

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2008-09)  
(Budget Report for Fiscal Year 2009-10)

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

10-8-09

Date

  
District Superintendent

10/14/09

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, 2009**. Please submit the report to:

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

District: Kern

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: Tom Burke

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	115,729,074
2. Rrestricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	16,253,823
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	99,475,251
4. Excluded Activities		4	1,030,629
AC 6800 Community Services	412,677		
AC 6900 Ancillary Services	229,780		
AC 7000 Auxiliary Operations	201,831		
AC 7100 Physical Property & Acquisitions	186,341		
5. Exclude Lottery Funds Expended		5	2,203,526
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	190,718
7.1 Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7.1	2,362,985
7.2 Adjust for transfers to other funds		7.2	(2,549,100)
7.3 Exclude Retiree Benefits		7.3	2,571,902
8. Total Exclusions	469	8	5,810,660
9. Current Expense of Education	470, Col 2	9	93,664,591
10. Exclude Non-Instructional Salaries		10	25,772,856
11. Exclude Non-Instructional Benefits		11	8,524,994
12. Exclude Supplies & Operating Expenses***		12	9,905,936
13. Exclude Equipment--Replacement		13	7,995
14. Subtotal nonSCI	475	14	44,211,781
15. Salaries of Classroom Instructors	470, Col 1	15	47,458,125
16. Percentage of CEE [Box 13 / Box 7].	471	16	50.67%
17. 50% of Current Expense of Education	472	17	46,832,296
18. Nonexempted Deficiency from Second Preceding FY	473	18	N/A
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	N/A

\*District match for Restricted and Categorical Programs and Grants is included in CEE.

\*\*Student Transportation & mandated Student Health Services are non CEE.

\*\*\* OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

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, 2009

ASSETS	Description	State Use Only (EDP)	11			12			10				
			General Fund — Unrestricted			General Fund - Restricted			General Fund - COMBINED				
	Cash, Investments, and Receivables (CA 9100):												
	Cash:												
	Awaiting Deposit and in Banks	911											
	In County Treasury	912											
	Cash With Fiscal Agents	913	25,321,147			10,275,902							35,597,049
	Revolving Cash Accounts	914											
	Investments (at cost)	915	86,939										86,939
	Accounts Receivable	916	12,982,753			2,016,255							14,999,008
	Due from Other Funds	917	75,000										75,000
	Inventories, Stores, and Prepaid Items	9200	1,222,947			7,572							1,230,519
	<b>TOTAL ASSETS</b>		39,688,786			12,299,729							51,988,515
	<b>LIABILITIES</b>												
	Current Liabilities and Deferred Revenue (CA 9510):												
	Accounts Payable	951											
	Due to Other Funds	952	6,752,012			554,584							7,306,596
	Temporary Loans	954											
	Current Portion of Long-Term Debt	955											
	Deferred Revenues	956	4,178,440			3,765,069							
	<b>TOTAL LIABILITIES</b>		10,930,452			4,319,653							15,250,105
	<b>FUND EQUITY</b>												
	Restricted Fund Balance	9710											
	Reserved Fund Balance	9730											
	Designated Fund Balance	9750											
	Uncommitted Fund Balance	9790	28,758,334			7,980,076							36,738,410
	<b>TOTAL FUND EQUITY</b>		28,758,334			7,980,076							36,738,410
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>		39,688,786			12,299,729							51,988,515

Kern District  
520 Code No.

District  
Code No.

