

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT


(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

District: **Palomar Community College District**

District Code: **060**

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

10/4/07
Date


District Superintendent

10/4/07
Date

Contact:

Phyllis Laderman

Name

Director, Fiscal Services

Title

(760) 744-1150

2119

pladerman@palomar.edu

Phone Number

Extension

E-Mail

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2007**. 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: 2006-07 Budget Year: 2007-08

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 | | | 3,554,041 | 4,632,188 | 3,554,041 | 4,632,188 |
| State Revenues | 8600 | 36,514,368 | 38,141,270 | 14,502,058 | 11,341,145 | 51,016,426 | 49,482,415 |
| Local Revenues | 8800 | 61,106,535 | 59,660,495 | 6,663,704 | 6,199,702 | 67,770,239 | 65,860,197 |
| TOTAL REVENUES | 801 | 97,620,903 | 97,801,765 | 24,719,803 | 22,173,035 | 122,340,706 | 119,974,800 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 42,531,212 | 42,943,298 | 2,603,857 | 2,503,840 | 45,135,069 | 45,447,138 |
| Classified Salaries | 2000 | 21,152,592 | 22,828,948 | 6,802,980 | 7,335,571 | 27,955,572 | 30,164,519 |
| Employee Benefits | 3000 | 19,161,881 | 20,965,779 | 2,585,621 | 3,107,299 | 21,747,502 | 24,073,078 |
| Supplies and Materials | 4000 | 1,310,461 | 1,103,617 | 1,002,545 | 708,503 | 2,313,006 | 1,812,120 |
| Other Operating Expenses and Services | 5000 | 6,484,235 | 8,713,358 | 6,313,658 | 5,155,569 | 12,797,893 | 13,868,927 |
| Capital Outlay | 6000 | 1,215,397 | 1,001,538 | 2,507,219 | 1,044,087 | 3,722,616 | 2,045,625 |
| TOTAL EXPENDITURES | 501 | 91,855,778 | 97,556,538 | 21,815,880 | 19,854,869 | 113,671,658 | 117,411,407 |
| EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | 5,765,125 | 245,227 | 2,903,923 | 2,318,166 | 8,669,048 | 2,563,393 |
| OTHER FINANCING SOURCES | 8900 | 413,982 | 75,000 | 152,808 | 74,153 | 566,790 | 149,153 |
| OTHER OUTGO | 7000 | 3,339,885 | 997,542 | 520,576 | 456,903 | 3,860,461 | 1,454,445 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 2,839,222 | (677,315) | 2,536,155 | 1,935,416 | 5,375,377 | 1,258,101 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 10,131,799 | 12,971,009 | 2,353,354 | 4,889,509 | 12,485,153 | 17,860,518 |
| Prior Years Adjustments | 903 | (12) | | | | (12) | |
| Adjusted Beginning Balance | 904 | 10,131,787 | | 2,353,354 | | 12,485,141 | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 12,971,009 | 12,293,694 | 4,889,509 | 6,824,925 | 17,860,518 | 19,118,619 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

DEBT SERVICE FUNDS

| State Use Only (EDP) | Description | Fund: 21 BOND INTEREST AND REDEMPTION FUND | | Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND | | Fund: 29 OTHER DEBT SERVICE FUND | |
|----------------------|---|---|------------|---|-------------|-------------------------------------|------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| 8100 | Federal Revenues | | | | | | |
| 8600 | State Revenues | | | | | | |
| 8800 | Local Revenues | | | 1,014 | 9,546,567 | 40,870 | |
| 801 | TOTAL REVENUES | | | 1,014 | 9,546,567 | 40,870 | |
| | Other Financing Sources (CA 8900): | | | | | | |
| 802 | Interfund Transfers - In | | | | | | |
| 803 | Other Incoming Transfers | | | 6,094,673 | | 763,245 | 820,250 |
| 808 | TOTAL - OTHER FINANCING SOURCES | | | 6,094,673 | | 763,245 | 820,250 |
| | Other Outgo (CA 7000): | | | | | | |
| 711 | Debt Retirement (Long Term Debt) (CA 7100): | | | | | | |
| 712 | Debt Reduction | | | | 2,000,000 | 427,042 | 444,720 |
| 730 | Debt Interest and Other Service Charges | | | | 7,546,567 | 392,582 | 375,530 |
| 7900 | Transfers (Outgoing) (CA 7300 and 7400) | | | 1,555,141 | | | |
| 708 | Reserve for Contingencies | | | | | | |
| 202 | TOTAL - OTHER OUTGO | | | 1,555,141 | 9,546,567 | 819,624 | 820,250 |
| 901 | NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000) | | | 4,539,532 | (9,546,567) | (56,379) | |
| 902 | NET INCREASE/(DECREASE) IN FUND BALANCE | | | 4,540,546 | | (15,509) | |
| | BEGINNING FUND BALANCE: | | | | | | |
| 903 | Net Beginning Balance, July 1 | | | | 4,540,546 | 737,869 | 722,360 |
| 904 | Prior Years Adjustments | | | | | | |
| 905 | Adjusted Beginning Balance | | | | | 737,869 | |
| | ENDING FUND BALANCE, JUNE 30 | | | 4,540,546 | 4,540,546 | 722,360 | 722,360 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

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 | 45,247 | 29,600 | | | | |
| State Revenues | 8600 | 716,971 | 778,163 | | | | |
| Local Revenues | 8800 | 504,741 | 266,841 | | | | |
| TOTAL REVENUES | 801 | 1,266,959 | 1,074,604 | | | | |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 555,248 | 553,151 | | | | |
| Classified Salaries | 2000 | 204,395 | 189,220 | | | | |
| Employee Benefits | 3000 | 198,215 | 201,417 | | | | |
| Supplies and Materials | 4000 | 77,388 | 94,843 | | | | |
| Other Operating Expenses and Services | 5000 | 28,922 | 35,973 | | | | |
| Capital Outlay | 6000 | 4,722 | | | | | |
| TOTAL EXPENDITURES | 501 | 1,068,890 | 1,074,604 | | | | |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | 198,069 | | | | | |
| OTHER FINANCING SOURCES | 8900 | | | | | | |
| OTHER OUTGO | 7000 | | | | | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 198,069 | | | | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 636,447 | 834,516 | | | | |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 636,447 | | | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 834,516 | 834,516 | | | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

