

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

**\*\*\* unaudited \*\*\***

District: **Kern Community College District**

District Code: **520**

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

10-14-07  
Date

  
District Superintendent

10-14-07  
Date

**Contact:**

Thomas J. Burke

Name

Chief Financial Officer

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, 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: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	350,583	287,500			4,080,967	4,467,521
State Revenues	8600	53,369,176	54,038,055	14,496,082	13,428,857	67,865,258	67,466,912
Local Revenues	8800	45,171,351	48,351,333	2,064,490	2,380,822	47,235,841	50,732,155
<b>TOTAL REVENUES</b>	<b>801</b>	<b>98,891,110</b>	<b>102,676,888</b>	<b>20,290,956</b>	<b>19,989,700</b>	<b>119,182,066</b>	<b>122,666,588</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	41,987,734	45,506,690	3,858,201	3,742,457	45,845,935	49,249,147
Classified Salaries	2000	17,287,434	18,748,911	5,508,485	4,621,863	22,795,919	23,370,774
Employee Benefits	3000	21,036,335	21,659,013	2,295,759	2,373,531	23,332,094	24,032,544
Supplies and Materials	4000	1,421,644	1,842,522	1,333,810	1,103,967	2,755,454	2,946,489
Other Operating Expenses and Services	5000	11,113,422	11,755,761	1,544,981	5,534,850	12,658,403	17,290,611
Capital Outlay	6000	1,457,363	2,399,159	2,164,101	1,623,473	3,621,464	4,022,632
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>94,303,932</b>	<b>101,912,056</b>	<b>16,705,337</b>	<b>19,000,141</b>	<b>111,009,269</b>	<b>120,912,197</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>4,587,178</b>	<b>764,832</b>	<b>3,585,619</b>	<b>989,559</b>	<b>8,172,797</b>	<b>1,754,391</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>44,311</b>	<b>9,800</b>	<b>188,343</b>	<b>342,775</b>	<b>232,654</b>	<b>352,575</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>443,542</b>	<b>1,685,661</b>	<b>1,737,170</b>	<b>1,772,974</b>	<b>2,180,712</b>	<b>3,458,635</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>4,187,947</b>	<b>(911,029)</b>	<b>2,036,792</b>	<b>(440,640)</b>	<b>6,224,739</b>	<b>(1,351,669)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	9,590,555	14,138,008	3,740,254	6,440,331	13,330,809	20,578,339
Prior Years Adjustments	903	359,506		663,285		1,022,791	
Adjusted Beginning Balance	904	9,950,061		4,403,539		14,353,600	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>14,138,008</b>	<b>13,226,979</b>	<b>6,440,331</b>	<b>5,999,691</b>	<b>20,578,339</b>	<b>19,226,670</b>

**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: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
	<b>REVENUES:</b>						
8100	Federal Revenues						
8600	State Revenues						
8800	Local Revenues	11,875,372	10,693,427			2,707,990	2,340,280
<b>801</b>	<b>TOTAL REVENUES</b>	11,875,372	10,693,427			2,707,990	2,340,280
	Other Financing Sources (CA 8900):						
802	Interfund Transfers - In		125,000			255,000	10,172,480
803	Other Incoming Transfers						
<b>808</b>	<b>TOTAL - OTHER FINANCING SOURCES</b>		125,000			255,000	10,172,480
	Other Outgo (CA 7000):						
	Debt Retirement (Long Term Debt) (CA 7100):						
711	Debt Reduction	3,685,000	4,220,000				
712	Debt Interest and Other Service Charges	7,961,199	7,366,208			2,572,503	2,805,000
730	Transfers (Outgoing) (CA 7300 and 7400)		25,000				
7900	Reserve for Contingencies						
<b>708</b>	<b>TOTAL - OTHER OUTGO</b>	11,646,199	11,611,208			2,572,503	2,805,000
<b>202</b>	<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	(11,646,199)	(11,486,208)			(2,317,503)	7,367,480
<b>901</b>	<b>NET INCREASE/(DECREASE) IN FUND BALANCE BEGINNING FUND BALANCE:</b>	229,173	(792,781)			390,487	9,707,760
902	Net Beginning Balance, July 1	18,930,915	19,160,088			42,624,254	43,014,741
903	Prior Years Adjustments						
<b>904</b>	<b>Adjusted Beginning Balance</b>	18,930,915				42,624,254	
<b>905</b>	<b>ENDING FUND BALANCE, JUNE 30</b>	19,160,088	18,367,307			43,014,741	52,722,501