**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, 2009

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
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	6,945,629		-2,298,532
Cash With Fiscal Agent	913	8,989,737		
Investments (at cost)	915			
Accounts Receivable	916	45,433		49,020,676
Due from Other Funds	917			438,849
<b>TOTAL ASSETS</b>	<b>909</b>	<b>15,980,799</b>		<b>47,160,993</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952	5,800		
Temporary Loans	954	75,000		
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>80,800</b>		
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			31,015,234
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790	15,899,999		16,145,759
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>15,899,999</b>		<b>47,160,993</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>15,980,799</b>		<b>47,160,993</b>

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

**Governmental Funds Group**  
**Special Revenue Funds:**

- 30 Bookstore Fund
- 31 Cafeteria Fund
- 32 Child Development Fund
- 33 Farm Operation Fund
- 34 Revenue Bond Project Fund
- 35 Other Special Revenue Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2009

ASSETS	Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS		
			33	39	3
			Child Development Fund	Other Special Revenue Fund	Fund
	Cash, Investments, and Receivables (CA 9100):				
	Cash:				
	Awaiting Deposit and in Banks	911			
	In County Treasury	912			
	Cash With Fiscal Agent	913	-37,154	210,238	
	Revolving Cash Accounts	914			
	Investments (at cost)	915			
	Accounts Receivable	916	111,143		
	Due from Other Funds	917			
	Inventories, Stores, and Prepaid Items	9200			
	<b>TOTAL ASSETS</b>	<b>909</b>	<b>73,989</b>	<b>210,238</b>	
	<b>LIABILITIES</b>				
	Current Liabilities and Deferred Revenue (CA 9510):				
	Accounts Payable	951			
	Due to Other Funds	952	85,586		
	Temporary Loans	954			
	Current Portion of Long-Term Debt	955			
	Deferred Revenues	956	50,000		
	<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>135,586</b>		
	<b>FUND EQUITY</b>				
	Restricted Fund Balance	9710			
	Reserved Fund Balance	9730			
	Designated Fund Balance	9750			
	Uncommitted Fund Balance	9790	-61,597	210,238	
	<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>-61,597</b>	<b>210,238</b>	
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>73,989</b>	<b>210,238</b>	

Make additional pages if there are more than four funds.

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 Kern District  
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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, 2009

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
<b>ASSETS</b>		<b>Capital Outlay Projects Fund</b>	<b>Revenue Bond Construction Fund</b>
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	83,330,625	
Cash With Fiscal Agent	913	6,929,064	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	4,022,248	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
<b>TOTAL ASSETS</b>	<b>909</b>	<b>94,281,937</b>	
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	256,914	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	11,313	
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>268,227</b>	
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790	94,013,710	
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>94,013,710</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>94,281,937</b>	

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

**Proprietary Funds Group**  
**Enterprise Funds:**

50 Enterprise Fund  
 51 Bookstore Fund  
 52 Cafeteria Fund  
 53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	-373,900	110,304		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915	150,992			
Accounts Receivable	916	388,754	827		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	1,489,732	15,542		
Fixed Assets (CA 9300)	931	980,595			
Less Accumulated Depreciation	932	379,749			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>2,256,424</b>	<b>126,673</b>		
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	-45,886	6,857		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	14			
Long-Term Liabilities	9560				
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>-45,872</b>	<b>6,857</b>		
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	2,302,296	119,816		
Investment in General Fixed Assets	9800				
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>2,302,296</b>	<b>119,816</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>2,256,424</b>	<b>126,673</b>		

**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, 2009

<b>INTERNAL SERVICE FUNDS</b>		<b>61</b>	<b>69</b>
<b>Description</b>	<b>State Use Only (EDP)</b>	<b>Self-Insurance Fund</b>	<b>Other Internal Service Fund</b>
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		
Cash With Fiscal Agent	913		
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		
<b>TOTAL ASSETS</b>	<b>909</b>		
<b>LIABILITIES</b>			
9510):			
Accounts Payable	951		
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>		
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
<b>TOTAL FUND EQUITY</b>	<b>990</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>		



CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
Trust Funds

- 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, 2009

Description	State Use Only (EDP)	FIDUCIARY FUNDS						
		71 Associated Students Trust Fund	72 Student Representation Fee	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	79 Other Trust Funds		
<b>ASSETS</b>								
Cash, Investments, and Receivables (CA 9100):								
Cash:								
Awaiting Deposit and in Banks	935							
In County Treasury	936	494,034	48,659	597,120	188,946			-785,339
Cash With Fiscal Agent	937							66,990,878
Revolving Cash Accounts	938							
Investments (at cost)	939				1,500			
Accounts Receivable	940	68,453			1,650			19,388,193
Due from Other Funds	941							621,235
Student Loans Receivable	942							
Inventories, Stores, and Prepaid Items	943							
Fixed Assets (CA 9300)	947	1,202						
<b>TOTAL ASSETS</b>	949	563,689	48,659	597,120	192,096			86,214,967
<b>LIABILITIES</b>								
Current Liabilities and Deferred Revenue (CA 9510):								
Accounts Payable	961							
Due to Other Funds	962	274,291	3,065	3,194				25,418
Temporary Loans	963							
Current Portion of Long-Term Debt	964							
Deferred Revenues	965							
Long-Term Liabilities	966		14,559	67,030				
<b>TOTAL LIABILITIES</b>	969	274,291	17,624	70,224				25,418
<b>FUND EQUITY</b>								
Restricted Fund Balance	9710							
Reserved Fund Balance	9730							
Designated Fund Balance	9750			24,196				
Uncommitted Fund Balance	9790	289,398	31,035	502,700	192,096			86,189,549
Investments in General Fixed Assets	980							
<b>TOTAL FUND EQUITY</b>	989	289,398	31,035	526,896	192,096			86,189,549
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	992	563,689	48,659	597,120	192,096			86,214,967

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

Kern District  
520 Code No.

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**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: 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	283,282	155,795	3,293,482	3,208,436	3,576,764	3,364,231
State Revenues	8600	57,276,736	55,398,402	12,590,054	8,232,250	69,866,790	63,630,652
Local Revenues	8800	52,821,264	50,687,906	1,801,521	3,658,359	54,622,785	54,346,265
<b>TOTAL REVENUES</b>	<b>801</b>	<b>110,381,282</b>	<b>106,242,103</b>	<b>17,685,057</b>	<b>15,099,045</b>	<b>128,066,339</b>	<b>121,341,148</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	45,814,716	45,921,980	3,886,345	3,583,413	49,701,061	49,505,393
Classified Salaries	2000	19,246,799	19,786,693	5,877,376	7,380,992	25,124,175	27,167,685
Employee Benefits	3000	18,979,945	16,930,587	2,220,742	2,410,683	21,200,687	19,341,270
Supplies and Materials	4000	1,521,460	1,724,389	1,236,258	903,457	2,757,718	2,627,846
Other Operating Expenses and Services	5000	11,905,049	11,813,340	1,604,855	1,356,191	13,509,904	13,169,531
Capital Outlay	6000	2,007,282	2,026,317	1,428,247	2,297,423	3,435,529	4,323,740
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>99,475,251</b>	<b>98,203,306</b>	<b>16,253,823</b>	<b>17,932,159</b>	<b>115,729,074</b>	<b>116,135,465</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>10,906,031</b>	<b>8,038,797</b>	<b>1,431,234</b>	<b>(2,833,114)</b>	<b>12,337,265</b>	<b>5,205,683</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>390,451</b>	<b>400,560</b>	<b>1,808,503</b>	<b>2,059,491</b>	<b>2,198,954</b>	<b>2,460,051</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>9,148,500</b>	<b>7,496,453</b>	<b>1,756,022</b>	<b>1,093,107</b>	<b>10,904,522</b>	<b>8,589,560</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,147,982</b>	<b>942,904</b>	<b>1,483,715</b>	<b>(1,866,730)</b>	<b>3,631,697</b>	<b>(923,826)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	26,325,672	28,579,145	6,593,099	8,038,168	32,918,771	36,617,313
Prior Years Adjustments	903	105,491		(38,646)		66,845	
Adjusted Beginning Balance	904	26,431,163		6,554,453		32,985,616	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>28,579,145</b>	<b>29,522,049</b>	<b>8,038,168</b>	<b>6,171,438</b>	<b>36,617,313</b>	<b>35,693,487</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: 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		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	87,026					
Local Revenues	8800	12,380,473	13,581,026			2,558,068	1,131,286
<b>TOTAL REVENUES</b>	<b>801</b>	<b>12,467,499</b>	<b>13,581,026</b>			<b>2,558,068</b>	<b>1,131,286</b>
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802	3,334,157				255,000	8,422,631
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>	<b>3,334,157</b>				<b>255,000</b>	<b>8,422,631</b>
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	6,020,000	6,230,000				
Debt Interest and Other Service Charges	712	9,125,996	6,761,774				4,510,825
Transfers (Outgoing) (CA 7300 and 7400)	730	32,620	25,000				
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>15,178,616</b>	<b>13,016,774</b>				<b>4,510,825</b>
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(11,844,459)</b>	<b>(13,016,774)</b>			<b>255,000</b>	<b>3,911,806</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>623,040</b>	<b>564,252</b>			<b>2,813,068</b>	<b>5,043,092</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	16,452,443	17,075,483			47,397,228	50,210,296
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	16,452,443				47,397,228	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>17,075,483</b>	<b>17,639,735</b>			<b>50,210,296</b>	<b>55,253,388</b>