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 | 13,029,660 | 1,670,765 | | | | |
| Local Revenues | 8800 | 704,499 | 286,769 | 1,198,132 | | | |
| TOTAL REVENUES | 801 | 13,734,159 | 1,957,534 | 1,198,132 | | | |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 1,628 | 500 | | | | |
| Other Operating Expenses and Services | 5000 | (3,369) | 174,462 | 814,512 | | | |
| Capital Outlay | 6000 | 14,852,232 | 6,845,502 | 40,744,340 | 119,639,280 | | |
| TOTAL EXPENDITURES | 501 | 14,850,491 | 7,020,464 | 41,558,852 | 119,639,280 | | |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | (1,116,332) | (5,062,930) | (40,360,720) | (119,639,280) | | |
| OTHER FINANCING SOURCES | 8900 | 4,933,363 | | 160,000,000 | | | |
| OTHER OUTGO | 7000 | 4,753,979 | 214,404 | | | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | (936,948) | (5,277,334) | 119,639,280 | (119,639,280) | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 10,215,950 | 10,537,080 | | 119,639,280 | | |
| Prior Years Adjustments | 903 | 1,258,078 | | | | | |
| Adjusted Beginning Balance | 904 | 11,474,028 | | | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 10,537,080 | 5,259,746 | 119,639,280 | | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

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 | | | 3,897,167 | 3,911,707 | | |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | 3,230,549 | 3,506,531 | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| TOTAL EXPENDITURES | 501 | | | 3,230,549 | 3,506,531 | | |
| NET INCOME / LOSS | 201 | | | 666,618 | 405,176 | | |
| OTHER FINANCING SOURCES | 8900 | | | 2,000,000 | | | |
| OTHER OUTGO | 7000 | | | | | | |
| NET INCREASE / (DECREASE) IN RETAINED EARNINGS | 901 | | | 2,666,618 | 405,176 | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 1 | | 11,999,704 | 14,666,322 | | |
| Prior Years Adjustments | 903 | (1) | | | | | |
| Adjusted Beginning Balance | 904 | | | 11,999,704 | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | | | 14,666,322 | 15,071,498 | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Fiduciary Funds Group

| Description | State Use Only (EDP) | FUND: 71 ASSOCIATED STUDENTS TRUST FUND | | FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND | | FUND: 73 STUDENT BODY CENTER FEE TRUST FUND | |
|---|----------------------|---|------------------|--|----------------|---|----------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 119,290 | 96,163 | 43,194 | 35,922 | 232,099 | 227,787 |
| TOTAL REVENUES | 801 | 119,290 | 96,163 | 43,194 | 35,922 | 232,099 | 227,787 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 12,175 | 5,250 | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 41,795 | 84,549 | | 200 | | |
| Other Operating Expenses and Services | 5000 | 81,414 | 158,194 | 24,986 | 30,000 | | |
| Capital Outlay | 6000 | 1,395 | 10,000 | | 10,000 | | |
| TOTAL EXPENDITURES | 501 | 136,779 | 257,993 | 24,986 | 40,200 | | |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | (17,489) | (161,830) | 18,208 | (4,278) | 232,099 | 227,787 |
| OTHER FINANCING SOURCES | 8900 | 35,000 | 34,000 | | | | |
| OTHER OUTGO | 7000 | 7,028 | 16,250 | | | 190,644 | 204,684 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 10,483 | (144,080) | 18,208 | (4,278) | 41,455 | 23,103 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 133,598 | 144,081 | 62,911 | 81,119 | 275,758 | 317,213 |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 133,598 | | 62,911 | | 275,758 | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 144,081 | 1 | 81,119 | 76,841 | 317,213 | 340,316 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08

Fiduciary Funds Group

| Description | State Use Only (EDP) | FUND: 74 STUDENT FINANCIAL AID TRUST FUND | | FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND | | FUND: | |
|---|----------------------|--|------------------|---|--------------------|------------|------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 4,133,281 | 4,207,806 | | | | |
| State Revenues | 8600 | 357,952 | 400,000 | | | | |
| Local Revenues | 8800 | 6,341 | 7,530 | 534,832 | 695,437 | | |
| TOTAL REVENUES | 801 | 4,497,574 | 4,615,336 | 534,832 | 695,437 | | |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | 3,286 | | | | |
| Other Operating Expenses and Services | 5000 | 5,232 | 6,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| TOTAL EXPENDITURES | 501 | 5,232 | 9,286 | | | | |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | 4,492,342 | 4,606,050 | 534,832 | 695,437 | | |
| OTHER FINANCING SOURCES | 8900 | 3,032,878 | 2,873,679 | | | | |
| OTHER OUTGO | 7000 | 7,524,111 | 7,515,215 | 438,559 | 1,857,986 | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 1,109 | (35,486) | 96,273 | (1,162,549) | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 34,377 | 35,486 | 1,070,277 | 1,166,550 | | |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 34,377 | | 1,070,277 | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 35,486 | | 1,166,550 | 4,001 | | |

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

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

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

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

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

Budget Year: 2007-08

| Description | State Use Only (EDP) | S11 Amount |
|--|----------------------|---------------|
| Appropriations Limit. | 11 | \$112,249,164 |
| Appropriations subject to limit. | 12 | \$85,556,973 |
| Amount of State aid apportionments and subventions included within the proceeds of taxes of the district. | 13 | \$36,856,973 |
| Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates. | 14 | \$0 |

