

DEC 31 2008

CA COMMUNITY COLLEGES
COLLEGE FINANCE UNIT

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

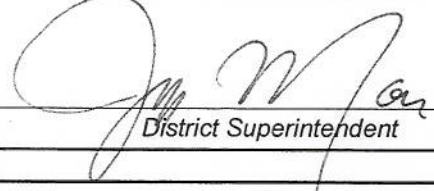
District: **Redwoods Community College District**District Code: **160**

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

December 16, 2008

Date


 District Superintendent

December 16, 2008

Date

Contact:

Ron Cox

Name

Administrative Services

Title

(707) 476-4172

Phone Number

Extension

Ron-Cox@redwoods.edu

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, 2008**. Please submit the report to:

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

PART 1

REVENUES, EXPENDITURES,

AND FUND BALANCE DATA

10 – General Fund

20 – Debt Service Funds

30 – Special Revenue Funds

40 – Capital Projects Funds

70 – Trust Funds

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

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 | 224,188 | 11,000 | 1,645,334 | 1,992,451 | 1,869,522 | 2,003,451 |
| State Revenues | 8600 | 18,326,174 | 18,950,547 | 4,640,455 | 4,852,967 | 22,966,629 | 23,803,514 |
| Local Revenues | 8800 | 10,678,238 | 10,855,430 | 351,879 | 289,790 | 11,030,117 | 11,145,220 |
| TOTAL REVENUES | 801 | 29,228,600 | 29,816,977 | 6,637,668 | 7,135,208 | 35,866,268 | 36,952,185 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 12,572,606 | 12,852,323 | 743,582 | 930,440 | 13,316,188 | 13,782,763 |
| Classified Salaries | 2000 | 5,874,330 | 6,306,004 | 2,443,130 | 2,261,160 | 8,317,460 | 8,567,164 |
| Employee Benefits | 3000 | 5,212,534 | 5,898,672 | 930,973 | 1,030,335 | 6,143,507 | 6,929,007 |
| Supplies and Materials | 4000 | 605,456 | 583,764 | 310,163 | 350,641 | 915,619 | 934,405 |
| Other Operating Expenses and Services | 5000 | 3,591,001 | 3,828,149 | 816,079 | 626,172 | 4,407,080 | 4,454,321 |
| Capital Outlay | 6000 | 165,392 | 207,388 | 535,098 | 412,307 | 700,490 | 619,695 |
| TOTAL EXPENDITURES | 501 | 28,021,319 | 29,676,300 | 5,779,025 | 5,611,055 | 33,800,344 | 35,287,355 |
| EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | 1,207,281 | 140,677 | 858,643 | 1,524,153 | 2,065,924 | 1,664,830 |
| OTHER FINANCING SOURCES | 8900 | 363,721 | 735,278 | 97,689 | 68,416 | 461,410 | 803,694 |
| OTHER OUTGO | 7000 | 1,987,571 | 875,955 | 964,542 | 1,592,569 | 2,952,113 | 2,468,524 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | (416,569) | | (8,210) | | (424,779) | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 1,944,182 | 1,527,613 | 8,210 | | 1,952,392 | 1,527,613 |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 1,944,182 | | 8,210 | | 1,952,392 | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 1,527,613 | 1,527,613 | | | 1,527,613 | 1,527,613 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

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) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 2,056,766 | 2,211,485 | | | | |
| TOTAL REVENUES | 801 | 2,056,766 | 2,211,485 | | | | |
| Other Financing Sources (CA 8900): | | | | | | | |
| Interfund Transfers - In | 802 | 3,873 | | | | 97,330 | 102,867 |
| Other Incoming Transfers | 803 | | | | | | |
| TOTAL - OTHER FINANCING SOURCES | 808 | 3,873 | | | | 97,330 | 102,867 |
| Other Outgo (CA 7000): | | | | | | | |
| Debt Retirement (Long Term Debt) (CA 7100): | | | | | | | |
| Debt Reduction | 711 | 465,000 | 700,000 | | | 59,000 | 67,900 |
| Debt Interest and Other Service Charges | 712 | 1,213,083 | 1,481,350 | | | 38,330 | 34,967 |
| Transfers (Outgoing) (CA 7300 and 7400) | 730 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| TOTAL - OTHER OUTGO | 708 | 1,678,083 | 2,181,350 | | | 97,330 | 102,867 |
| NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000) | 202 | (1,674,210) | (2,181,350) | | | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 382,556 | 30,135 | | | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 1,222,537 | 1,605,093 | | | | |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 1,222,537 | | | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 1,605,093 | 1,635,228 | | | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

