

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

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

1-15-10 revised
Date from 10/15/09


District Superintendent

1-19-10
Date

Contact:

Kim Carlson

Name

Accountant

Title

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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, 2009**.

Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: <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	19,641	22,600	2,565,442	2,621,587	2,585,083	2,644,187
State Revenues	8600	49,534,885	47,203,652	5,815,816	4,701,948	55,350,701	51,905,600
Local Revenues	8800	10,762,252	9,646,076	271,201	150,747	11,033,453	9,796,823
TOTAL REVENUES	801	60,316,778	56,872,328	8,652,459	7,474,282	68,969,237	64,346,610
EXPENDITURES:							
Academic Salaries	1000	29,785,399	27,890,901	1,554,902	1,786,840	31,340,301	29,677,741
Classified Salaries	2000	10,745,876	10,554,550	2,596,699	1,965,636	13,342,575	12,520,186
Employee Benefits	3000	10,851,393	11,465,654	1,009,780	1,016,764	11,861,173	12,482,418
Supplies and Materials	4000	1,378,317	1,220,456	1,659,022	994,267	3,037,339	2,214,723
Other Operating Expenses and Services	5000	5,408,283	6,230,963	1,199,240	765,151	6,607,523	6,996,114
Capital Outlay	6000	97,584	100,000	302,140	350,652	399,724	450,652
TOTAL EXPENDITURES	501	58,266,852	57,462,524	8,321,783	6,879,310	66,588,635	64,341,834
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,049,926	(590,196)	330,676	594,972	2,380,602	4,776
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	823,130	795,041	33,443	876,190	856,573	1,671,231
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,226,796	(1,385,237)	297,233	(281,218)	1,524,029	(1,666,455)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,827,434	4,900,966	806,446	1,101,579	4,633,880	6,002,545
Prior Years Adjustments	903	(153,264)		(2,100)		(155,364)	
Adjusted Beginning Balance	904	3,674,170		804,346		4,478,516	
ENDING FUND BALANCE, JUNE 30	905	4,900,966	3,515,729	1,101,579	820,361	6,002,545	4,336,090

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	OTHER DEBT SERVICE FUND	Budget (2)
		Actual (1)		Actual (1)		Actual (1)	
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	47,494					
Local Revenues	8800	5,468,358	5,544,730				
TOTAL REVENUES	801	5,515,852	5,544,730				
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	1,486,804	1,055,820				
Debt Interest and Other Service Charges	712	5,365,428	5,454,762				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	6,852,232	6,510,582				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(6,852,232)	(6,510,582)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,336,380)	(965,852)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,445,235	5,108,855				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,445,235					
ENDING FUND BALANCE, JUNE 30	905	5,108,855	4,143,003				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	391,761	383,082				
Local Revenues	8800	131,850	151,213				
TOTAL REVENUES	801	523,611	534,295				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	553,695	531,615				
Employee Benefits	3000	188,160	180,656				
Supplies and Materials	4000	15,165	20,150				
Other Operating Expenses and Services	5000	3,632	4,394				
Capital Outlay	6000	16,200					
TOTAL EXPENDITURES	501	776,852	736,815				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(253,241)	(202,520)				
OTHER FINANCING SOURCES	8900	246,897	196,176				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(6,344)	(6,344)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,344	6,344				
Prior Years Adjustments	903	6,344					
Adjusted Beginning Balance	904	12,688					
ENDING FUND BALANCE, JUNE 30	905	6,344					