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: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	220,475	249,108				
State Revenues	8600	3,122,799	3,278,802				
Local Revenues	8800	74,950		19,740	33,701		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>3,418,224</b>	<b>3,527,910</b>	<b>19,740</b>	<b>33,701</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000	86,178	29,086				
Classified Salaries	2000	2,888,123	3,181,791				
Employee Benefits	3000	1,022,093	1,210,338				
Supplies and Materials	4000	113,926	125,368				
Other Operating Expenses and Services	5000	143,637	212,847				
Capital Outlay	6000	40,459			33,701		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>4,294,416</b>	<b>4,759,430</b>		<b>33,701</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(876,192)</b>	<b>(1,231,520)</b>	<b>19,740</b>			
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,060,083</b>	<b>61,454</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>66,048</b>					
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>117,843</b>	<b>(1,170,066)</b>	<b>19,740</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	(90,261)	27,582	190,497	210,237		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	(90,261)		190,497			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>27,582</b>	<b>(1,142,484)</b>	<b>210,237</b>	<b>210,237</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: 2008-09 Budget Year: 2009-10

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	4,490,620	3,251,040				
Local Revenues	8800	4,159,369	1,485,994				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>8,649,989</b>	<b>4,737,034</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	283,791	930,993				
Employee Benefits	3000	74,155	98,483				
Supplies and Materials	4000	44,978	118,030				
Other Operating Expenses and Services	5000	533,875	98,449				
Capital Outlay	6000	17,406,689	20,007,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>18,343,488</b>	<b>21,252,955</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(9,693,499)</b>	<b>(16,515,921)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>2,707,769</b>	<b>16,670,890</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>2,320,111</b>	<b>6,894,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(9,305,841)</b>	<b>(6,739,031)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	103,319,546	94,013,705				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	103,319,546					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>94,013,705</b>	<b>87,274,674</b>				