**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)
<b>REVENUES:</b>							
Federal Revenues	8100	409,404	494,785				
State Revenues	8600	3,531,221	4,744,117				
Local Revenues	8800	113,428	50,000	28,233	28,233		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>4,054,053</b>	<b>5,288,902</b>	<b>28,233</b>	<b>28,233</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000	1,594,012	1,592,691				
Classified Salaries	2000	1,380,626	1,348,584				
Employee Benefits	3000	1,089,138	1,397,267				
Supplies and Materials	4000	201,856	218,197	9,786	9,785		
Other Operating Expenses and Services	5000	192,454	276,887	1,439	1,439		
Capital Outlay	6000	20,896	13,586	6,542	6,542		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>4,478,982</b>	<b>4,847,212</b>	<b>17,767</b>	<b>17,766</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(424,929)</b>	<b>441,690</b>	<b>10,466</b>	<b>10,467</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>		<b>141,184</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(424,929)</b>	<b>582,874</b>	<b>10,466</b>	<b>10,467</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	60,679	(101,725)	195,259	205,725		
Prior Years Adjustments	903	262,525					
Adjusted Beginning Balance	904	323,204		195,259			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>(101,725)</b>	<b>481,149</b>	<b>205,725</b>	<b>216,192</b>		

**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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,269,714	9,917,480				
Local Revenues	8800	5,092,476	2,659,577				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>8,362,190</b>	<b>12,577,057</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	197,160	644,071				
Employee Benefits	3000	41,344	83,160				
Supplies and Materials	4000	26,177	50,930				
Other Operating Expenses and Services	5000	315,833	3,229,512				
Capital Outlay	6000	9,959,645	26,658,547				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>10,540,159</b>	<b>30,666,220</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,177,969)</b>	<b>(18,089,163)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>49,999,533</b>	<b>9,917,480</b>				
<b>OTHER OUTGO</b>	<b>7000</b>		<b>19,834,960</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>47,821,564</b>	<b>(28,006,643)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	66,791,665	112,971,070				
Prior Years Adjustments	903	(1,642,159)					
Adjusted Beginning Balance	904	65,149,506					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>112,971,070</b>	<b>84,964,427</b>				

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	6,985,430	6,777,245	1,093,478	1,441,271		
COST of SALES	510	4,923,420	4,648,871	456,997	597,570		
GROSS PROFIT or (LOSS)	520	2,062,010	2,128,374	636,481	843,701		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,026,922	695,446	432,437	465,064		
Employee Benefits	3000	260,859	259,304	179,725	256,820		
Supplies and Materials	4000	12,116	12,172	18,434	19,000		
Other Operating Expenses and Services	5000	626,644	1,194,979	60,257	93,616		
Capital Outlay	6000	10,791	27,036	5,401	26,283		
TOTAL EXPENDITURES	501	1,937,332	2,188,937	696,254	860,783		
NET PROFIT OR LOSS	201	124,678	(60,563)	(59,773)	(17,082)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	124,678	(60,563)	(59,773)	(17,082)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,148,797	2,275,591	(157,610)	(217,383)		
Prior Years Adjustments	903	2,116					
Adjusted Beginning Balance	904	2,150,913		(157,610)			
ENDING FUND BALANCE, JUNE 30	905	2,275,591	2,215,028	(217,383)	(234,465)		

**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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	11,089	120,507	40,509	55,236	136,059	180,516
<b>TOTAL REVENUES</b>	<b>801</b>	11,089	120,507	40,509	55,236	136,059	180,516
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	3,236	38,000			67,400	
Employee Benefits	3000	54	600			8,718	
Supplies and Materials	4000		26,150		500	19,289	24,000
Other Operating Expenses and Services	5000		75,606	33,500	48,736	9,564	41,000
Capital Outlay	6000				6,000	30,292	37,775
<b>TOTAL EXPENDITURES</b>	<b>501</b>	3,290	140,356	33,500	55,236	135,263	102,775
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	7,799	(19,849)	7,009		796	77,741
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	7,799	(19,849)	7,009		796	77,741
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	80,917	442	20,988	27,997	500,743	501,538
Prior Years Adjustments	903	(88,274)				(1)	
Adjusted Beginning Balance	<b>904</b>	(7,357)		20,988		500,742	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	442	(19,407)	27,997	27,997	501,538	579,279