Special Revenue Funds

| Description | State Use Only (EDP) | FUND: 33 CHILD DEVELOPMENT FUND | | FUND: 34 FARM OPERATIONS FUND | | FUND: 39 OTHER SPECIAL REVENUE FUND | |
|---|----------------------|---|------------------|---|-----------------|---|------------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 85,883 | 66,500 | | | | |
| State Revenues | 8600 | 348,228 | 363,002 | | | | |
| Local Revenues | 8800 | 71,248 | 71,000 | 43,895 | 42,740 | 1,122,660 | 1,388,504 |
| TOTAL REVENUES | 801 | 505,359 | 500,502 | 43,895 | 42,740 | 1,122,660 | 1,388,504 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 395,095 | 394,569 | 66,609 | 64,326 | 197,121 | 195,667 |
| Employee Benefits | 3000 | 198,730 | 252,714 | 22,803 | 24,693 | 84,342 | 91,342 |
| Supplies and Materials | 4000 | 30,683 | 15,646 | 13,504 | 10,650 | 423,406 | 421,904 |
| Other Operating Expenses and Services | 5000 | 4,109 | 4,325 | 24,916 | 22,435 | 318,954 | 389,375 |
| Capital Outlay | 6000 | 9,428 | | 1,830 | 4,550 | 50,027 | 413,978 |
| TOTAL EXPENDITURES | 501 | 638,045 | 667,254 | 129,662 | 126,654 | 1,073,850 | 1,512,266 |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | (132,686) | (166,752) | (85,767) | (83,914) | 48,810 | (123,762) |
| OTHER FINANCING SOURCES | 8900 | 57,233 | 166,752 | 99,407 | 83,914 | 68,262 | 84,922 |
| OTHER OUTGO | 7000 | | | | | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | (75,453) | | 13,640 | | 117,072 | (38,840) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 67,894 | (7,559) | 2,484 | 16,124 | 234,046 | 351,118 |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 67,894 | | 2,484 | | 234,046 | |
| ENDING FUND BALANCE, JUNE 30 | 905 | (7,559) | (7,559) | 16,124 | 16,124 | 351,118 | 312,278 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

Capital Projects Funds

| Description | State Use Only (EDP) | FUND: 41 CAPITAL OUTLAY PROJECTS FUND | | FUND: | | FUND: | |
|---|----------------------|---|---------------------|------------|------------|------------|------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | 288,208 | | | | | |
| Local Revenues | 8800 | 1,063,040 | 322,500 | | | | |
| TOTAL REVENUES | 801 | 1,351,248 | 322,500 | | | | |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 19,788 | | | | | |
| Employee Benefits | 3000 | 1,996 | | | | | |
| Supplies and Materials | 4000 | 6,796 | | | | | |
| Other Operating Expenses and Services | 5000 | 340,190 | | | | | |
| Capital Outlay | 6000 | 9,070,390 | 12,042,000 | | | | |
| TOTAL EXPENDITURES | 501 | 9,439,160 | 12,042,000 | | | | |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | (8,087,912) | (11,719,500) | | | | |
| OTHER FINANCING SOURCES | 8900 | 16,687,791 | | | | | |
| OTHER OUTGO | 7000 | 3,873 | 735,278 | | | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 8,596,006 | (12,454,778) | | | | |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 11,834,074 | 20,430,080 | | | | |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 11,834,074 | | | | | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 20,430,080 | 7,975,302 | | | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08**

Budget Year: **2008-09**

Fiduciary Funds Group

| Description | State Use Only (EDP) | FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND | | FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND | | FUND: <u>79</u> OTHER TRUST FUNDS | |
|---|----------------------|---|---------------|---|------------------|--------------------------------------|------------------|
| | | Actual (1) | Budget (2) | Actual (1) | Budget (2) | Actual (1) | Budget (2) |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | 8,933,958 | 9,283,225 | | |
| State Revenues | 8600 | | | 547,262 | 550,000 | | |
| Local Revenues | 8800 | 4,450 | 6,000 | | | 629,414 | 558,867 |
| TOTAL REVENUES | 801 | 4,450 | 6,000 | 9,481,220 | 9,833,225 | 629,414 | 558,867 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | 681,213 | 600,000 |
| Supplies and Materials | 4000 | 278 | 350 | | | | |
| Other Operating Expenses and Services | 5000 | 780 | 3,950 | 17,063 | 7,773 | | |
| Capital Outlay | 6000 | | 1,700 | | | | |
| TOTAL EXPENDITURES | 501 | 1,058 | 6,000 | 17,063 | 7,773 | 681,213 | 600,000 |
| EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 201 | 3,392 | | 9,464,157 | 9,825,452 | (51,799) | (41,133) |
| OTHER FINANCING SOURCES | 8900 | | | | | 119,141 | |
| OTHER OUTGO | 7000 | | | 9,464,493 | 9,825,452 | 363,721 | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 901 | 3,392 | | (336) | | (296,379) | (41,133) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 902 | 96,441 | 99,833 | 5 | (331) | 5,195,188 | 4,898,809 |
| Prior Years Adjustments | 903 | | | | | | |
| Adjusted Beginning Balance | 904 | 96,441 | | 5 | | 5,195,188 | |
| ENDING FUND BALANCE, JUNE 30 | 905 | 99,833 | 99,833 | (331) | (331) | 4,898,809 | 4,857,676 |

PART 2

SUPPLEMENTAL DATA

Gann Appropriation Limit

Analysis of Net Ending Balance for the General Fund

Analysis of Compliance with the 50 Percent Law

Detail of General Fund Revenues

Expenditures by Activity for the General Fund

Receipt and Expenditures of Lottery Proceeds

Analysis of Interfund Transfers

Balance Sheets by Fund

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: 2008-09

| Description | State Use Only (EDP) | S11 Amount |
|--|-----------------------------|-------------------|
| Appropriations Limit. | 11 | \$35,303,682 |
| Appropriations subject to limit. | 12 | \$24,855,025 |
| Amount of State aid apportionments and subventions included within the proceeds of taxes of the district. | 13 | \$17,336,519 |
| Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates. | 14 | \$418,059 |