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	8,197,687	8,602,995	1,217,785	1,281,150		
COST of SALES	510	5,646,358	6,329,640	506,897	590,000		
GROSS PROFIT or (LOSS)	520	2,551,329	2,273,355	710,888	691,150		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	859,428	652,883	334,457	408,125		
Employee Benefits	3000	188,854	217,901	167,898	173,389		
Supplies and Materials	4000	13,206	14,650	4,329	9,750		
Other Operating Expenses and Services	5000	649,248	750,303	55,812	49,770		
Capital Outlay	6000	31,156	2,500		71,804		
TOTAL EXPENDITURES	501	1,741,892	1,638,237	562,496	712,838		
NET PROFIT OR LOSS	201	809,437	635,118	148,392	(21,688)		
OTHER FINANCING SOURCES	8900		62,040		21,688		
OTHER OUTGO	7000	293,395	697,158				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	516,042		148,392			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,793,844	2,306,088	(28,576)	119,816		
Prior Years Adjustments	903	(3,798)					
Adjusted Beginning Balance	904	1,790,046		(28,576)			
ENDING FUND BALANCE, JUNE 30	905	2,306,088	2,306,088	119,816	119,816		

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: 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	141,636	127,400	39,981	52,992	168,786	179,713
TOTAL REVENUES	801	141,636	127,400	39,981	52,992	168,786	179,713
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	36,288	45,385			59,158	49,536
Employee Benefits	3000	318	445			8,218	8,378
Supplies and Materials	4000	59,164	50,000			49,667	51,602
Other Operating Expenses and Services	5000	128,347	31,570	49,833	52,992	8,963	53,901
Capital Outlay	6000					14,080	16,295
TOTAL EXPENDITURES	501	224,117	127,400	49,833	52,992	140,086	179,712
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(82,481)		(9,852)		28,700	1
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(82,481)		(9,852)		28,700	1
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	371,879	289,398	40,887	31,035	474,000	502,700
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	371,879		40,887		474,000	
ENDING FUND BALANCE, JUNE 30	905	289,398	289,398	31,035	31,035	502,700	502,701

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: 74 STUDENT FINANCIAL AID TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	27,767,681	35,000,000	597,844	551,572		
State Revenues	8600	2,639,352	3,341,000				
Local Revenues	8800	575,794					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>30,982,827</b>	<b>38,341,000</b>	<b>597,844</b>	<b>551,572</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	2,298,117					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	150					
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>2,298,267</b>					
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>28,684,560</b>	<b>38,341,000</b>	<b>597,844</b>	<b>551,572</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>111,036,583</b>					
<b>OTHER OUTGO</b>	<b>7000</b>	<b>53,483,328</b>	<b>38,366,589</b>	<b>496,639</b>	<b>551,572</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>86,237,815</b>	<b>(25,589)</b>	<b>101,205</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	(48,266)	86,189,549	90,891	192,096		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	(48,266)		90,891			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>86,189,549</b>	<b>86,163,960</b>	<b>192,096</b>	<b>192,096</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: 2009-10**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$135,027,358
Appropriations subject to limit.	12	\$94,109,477
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$52,291,472
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

**SUPPLEMENTAL DATA**

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	<b>36,617,313</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	292,423
Stores, Inventories, and Prepaid Items	613	1,230,520
<b>Subtotal B</b>	<b>619</b>	<b>1,522,943</b>
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	6,554,450
Local	622	
<b>Subtotal C</b>	<b>629</b>	<b>6,554,450</b>
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	<b>8,077,393</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>8,077,393</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>34,808,963</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: 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	37,240,741	39,405,262
Noninstructional Salaries (CA 1200 and 1400)	408		6,217,011
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>37,240,741</b>	<b>45,622,273</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		17,211,414
Instructional Aides (CA 2200 and 2400)	416	1,449,487	1,629,397
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>1,449,487</b>	<b>18,840,811</b>
Employee Benefits (CA 3000)	429	7,725,396	16,250,390
Supplies and Materials (CA 4000)	435		1,376,155
Other Operating Expenses and Services (CA 5000)	449	1,042,501	9,572,282
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		7,995
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>47,458,125</b>	<b>91,669,906</b>
Less Exclusions for Current Expense of Education	469		(1,994,685)
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>			<b>93,664,591</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	470	47,458,125	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	471	<b>50.67%</b>	
Nonexempted Deficiency from second preceding fiscal year	472		46,832,295
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	473		
	474		46,832,295