SUPPLEMENTAL DATA
For Actual Year: 2006-07

| Description | State Use Only (EDP) | General Fund Total No. S10 |
|--|----------------------|----------------------------|
| A. NET ENDING BALANCE | 905 | 17,860,518 |
| 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 | 790,997 |
| Stores, Inventories, and Prepaid Items | 613 | 547,127 |
| Subtotal B | 619 | 1,338,124 |
| C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.) | | |
| Federal and State | 621 | 4,889,509 |
| Local | 622 | 4,328,118 |
| Subtotal C | 629 | 9,217,627 |
| D. Subtotal, Reserved (B + C) | 675 | 10,555,751 |
| E. Amounts committed by contract/other legal obligations: | | |
| Capital Outlay and Equipment Replacement | 631 | 217,609 |
| Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts | 632 | 469,061 |
| Other | 633 | 32,572 |
| Subtotal E | 639 | 719,242 |
| 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 | 11,274,993 |
| J. UNCOMMITTED BALANCE (A less I) | 690 | 6,585,525 |

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: 2006-07

| S11 GENERAL FUND - UNRESTRICTED SUBFUND | | ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1) | ECS 84362(b) Total (AC 0100 - 6799) (2) |
|--|-------------------------------|---|--|
| Object Category | State Use Only (EDP) | | |
| Academic Salaries (CA 1000): | | | |
| Instructional Salaries (CA 1100 and 1300) | 407 | 34,481,960 | 34,481,960 |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 8,049,252 |
| Subtotal Academic Salaries | 409 | 34,481,960 | 42,531,212 |
| Classified Salaries (CA 2000): | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 18,849,305 |
| Instructional Aides (CA 2200 and 2400) | 416 | 1,920,343 | 1,920,343 |
| Subtotal Classified Salaries | 419 | 1,920,343 | 20,769,648 |
| Employee Benefits (CA 3000) | 429 | 8,903,691 | 19,003,843 |
| Supplies and Materials (CA 4000) | 435 | | 1,292,354 |
| Other Operating Expenses and Services (CA 5000) | 449 | | 6,310,959 |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 12,997 |
| TOTAL (409 + 419 + 429) and (435 + 449 + 451) | 459 | 45,305,994 | 89,921,013 |
| Less Exclusions for Current Expense of Education | 469 | | 1,338,373 |
| TOTALS for ECS 84362, 50 Percent Law (459 - 469)) | 470 | 45,305,994 | 88,582,640 |
| Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2) | 471 | 51.15% | 100.00% |
| 50 Percent of Current Expense of Education (50% of EDP 470, col. 2) | 472 | | 44,291,320 |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | |
| Amount Required to be Expended for Salaries of Classroom instructors (472 + 473) | 474 | | 44,291,320 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

| 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 | | 2,984,708 | 2,984,708 |
| Workforce Investment Act | 8130 | | | |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 56,538 | 56,538 |
| Student Financial Aid | 8150 | | 19,222 | 19,222 |
| Veterans Education | 8160 | | 9,251 | 9,251 |
| Vocational and Technical Education Act (VTEA) | 8170 | | 481,579 | 481,579 |
| Other Federal Revenues | 8190 | | 2,743 | 2,743 |
| TOTAL FEDERAL REVENUES | 8100 | | 3,554,041 | 3,554,041 |
| State Revenues (CA 8600) | | | | |
| General Apportionments (CA 8610) | | | | |
| Apprenticeship Apportionment | 121 | 1,230,394 | | 1,230,394 |
| State General Apportionment | 122 | 30,369,879 | | 30,369,879 |
| Other General Apportionments | 123 | 2,692,755 | | 2,692,755 |
| General Categorical Programs (CA 8620) | | | | |
| Child Development | 124 | | | |
| Extended Opportunity Programs and Services (EOPS) | 125 | | 1,156,583 | 1,156,583 |
| Disabled Students Programs and Services (DSPS) | 126 | | 1,173,798 | 1,173,798 |
| Temporary Assistance for Needy Families (TANF) | 127 | | | |
| CA Work Oppor. & Responsibility to Kids (CalWORKs) | 128 | | 359,178 | 359,178 |
| Telecomm. and Technology Infrastructure Program (TTIP) | 129 | | 46,958 | 46,958 |
| Other General Categorical Programs | 130 | | 5,027,917 | 5,027,917 |
| Reimbursable Categorical Programs (CA 8650) | | | | |
| Instructional Improvement Grant | 132 | | | |
| Other Reimbursable Categorical Programs | 133 | | 4,300,693 | 4,300,693 |
| State Tax Subventions (CA 8670): | | | | |
| Homeowners' Property Tax Relief | 134 | 544,093 | | 544,093 |
| Timber Yield Tax | 135 | | | |
| Other State Tax Subventions | 136 | | | |
| State Non-Tax Revenues (CA 8680): | | | | |
| State Lottery Proceeds | 137 | 464,559 | 2,436,931 | 2,901,490 |
| State Mandated Costs | 138 | 1,212,298 | | 1,212,298 |
| Other State Non-Tax Revenues | 139 | 390 | | 390 |
| Other State Revenues | 8690 | | | |
| TOTAL STATE REVENUES | 8600 | 36,514,368 | 14,502,058 | 51,016,426 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

