897,754	125,000				
Local Revenues	8800	8,260,337	1,260,000				
TOTAL REVENUES	801	10,158,091	1,385,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	93,734	105,000				
Employee Benefits	3000	36,571	17,000				
Supplies and Materials	4000	151,693	165,000				
Other Operating Expenses and Services	5000	1,394,816	771,000				
Capital Outlay	6000	23,779,882	39,918,008				
TOTAL EXPENDITURES	501	25,456,696	40,976,008				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(15,298,605)	(39,591,008)				
OTHER FINANCING SOURCES	8900	109,015,703	3,526,500				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	93,717,098	(36,064,508)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	25,175,669	118,790,804				
Prior Years Adjustments	903	(101,963)					
Adjusted Beginning Balance	904	25,073,706					
ENDING FUND BALANCE, JUNE 30	905	118,790,804	82,726,296				

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)
TOTAL INCOME	801	4,509,741	4,561,744	557,916	403,743		
COST OF SALES	510	3,231,756	3,370,960	232,463	217,813		
GROSS PROFIT or (LOSS)	520	1,277,985	1,190,784	325,453	185,930		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	588,430	586,371	270,174	242,006		
Employee Benefits	3000	194,726	180,468	68,449	65,663		
Supplies and Materials	4000	37,908	27,750	12,958	11,000		
Other Operating Expenses and Services	5000	242,458	310,127	31,683	28,900		
Capital Outlay	6000	59,812	15,000		5,000		
TOTAL EXPENDITURES	501	1,123,334	1,119,716	383,264	352,569		
NET PROFIT OR LOSS	201	154,651	71,068	(57,811)	(166,639)		
OTHER FINANCING SOURCES	8900	55,448	40,650		167,028		
OTHER OUTGO	7000	40,314	87,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	169,785	24,718	(57,811)	389		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,650,851	1,820,636	(2,754)	(60,565)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,650,851		(2,754)			
ENDING FUND BALANCE, JUNE 30	905	1,820,636	1,845,354	(60,565)	(60,176)		

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

Description	State Use Only (EDP)	FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					18,941,835	21,732
State Revenues	8600					1,473,873	1,688,570
Local Revenues	8800	44,392	38,295	215,342	38,295	242,510	242,788
TOTAL REVENUES	801	44,392	38,295	215,342	38,295	20,658,218	23,663,541
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	239	100	206,980	100		
Other Operating Expenses and Services	5000	11,765	16,000	15,924	16,000		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	12,004	16,100	222,904	16,100		
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	32,388	22,195	(7,562)	22,195	20,658,218	23,663,541
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000				10,720		16,000
NET INCREASE/(DECREASE) IN FUND BALANCE	901	32,388	22,195	(7,562)	32,915	20,704,490	23,664,553
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	219,449	251,837	4,519	(3,043)	196,014	128,519
Prior Years Adjustments	903					(21,223)	
Adjusted Beginning Balance	904	219,449		4,519		174,791	
ENDING FUND BALANCE, JUNE 30	905	251,837	274,032	(3,043)	29,872	128,519	143,507

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:		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			282,081	340,100		
TOTAL REVENUES	801			282,081	340,100		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201			282,081	340,100		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000			252,334	346,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901			29,747	(5,900)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			294,836	324,583		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			294,836			
ENDING FUND BALANCE, JUNE 30	905			324,583	318,683		

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	\$67,591,327
Appropriations subject to limit.	12	\$52,214,677
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$45,994,623
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
A. NET ENDING BALANCE	905	4,633,882
Identify the following legally restricted or Board designated amounts within the net ending balance:		
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	806,446
Local	622	279,925
Subtotal C	629	1,086,371
D. Subtotal. Reserved (B + C)	675	1,086,371
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	1,086,371
J. UNCOMMITTED BALANCE (A less I)	690	3,547,511

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		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)
Object Category				
Academic Salaries (CA 1000):				
Instructional Salaries (CA 1100 and 1300)		407	24,464,508	24,464,508
Noninstructional Salaries (CA 1200 and 1400)		408		5,057,466
Subtotal Academic Salaries		409	24,464,508	29,521,974
Classified Salaries (CA 2000):				
Noninstructional Salaries (CA 2100 and 2300)		411		9,599,082
Instructional Aides (CA 2200 and 2400)		416	1,275,649	1,275,649
Subtotal Classified Salaries		419	1,275,649	10,874,731
Employee Benefits (CA 3000)		429	5,216,708	11,067,342
Supplies and Materials (CA 4000)		435		1,751,544
Other Operating Expenses and Services (CA 5000)		449	813,978	5,159,134
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")		451		26,602
TOTAL (409 + 419 + 429) and (435 + 449 + 451)		459	31,770,843	58,401,327
Less Exclusions for Current Expense of Education		469		1,677,397
TOTALS for ECS 84362, 50 Percent Law (459 - 469))		470	31,770,843	56,723,930
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)		471	56.01%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)		472		28,361,965
Nonexempted Deficiency from second preceding fiscal year		473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)		474		28,361,965

