

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

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.



District Chief Business Officer

10-10-07

Date



District Superintendent

10-10-07

Date

Contact:

Roy Pirchio

Name

Accountant/Budget Supervisor

Title

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Phone Number

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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, 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	23,430	27,681	1,471,426	2,598,778	1,494,856	2,626,456
State Revenues	8600	42,576,980	48,449,593	6,742,524	6,517,288	49,319,504	54,966,881
Local Revenues	8800	9,298,489	9,318,670	178,003	112,000	9,476,492	9,430,670
TOTAL REVENUES	801	51,898,899	57,795,944	8,391,953	9,228,066	60,290,852	67,024,010
EXPENDITURES:							
Academic Salaries	1000	26,513,686	28,828,483	1,338,009	1,460,782	27,851,695	30,289,265
Classified Salaries	2000	9,160,778	10,803,008	1,700,376	1,873,595	10,861,154	12,676,603
Employee Benefits	3000	9,929,983	11,005,590	843,860	1,183,734	10,773,843	12,189,324
Supplies and Materials	4000	1,721,811	1,703,665	1,722,846	1,885,985	3,444,657	3,589,650
Other Operating Expenses and Services	5000	4,623,069	4,508,257	689,380	738,383	5,312,449	5,246,640
Capital Outlay	6000	556,015	699,641	409,131	221,285	965,146	920,926
TOTAL EXPENDITURES	501	52,505,342	57,548,644	6,703,602	7,363,764	59,208,944	64,912,408
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(606,443)	247,300	1,688,351	1,864,302	1,081,908	2,111,602
OTHER FINANCING SOURCES	8900	130,570		30,638		161,208	
OTHER OUTGO	7000	614,935	793,840	35,017	122,284	649,952	916,124
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,090,808)	(546,540)	1,683,972	1,742,018	593,164	1,195,478
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,833,968	2,078,007	1,337,382	1,684,416	4,171,350	3,762,423
Prior Years Adjustments	903	334,847		(1,336,938)		(1,002,091)	
Adjusted Beginning Balance	904	3,168,815		444		3,169,259	
ENDING FUND BALANCE, JUNE 30	905	2,078,007	1,531,467	1,684,416	3,426,434	3,762,423	4,957,901

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

Description	State Use Only (EDP)	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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	74,498					
Local Revenues	8800	7,961,805	2,661,913				
TOTAL REVENUES	801	8,036,303	2,661,913				
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	2,250,000	3,683,812				
Debt Interest and Other Service Charges	712	1,117,489	2,741,829				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	3,367,489	6,425,641				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(3,367,489)	(6,425,641)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,668,814	(3,763,728)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,676,380	7,345,194				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,676,380					
ENDING FUND BALANCE, JUNE 30	905	7,345,194	3,581,466				

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: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	391,996	374,688				
Local Revenues	8800	122,579	120,000				
TOTAL REVENUES	801	514,575	494,688				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	513,031	517,000				
Employee Benefits	3000	182,590	187,000				
Supplies and Materials	4000	23,248	25,000				
Other Operating Expenses and Services	5000	3,628	4,394				
Capital Outlay	6000	10,002					
TOTAL EXPENDITURES	501	732,499	733,394				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(217,924)	(238,706)				
OTHER FINANCING SOURCES	8900	217,122	243,068	1,143			
OTHER OUTGO	7000	(802)		(476,149)			
NET INCREASE/(DECREASE) IN FUND BALANCE	901		4,362	477,292			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(2,759)	(45,184)	(477,292)			
Prior Years Adjustments	903	(42,425)					
Adjusted Beginning Balance	904	(45,184)		(477,292)			
ENDING FUND BALANCE, JUNE 30	905	(45,184)	(40,822)				

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:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	853,786	189,660				
Local Revenues	8800	1,898,113	1,845,000				
TOTAL REVENUES	801	2,751,899	2,034,660				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	121,246	105,000				
Employee Benefits	3000	22,370	17,000				
Supplies and Materials	4000	144,037	240,000				
Other Operating Expenses and Services	5000	3,370,660	2,620,000				
Capital Outlay	6000	1,748,627	11,784,921				
TOTAL EXPENDITURES	501	5,406,940	14,766,921				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(2,655,041)	(12,732,261)				
OTHER FINANCING SOURCES	8900	4,593,862	110,631,481				
OTHER OUTGO	7000	88,936					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,849,885	97,899,220				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	22,235,852	25,175,671				
Prior Years Adjustments	903	1,089,934					
Adjusted Beginning Balance	904	23,325,786					
ENDING FUND BALANCE, JUNE 30	905	25,175,671	123,074,891				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