SUPPLEMENTAL DATA
For Actual Year: 2007-08

| Description | State Use Only (EDP) | General Fund Total No. S10 |
|--|----------------------|----------------------------|
| A. NET ENDING BALANCE | 905 | 1,527,613 |
| 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 | 351,308 |
| Subtotal B | 619 | 351,308 |
| C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.) | | |
| Federal and State | 621 | |
| Local | 622 | |
| Subtotal C | 629 | |
| D. Subtotal, Reserved (B + C) | 675 | 351,308 |
| 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 | 372,213 |
| Subtotal E | 639 | 372,213 |
| 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 | 804,092 |
| Other | 664 | |
| Subtotal H | 669 | 804,092 |
| I. TOTAL, DESIGNATED AMOUNTS (D through H) | 679 | 1,527,613 |
| J. UNCOMMITTED BALANCE (A less I) | 690 | |

SUPPLEMENTAL DATA

For Actual Year: 2007-08

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 | 9,955,936 | 9,955,936 |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 2,515,453 |
| Subtotal Academic Salaries | 409 | 9,955,936 | 12,471,389 |
| Classified Salaries (CA 2000): | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 4,336,656 |
| Instructional Aides (CA 2200 and 2400) | 416 | 708,022 | 708,022 |
| Subtotal Classified Salaries | 419 | 708,022 | 5,044,678 |
| Employee Benefits (CA 3000) | 429 | 2,376,369 | 4,942,307 |
| Supplies and Materials (CA 4000) | 435 | | 470,843 |
| Other Operating Expenses and Services (CA 5000) | 449 | | 3,223,061 |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 34,013 |
| TOTAL (409 + 419 + 429) and (435 + 449 + 451) | 459 | 13,040,327 | 26,186,291 |
| Less Exclusions for Current Expense of Education | 469 | | 441,829 |
| TOTALS for ECS 84362, 50 Percent Law (459 - 469) | 470 | 13,040,327 | 25,744,462 |
| Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2) | 471 | 50.65% | 100.00% |
| 50 Percent of Current Expense of Education (50% of EDP 470, col. 2) | 472 | | 12,872,231 |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | |
| Amount Required to be Expended for Salaries of Classroom instructors (472 + 473) | 474 | | 12,872,231 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2007-08

| 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 | 211,954 | | 211,954 |
| Higher Education Act | 8120 | | 1,263,236 | 1,263,236 |
| Workforce Investment Act | 8130 | | 50,274 | 50,274 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 40,927 | 40,927 |
| Student Financial Aid | 8150 | 11,795 | | 11,795 |
| Veterans Education | 8160 | | | |
| Vocational and Technical Education Act (VTEA) | 8170 | | 279,453 | 279,453 |
| Other Federal Revenues | 8190 | 439 | 11,444 | 11,883 |
| TOTAL FEDERAL REVENUES | 8100 | 224,188 | 1,645,334 | 1,869,522 |
| State Revenues (CA 8600) | | | | |
| General Apportionments (CA 8610) | | | | |
| Apprenticeship Apportionment | 121 | | | |
| State General Apportionment | 122 | 16,957,561 | | 16,957,561 |
| Other General Apportionments | 123 | 283,050 | | 283,050 |
| General Categorical Programs (CA 8620) | | | | |
| Child Development | 124 | | | |
| Extended Opportunity Programs and Services (EOPS) | 125 | | 1,080,739 | 1,080,739 |
| Disabled Students Programs and Services (DSPS) | 126 | | 1,070,545 | 1,070,545 |
| Temporary Assistance for Needy Families (TANF) | 127 | | | |
| CA Work Oppor. & Responsibility to Kids (CalWORKs) | 128 | | 320,266 | 320,266 |
| Telecomm. and Technology Infrastructure Program (TTIP) | 129 | | 43,934 | 43,934 |
| Other General Categorical Programs | 130 | | 1,508,294 | 1,508,294 |
| Reimbursable Categorical Programs (CA 8650) | | | | |
| Instructional Improvement Grant | 132 | | | |
| Other Reimbursable Categorical Programs | 133 | | 547,863 | 547,863 |
| State Tax Subventions (CA 8670): | | | | |
| Homeowners' Property Tax Relief | 134 | 140,674 | | 140,674 |
| Timber Yield Tax | 135 | 476,351 | | 476,351 |
| Other State Tax Subventions | 136 | | | |
| State Non-Tax Revenues (CA 8680): | | | | |
| State Lottery Proceeds | 137 | 468,538 | 68,814 | 537,352 |
| State Mandated Costs | 138 | | | |
| Other State Non-Tax Revenues | 139 | | | |
| Other State Revenues | 8690 | | | |
| TOTAL STATE REVENUES | 8600 | 18,326,174 | 4,640,455 | 22,966,629 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2007-08