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	212,485	175,026	4,268,864			
Local Revenues	8800	2,890,650	875,000	11,384	2,500,000		
TOTAL REVENUES	801	3,103,135	1,050,026	4,280,248	2,500,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			88,411	88,411		
Employee Benefits	3000			32,649	33,791		
Supplies and Materials	4000	171,090		301,182	50,000		
Other Operating Expenses and Services	5000	1,031,812		171,291	125,000		
Capital Outlay	6000	1,504,469	984,251	37,523,188	25,465,625		
TOTAL EXPENDITURES	501	2,707,371	984,251	38,116,721	25,762,827		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	395,764	65,775	(33,836,473)	(23,262,827)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	395,764	65,775	(33,836,473)	(23,262,827)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,272,173	2,667,937	116,518,632	82,376,305		
Prior Years Adjustments	903			(305,854)			
Adjusted Beginning Balance	904	2,272,173		116,212,778			
ENDING FUND BALANCE, JUNE 30	905	2,667,937	2,733,712	82,376,305	59,113,478		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	4,584,152	4,405,000	618,185	655,000		
COST of SALES	510	3,264,588	3,226,400	289,307	300,000		
GROSS PROFIT or (LOSS)	520	1,319,564	1,178,600	328,878	355,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	576,157	640,000	290,198	286,840		
Employee Benefits	3000	201,966	223,481	66,983	61,329		
Supplies and Materials	4000	130,462	30,000	17,528	15,000		
Other Operating Expenses and Services	5000	419,816	200,000	21,838	25,000		
Capital Outlay	6000		37,000				
TOTAL EXPENDITURES	501	1,328,401	1,130,481	396,547	388,169		
NET PROFIT OR LOSS	201	(8,837)	48,119	(67,669)	(33,169)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	73,114	72,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(81,951)	(23,881)	(67,669)	(33,169)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,861,909	1,779,958	(60,564)	(128,233)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,861,909		(60,564)			
ENDING FUND BALANCE, JUNE 30	905	1,779,958	1,756,077	(128,233)	(161,402)		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 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					28,771,460	37,402,898
State Revenues	8600					1,526,402	1,373,761
Local Revenues	8800	11,053	49,015	150,940	150,000	219,299	219,500
TOTAL REVENUES	801	11,053	49,015	150,940	150,000	30,517,161	38,996,159
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			32,875	33,000		
Employee Benefits	3000						
Supplies and Materials	4000	65	67	55,814	95,500		
Other Operating Expenses and Services	5000	52,986	52,986	61,371	16,500		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	53,051	53,053	150,060	145,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(41,998)	(4,038)	880	5,000	30,517,161	38,996,159
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000				5,000	30,439,224	38,937,236
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(41,998)	(4,038)	880		77,937	58,923
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	251,837	209,839	15,290	16,170	128,519	179,667
Prior Years Adjustments	903					(26,789)	
Adjusted Beginning Balance	904	251,837		15,290		101,730	
ENDING FUND BALANCE, JUNE 30	905	209,839	205,801	16,170	16,170	179,667	238,590

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 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	212,871	215,000				
TOTAL REVENUES	801	212,871	215,000				
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	212,871	215,000				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	197,887	215,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	14,984					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	324,583	339,567				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	324,583					
ENDING FUND BALANCE, JUNE 30	905	339,567	339,567				

**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: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$59,539,192
Appropriations subject to limit.	12	\$54,744,207
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$48,547,346
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	6,002,545
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,101,581
Local	622	365,479
Subtotal C	629	1,467,060
D. Subtotal. Reserved (B + C)	675	1,467,060
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	1,467,060
J. UNCOMMITTED BALANCE (A less I)	690	4,535,485

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	6,002,545
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,101,581
Local	622	365,479
Subtotal C	629	1,467,060
D. Subtotal. Reserved (B + C)	675	1,467,060
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	1,467,060
J. UNCOMMITTED BALANCE (A less I)	690	4,535,485

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	24,837,757	24,837,757
Noninstructional Salaries (CA 1200 and 1400)	408		4,947,642
Subtotal Academic Salaries	409	24,837,757	29,785,399
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		9,435,373
Instructional Aides (CA 2200 and 2400)	416	1,310,503	1,310,503
Subtotal Classified Salaries	419	1,310,503	10,745,876
Employee Benefits (CA 3000)	429	5,205,971	10,851,393
Supplies and Materials (CA 4000)	435		1,378,317
Other Operating Expenses and Services (CA 5000)	449		5,408,283
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		97,584
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	31,354,231	58,266,852
Less Exclusions for Current Expense of Education	469		1,763,949
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	31,354,231	56,502,903
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.49%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		28,251,451
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		28,251,451