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		198,592	198,592
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		67,114	67,114
Student Financial Aid	8150			
Veterans Education	8160	2,597		2,597
Vocational and Technical Education Act (VTEA)	8170		500,295	500,295
Other Federal Revenues	8190	15,527	1,232,430	1,247,957
TOTAL FEDERAL REVENUES	8100	18,124	1,998,431	2,016,555
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	47,218,988		47,218,988
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		634,643	634,643
Disabled Students Programs and Services (DSPS)	126		814,437	814,437
Temporary Assistance for Needy Families (TANF)	127		67,101	67,101
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		847,932	847,932
Telecomm. and Technology Infrastructure Program (TTIP)	129		50,708	50,708
Other General Categorical Programs	130		2,322,901	2,322,901
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		192,980	192,980
Other Reimbursable Categorical Programs	133		604,188	604,188
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135			
Other State Tax Subventions	136	50,509		50,509
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	1,270,496	204,194	1,474,690
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	240,052		240,052
TOTAL STATE REVENUES	8600	48,780,045	5,739,084	54,519,129

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	5,378,927		5,378,927
Tax Allocation, Supplemental Roll	8812	550,850		550,850
Tax Allocation, Unsecured Roll	8813	276,861		276,861
Prior Years Taxes	8816	80,739		80,739
Education Revenue Augmentation Fund (ERAF)	8817	42,686		42,686
Contributions, Gifts, Grants, and Endowments	8820	123,427	110,431	233,858
Contract Services (CA 8830):				
Contract Instructional Services	140		2,748	2,748
Other Contract Services	141			
Sales and Commissions	8840	13,747	26,566	40,313
Rentals and Leases	8850	14,975		14,975
Interest and Investment Income	8860	205,672	23,385	229,057
Student Fees and Charges				
Community Services Classes	8872		64,265	64,265
Dormitory	8873			
Enrollment	8874	2,502,700		2,502,700
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	48,546		48,546
Insurance	8878			
Student Records	8879	9,441		9,441
Nonresident Tuition	8880	314,804		314,804
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	594,175		594,175
Other Local Revenues	8890	149,297	7,857	157,154
TOTAL LOCAL REVENUES	8800	10,306,847	235,252	10,542,099
TOTAL REVENUES (8100 + 8600 + 8800)	801	59,105,016	7,972,767	67,077,783
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
TOTAL OTHER FINANCING SOURCES	8900			
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	59,105,016	7,972,767	67,077,783

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	185,690		2,972			188,662
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,006,140	153,810	143,519			2,303,469
Business and Management	0500	1,352,827	273,987	28,470			1,655,284
Communications	0600	325,298		11,431			336,729
Information Technology	0700	1,055,332		3,668			1,059,000
Education	0800	2,951,890	253,251	335,017	5,812		3,545,970
Engineering and Industrial Tech.	0900	2,061,740	254,202	357,341	49,921		2,723,204
Fine and Applied Arts	1000	3,402,818	360,947	330,226			4,093,991
Foreign Language	1100	753,768	65,712	223			819,703
Health	1200	2,719,982	321,271	175,669	95,902		3,312,824
Family and Consumer Sciences	1300	1,056,108	171,311	113,055	3,685		1,344,159
Law	1400						
Humanities (Letters)	1500	3,915,312	604,886	11,801			4,531,999
Library Science	1600	10,831					10,831
Mathematics	1700	3,242,992	311,212	57,570			3,611,774
Military Studies	1800						
Physical Sciences	1900	1,722,287	39,640	37,935			1,799,862
Psychology	2000	859,265	1,527				860,792
Public and Protective Services	2100	861,053	10,045	53,589	35,959		960,646
Social Sciences	2200	1,991,424	267,889	40,690			2,300,003
Commercial Services	3000						
Interdisciplinary Studies	4900	1,460,731	13,110	14,533			1,488,374
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	31,935,488	3,102,800	1,717,709	191,279		36,947,276