| 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 | 7,272,655 | | 7,272,655 |
| Tax Allocation, Supplemental Roll | 8812 | 280,994 | | 280,994 |
| Tax Allocation, Unsecured Roll | 8813 | 342,299 | | 342,299 |
| Prior Years Taxes | 8816 | 32,498 | | 32,498 |
| Education Revenue Augmentation Fund (ERAF) | 8817 | (393,767) | | (393,767) |
| Contributions, Gifts, Grants, and Endowments | 8820 | 3,559 | 90,026 | 93,585 |
| Contract Services (CA 8830): | | | | |
| Contract Instructional Services | 140 | 18,791 | 14,900 | 33,691 |
| Other Contract Services | 141 | 490,362 | 7,339 | 497,701 |
| Sales and Commissions | 8840 | 62,741 | | 62,741 |
| Rentals and Leases | 8850 | 156,078 | | 156,078 |
| Interest and Investment Income | 8860 | 72,020 | | 72,020 |
| Student Fees and Charges | | | | |
| Community Services Classes | 8872 | 301,352 | | 301,352 |
| Dormitory | 8873 | | | |
| Enrollment | 8874 | 877,908 | | 877,908 |
| Field Trips and use of Nondistrict Facilities | 8875 | | | |
| Health Services | 8876 | | 57,918 | 57,918 |
| Instructional Materials Fees and Sales of Materials | 8877 | 51,487 | | 51,487 |
| Insurance | 8878 | | | |
| Student Records | 8879 | 33,695 | | 33,695 |
| Nonresident Tuition | 8880 | 596,965 | | 596,965 |
| Parking Services and Public Transportation | 8881 | | 171,188 | 171,188 |
| Other Student Fees and Charges | 8885 | 68,734 | 3,281 | 72,015 |
| Other Local Revenues | 8890 | 409,867 | 7,227 | 417,094 |
| TOTAL LOCAL REVENUES | 8800 | 10,678,238 | 351,879 | 11,030,117 |
| TOTAL REVENUES (8100 + 8600 + 8800) | 801 | 29,228,600 | 6,637,668 | 35,866,268 |
| Other Financing Sources (CA 8900): | | | | |
| Proceeds of General Fixed Assets | 8910 | | | |
| Proceeds of General Long-Term Debt | 8940 | | | |
| Incoming Transfer | 8980 | 363,721 | 97,689 | 461,410 |
| TOTAL OTHER FINANCING SOURCES | 8900 | 363,721 | 97,689 | 461,410 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 899 | 29,592,321 | 6,735,357 | 36,327,678 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2007-08

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 | 214,967 | 1,252 | 1,681 | 12,732 | | 230,632 |
| Architecture and Environmental Design | 0200 | | | | | | |
| Environmental Sciences and Technologies | 0300 | | | | 3,596 | | 3,596 |
| Biological Sciences | 0400 | 785,489 | 1,226 | 26,114 | | | 812,829 |
| Business and Management | 0500 | 752,166 | | 10,085 | 28,025 | | 790,276 |
| Communications | 0600 | 212,266 | | 5,249 | 21,633 | | 239,148 |
| Information Technology | 0700 | 581,395 | 4,357 | 6,392 | 39,789 | | 631,933 |
| Education | 0800 | 920,488 | 38,685 | 209,886 | 6,406 | | 1,175,465 |
| Engineering and Industrial Tech. | 0900 | 1,135,845 | | 74,132 | 15,476 | | 1,225,453 |
| Fine and Applied Arts | 1000 | 950,006 | 17,654 | 43,591 | 56,966 | | 1,068,217 |
| Foreign Language | 1100 | 366,549 | | 825 | | | 367,374 |
| Health | 1200 | 1,065,196 | 52,762 | 75,331 | 31,296 | | 1,224,585 |
| Family and Consumer Sciences | 1300 | 587,195 | 92,933 | 117,202 | | | 797,330 |
| Law | 1400 | | | | 1,144 | | 1,144 |
| Humanities (Letters) | 1500 | 1,800,692 | 2,503 | 7,554 | 368 | | 1,811,117 |
| Library Science | 1600 | | | | | | |
| Mathematics | 1700 | 1,303,391 | 13,803 | 21,414 | 9,461 | | 1,348,069 |
| Military Studies | 1800 | | | | | | |
| Physical Sciences | 1900 | 535,179 | 6,748 | 5,752 | | | 547,679 |
| Psychology | 2000 | 274,724 | | 1,700 | | | 276,424 |
| Public and Protective Services | 2100 | 402,161 | 40 | 52,127 | 13,869 | | 468,197 |
| Social Sciences | 2200 | 802,319 | | 37,525 | | | 839,844 |
| Commercial Services | 3000 | | | | | | |
| Interdisciplinary Studies | 4900 | 568,754 | 266,689 | 43,666 | 39,462 | | 918,571 |
| Instruct. Staff-Retir's Bnfts & Retire. Incents | 5900 | | | | | | |
| Subtotal - Instructional Activities | 599 | 13,258,782 | 498,652 | 740,226 | 280,223 | | 14,777,883 |