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	4,315,272	4,450,482	391,983	403,743		
COST OF SALES	510	3,123,112	3,304,863	211,469	217,813		
GROSS PROFIT or (LOSS)	520	1,192,160	1,145,619	180,514	185,930		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	558,448	430,673	228,307	242,006		
Employee Benefits	3000	171,874	185,160	62,537	65,663		
Supplies and Materials	4000	29,304	27,750	10,939	11,000		
Other Operating Expenses and Services	5000	335,186	357,127	23,694	30,000		
Capital Outlay	6000	15,631	15,000	7,380	5,000		
TOTAL EXPENDITURES	501	1,110,443	1,015,710	332,857	353,669		
NET PROFIT OR LOSS	201	81,717	129,909	(152,343)	(167,739)		
OTHER FINANCING SOURCES	8900	47,859	40,650	123,328	167,740		
OTHER OUTGO	7000	40,253	125,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	89,323	45,559	(29,015)	1		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,561,528	1,650,851	26,261	(2,754)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,561,528		26,261			
ENDING FUND BALANCE, JUNE 30	905	1,650,851	1,696,410	(2,754)	(2,753)		

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: 79 OTHER TRUST FUNDS		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	383,622	364,222				
TOTAL REVENUES	801	383,622	364,222				
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	383,622	364,222				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	404,705	351,443				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(21,083)	12,779				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	315,919	294,836				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	315,919					
ENDING FUND BALANCE, JUNE 30	905	294,836	307,615				

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: 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					14,111,413	16,257,300
State Revenues	8600					1,194,352	1,534,097
Local Revenues	8800	48,131	46,000	133,421	85,000	285,696	313,730
TOTAL REVENUES	801	48,131	46,000	133,421	85,000	15,591,461	18,105,163
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			6,213	25,000		
Employee Benefits	3000			331	1,000		
Supplies and Materials	4000	608		187,152	19,000		
Other Operating Expenses and Services	5000	12,760	16,000	14,277	40,000		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	13,368	16,000	207,973	85,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	34,763	30,000	(74,552)		15,591,461	18,105,163
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	34,763	30,000	(74,552)		15,732,728	18,092,638
BEGINNING FUND BALANCE:						(141,267)	12,525
Net Beginning Balance, July 1	902	148,775	219,450	120,769	4,519	151,291	196,014
Prior Years Adjustments	903	35,912		(41,698)		185,990	
Adjusted Beginning Balance	904	184,687		79,071		337,281	
ENDING FUND BALANCE, JUNE 30	905	219,450	249,450	4,519	4,519	196,014	208,539

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	\$60,169,535
Appropriations subject to limit.	12	\$45,096,910
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$39,972,507
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: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	3,762,423
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	1,684,416
Local	622	203,086
Subtotal C	629	1,887,502
D. Subtotal, Reserved (B + C)	675	1,887,502
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	1,887,502
J. UNCOMMITTED BALANCE (A less I)	690	1,874,921

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)	ECS 84362(b)
Object Category	State Use Only (EDP)	Instructional Salary Costs (AC 0100-5900 and AC 6110)	Total (AC 0100 - 6799)
	(1)		(2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	21,977,228	21,977,228
Noninstructional Salaries (CA 1200 and 1400)	408		4,536,458
Subtotal Academic Salaries	409	21,977,228	26,513,686
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		8,036,658
Instructional Aides (CA 2200 and 2400)	416	1,124,120	1,124,120
Subtotal Classified Salaries	419	1,124,120	9,160,778
Employee Benefits (CA 3000)	429	4,713,932	4,713,932
Supplies and Materials (CA 4000)	435		1,721,811
Other Operating Expenses and Services (CA 5000)	449		4,623,069
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		346,934
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	27,815,280	52,296,261
Less Exclusions for Current Expense of Education	469		1,980,442
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	27,815,280	50,315,819
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.28%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		25,157,909
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		25,157,909