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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110	38,238		38,238
Higher Education Act	8120		440,553	440,553
Workforce Investment Act	8130		374,997	374,997
Temporary Assistance for Needy Families (TANF)	8140	1,013	62,466	63,479
Student Financial Aid	8150			
Veterans Education	8160	1,694		1,694
Vocational and Technical Education Act (VTEA)	8170		1,314,138	1,314,138
Other Federal Revenues	8190	242,337	1,101,328	1,343,665
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>283,282</b>	<b>3,293,482</b>	<b>3,576,764</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	205,789		205,789
State General Apportionment	122	55,090,051		55,090,051
Other General Apportionments	123	921,710		921,710
General Categorical Programs (CA 8620)				
Child Development	124		8,125	8,125
Extended Opportunity Programs and Services (EOPS)	125		2,463,797	2,463,797
Disabled Students Programs and Services (DSPS)	126		2,031,935	2,031,935
Temporary Assistance for Needy Families (TANF)	127		183,206	183,206
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		741,857	741,857
Telecomm. and Technology Infrastructure Program (TTIP)	129			
Other General Categorical Programs	130		4,057,094	4,057,094
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,826,550	2,826,550
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	471,848		471,848
Timber Yield Tax	135	486		486
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,203,526	277,490	2,481,016
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(1,616,674)		(1,616,674)
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>57,276,736</b>	<b>12,590,054</b>	<b>69,866,790</b>

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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	47,115,079		47,115,079
Tax Allocation, Supplemental Roll	8812	1,028,870		1,028,870
Tax Allocation, Unsecured Roll	8813	2,057,866		2,057,866
Prior Years Taxes	8816	600,101		600,101
Education Revenue Augmentation Fund (ERAF)	8817	(6,699,902)		(6,699,902)
Contributions, Gifts, Grants, and Endowments	8820	11,062	45,669	56,731
Contract Services (CA 8830):				
Contract Instructional Services	140	29,556	466,769	496,325
Other Contract Services	141	167,383		167,383
Sales and Commissions	8840	245,142		245,142
Rentals and Leases	8850	175,263	114,917	290,180
Interest and Investment Income	8860	1,058,310		1,058,310
Student Fees and Charges				
Community Services Classes	8872	520,037		520,037
Dormitory	8873			
Enrollment	8874	4,525,568		4,525,568
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		585,345	585,345
Instructional Materials Fees and Sales of Materials	8877	77,140	795	77,935
Insurance	8878			
Student Records	8879	111,426		111,426
Nonresident Tuition	8880	1,012,189		1,012,189
Parking Services and Public Transportation	8881		564,655	564,655
Other Student Fees and Charges	8885	479,166		479,166
Other Local Revenues	8890	307,008	23,371	330,379
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>52,821,264</b>	<b>1,801,521</b>	<b>54,622,785</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>110,381,282</b>	<b>17,685,057</b>	<b>128,066,339</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910	28,129		28,129
Proceeds of General Long-Term Debt	8940	9,473		9,473
Incoming Transfer	8980	352,849	1,808,503	2,161,352
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>390,451</b>	<b>1,808,503</b>	<b>2,198,954</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>110,771,733</b>	<b>19,493,560</b>	<b>130,265,293</b>