**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: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	397,758		17,096,037	18,500,000		
Local Revenues	8800		467,922	2,675,332	4,061,165		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>397,758</b>	<b>467,922</b>	<b>19,771,369</b>	<b>22,561,165</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>397,758</b>	<b>467,922</b>	<b>19,771,369</b>	<b>22,561,165</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>440,244</b>	<b>467,922</b>	<b>19,771,369</b>	<b>22,658,284</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(42,486)</b>			<b>(97,119)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	449,671	47,344		110,884		
Prior Years Adjustments	903	(359,841)		110,884			
Adjusted Beginning Balance	904	89,830		110,884			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>47,344</b>	<b>47,344</b>	<b>110,884</b>	<b>13,765</b>		



**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	\$109,026,755
Appropriations subject to limit.	12	\$88,196,868
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$50,790,273
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
<b>A. NET ENDING BALANCE</b>	<b>905</b>	<b>20,578,339</b>
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	68,332
Stores, Inventories, and Prepaid Items	613	506,371
<b>Subtotal B</b>	<b>619</b>	<b>574,703</b>
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	6,440,331
Local	622	
<b>Subtotal C</b>	<b>629</b>	<b>6,440,331</b>
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	<b>7,015,034</b>
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	
<b>Subtotal E</b>	<b>639</b>	
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	
<b>Subtotal H</b>	<b>669</b>	
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	<b>7,015,034</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>13,563,305</b>

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			
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	34,272,975	36,188,237
Noninstructional Salaries (CA 1200 and 1400)	408		5,704,323
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>34,272,975</b>	<b>41,892,560</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		14,042,341
Instructional Aides (CA 2200 and 2400)	416	1,322,954	1,322,954
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>1,322,954</b>	<b>15,365,295</b>
Employee Benefits (CA 3000)	429	10,095,400	20,876,224
Supplies and Materials (CA 4000)	435		1,399,231
Other Operating Expenses and Services (CA 5000)	449		11,030,501
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>45,691,329</b>	<b>90,563,811</b>
Less Exclusions for Current Expense of Education	469		2,880,890
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>45,691,329</b>	<b>87,682,921</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>52.11%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		43,841,460
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		43,841,460

**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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110	4,594		4,594
Higher Education Act	8120		427,253	427,253
Workforce Investment Act	8130		316,430	316,430
Temporary Assistance for Needy Families (TANF)	8140	1,013	45,908	46,921
Student Financial Aid	8150		37,895	37,895
Veterans Education	8160	1,169		1,169
Vocational and Technical Education Act (VTEA)	8170		1,061,292	1,061,292
Other Federal Revenues	8190	343,807	1,841,606	2,185,413
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>350,583</b>	<b>3,730,384</b>	<b>4,080,967</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	243,000		243,000
State General Apportionment	122	49,405,334		49,405,334
Other General Apportionments	123	1,289,027		1,289,027
General Categorical Programs (CA 8620)				
Child Development	124		10,662	10,662
Extended Opportunity Programs and Services (EOPS)	125		2,456,054	2,456,054
Disabled Students Programs and Services (DSPS)	126		2,188,363	2,188,363
Temporary Assistance for Needy Families (TANF)	127		180,257	180,257
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		857,047	857,047
Telecomm. and Technology Infrastructure Program (TTIP)	129		151,469	151,469
Other General Categorical Programs	130		8,179,004	8,179,004
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		91,832	91,832
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	358,908		358,908
Timber Yield Tax	135	3,346		3,346
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,046,831	381,394	2,428,225
State Mandated Costs	138	644,566		644,566
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(621,836)		(621,836)
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>53,369,176</b>	<b>14,496,082</b>	<b>67,865,258</b>