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		179,570	179,570
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		141,356	141,356
Student Financial Aid	8150			
Veterans Education	8160	2,555		2,555
Vocational and Technical Education Act (VTEA)	8170		817,424	817,424
Other Federal Revenues	8190	17,086	1,427,092	1,444,178
TOTAL FEDERAL REVENUES	8100	19,641	2,565,442	2,585,083
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	47,634,342		47,634,342
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		620,460	620,460
Disabled Students Programs and Services (DSPS)	126		942,853	942,853
Temporary Assistance for Needy Families (TANF)	127		141,368	141,368
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		924,857	924,857
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,036	36,036
Other General Categorical Programs	130		2,882,175	2,882,175
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		120,622	120,622
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135			
Other State Tax Subventions	136	50,805		50,805
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	1,256,876	147,445	1,404,321
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	592,862		592,862
TOTAL STATE REVENUES	8600	49,534,885	5,815,816	55,350,701

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

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

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	5,645,056		5,645,056
Tax Allocation, Supplemental Roll	8812	211,224		211,224
Tax Allocation, Unsecured Roll	8813	289,309		289,309
Prior Years Taxes	8816	351,108		351,108
Education Revenue Augmentation Fund (ERAF)	8817	573,967		573,967
Contributions, Gifts, Grants, and Endowments	8820	121,588	133,203	254,791
Contract Services (CA 8830):				
Contract Instructional Services	140		18,341	18,341
Other Contract Services	141			
Sales and Commissions	8840	11,875		11,875
Rentals and Leases	8850	11,455		11,455
Interest and Investment Income	8860	206,455	18,433	224,888
Student Fees and Charges				
Community Services Classes	8872		69,576	69,576
Dormitory	8873			
Enrollment	8874	2,439,778		2,439,778
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	94,286		94,286
Insurance	8878			
Student Records	8879	10,583		10,583
Nonresident Tuition	8880	338,563		338,563
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	307,158		307,158
Other Local Revenues	8890	149,847	31,648	181,495
TOTAL LOCAL REVENUES	8800	10,762,252	271,201	11,033,453
TOTAL REVENUES (8100 + 8600 + 8800)	801	60,316,778	8,652,459	68,969,237
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	60,316,778	8,652,459	68,969,237

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	192,371	388	2,735			195,494
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,140,707	158,504	153,678			2,452,889
Business and Management	0500	1,266,578	299,590	22,262			1,588,430
Communications	0600	224,457		80,362			304,819
Information Technology	0700	1,046,360	6,809	2,998			1,056,167
Education	0800	3,069,950	277,476	330,868			3,678,294
Engineering and Industrial Tech.	0900	2,047,032	257,725	267,903	159,351		2,732,011
Fine and Applied Arts	1000	3,547,147	326,105	269,187			4,142,439
Foreign Language	1100	776,380	63,710				840,090
Health	1200	2,889,482	348,529	157,772	141,575		3,537,358
Family and Consumer Sciences	1300	1,049,462	132,294	114,272			1,296,028
Law	1400						
Humanities (Letters)	1500	3,665,519	470,277	60,685			4,196,481
Library Science	1600	441					441
Mathematics	1700	3,125,719	301,706	204,902	5,789		3,638,116
Military Studies	1800						
Physical Sciences	1900	1,856,190	42,009	33,974			1,932,173
Psychology	2000	825,942	1,914				827,856
Public and Protective Services	2100	809,280	24,443	74,630			908,353
Social Sciences	2200	2,018,872	181,348	26,122			2,226,342
Commercial Services	3000						
Interdisciplinary Studies	4900	1,567,459	11,119	9,297			1,587,875
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	32,119,348	2,903,946	1,811,647	306,715		37,141,656

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