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		441,969	263,734			705,703
Course and Curriculum Development	6020			9,275			9,275
Academic/Faculty Senate	6030		2,965	43,783			46,748
Other Instruct. Admin. & Instruct. Governance	6090		17,970	80,756			98,726
Subtotal - Instructional Administration	6000		462,904	397,548			860,452
Instructional Support Services (6100)							
Learning Center	6110	139,115	373,156	63,001			575,272
Library	6120		1,218,025	122,005			1,340,030
Media	6130		489,021	51,308			540,329
Museums and Galleries	6140		20,340	2,842			23,182
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190			157,869			157,869
Subtotal - Instructional Support Services	6100	139,115	2,100,542	397,025			2,636,682
Admissions and Records	6200		907,833	81,383			989,216
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,762,004	109,616			1,871,620
Matriculation and Student Assessment	6320		400,006	151,439			551,445
Transfer Programs	6330		137,906	1,655			139,561
Career Guidance	6340						
Other Student Counseling and Guidance	6390			4,013			4,013
Subtotal - Student Counseling and Guidance	6300		2,299,916	266,723			2,566,639

* 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		510,681	195,091			705,772
Extended Opportunity Prgms. & Services (EOPS)	6430		874,308	36,867			911,175
Health Services	6440						
Student Personnel Administration	6450		528,967	114,293			643,260
Financial Aid Administration	6460		900,515	111,630			1,012,145
Job Placement Services	6470		371,343	5,492			376,835
Veterans Services	6480		104,282	268			104,550
Miscellaneous Student Services	6490		357,005	1,623			358,628
Subtotal - Other Student Services	6400		3,647,101	465,264			4,112,365
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,328,506	1,512,509			2,841,015
Custodial Services	6530		1,222,308	106,833	8,173		1,337,314
Grounds Maintenance and Repairs	6550		646,835	55,926			702,761
Utilities	6570			7,368			7,368
Other Operation and Maintenance of Plant	6590		370,811	785,660	27,858		1,184,329
Subtotal - Operation and Maintenance of Plant	6500		3,568,460	2,468,296	36,031		6,072,787
Planning, Policymaking, and Coordination	6600		1,517,840	1,326,327	6,482		2,850,649

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Instructional Support Services (6700)							
Community Relations	6710		550,745	105,794			656,539
Fiscal Operations	6720		987,309	137,947			1,125,256
Human Resources Management	6730		1,151,772	146,182			1,297,954
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		56,214				56,214
Staff Development	6750			140,484			140,484
Staff Diversity	6760			10,392			10,392
Logistical Services	6770		764,460	369,619			1,134,079
Management Information Systems	6780		1,729,933	543,409	72,513		2,345,855
Other General Instructional Support Services	6790		166,453	128,510			294,963
Subtotal - General Instructional Support Services	6700		5,406,886	1,582,337	72,513		7,061,736
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810			28,547			28,547
Community Service Classes	6820		43,739				43,739
Community Use Facilities	6830						
Economic Development	6840			19,449			19,449
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		43,739	47,996			91,735

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910		10,556	414			10,970
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940		28,447				28,447
Parking	6950			251,975			251,975
Student and Co-curricular Activities	6960		361,995	39,184	27,597		428,776
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		400,998	291,573	27,597		720,168
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		679,325	83,468			762,793
Subtotal - Auxiliary Operations	7000		679,325	83,468			762,793
Physical Property and Related Acquisitions (7100)	7100			26,562			26,562
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					244,059	244,059
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					244,059	244,059
TOTAL EXPENDITURES and OTHER OUTGO	391	32,074,603	24,138,344	9,152,211	333,902	708,475	66,407,535

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2007-08

Budget Year: 2008-09

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/07 Reported Ending Balance	902				3,253,002
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				3,253,002
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				815,363
b) Accrued	860A				659,326
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	345			345
(b) Books, Magazines, & Periodicals	220A	39,339			39,339
(c) Instructional Supplies & Materials	230A	262,558			262,558
(e) Noninstructional Supplies & Materials	240A	1,555			1,555
7. Other Oper. Exp. & Services (5000)	400A	1,137	3,917,107		3,918,244
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	304,934	3,917,107		4,222,041
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				505,650
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				1,912,321
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	7,300			7,300
(b) Books, Magazines, & Periodicals	220B	13,000			13,000
(c) Instructional Supplies & Materials	230B	214,000			214,000
(e) Noninstructional Supplies & Materials	240B	33,000			33,000
15. Other Oper. Exp. & Services (Object 5000)	400B	13,000	1,562,021		1,575,021
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B	70,000			70,000
18. Total Expenditures (add lines 13 thru 17)	501B	350,300	1,562,021		1,912,321
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	905B				505,650

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2007-08

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	162,426	
10	OUT	General Funds		162,426

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2007-08

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			162,426	162,426
33		Child Development Fund	162,426	
10		General Funds		162,426