| 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 | 45,206,361 | | 45,206,361 |
| Tax Allocation, Supplemental Roll | 8812 | 2,888,064 | | 2,888,064 |
| Tax Allocation, Unsecured Roll | 8813 | 1,800,613 | | 1,800,613 |
| Prior Years Taxes | 8816 | (59,702) | | (59,702) |
| Education Revenue Augmentation Fund (ERAF) | 8817 | | | |
| Contributions, Gifts, Grants, and Endowments | 8820 | | 115,137 | 115,137 |
| Contract Services (CA 8830): | | | | |
| Contract Instructional Services | 140 | | 4,048,242 | 4,048,242 |
| Other Contract Services | 141 | 478,308 | | 478,308 |
| Sales and Commissions | 8840 | 229,173 | 62,666 | 291,839 |
| Rentals and Leases | 8850 | 52,292 | | 52,292 |
| Interest and Investment Income | 8860 | 1,028,971 | | 1,028,971 |
| Student Fees and Charges | | | | |
| Community Services Classes | 8872 | | 339 | 339 |
| Dormitory | 8873 | | | |
| Enrollment | 8874 | 7,033,959 | | 7,033,959 |
| Field Trips and use of Nondistrict Facilities | 8875 | 12,485 | | 12,485 |
| Health Services | 8876 | 29,880 | 917,632 | 947,512 |
| Instructional Materials Fees and Sales of Materials | 8877 | 155,949 | 54,812 | 210,761 |
| Insurance | 8878 | 11,181 | | 11,181 |
| Student Records | 8879 | 132,990 | | 132,990 |
| Nonresident Tuition | 8880 | 1,719,196 | | 1,719,196 |
| Parking Services and Public Transportation | 8881 | | 1,237,519 | 1,237,519 |
| Other Student Fees and Charges | 8885 | 144,131 | 227,992 | 372,123 |
| Other Local Revenues | 8890 | 242,684 | (635) | 242,049 |
| TOTAL LOCAL REVENUES | 8800 | 61,106,535 | 6,663,704 | 67,770,239 |
| TOTAL REVENUES (8100 + 8600 + 8800) | 801 | 97,620,903 | 24,719,803 | 122,340,706 |
| Other Financing Sources (CA 8900): | | | | |
| Proceeds of General Fixed Assets | 8910 | | | |
| Proceeds of General Long-Term Debt | 8940 | | | |
| Incoming Transfer | 8980 | 413,982 | 152,808 | 566,790 |
| TOTAL OTHER FINANCING SOURCES | 8900 | 413,982 | 152,808 | 566,790 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 899 | 98,034,885 | 24,872,611 | 122,907,496 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|---|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| Agriculture and Natural Resources | 0100 | | | | | | |
| Architecture and Environmental Design | 0200 | | | | | | |
| Environmental Sciences and Technologies | 0300 | | | | | | |
| Biological Sciences | 0400 | 1,621,209 | 12,828 | 125,764 | | | 1,759,801 |
| Business and Management | 0500 | 1,722,802 | 8,552 | 4,490 | | | 1,735,844 |
| Communications | 0600 | 1,575,236 | 35,782 | 87,657 | 65,203 | | 1,763,878 |
| Information Technology | 0700 | 2,016,607 | 84,377 | 56,874 | 8,462 | | 2,166,320 |
| Education | 0800 | 3,976,714 | 5,324 | 114,285 | 122,541 | | 4,218,864 |
| Engineering and Industrial Tech. | 0900 | 2,465,865 | 23,753 | 166,126 | 102,693 | | 2,758,437 |
| Fine and Applied Arts | 1000 | 3,952,578 | 14,933 | 128,872 | 57,781 | | 4,154,164 |
| Foreign Language | 1100 | 1,634,203 | 2,895 | 11,491 | 8,515 | | 1,657,104 |
| Health | 1200 | 2,238,000 | 39,860 | 134,748 | 82,559 | | 2,495,167 |
| Family and Consumer Sciences | 1300 | 1,378,967 | | 90,509 | 4,822 | | 1,474,298 |
| Law | 1400 | 61,592 | | 753 | | | 62,345 |
| Humanities (Letters) | 1500 | 5,616,957 | 8,533 | 36,922 | 4,606 | | 5,667,018 |
| Library Science | 1600 | 28,533 | | 8,120 | 3,136 | | 39,789 |
| Mathematics | 1700 | 3,936,510 | 4,841 | 17,795 | 30,517 | | 3,989,663 |
| Military Studies | 1800 | | | | | | |
| Physical Sciences | 1900 | 2,062,266 | 22,860 | 65,136 | | | 2,150,262 |
| Psychology | 2000 | 1,198,192 | | 9,271 | 3,077 | | 1,210,540 |
| Public and Protective Services | 2100 | 1,111,421 | 36 | 218,062 | 36,302 | | 1,365,821 |
| Social Sciences | 2200 | 4,367,839 | 10,816 | 100,832 | 5,342 | | 4,484,829 |
| Commercial Services | 3000 | 143,481 | | 171,659 | | | 315,140 |
| Interdisciplinary Studies | 4900 | 4,983,179 | 25,899 | 496,196 | 931,695 | | 6,436,969 |
| Instruct. Staff-Retir's Bnfts & Retire. Incents | 5900 | 485,921 | | | | | 485,921 |
| Subtotal - Instructional Activities | 599 | 46,578,072 | 301,289 | 2,045,562 | 1,467,251 | | 50,392,174 |

** 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: 2006-07

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 | | 4,477,832 | 2,134,948 | 81,938 | | 6,694,718 |
| Course and Curriculum Development | 6020 | | 138,425 | 7,831 | 242,125 | | 388,381 |
| Academic/Faculty Senate | 6030 | | 191,663 | 6,237 | | | 197,900 |
| Other Instruct. Admin. & Instruct. Governance | 6090 | | 5,624,984 | 18,580 | 6,427 | | 5,649,991 |
| Subtotal - Instructional Administration | 6000 | | 10,432,904 | 2,167,596 | 330,490 | | 12,930,990 |
| Instructional Support Services (6100) | | | | | | | |
| Learning Center | 6110 | 8,164 | 986,182 | 5,363 | 9,563 | | 1,009,272 |
| Library | 6120 | | 2,082,027 | 50,404 | 197,237 | | 2,329,668 |
| Media | 6130 | | 2,581,495 | 1,977,621 | 490,390 | | 5,049,506 |
| Museums and Galleries | 6140 | | 53,090 | 21,512 | 3,453 | | 78,055 |
| Academic Information Systems and Tech. | 6150 | | | | | | |
| Other Instructional Support Services | 6190 | | 493,163 | | | | 493,163 |
| Subtotal - Instructional Support Services | 6100 | 8,164 | 6,195,957 | 2,054,900 | 700,643 | | 8,959,664 |
| Admissions and Records | 6200 | | 2,609,190 | 147,837 | 43,700 | | 2,800,727 |
| Student Counseling and Guidance (6300) | | | | | | | |
| Counseling and Guidance | 6310 | | 3,892,603 | 44,372 | 12,000 | | 3,948,975 |
| Matriculation and Student Assessment | 6320 | | 948,029 | 234,258 | 331,737 | | 1,514,024 |
| Transfer Programs | 6330 | | 89,161 | 11,028 | | | 100,189 |
| Career Guidance | 6340 | | 18,848 | 2,679 | | | 21,527 |
| Other Student Counseling and Guidance | 6390 | | 246,464 | 73,109 | 682 | | 320,255 |
| Subtotal - Student Counseling and Guidance | 6300 | | 5,195,105 | 365,446 | 344,419 | | 5,904,970 |