** 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: 2007-08

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|---|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| Instruct. Admin. & Instruct. Governance (6000) | | | | | | | |
| Academic Administration | 6010 | | 1,997,452 | 219,797 | 1,065 | | 2,218,314 |
| Course and Curriculum Development | 6020 | | | 7,356 | | | 7,356 |
| Academic/Faculty Senate | 6030 | | 47,919 | 4,483 | | | 52,402 |
| Other Instruct. Admin. & Instruct. Governance | 6090 | | 673,065 | 11,331 | | | 684,396 |
| Subtotal - Instructional Administration | 6000 | | 2,718,436 | 242,967 | 1,065 | | 2,962,468 |
| Instructional Support Services (6100) | | | | | | | |
| Learning Center | 6110 | 2,859 | 105,318 | 8,224 | 4,329 | | 120,730 |
| Library | 6120 | | 541,809 | 86,403 | 46,064 | | 674,276 |
| Media | 6130 | | 251,322 | 16,570 | | | 267,892 |
| Museums and Galleries | 6140 | | | | | | |
| Academic Information Systems and Tech. | 6150 | | | | | | |
| Other Instructional Support Services | 6190 | | | | | | |
| Subtotal - Instructional Support Services | 6100 | 2,859 | 898,449 | 111,197 | 50,393 | | 1,062,898 |
| Admissions and Records | 6200 | | 383,457 | 39,061 | | | 422,518 |
| Student Counseling and Guidance (6300) | | | | | | | |
| Counseling and Guidance | 6310 | | 1,413,204 | 330,756 | 54,485 | | 1,798,445 |
| Matriculation and Student Assessment | 6320 | | | 12,405 | | | 12,405 |
| Transfer Programs | 6330 | | 171,337 | 1,511 | | | 172,848 |
| Career Guidance | 6340 | | 35,439 | 885 | | | 36,324 |
| Other Student Counseling and Guidance | 6390 | | | | | | |
| Subtotal - Student Counseling and Guidance | 6300 | | 1,619,980 | 345,557 | 54,485 | | 2,020,022 |

* 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: 2007-08

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|--|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| Other Student Services (6400) | | | | | | | |
| Disabled Students Program & Services (DSPS) | 6420 | | 869,632 | 33,379 | 98,935 | | 1,001,946 |
| Extended Opportunity Prgms. & Services (EOPS) | 6430 | | 562,293 | 37,595 | 12,903 | | 612,791 |
| Health Services | 6440 | | 11,034 | 100,312 | | | 111,346 |
| Student Personnel Administration | 6450 | | 130,163 | | | | 130,163 |
| Financial Aid Administration | 6460 | | 649,092 | 139,550 | | | 788,642 |
| Job Placement Services | 6470 | | 2,581 | 35 | | | 2,616 |
| Veterans Services | 6480 | | | 6,747 | | | 6,747 |
| Miscellaneous Student Services | 6490 | | 14,646 | 37,566 | 3,837 | | 56,049 |
| Subtotal - Other Student Services | 6400 | | 2,239,441 | 355,184 | 115,675 | | 2,710,300 |
| Operation and Maintenance of Plant (6500) | | | | | | | |
| Building Maintenance and Repairs | 6510 | | 657,860 | 212,103 | 35,645 | | 905,608 |
| Custodial Services | 6530 | | 516,792 | 69,615 | | | 586,407 |
| Grounds Maintenance and Repairs | 6550 | | 244,516 | 20,942 | | | 265,458 |
| Utilities | 6570 | | | 1,105,495 | | | 1,105,495 |
| Other Operation and Maintenance of Plant | 6590 | | 36,827 | 863 | | | 37,690 |
| Subtotal - Operation and Maintenance of Plant | 6500 | | 1,455,995 | 1,409,018 | 35,645 | | 2,900,658 |
| Planning, Policymaking, and Coordination | 6600 | | 1,334,907 | 144,426 | 10,388 | | 1,489,721 |

* 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: 2007-08

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|--|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| General Institutional Support Services (6700) | | | | | | | |
| Community Relations | 6710 | | 88,474 | 3,449 | | | 91,923 |
| Fiscal Operations | 6720 | | 458,639 | 175,326 | 1,206 | | 635,171 |
| Human Resources Management | 6730 | | 498,899 | 191,842 | | | 690,741 |
| Noninstrl. Staff Retirees' Brnfts. & Retire. Incents. | 6740 | | | | | | |
| Staff Development | 6750 | | | | | | |
| Staff Diversity | 6760 | | 1,362 | 7,164 | | | 8,526 |
| Logistical Services | 6770 | | 934,945 | 821,330 | 37,638 | | 1,793,913 |
| Management Information Systems | 6780 | | 569,343 | 367,627 | 31,479 | | 968,449 |
| Other General Institutional Support Services | 6790 | | | | | | |
| Subtotal - General Institutional Support Services | 6700 | | 2,551,662 | 1,566,738 | 70,323 | | 4,188,723 |
| Community Svcs. & Economic Develop. (6800) | | | | | | | |
| Community Recreation | 6810 | | 17,001 | 180 | | | 17,181 |
| Community Service Classes | 6820 | 156,213 | 45,113 | 134,151 | 6,080 | | 341,557 |
| Community Use Facilities | 6830 | | | | | | |
| Economic Development | 6840 | | | 4,272 | | | 4,272 |
| Other Community Svcs. & Economic Development | 6890 | | | | | | |
| Subtotal - Community Services | 6800 | 156,213 | 62,114 | 138,603 | 6,080 | | 363,010 |