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		140,144	140,144
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		58,531	58,531
Student Financial Aid	8150			
Veterans Education	8160	2,583		2,583
Vocational and Technical Education Act (VTEA)	8170		444,647	444,647
Other Federal Revenues	8190	20,847	828,104	848,951
TOTAL FEDERAL REVENUES	8100	23,430	1,471,426	1,494,856
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	402,539		402,539
State General Apportionment	122	40,332,283		40,332,283
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		635,416	635,416
Disabled Students Programs and Services (DSPS)	126		809,955	809,955
Temporary Assistance for Needy Families (TANF)	127		110,962	110,962
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		576,693	576,693
Telecomm. and Technology Infrastructure Program (TTIP)	129		55,752	55,752
Other General Categorical Programs	130		2,437,424	2,437,424
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		1,233,282	1,233,282
Other Reimbursable Categorical Programs	133		641,888	641,888
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135			
Other State Tax Subventions	136	46,264		46,264
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	1,260,909	241,152	1,502,061
State Mandated Costs	138	534,985		534,985
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	42,576,980	6,742,524	49,319,504

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	4,869,125		4,869,125
Tax Allocation, Supplemental Roll	8812	147,105		147,105
Tax Allocation, Unsecured Roll	8813	239,040		239,040
Prior Years Taxes	8816	130,106		130,106
Education Revenue Augmentation Fund (ERAF)	8817	69,194		69,194
Contributions, Gifts, Grants, and Endowments	8820	119,707		119,707
Contract Services (CA 8830):				
Contract Instructional Services	140		80,286	80,286
Other Contract Services	141			
Sales and Commissions	8840			
Rentals and Leases	8850	10,802		10,802
Interest and Investment Income	8860	110,428	11,535	121,963
Student Fees and Charges				
Community Services Classes	8872		86,182	86,182
Dormitory	8873			
Enrollment	8874	2,719,820		2,719,820
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	35,711		35,711
Insurance	8878			
Student Records	8879	8,685		8,685
Nonresident Tuition	8880	215,292		215,292
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	22,923		22,923
Other Local Revenues	8890	600,551		600,551
TOTAL LOCAL REVENUES	8800	9,298,489	178,003	9,476,492
TOTAL REVENUES (8100 + 8600 + 8800)	801	51,898,899	8,391,953	60,290,852
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	130,570	30,638	161,208
TOTAL OTHER FINANCING SOURCES	8900	130,570	30,638	161,208
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	52,029,469	8,422,591	60,452,060

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	101,301		2,884			104,185
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,738,147	133,728	100,323			1,972,198
Business and Management	0500	1,380,980	273,687	17,902			1,672,569
Communications	0600	150,120	83	35,000			185,203
Information Technology	0700	1,070,719	270	146,385			1,217,374
Education	0800	2,680,422	263,527	356,370			3,300,319
Engineering and Industrial Tech.	0900	1,752,311	229,139	431,225	139,735		2,552,410
Fine and Applied Arts	1000	3,328,067	231,349	357,782			3,917,198
Foreign Language	1100	642,705	59,105	4,630			706,440
Health	1200	2,383,679	269,725	174,959	12,210		2,840,573
Family and Consumer Sciences	1300	930,082	122,316	131,119			1,183,517
Law	1400						
Humanities (Letters)	1500	3,525,606	601,200	28,507	33,224		4,188,537
Library Science	1600	11,477					11,477
Mathematics	1700	2,948,207	323,300	183,957			3,455,464
Military Studies	1800						
Physical Sciences	1900	1,470,118	26,526	20,879			1,517,523
Psychology	2000	776,556	1,017				777,573
Public and Protective Services	2100	852,913	18,933	58,379	12,970		943,195
Social Sciences	2200	1,925,518	263,162	71,807			2,260,487
Commercial Services	3000						
Interdisciplinary Studies	4900	1,089,651	6,471	44,123			1,140,245
Instruct. Staff-Retir's Brnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	28,758,579	2,823,538	2,166,231	198,139		33,946,487

** 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		335,843	204,438	675		540,956
Course and Curriculum Development	6020			725			725
Academic/Faculty Senate	6030		3,792	14,430			18,222
Other Instruct. Admin. & Instruct. Governance	6090		2,877	31,054			33,931
Subtotal - Instructional Administration	6000		342,512	250,647	675		593,834
Instructional Support Services (6100)							
Learning Center	6110	85,172	253,548	91,726	15,882		446,328
Library	6120		1,050,761	55,099	104,718		1,210,578
Media	6130		414,021	78,771			492,792
Museums and Galleries	6140		13,063	6,924			19,987
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190			22,923			
Subtotal - Instructional Support Services	6100	85,172	1,731,393	255,443	120,600		2,192,608
Admissions and Records	6200		884,757	27,037			911,794
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,419,959	55,754	112,248		1,587,961
Matriculation and Student Assessment	6320		340,715	98,077			438,792
Transfer Programs	6330		128,293	5,309			133,602
Career Guidance	6340			875			875
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,888,967	160,015	112,248		2,161,230