* 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: 2006-07

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|--|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| Other Student Services (6400) | | | | | | | |
| Disabled Students Program & Services (DSPS) | 6420 | | 1,234,643 | 93,504 | 24,161 | | 1,352,308 |
| Extended Opportunity Prgms. & Services (EOPS) | 6430 | | 1,348,408 | 255,805 | 92 | 85,399 | 1,689,704 |
| Health Services | 6440 | | 658,427 | 70,234 | 3,005 | | 731,666 |
| Student Personnel Administration | 6450 | | 4,513 | | | | 4,513 |
| Financial Aid Administration | 6460 | | 1,568,852 | 194,556 | 9,929 | | 1,773,337 |
| Job Placement Services | 6470 | | | 70 | | | 70 |
| Veterans Services | 6480 | | 112,726 | 6,980 | 2,271 | | 121,977 |
| Miscellaneous Student Services | 6490 | | 1,533,674 | 1,054,129 | 35,620 | | 2,623,423 |
| Subtotal - Other Student Services | 6400 | | 6,461,243 | 1,675,278 | 75,078 | 85,399 | 8,296,998 |
| Operation and Maintenance of Plant (6500) | | | | | | | |
| Building Maintenance and Repairs | 6510 | | 2,118,826 | 361,582 | 114,939 | | 2,595,347 |
| Custodial Services | 6530 | | 1,403,768 | 161,142 | 18,402 | | 1,583,312 |
| Grounds Maintenance and Repairs | 6550 | | 719,025 | 57,104 | 56,865 | | 832,994 |
| Utilities | 6570 | | | 1,877,668 | | | 1,877,668 |
| Other Operation and Maintenance of Plant | 6590 | | | 5,143 | | | 5,143 |
| Subtotal - Operation and Maintenance of Plant | 6500 | | 4,241,619 | 2,462,639 | 190,206 | | 6,894,464 |
| Planning, Policymaking, and Coordination | 6600 | | 2,626,376 | 623,667 | 80,746 | | 3,330,789 |

* 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: 2006-07

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|--|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| General Institutional Support Services (6700) | | | | | | | |
| Community Relations | 6710 | | 538,220 | 789,785 | 4,484 | | 1,332,489 |
| Fiscal Operations | 6720 | | 1,701,752 | (134,525) | 13,842 | | 1,581,069 |
| Human Resources Management | 6730 | | 636,728 | 18,296 | 10,736 | | 665,760 |
| Noninstrl. Staff Retirees' Bnfts. & Retire. Incents. | 6740 | | 55,791 | | | | 55,791 |
| Staff Development | 6750 | | | 34,698 | | | 34,698 |
| Staff Diversity | 6760 | | 210 | 15,575 | | | 15,785 |
| Logistical Services | 6770 | | 2,264,203 | 743,785 | 165,750 | | 3,173,738 |
| Management Information Systems | 6780 | | 2,422,950 | 1,127,441 | 258,488 | | 3,808,879 |
| Other General Institutional Support Services | 6790 | | | 5,500 | | | 5,500 |
| Subtotal - General Institutional Support Services | 6700 | | 7,619,854 | 2,600,555 | 453,300 | | 10,673,709 |
| Community Svcs. & Economic Develop. (6800) | | | | | | | |
| Community Recreation | 6810 | | 95,841 | 4,813 | | | 100,654 |
| Community Service Classes | 6820 | | | | | | |
| Community Use Facilities | 6830 | | | 4,284 | 819 | | 5,103 |
| Economic Development | 6840 | | | | | | |
| Other Community Svcs. & Economic Development | 6890 | | | | | | |
| Subtotal - Community Services | 6800 | | 95,841 | 9,097 | 819 | | 105,757 |

* 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: 2006-07

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 | | | 7,473 | | | 7,473 |
| Child Development Centers | 6920 | | | | | | |
| Farm Operations | 6930 | | | | | | |
| Food Services | 6940 | | | | | | |
| Parking | 6950 | | 1,228,899 | 124,144 | 3,730 | | 1,356,773 |
| Student and Co-curricular Activities | 6960 | | 421,749 | 110,106 | | | 531,855 |
| Student Housing | 6970 | | | | | | |
| Other Ancillary Services | 6990 | | | | | | |
| Subtotal - Ancillary Services | 6900 | | 1,650,648 | 241,723 | 3,730 | | 1,896,101 |
| Auxiliary Operations (7000) | | | | | | | |
| Contract Education | 7010 | 15,800 | 806,081 | 675,562 | 32,234 | | 1,529,677 |
| Other Auxiliary Operations | 7090 | | | 41,037 | | 71,212 | 112,249 |
| Subtotal - Auxiliary Operations | 7000 | 15,800 | 806,081 | 716,599 | 32,234 | 71,212 | 1,641,926 |
| Physical Property and Related Acquisitions (7100) | 7100 | | | | | | |
| Long-Term Debt and Other Financing (7200) | | | | | | | |
| Long-Term Debt | 7210 | | | | | | |
| Tax Revenue Anticipation Notes | 7220 | | | | | 497,948 | 497,948 |
| Other Financing | 7290 | | | | | | |
| Subtotal - Long-Term Debt and Other Financing | 7200 | | | | | 497,948 | 497,948 |
| Transfers, Student Aid, and Other Outgo (7300) | | | | | | | |
| Transfers | 7310 | | | | | | |
| Student Aid | 7320 | | | | | 2,837,289 | 2,837,289 |
| Other Outgo | 7330 | | | | | 368,613 | 368,613 |
| Subtotal - Transfers, Student Aid, and Other Outgo | 7300 | | | | | 3,205,902 | 3,205,902 |
| TOTAL EXPENDITURES and OTHER OUTGO | 391 | 46,602,036 | 48,236,107 | 15,110,899 | 3,722,616 | 3,860,461 | 117,532,119 |