* 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: 2007-08

S10 GENERAL FUND - COMBINED

| Activity Classification | State Use Only (EDP) | SALARIES and BENEFITS | | Operating Expenses (4000 - 5000) (3) | Capital Outlay (6000) (4) | Other Outgo (7000) (5) | Total (1000 - 7000) (6) |
|---|----------------------|-----------------------|------------------------|--------------------------------------|---------------------------|------------------------|-------------------------|
| | | Instructional* (1) | Noninstructional** (2) | | | | |
| Ancillary Services (6900) | | | | | | | |
| Bookstores | 6910 | | 238,687 | 8,169 | | | 246,856 |
| Child Development Centers | 6920 | | 5,706 | 418 | | | 6,124 |
| Farm Operations | 6930 | | | | | | |
| Food Services | 6940 | | 209,032 | | | | 209,032 |
| Parking | 6950 | | 131,594 | 9,897 | 76,213 | | 217,704 |
| Student and Co-curricular Activities | 6960 | | 1,899 | 150 | | | 2,049 |
| Student Housing | 6970 | | | | | | |
| Other Ancillary Services | 6990 | | | | | | |
| Subtotal - Ancillary Services | 6900 | | 586,918 | 18,634 | 76,213 | | 681,765 |
| Auxiliary Operations (7000) | | | | | | | |
| Contract Education | 7010 | | | | | | |
| Other Auxiliary Operations | 7090 | | | | | | |
| Subtotal - Auxiliary Operations | 7000 | | | | | | |
| Physical Property and Related Acquisitions (7100) | 7100 | | 9,290 | 211,088 | | | 220,378 |
| Long-Term Debt and Other Financing (7200) | | | | | | | |
| Long-Term Debt | 7210 | | | | | | |
| Tax Revenue Anticipation Notes | 7220 | | | | | | |
| Other Financing | 7290 | | | | | | |
| Subtotal - Long-Term Debt and Other Financing | 7200 | | | | | | |
| Transfers, Student Aid, and Other Outgo (7300) | | | | | | | |
| Transfers | 7310 | | | | | 1,904,187 | 1,904,187 |
| Student Aid | 7320 | | | | | 1,047,926 | 1,047,926 |
| Other Outgo | 7330 | | | | | | |
| Subtotal - Transfers, Student Aid, and Other Outgo | 7300 | | | | | 2,952,113 | 2,952,113 |
| TOTAL EXPENDITURES and OTHER OUTGO | 391 | 13,417,854 | 14,359,301 | 5,322,699 | 700,490 | 2,952,113 | 36,752,457 |

* 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: **2007-08**

Budget Year: **2008-09**

| 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. 06/30/07 Reported Ending Balance | 902 | | | | |
| 2. Adjustments | 903 | | | | |
| 3. Adjusted Beginning Balance (lines 1 + 2) | 904 | | | | |
| Part I. Actual Fiscal Year Data | | | | | |
| 4. State Lottery Proceeds: | | | | | |
| a) Cash Received | 869A | | | | 252,560 |
| b) Accrued | 860A | | | | 284,792 |
| Expenditures: | | | | | |
| 5. Salaries and Benefits (Objects 1000 - 3000) | 100A | | 468,538 | | 468,538 |
| 6. Supplies and Materials (Object 4000) | | | | | |
| (a) Software | 210A | | | | |
| (b) Books, Magazines, & Periodicals | 220A | | | | |
| (c) Instructional Supplies & Materials | 230A | 68,814 | | | 68,814 |
| (e) Noninstructional Supplies & Materials | 240A | | | | |
| 7. Other Oper. Exp. & Services (5000) | 400A | | | | |
| 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 | 68,814 | 468,538 | | 537,352 |
| 11. 06/30/08 Balance (lines 3 + 4 - 10) | 905A | | | | |
| Part II. Budget Fiscal Year Data | | | | | |
| 12. State Lottery Proceeds (estimated) | 869B | | | | 669,108 |
| Expenditures: | | | | | |
| 13. Salaries and Benefits (Objects 1000 - 3000) | 100B | | 576,312 | | 576,312 |
| 14. Supplies & Materials (Object 4000) | | | | | |
| (a) Software | 210B | | | | |
| (b) Books, Magazines, & Periodicals | 220B | | | | |
| (c) Instructional Supplies & Materials | 230B | 92,796 | | | 92,796 |
| (e) Noninstructional Supplies & Materials | 240B | | | | |
| 15. Other Oper. Exp. & Services (Object 5000) | 400B | | | | |
| 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 | 92,796 | 576,312 | | 669,108 |
| 19. 06/30/09 Projected Balance (add lines 11 + 12 - 18) | 905B | | | | |