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	831,773	2,463	42,359	30,180		906,775
Architecture and Environmental Design	0200	127,710		180			127,890
Environmental Sciences and Technologies	0300	7,424	182,459	62,844			252,727
Biological Sciences	0400	2,372,064	-28,875	43,458			2,386,647
Business and Management	0500	1,227,103	47,021	25,366	11,358		1,310,848
Communications	0600	1,135,132	150	10,376	2,513		1,148,171
Information Technology	0700	1,544,749	715	4,633	4,254		1,554,351
Education	0800	4,410,223	567,675	560,144	34,277		5,572,319
Engineering and Industrial Tech.	0900	2,267,293	47,934	583,598	280,232		3,179,057
Fine and Applied Arts	1000	2,648,547	88,334	75,734			2,812,615
Foreign Language	1100	1,280,064		3,004			1,283,068
Health	1200	5,221,937	440,194	243,186	237,102		6,142,419
Family and Consumer Sciences	1300	1,969,090	177,486	144,400			2,290,976
Law	1400	45,438					45,438
Humanities (Letters)	1500	6,162,374	10,886	10,890			6,184,150
Library Science	1600	146,284					146,284
Mathematics	1700	4,357,453	47	7,722			4,365,222
Military Studies	1800						
Physical Sciences	1900	1,952,839	24,746	37,125	30,545		2,045,255
Psychology	2000	996,818		2,809			999,627
Public and Protective Services	2100	1,850,494	182,484	1,167,770	127,299		3,328,047
Social Sciences	2200	4,243,700		2,729			4,246,429
Commercial Services	3000						
Interdisciplinary Studies	4900	3,310,040	62,702	40,187			3,412,929
Instruct. Staff-Retirs Bnfts & Retire. Incent	5900	1,498,060					1,498,060
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>49,606,609</b>	<b>1,806,421</b>	<b>3,068,514</b>	<b>757,760</b>		<b>55,239,304</b>

\*\* 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: 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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		9,285,002	893,003	629,827		10,807,832
Course and Curriculum Development	6020		282,177	293,130	26,788		602,095
Academic/Faculty Senate	6030		166,243	13,315			179,558
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>9,733,422</b>	<b>1,199,448</b>	<b>656,615</b>		<b>11,589,485</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	184,056	224,477	9,696			418,229
Library	6120		1,394,884	142,899	197,321		1,735,104
Media	6130		290,521	113			290,634
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>184,056</b>	<b>1,909,882</b>	<b>152,708</b>	<b>197,321</b>		<b>2,443,967</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>1,428,034</b>	<b>58,016</b>	<b>6,388</b>		<b>1,492,438</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		2,640,190	40,165			2,680,355
Matriculation and Student Assessment	6320		1,224,610	121,891			1,346,501
Transfer Programs	6330			6,281			6,281
Career Guidance	6340						
Other Student Counseling and Guidance	6390		65,384	14,792			80,176
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,930,184</b>	<b>183,129</b>			<b>4,113,313</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: 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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		2,003,210	144,375	25,440	65,560	2,238,585
Extended Opportunity Prgms. & Services (EOPS)	6430		1,590,160	100,651	3,284	1,049,656	2,743,751
Health Services	6440		234,013	104,976	5,967		344,956
Student Personnel Administration	6450		137,400	3,489			140,889
Financial Aid Administration	6460		2,409,717	106,060	12,330		2,528,107
Job Placement Services	6470		67,786	4,518			72,304
Veterans Services	6480		95,190	(3,038)			92,152
Miscellaneous Student Services	6490		1,071,616	167,306	11,667		1,250,589
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>7,609,092</b>	<b>628,337</b>	<b>58,688</b>	<b>1,115,216</b>	<b>9,411,333</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		1,247,673	893,428	135,414		2,276,515
Custodial Services	6530		1,622,210	272,401	6,622		1,901,233
Grounds Maintenance and Repairs	6550		830,916	156,539			987,455
Utilities	6570			2,959,471			2,959,471
Other Operation and Maintenance of Plant	6590		15,645	34,978	40,871		91,494
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>3,716,444</b>	<b>4,316,817</b>	<b>182,907</b>		<b>8,216,168</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>765,173</b>	<b>434,728</b>	<b>66,461</b>		<b>1,266,362</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: 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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		474,072	331,007	2,404		807,483
Fiscal Operations	6720		2,856,247	1,310,335			4,166,582
Human Resources Management	6730		1,755,678	574,977	9,002		2,339,657
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,047,175				1,047,175
Staff Development	6750		1,068	7,653			8,721
Staff Diversity	6760			19,955			19,955
Logistical Services	6770		1,061,238	929,164	2,901		1,993,303
Management Information Systems	6780		4,207,222	1,885,616	1,258,019		7,350,857
Other General Institutional Support Services	6790		2,641,645	779,927			3,421,572
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>14,044,345</b>	<b>5,838,634</b>	<b>1,272,326</b>		<b>21,155,305</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820		45,841	14,264			60,105
Community Use Facilities	6830						
Economic Development	6840		309,665	120,403	3,239		433,307
Other Community Svcs. & Economic Development	6890		14,698	30,664			45,362
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>370,204</b>	<b>165,331</b>	<b>3,239</b>		<b>538,774</b>