* 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: 2006-07

Budget Year: 2007-08

| 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. 06/30/06 Reported Ending Balance | 902 | | | | 4,937 |
| 2. Adjustments | 903 | | | | |
| 3. Adjusted Beginning Balance (lines 1 + 2) | 904 | | | | 4,937 |
| Part I. Actual Fiscal Year Data | | | | | |
| 4. State Lottery Proceeds: | | | | | |
| a) Cash Received | 869A | | | | 1,439,416 |
| b) Accrued | 860A | | | | 1,462,074 |
| Expenditures: | | | | | |
| 5. Salaries and Benefits (Objects 1000 - 3000) | 100A | | | | |
| 6. Supplies and Materials (Object 4000) | | | | | |
| (a) Software | 210A | 21,345 | | | 21,345 |
| (b) Books, Magazines, & Periodicals | 220A | 6,106 | | | 6,106 |
| (c) Instructional Supplies & Materials | 230A | 302,453 | | | 302,453 |
| (e) Noninstructional Supplies & Materials | 240A | | | | |
| 7. Other Oper. Exp. & Services (5000) | 400A | 139,592 | 1,926,986 | | 2,066,578 |
| 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 | 469,496 | 1,926,986 | | 2,396,482 |
| 11. 06/30/07 Balance (lines 3 + 4 - 10) | 905A | | | | 509,945 |
| Part II. Budget Fiscal Year Data | | | | | |
| 12. State Lottery Proceeds (estimated) | 869B | | | | 2,700,000 |
| Expenditures: | | | | | |
| 13. Salaries and Benefits (Objects 1000 - 3000) | 100B | | | | |
| 14. Supplies & Materials (Object 4000) | | | | | |
| (a) Software | 210B | 15,000 | | | 15,000 |
| (b) Books, Magazines, & Periodicals | 220B | 5,000 | | | 5,000 |
| (c) Instructional Supplies & Materials | 230B | 407,974 | | | 407,974 |
| (e) Noninstructional Supplies & Materials | 240B | | | | |
| 15. Other Oper. Exp. & Services (Object 5000) | 400B | 2,026 | 2,270,000 | | 2,272,026 |
| 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 | 430,000 | 2,270,000 | | 2,700,000 |
| 19. 06/30/08 Projected Balance (add lines 11 + 12 - 18) | 905B | | | | 509,945 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2006-07

| Fund # | In/Out | Fund Title | Amount Transferred In | Amount Transferred Out |
|--------|--------|------------------------------------|-----------------------|------------------------|
| 11 | IN | Unrestricted Subfund | 413,982 | |
| 11 | OUT | Unrestricted Subfund | | 413,982 |
| 12 | IN | Restricted Subfund | 139,695 | |
| 11 | OUT | Unrestricted Subfund | | 139,695 |
| 73 | IN | Student Body Center Fee Trust Fund | 35,000 | |
| 11 | OUT | Unrestricted Subfund | | 35,000 |
| 69 | IN | Other Internal Services Fund | 2,000,000 | |
| 11 | OUT | Unrestricted Subfund | | 2,000,000 |
| 41 | IN | Capital Outlay Projects Fund | 254,039 | |
| 11 | OUT | Unrestricted Subfund | | 254,039 |
| 29 | IN | Other Debt Service Fund | 497,949 | |
| 11 | OUT | Unrestricted Subfund | | 497,949 |
| 41 | IN | Capital Outlay Projects Fund | 4,679,324 | |
| 41 | OUT | Capital Outlay Projects Fund | | 4,679,324 |
| 29 | IN | Other Debt Service Fund | 74,654 | |
| 41 | OUT | Capital Outlay Projects Fund | | 74,654 |
| 29 | IN | Other Debt Service Fund | 190,643 | |
| 73 | OUT | Student Body Center Fee Trust Fund | | 190,643 |
| 74 | IN | Student Financial Aid Trust Fund | 3,032,878 | |
| 74 | OUT | Student Financial Aid Trust Fund | | 3,032,878 |
| 12 | IN | Restricted Subfund | 13,113 | |
| 12 | OUT | Restricted Subfund | | 13,113 |

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

| Fund # | In/Out | Fund Title | Amount Transferred In | Amount Transferred Out |
|--------|--------|------------|--------------------------|---------------------------|
|--------|--------|------------|--------------------------|---------------------------|