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2007-08

| Fund # | In/Out | Fund Title | Amount Transferred In | Amount Transferred Out |
|--------|--------|-----------------------------------|-----------------------|------------------------|
| 21 | IN | Bond Interest and Redemption Fund | 3,873 | |
| 41 | OUT | Capital Outlay Projects Fund | | 3,873 |
| 10 | IN | General Funds | 363,721 | |
| 79 | OUT | Other Trust Funds | | 363,721 |
| 33 | IN | Child Development Fund | 57,233 | |
| 10 | OUT | General Funds | | 57,233 |
| 34 | IN | Farm Operations Fund | 99,407 | |
| 10 | OUT | General Funds | | 99,407 |
| 39 | IN | Other Special Revenue Fund | 68,262 | |
| 10 | OUT | General Funds | | 68,262 |
| 41 | IN | Capital Outlay Projects Fund | 1,357,899 | |
| 10 | OUT | General Funds | | 1,357,899 |
| 79 | IN | Other Trust Funds | 119,414 | |
| 10 | OUT | General Funds | | 119,414 |
| 29 | IN | Other Debt Service Fund | 97,330 | |
| 10 | OUT | General Funds | | 97,330 |

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

**** Summary Page ****

Page: 2

**SUPPLEMENTAL DATA
For Actual Year: 2007-08**

Analysis of Interfund Transfers

| Fund # | In/Out | Fund Title | Amount Transferred In | Amount Transferred Out |
|-----------------------|--------|-----------------------------------|-----------------------|------------------------|
| Summary Totals | | | | |
| Totals | | | 2,167,139 | 2,167,139 |
| 21 | | Bond Interest and Redemption Fund | 3,873 | |
| 41 | | Capital Outlay Projects Fund | | 3,873 |
| 10 | | General Funds | 363,721 | |
| 79 | | Other Trust Funds | | 363,721 |
| 33 | | Child Development Fund | 57,233 | |
| 10 | | General Funds | | 1,799,545 |
| 34 | | Farm Operations Fund | 99,407 | |
| 39 | | Other Special Revenue Fund | 68,262 | |
| 41 | | Capital Outlay Projects Fund | 1,357,899 | |
| 79 | | Other Trust Funds | 119,414 | |
| 29 | | Other Debt Service Fund | 97,330 | |

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, 2008

| Description | State Use Only (EDP) | 11 General Fund - Unrestricted | 12 General Fund - Restricted | 10 General Fund - COMBINED |
|---|----------------------|-----------------------------------|---------------------------------|-------------------------------|
| ASSETS | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 911 | 278,396 | 3,047 | 281,443 |
| In County Treasury | 912 | -319,813 | 505,992 | 186,179 |
| Cash With Fiscal Agents | 913 | 320,412 | | 320,412 |
| Revolving Cash Accounts | 914 | 2,709 | | 2,709 |
| Investments (at cost) | 915 | | | |
| Accounts Receivable | 916 | 3,050,549 | 929,019 | 3,979,568 |
| Due from Other Funds | 917 | 28,144 | | 28,144 |
| Inventories, Stores, and Prepaid Items | 9200 | 326,688 | 24,620 | 351,308 |
| TOTAL ASSETS | 909 | 3,687,085 | 1,462,678 | 5,149,763 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | |
| Accounts Payable | 951 | 1,384,344 | 438,230 | 1,822,574 |
| Due to Other Funds | 952 | | | |
| Temporary Loans | 954 | | | |
| Current Portion of Long-Term Debt | 955 | | | |
| Deferred Revenues | 956 | 775,128 | 1,024,448 | 1,799,576 |
| TOTAL LIABILITIES | 968 | 2,159,472 | 1,462,678 | 3,622,150 |
| FUND EQUITY | | | | |
| Restricted Fund Balance | 9710 | | | |
| Reserved Fund Balance | 9730 | 326,688 | | 326,688 |
| Designated Fund Balance | 9750 | 1,200,925 | | 1,200,925 |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | 990 | 1,527,613 | | 1,527,613 |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 3,687,085 | 1,462,678 | 5,149,763 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

DEBT SERVICE FUNDS

| Description | State Use Only (EDP) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|---|-------------------------------|--|--|--------------------------------------|
| ASSETS | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 911 | | | |
| In County Treasury | 912 | 1,595,081 | | |
| Cash With Fiscal Agent | 913 | | | |
| Investments (at cost) | 915 | | | |
| Accounts Receivable | 916 | 10,012 | | |
| Due from Other Funds | 917 | | | |
| TOTAL ASSETS | 909 | 1,605,093 | | |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue (CA | | | | |
| Accounts Payable | 951 | | | |
| Due to Other Funds | 952 | | | |
| Temporary Loans | 954 | | | |
| Current Portion of Long-Term Debt | 955 | | | |
| Deferred Revenues | 956 | | | |
| TOTAL LIABILITIES | 968 | | | |
| FUND EQUITY | | | | |
| Restricted Fund Balance | 9710 | 1,605,093 | | |
| Reserved Fund Balance | 9730 | | | |
| Designated Fund Balance | 9750 | | | |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | 990 | 1,605,093 | | |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 1,605,093 | | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