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

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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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910		247	60,914			61,161
Child Development Centers	6920			9,284			9,284
Farm Operations	6930						
Food Services	6940						
Parking	6950		269,554	62,908			332,462
Student and Co-curricular Activities	6960		272,794	78,879			351,673
Student Housing	6970						
Other Ancillary Services	6990		1,435	(170)			1,265
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>544,030</b>	<b>211,815</b>			<b>755,845</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		201,830			1,058,755	1,260,585
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		<b>201,830</b>			<b>1,058,755</b>	<b>1,260,585</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>		<b>176,197</b>	<b>10,458</b>	<b>233,824</b>		<b>420,479</b>
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210			(313)			(313)
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>			<b>(313)</b>			<b>(313)</b>
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					8,730,551	8,730,551
Student Aid	7320						
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>8,730,551</b>	<b>8,730,551</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>49,790,665</b>	<b>46,235,258</b>	<b>16,267,622</b>	<b>3,435,529</b>	<b>10,904,522</b>	<b>126,633,596</b>

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\*\* 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: 2008-09

Budget Year: 2009-10

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. 06/30/08 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				1,868,532
b) Accrued	860A				612,484
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	328,767	58,968		387,735
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	57	2,093,224		2,093,281
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	328,824	2,152,192		2,481,016
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				2,553,243
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	338,560			338,560
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,214,683		2,214,683
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	338,560	2,214,683		2,553,243
19. 06/30/10 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: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
21	IN	Bond Interest and Redemption Fund	3,334,157	
79	OUT	Other Trust Funds		3,334,157
29	IN	Other Debt Service Fund	255,000	
11	OUT	Unrestricted Subfund		255,000
33	IN	Child Development Fund	232,691	
11	OUT	Unrestricted Subfund		232,691
41	IN	Capital Outlay Projects Fund	355,038	
11	OUT	Unrestricted Subfund		355,038
41	IN	Capital Outlay Projects Fund	32,620	
21	OUT	Bond Interest and Redemption Fund		32,620
79	IN	Other Trust Funds	5,707,583	
11	OUT	Unrestricted Subfund		5,707,583
12	IN	Restricted Subfund	10,024	
74	OUT	Student Financial Aid Trust Fund		10,024
12	IN	Restricted Subfund	293,395	
51	OUT	Bookstore Fund		293,395
33	IN	Child Development Fund	761,344	
11	OUT	Unrestricted Subfund		761,344
12	IN	Restricted Subfund	1,355,100	
11	OUT	Unrestricted Subfund		1,355,100

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

**\*\* Summary Page \*\***

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

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
	Totals		12,336,952	12,336,952
21		Bond Interest and Redemption Fund	3,334,157	
79		Other Trust Funds		3,334,157
29		Other Debt Service Fund	255,000	
11		Unrestricted Subfund		8,666,756
33		Child Development Fund	994,035	
41		Capital Outlay Projects Fund	387,658	
21		Bond Interest and Redemption Fund		32,620
79		Other Trust Funds	5,707,583	
12		Restricted Subfund	1,658,519	
74		Student Financial Aid Trust Fund		10,024
51		Bookstore Fund		293,395