* 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		452,558	176,697			629,255
Extended Opportunity Prgms. & Services (EOPS)	6430		830,044	27,089			857,133
Health Services	6440						
Student Personnel Administration	6450		521,124	90,840			611,964
Financial Aid Administration	6460		814,214	136,958			951,172
Job Placement Services	6470		309,957	2,661			312,618
Veterans Services	6480		77,866	326			78,192
Miscellaneous Student Services	6490		149,929	2,469			152,398
Subtotal - Other Student Services	6400		3,155,692	437,040			3,592,732
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		947,889	1,681,315	76,453		2,705,657
Custodial Services	6530		1,064,663	108,080			1,172,743
Grounds Maintenance and Repairs	6550		558,291	46,574	37,965		642,830
Utilities	6570			6,751			6,751
Other Operation and Maintenance of Plant	6590		498,562	580,413	100,770		1,179,745
Subtotal - Operation and Maintenance of Plant	6500		3,069,405	2,423,133	215,188		5,707,726
Planning, Policymaking, and Coordination	6600		1,497,916	877,274	19,677		2,394,867

* 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		304,701	65,837			370,538
Fiscal Operations	6720		625,708	259,513	238,718		1,123,939
Human Resources Management	6730		953,295	218,995	20,348		1,192,638
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		48,389				48,389
Staff Development	6750		1,227	95,652			96,879
Staff Diversity	6760			15,629			15,629
Logistical Services	6770		899,893	443,184	31,305		1,374,382
Management Information Systems	6780		1,355,383	429,776	26,597		1,811,756
Other General Institutional Support Services	6790		73,677	147,574			221,251
Subtotal - General Institutional Support Services	6700		4,262,273	1,676,160	316,968		6,255,401
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810			39,913			92,757
Community Service Classes	6820		52,844				
Community Use Facilities	6830						
Economic Development	6840		16,108	8,052			24,160
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		68,952	47,965			116,917

* 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		7,623	495			8,118
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940		22,558				22,558
Parking	6950			336,852			336,852
Student and Co-curricular Activities	6960		341,289	43,212			384,501
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		371,470	380,559			752,029
Auxiliary Operations (7000)							
Contract Education	7010	1,227		22,966		3,841	572,873
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	1,227	544,839	22,966		3,841	572,873
Physical Property and Related Acquisitions (7100)	7100			32,620	(18,349)		14,271
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210			16			
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			16		293,840	293,856
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					352,271	352,271
TOTAL EXPENDITURES and OTHER OUTGO	391	28,844,978	20,641,714	8,757,106	965,146	649,952	59,858,896

* 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				2,347,013
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				2,347,013
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,184,901
b) Accrued	860A				317,160
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	21,016			21,016
(b) Books, Magazines, & Periodicals	220A	26,271			26,271
(c) Instructional Supplies & Materials	230A	159,019			159,019
(e) Noninstructional Supplies & Materials	240A	28,951			28,951
7. Other. Oper. Exp. & Services (5000)	400A	77,267	2,907,254		2,984,521
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	33,224			33,224
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	345,748	2,907,254		3,253,002
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				596,072
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				1,543,959
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	1,193,659		1,206,659
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	1,193,659		1,543,959
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				596,072

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
10	IN	General Funds	87,956	
41	OUT	Capital Outlay Projects Fund		87,956
10	IN	General Funds	30,395	
39	OUT	Other Special Revenue Fund		30,395
10	IN	General Funds	279	
41	OUT	Capital Outlay Projects Fund		279
10	IN	General Funds		
10	IN	General Funds	1,687	
11	OUT	Unrestricted Subfund		1,687
10	IN	General Funds	1	
12	OUT	Restricted Subfund		1
10	IN	General Funds	444	
12	OUT	Restricted Subfund		444
10	IN	General Funds	40,446	
79	OUT	Other Trust Funds		40,446
33	IN	Child Development Fund	217,436	
10	OUT	General Funds		217,436

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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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			378,644	378,644
10		General Funds	161,208	
41		Capital Outlay Projects Fund		88,235
39		Other Special Revenue Fund		30,395
11		Unrestricted Subfund		1,687
12		Restricted Subfund		445
79		Other Trust Funds		40,446
33		Child Development Fund	217,436	
10		General Funds		217,436