SPECIAL REVENUE FUNDS

| Description | State Use Only (EDP) | 33 | 34 | 35 | 3 |
|---|----------------------|------------------------|---------------------|----------------------------|------|
| | | Child Development Fund | Farm Operation Fund | Other Special Revenue Fund | Fund |
| ASSETS | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | |
| Cash: | | | | | |
| Awaiting Deposit and in Banks | 911 | | | | |
| In County Treasury | 912 | 2,203 | 38,087 | 780 | |
| Cash With Fiscal Agent | 913 | | | | |
| Revolving Cash Accounts | 914 | 500 | | | |
| Investments (at cost) | 915 | | | | |
| Accounts Receivable | 916 | 8,273 | 753 | 6,302 | |
| Due from Other Funds | 917 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | 487,753 | |
| TOTAL ASSETS | 909 | 10,976 | 38,840 | 494,835 | |
| LIABILITIES | | | | | |
| 9510): | | | | | |
| Accounts Payable | 951 | 18,535 | 6,216 | 45,574 | |
| Due to Other Funds | 952 | | | | |
| Temporary Loans | 954 | | | | |
| Current Portion of Long-Term Debt | 955 | | | | |
| Deferred Revenues | 956 | | 16,500 | 98,143 | |
| TOTAL LIABILITIES | 968 | 18,535 | 22,716 | 143,717 | |
| FUND EQUITY | | | | | |
| Restricted Fund Balance | 9710 | | | | |
| Reserved Fund Balance | 9730 | | | | |
| Designated Fund Balance | 9750 | -7,559 | 16,124 | 351,118 | |
| Uncommitted Fund Balance | 9790 | | | | |
| TOTAL FUND EQUITY | 990 | -7,559 | 16,124 | 351,118 | |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 10,976 | 38,840 | 494,835 | |

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, 2008

CAPITAL PROJECT FUNDS

| Description | State Use Only (EDP) | 41 | 42 |
|---|----------------------|------------------------------|--------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund |
| ASSETS | | | |
| Cash, Investments, and Receivables (CA 9100): | | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 911 | | |
| In County Treasury | 912 | 20,391,052 | |
| Cash With Fiscal Agent | 913 | | |
| Revolving Cash Accounts | 914 | | |
| Investments (at cost) | 915 | | |
| Accounts Receivable | 916 | 641,983 | |
| Due from Other Funds | 917 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| TOTAL ASSETS | 909 | 21,033,035 | |
| LIABILITIES | | | |
| 9510): | | | |
| Accounts Payable | 951 | 602,955 | |
| Due to Other Funds | 952 | | |
| Temporary Loans | 954 | | |
| Current Portion of Long-Term Debt | 955 | | |
| Deferred Revenues | 956 | | |
| TOTAL LIABILITIES | 968 | 602,955 | |
| FUND EQUITY | | | |
| Restricted Fund Balance | 9710 | 20,430,080 | |
| Reserved Fund Balance | 9730 | | |
| Designated Fund Balance | 9750 | | |
| Uncommitted Fund Balance | 9790 | | |
| TOTAL FUND EQUITY | 990 | 20,430,080 | |
| TOTAL LIABILITIES AND FUND EQUITY | 991 | 21,033,035 | |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

FIDUCIARY FUNDS

| Description | State Use Only (EDP) | 71 Associated Students Trust Fund | 74 Student Financial Aid Trust Fund | 79 Other Trust Fund | 7_ | 7_ |
|---|----------------------|-----------------------------------|-------------------------------------|---------------------|----|----|
| ASSETS | | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | | |
| Cash: | | | | | | |
| Awaiting Deposit and in Banks | 935 | | -62,513 | | | |
| In County Treasury | 936 | 98,749 | -17,661 | 4,857,314 | | |
| Cash With Fiscal Agent | 937 | | | | | |
| Revolving Cash Accounts | 938 | | | | | |
| Investments (at cost) | 939 | | | | | |
| Accounts Receivable | 940 | 1,084 | 86,950 | 41,495 | | |
| Due from Other Funds | 941 | | | | | |
| Student Loans Receivable | 942 | | | | | |
| Inventories, Stores, and Prepaid Items | 943 | | | | | |
| Fixed Assets (CA 9300) | 947 | | | | | |
| TOTAL ASSETS | 949 | 99,833 | 6,776 | 4,898,809 | | |
| LIABILITIES | | | | | | |
| Current Liabilities and Deferred Revenue (CA | | | | | | |
| Accounts Payable | 961 | | 2,405 | | | |
| Due to Other Funds | 962 | | | | | |
| Temporary Loans | 963 | | | | | |
| Current Portion of Long-Term Debt | 964 | | | | | |
| Deferred Revenues | 965 | | 4,702 | | | |
| Long-Term Liabilities | 956 | | | | | |
| TOTAL LIABILITIES | 969 | | 7,107 | | | |
| FUND EQUITY | | | | | | |
| Restricted Fund Balance | 9710 | 99,833 | -336 | | | |
| Reserved Fund Balance | 9730 | | | | | |
| Designated Fund Balance | 9750 | | 5 | 4,898,809 | | |
| Uncommitted Fund Balance | 9790 | | | | | |
| Investments in General Fixed Assets | 980 | | | | | |
| TOTAL FUND EQUITY | 989 | 99,833 | -331 | 4,898,809 | | |
| TOTAL LIABILITIES AND FUND EQUITY | 992 | 99,833 | 6,776 | 4,898,809 | | |