**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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	40,341,814		40,341,814
Tax Allocation, Supplemental Roll	8812	2,440,866		2,440,866
Tax Allocation, Unsecured Roll	8813	1,622,715		1,622,715
Prior Years Taxes	8816	166,596		166,596
Education Revenue Augmentation Fund (ERAF)	8817	(7,227,478)		(7,227,478)
Contributions, Gifts, Grants, and Endowments	8820	1,000	123,260	124,260
Contract Services (CA 8830):				
Contract Instructional Services	140	62,069	731,135	793,204
Other Contract Services	141	108,554	164	108,718
Sales and Commissions	8840	133,122		133,122
Rentals and Leases	8850	148,253	67,247	215,500
Interest and Investment Income	8860	783,135		783,135
Student Fees and Charges				
Community Services Classes	8872	243,819		243,819
Dormitory	8873	12,283		12,283
Enrollment	8874	4,570,574		4,570,574
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		509,860	509,860
Instructional Materials Fees and Sales of Materials	8877	51,714	1,782	53,496
Insurance	8878			
Student Records	8879	107,542		107,542
Nonresident Tuition	8880	793,442		793,442
Parking Services and Public Transportation	8881		619,306	619,306
Other Student Fees and Charges	8885	74,655		74,655
Other Local Revenues	8890	736,676	11,736	748,412
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>45,171,351</b>	<b>2,064,490</b>	<b>47,235,841</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>98,891,110</b>	<b>20,290,956</b>	<b>119,182,066</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910	14,960		14,960
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	29,351	188,343	217,694
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>44,311</b>	<b>188,343</b>	<b>232,654</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>98,935,421</b>	<b>20,479,299</b>	<b>119,414,720</b>

**CALIFORNIA COMMUNITY COLLEGES**  
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**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	779,494	37,841	46,703	33,740		897,778
Architecture and Environmental Design	0200	31,303					31,303
Environmental Sciences and Technologies	0300			49,508			49,508
Biological Sciences	0400	1,959,218		40,600	68,353		2,068,171
Business and Management	0500	1,307,128	63,125	1,315			1,371,568
Communications	0600	1,422,864	30,367	18,282			1,471,513
Information Technology	0700	1,548,768	43,731	17,707	24,293		1,634,499
Education	0800	3,982,799	904,784	466,577	115,560		5,469,720
Engineering and Industrial Tech.	0900	1,965,899	65,718	321,785	245,592		2,598,994
Fine and Applied Arts	1000	2,589,126	111,118	145,163	152,933		2,998,340
Foreign Language	1100	1,294,685	27,182	6,611			1,328,478
Health	1200	4,671,991	366,767	283,356	184,997		5,507,111
Family and Consumer Sciences	1300	1,545,328	130,260	127,785	23,522		1,826,895
Law	1400	23,600					23,600
Humanities (Letters)	1500	5,736,046	71,027	14,330			5,821,403
Library Science	1600	13,970	3,575				17,545
Mathematics	1700	4,210,061	6,643	5,051	1,870		4,223,625
Military Studies	1800						
Physical Sciences	1900	1,789,439	24,290	91,456	4,785		1,909,970
Psychology	2000	947,377	71,364	240	1,077		1,020,058
Public and Protective Services	2100	1,952,825	100,799	611,607	159,375		2,824,606
Social Sciences	2200	3,679,088		6,051	3,232		3,688,371
Commercial Services	3000						
Interdisciplinary Studies	4900	2,997,152	181,178	53,927	8,467		3,240,724
Instruct. Staff-Retir's Bnfts & Retire. Incent's	5900	2,794,267					2,794,267
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>47,242,428</b>	<b>2,239,769</b>	<b>2,308,054</b>	<b>1,027,796</b>		<b>52,818,047</b>

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

**CALIFORNIA COMMUNITY COLLEGES**  
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**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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		7,988,267	949,689	598,858		9,536,814
Course and Curriculum Development	6020		308,064	168,002	33,299		509,365
Academic/Faculty Senate	6030		165,990	10,166			176,156
Other Instruct. Admin. & Instruct. Governance	6090		53,715				53,715
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>8,516,036</b>	<b>1,127,857</b>	<b>632,157</b>		<b>10,276,050</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	119,008	174,189	6,888			300,085
Library	6120		1,390,669	150,329	177,130		1,718,128
Media	6130		419,359				419,359
Museums and Galleries	6140		3,948				3,948
Academic Information Systems and Tech.	6150			5,448	36,657		42,105
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>119,008</b>	<b>1,988,165</b>	<b>162,665</b>	<b>213,787</b>		<b>2,483,625</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>1,413,510</b>	<b>42,549</b>	<b>17,863</b>		<b>1,473,922</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		2,484,095	27,180	1,409		2,512,684
Matriculation and Student Assessment	6320		938,243	316,583	15,465		1,270,291
Transfer Programs	6330			3,054			3,054
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,422,338</b>	<b>346,817</b>	<b>16,874</b>		<b>3,786,029</b>