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 3

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2006-07

| Fund # | In/Out | Fund Title | Amount Transferred In | Amount Transferred Out |
|-----------------------|--------|------------------------------------|-----------------------|------------------------|
| Summary Totals | | | | |
| Totals | | | 11,331,277 | 11,331,277 |
| 11 | | Unrestricted Subfund | 413,982 | |
| 11 | | Unrestricted Subfund | | 3,340,665 |
| 12 | | Restricted Subfund | 152,808 | |
| 73 | | Student Body Center Fee Trust Fund | 35,000 | |
| 69 | | Other Internal Services Fund | 2,000,000 | |
| 41 | | Capital Outlay Projects Fund | 4,933,363 | |
| 29 | | Other Debt Service Fund | 763,246 | |
| 41 | | Capital Outlay Projects Fund | | 4,753,978 |
| 73 | | Student Body Center Fee Trust Fund | | 190,643 |
| 74 | | Student Financial Aid Trust Fund | 3,032,878 | |
| 74 | | Student Financial Aid Trust Fund | | 3,032,878 |
| 12 | | Restricted Subfund | | 13,113 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

| Description | State Use Only (EDP) | 11 | | | 10 | |
|---|----------------------|-----------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| | | General Fund — Unrestricted | General Fund - Restricted | General Fund - COMBINED | General Fund - Restricted | General Fund - COMBINED |
| ASSETS | | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | | |
| Cash: | | | | | | |
| Awaiting Deposit and in Banks | 911 | 465,461 | 68,717 | 534,178 | | |
| In County Treasury | 912 | 20,945,560 | 1,853,767 | 22,799,327 | | |
| Cash With Fiscal Agents | 913 | | | | | |
| Revolving Cash Accounts | 914 | 25,025 | 2,104 | 27,129 | | |
| Investments (at cost) | 915 | | | | | |
| Accounts Receivable | 916 | 3,996,001 | 3,926,617 | 7,922,618 | | |
| Due from Other Funds | 917 | 1,127,065 | 575,140 | 1,702,205 | | |
| Inventories, Stores, and Prepaid Items | 9200 | 516,168 | 30,958 | 547,126 | | |
| TOTAL ASSETS | 909 | 27,075,280 | 6,457,303 | 33,532,583 | | |
| LIABILITIES | | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | | |
| Accounts Payable | 951 | 6,589,408 | 1,170,985 | 7,760,393 | | |
| Due to Other Funds | 952 | 6,368,761 | 327,654 | | | |
| Temporary Loans | 954 | | | | | |
| Current Portion of Long-Term Debt | 955 | | | | | |
| Deferred Revenues | 956 | 1,146,102 | 69,155 | | | |
| TOTAL LIABILITIES | 968 | 14,104,271 | 1,567,794 | 15,672,065 | | |
| FUND EQUITY | | | | | | |
| Restricted Fund Balance | 9710 | | 4,889,509 | 4,889,509 | | |
| Reserved Fund Balance | 9730 | | | | | |
| Designated Fund Balance | 9750 | 4,328,118 | | 4,328,118 | | |
| Uncommitted Fund Balance | 9790 | 8,642,891 | | 8,642,891 | | |
| TOTAL FUND EQUITY | 990 | 12,971,009 | 4,889,509 | 17,860,518 | | |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 27,075,280 | 6,457,303 | 33,532,583 | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 Debt Service Funds:

- 20 Bond Interest and Redemption Fund
- 21 Revenue Bond Interest and Redemption Fund
- 22 Other Debt Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

| Description | State Use Only (EDP) | DEBT SERVICE FUNDS | | |
|---|----------------------|---|---|-------------------------------|
| | | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
| ASSETS | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 911 | | | |
| In County Treasury | 912 | | 4,529,643 | |
| Cash With Fiscal Agent | 913 | | 10,903 | 722,360 |
| Investments (at cost) | 915 | | | |
| Accounts Receivable | 916 | | | |
| Due from Other Funds | 917 | | | |
| TOTAL ASSETS | 909 | | 4,540,546 | 722,360 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | |
| Accounts Payable | 951 | | | |
| Due to Other Funds | 952 | | | |
| Temporary Loans | 954 | | | |
| Current Portion of Long-Term Debt | 955 | | | |
| Deferred Revenues | 956 | | | |
| TOTAL LIABILITIES | 968 | | | |
| FUND EQUITY | | | | |
| Restricted Fund Balance | 9710 | | 4,540,546 | 722,360 |
| Reserved Fund Balance | 9730 | | | |
| Designated Fund Balance | 9750 | | | |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | 990 | | 4,540,546 | 722,360 |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | | 4,540,546 | 722,360 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 40 Capital Projects Funds:

- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

| Description | State Use Only (EDP) | CAPITAL PROJECT FUNDS | |
|---|----------------------|-----------------------|--------------------|
| | | 41 | 42 |
| ASSETS | | | |
| Cash, Investments, and Receivables (CA 9100): | | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 911 | 69,926 | |
| In County Treasury | 912 | 6,024,655 | 121,369,796 |
| Cash With Fiscal Agent | 913 | 138,330 | |
| Revolving Cash Accounts | 914 | | |
| Investments (at cost) | 915 | | |
| Accounts Receivable | 916 | 3,028,383 | 1,198,228 |
| Due from Other Funds | 917 | 3,583,622 | |
| Inventories, Stores, and Prepaid Items | 9200 | 37,327 | |
| TOTAL ASSETS | 909 | 12,882,243 | 122,568,024 |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | |
| Accounts Payable | 951 | 1,342,766 | 349,224 |
| Due to Other Funds | 952 | 1,002,397 | 2,579,520 |
| Temporary Loans | 954 | | |
| Current Portion of Long-Term Debt | 955 | | |
| Deferred Revenues | 956 | | |
| TOTAL LIABILITIES | 968 | 2,345,163 | 2,928,744 |
| FUND EQUITY | | | |
| Restricted Fund Balance | 9710 | | |
| Reserved Fund Balance | 9730 | 10,537,080 | 119,639,280 |
| Designated Fund Balance | 9750 | | |
| Uncommitted Fund Balance | 9790 | | |
| TOTAL FUND EQUITY | 990 | 10,537,080 | 119,639,280 |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 12,882,243 | 122,568,024 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
Enterprise Funds:

50 Bookstore Fund
 51 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

ENTERPRISE FUNDS

| Description | State Use Only (EDP) | ENTERPRISE FUNDS | | | |
|---|----------------------|-------------------|-------------------|-------------------------|--------------------------|
| | | 51 Bookstore Fund | 52 Cafeteria Fund | 53 Farm Operations Fund | 59 Other Enterprise Fund |
| ASSETS | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | |
| Cash: | | | | | |
| Awaiting Deposit and in Banks | 911 | | | | |
| In County Treasury | 912 | | | | |
| Cash With Fiscal Agent | 913 | | | | |
| Revolving Cash Accounts | 914 | | | | |
| Investments (at cost) | 915 | | | | |
| Accounts Receivable | 916 | | | | |
| Due from Other Funds | 917 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Fixed Assets (CA 9300) | 931 | | | | |
| Less Accumulated Depreciation | 932 | | | | |
| TOTAL ASSETS | 909 | | | | |
| LIABILITIES | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | |
| Accounts Payable | 951 | | | | |
| Due to Other Funds | 952 | | | | |
| Temporary Loans | 954 | | | | |
| Current Portion of Long-Term Debt | 955 | | | | |
| Deferred Revenues | 956 | | | | |
| Long-Term Liabilities | 9560 | | | | |
| TOTAL LIABILITIES | 968 | | | | |
| FUND EQUITY | | | | | |
| Restricted Fund Balance | 9710 | | | | |
| Reserved Fund Balance | 9730 | | | | |
| Designated Fund Balance | 9750 | | | | |
| Uncommitted Fund Balance | 9790 | | | | |
| Investment in General Fixed Assets | 9800 | | | | |
| TOTAL FUND EQUITY | 990 | | | | |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | | | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
 60 Internal Service Funds:
 61 Self-Insurance Fund
 69 Other Internal Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2007

| | | INTERNAL SERVICE FUNDS | |
|--|-----------------------------|-------------------------------|------------------------------------|
| | | 61 | 69 |
| Description | State Use Only (EDP) | Self-Insurance Fund | Other Internal Service Fund |
| ASSETS | | | |
| 9100): | | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 911 | | |
| In County Treasury | 912 | | |
| Cash With Fiscal Agent | 913 | | 9,056,140 |
| Investments (at cost) | 915 | | |
| Accounts Receivable | 916 | | 88,063 |
| Due from Other Funds | 917 | | 5,522,119 |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Fixed Assets (CA 9300) | 931 | | |
| Less Accumulated Depreciation | 932 | | |
| TOTAL ASSETS | 909 | | 14,666,322 |
| LIABILITIES | | | |
| 9510): | | | |
| Accounts Payable | 951 | | |
| Due to Other Funds | 952 | | |
| Temporary Loans | 954 | | |
| Current Portion of Long-Term Debt | 955 | | |
| Deferred Revenues | 956 | | |
| TOTAL LIABILITIES | 968 | | |
| FUND EQUITY | | | |
| Restricted Fund Balance | 9710 | | |
| Reserved Fund Balance | 9730 | | 14,666,322 |
| Designated Fund Balance | 9750 | | |
| Uncommitted Fund Balance | 9790 | | |
| Investment in General Fixed Assets | 9800 | | |
| TOTAL FUND EQUITY | 990 | | 14,666,322 |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | | 14,666,322 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

- 70 Trust Funds
- 71 Associated Students Trust Fund
- 72 Student Representation Fee Trust Fund
- 73 Student Body Center Fee Trust Fund
- 74 Student Financial Aid Trust Fund
- 75 Scholarship and Loan Trust Fund
- 76 Investment Trust Fund
- 77 Deferred Compensation Trust Fund
- 79 Other Trust Funds

COMBINED BALANCE SHEET
For Year Ended June 30, 2007

| Description | FIDUCIARY FUNDS | | | | | |
|---|----------------------|---------|--------|---------|---------|-----------|
| | State Use Only (EDP) | 71 | 72 | 73 | 74 | 75 |
| ASSETS | | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | | |
| Cash: | | | | | | |
| Awaiting Deposit and in Banks | 935 | 144,788 | 131 | 1,060 | 95,941 | 6,224 |
| In County Treasury | 936 | | 71,257 | 329,974 | | 1,194,916 |
| Cash With Fiscal Agent | 937 | | | | | |
| Revolving Cash Accounts | 938 | | | | | 1,239 |
| Investments (at cost) | 939 | | | | | |
| Accounts Receivable | 940 | | 9,598 | 27,219 | 436,335 | 15,280 |
| Due from Other Funds | 941 | 5,000 | 133 | 999 | | |
| Student Loans Receivable | 942 | | | | 4,822 | 5,891 |
| Inventories, Stores, and Prepaid Items | 943 | | | | | |
| Fixed Assets (CA 9300) | 947 | | | | | |
| TOTAL ASSETS | 949 | 149,788 | 81,119 | 359,252 | 537,098 | 1,223,550 |
| LIABILITIES | | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | | |
| Accounts Payable | 961 | | | | | |
| Due to Other Funds | 962 | 5,707 | | | 65,277 | -224 |
| Temporary Loans | 963 | | | | 436,335 | 57,224 |
| Current Portion of Long-Term Debt | 964 | | | | | |
| Deferred Revenues | 965 | | | | | |
| Long-Term Liabilities | 966 | | | 42,039 | | |
| TOTAL LIABILITIES | 969 | 5,707 | | 42,039 | 501,612 | 57,000 |
| FUND EQUITY | | | | | | |
| Restricted Fund Balance | 9710 | 144,081 | 81,119 | 317,213 | 35,486 | 1,166,550 |
| Reserved Fund Balance | 9730 | | | | | |
| Designated Fund Balance | 9750 | | | | | |
| Uncommitted Fund Balance | 9790 | | | | | |
| Investments in General Fixed Assets | 980 | | | | | |
| TOTAL FUND EQUITY | 989 | 144,081 | 81,119 | 317,213 | 35,486 | 1,166,550 |
| TOTAL LIABILITIES AND FUND EQUITY | 992 | 149,788 | 81,119 | 359,252 | 537,098 | 1,223,550 |

If there are more than five funds, make another page.