\* 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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,958,304	173,897	177,824	2,250	2,312,275
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,530,868	119,372	1,616	1,055,861	2,707,717
Health Services	6440		206,733	117,200	92,202		416,135
Student Personnel Administration	6450		169,631	6,738			176,369
Financial Aid Administration	6460		2,231,650	147,307	2,380		2,381,337
Job Placement Services	6470		18,256	5,135	8,185		31,576
Veterans Services	6480		63,612	1,154			64,766
Miscellaneous Student Services	6490		1,062,955	185,629	35,395		1,283,979
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>7,242,009</b>	<b>756,432</b>	<b>317,602</b>	<b>1,058,111</b>	<b>9,374,154</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		1,120,382	489,792	131,520		1,741,694
Custodial Services	6530		1,661,747	219,693	5,717		1,887,157
Grounds Maintenance and Repairs	6550		710,262	140,413	41,948		892,623
Utilities	6570			3,353,262			3,353,262
Other Operation and Maintenance of Plant	6590		8,776	46,744	(8)		55,512
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>3,501,167</b>	<b>4,249,904</b>	<b>179,177</b>		<b>7,930,248</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>1,587,619</b>	<b>802,628</b>	<b>167,910</b>		<b>2,558,157</b>

\* 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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		416,574	385,686	12,099		814,359
Fiscal Operations	6720		2,644,848	1,419,583	22,046		4,086,477
Human Resources Management	6730		1,356,757	412,343	4,298		1,773,398
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		2,325,402				2,325,402
Staff Development	6750		2,382	3,216			5,598
Staff Diversity	6760		3,560	6,910			10,470
Logistical Services	6770		850,604	905,756	17,487		1,773,847
Management Information Systems	6780		3,980,706	1,954,672	521,704		6,457,082
Other General Institutional Support Services	6790		1,588,076	216,710	143,181		1,947,967
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>13,168,909</b>	<b>5,304,876</b>	<b>720,815</b>		<b>19,194,600</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820		258,871	23,585			282,456
Community Use Facilities	6830						
Economic Development	6840		387,029	114,019	1,079		502,127
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>645,900</b>	<b>137,604</b>	<b>1,079</b>		<b>784,583</b>

\* 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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910		102,941				102,941
Child Development Centers	6920		705	11			716
Farm Operations	6930						
Food Services	6940						
Parking	6950		(21,066)				(21,066)
Student and Co-curricular Activities	6960		274,325	53,248	96,279		423,852
Student Housing	6970		213,416	103,835	149,251		466,502
Other Ancillary Services	6990		76,383	9,638	7,800		93,821
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>646,704</b>	<b>166,732</b>	<b>253,330</b>		<b>1,066,766</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		(914)				(914)
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		<b>100,873</b>				<b>100,873</b>
<b>Physical Property and Related Acquisitions (7100)</b>							
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210				73,074		73,074
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					486,963	486,963
Student Aid	7320					635,638	635,638
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>1,122,601</b>	<b>1,122,601</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>47,361,436</b>	<b>44,612,512</b>	<b>15,413,857</b>	<b>3,621,464</b>	<b>2,180,712</b>	<b>113,189,981</b>

\* 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. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,094,894
b) Accrued	860A				1,333,331
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	566	1,300		1,866
(b) Books, Magazines, & Periodicals	220A	1,611	2,323		3,934
(c) Instructional Supplies & Materials	230A	137,502	2,326		139,828
(e) Noninstructional Supplies & Materials	240A	8,646	191		8,837
7. Other Oper. Exp. & Services (5000)	400A		2,175,256		2,175,256
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		98,504		98,504
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	148,325	2,279,900		2,428,225
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				2,430,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	700	1,500		2,200
(b) Books, Magazines, & Periodicals	220B	2,000	2,500		4,500
(c) Instructional Supplies & Materials	230B	140,000	2,500		142,500
(e) Noninstructional Supplies & Materials	240B	8,700	200		8,900
15. Other Oper. Exp. & Services (Object 5000)	400B		2,175,000		2,175,000
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		96,900		96,900
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	151,400	2,278,600		2,430,000
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

**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
29	IN	Other Debt Service Fund	255,000	
11	OUT	Unrestricted Subfund		255,000

**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
<b>Summary Totals</b>				
Totals			255,000	255,000
29		Other Debt Service Fund	255,000	
11		Unrestricted Subfund		255,000