

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

District: **Foothill-DeAnza Community College District**

District Code: **420**

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

10-4-07
Date


District Superintendent

10-8-07
Date

Contact:

Hector Quinonez

Name

Controller

Title

(650) 949-6250

Phone Number

Extension

quinonezhector@fhda.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, 2007**. Please submit the report to:

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	2,269	2,215	3,359,658	4,031,260	3,361,927	4,033,475
State Revenues	8600	95,755,895	94,060,709	14,546,564	13,588,318	110,302,459	107,649,027
Local Revenues	8800	99,517,416	98,593,483	6,619,799	6,274,901	106,137,215	104,868,384
TOTAL REVENUES	801	195,275,580	192,656,407	24,526,021	23,894,479	219,801,601	216,550,886
EXPENDITURES:							
Academic Salaries	1000	73,256,762	75,926,566	6,107,461	5,957,845	79,364,223	81,884,411
Classified Salaries	2000	35,675,866	38,425,048	9,544,067	9,573,628	45,219,933	47,998,676
Employee Benefits	3000	35,620,591	40,628,815	4,430,605	4,406,315	40,051,196	45,035,130
Supplies and Materials	4000	4,386,411	2,611,953	2,237,961	1,829,109	6,624,372	4,441,062
Other Operating Expenses and Services	5000	21,116,411	44,669,134	2,360,636	2,780,607	23,477,047	47,449,741
Capital Outlay	6000	1,214,566	261,523	2,194,354	3,855,842	3,408,920	4,117,365
TOTAL EXPENDITURES	501	171,270,607	202,523,039	26,875,084	28,403,346	198,145,691	230,926,385
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	24,004,973	(9,866,632)	(2,349,063)	(4,508,867)	21,655,910	(14,375,499)
OTHER FINANCING SOURCES	8900	460,696		6,310,574	5,404,708	6,771,270	5,404,708
OTHER OUTGO	7000	11,072,981	7,957,387	3,375,729	2,992,807	14,448,710	10,950,194
NET INCREASE/(DECREASE) IN FUND BALANCE	901	13,392,688	(17,824,019)	585,782	(2,096,966)	13,978,470	(19,920,985)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	26,352,983	39,745,671	4,912,810	5,498,592	31,265,793	45,244,263
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	26,352,983		4,912,810		31,265,793	
ENDING FUND BALANCE, JUNE 30	905	39,745,671	21,921,652	5,498,592	3,401,626	45,244,263	25,323,278

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	27,699,636	16,974,007			351,096	105,843
TOTAL REVENUES	801	27,699,636	16,974,007			351,096	105,843
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802			19,400		3,445,984	3,532,578
Other Incoming Transfers	803	4,778,960				1,724,702	118,987
TOTAL - OTHER FINANCING SOURCES	808	4,778,960		19,400		5,170,686	3,651,565
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	3,565,000	1,872,647	20,000		2,596,108	2,560,271
Debt Interest and Other Service Charges	712	12,553,148	15,101,360	300		1,443,170	1,376,118
Transfers (Outgoing) (CA 7300 and 7400)	730			40,300			
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	16,118,148	16,974,007	60,600		4,039,278	3,936,389
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(11,339,188)	(16,974,007)	(41,200)		1,131,408	(284,824)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	16,360,448		(41,200)		1,482,504	(178,981)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,141,288	24,501,736	41,200		1,491,673	2,974,177
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	8,141,288		41,200		1,491,673	
ENDING FUND BALANCE, JUNE 30	905	24,501,736	24,501,736			2,974,177	2,795,196

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	24,813	25,000				
State Revenues	8600	1,069,522	1,122,704				
Local Revenues	8800	1,006,587	1,230,787				
TOTAL REVENUES	801	2,100,922	2,378,491				
EXPENDITURES:							
Academic Salaries	1000	671,507	905,913				
Classified Salaries	2000	753,715	767,705				
Employee Benefits	3000	411,234	501,162				
Supplies and Materials	4000	127,806	140,963				
Other Operating Expenses and Services	5000	11,612	20,000				
Capital Outlay	6000		5,550				
TOTAL EXPENDITURES	501	1,975,874	2,341,293				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	125,048	37,198				
OTHER FINANCING SOURCES	8900	598					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	125,646	37,198				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	443,353	568,999				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	443,353					
ENDING FUND BALANCE, JUNE 30	905	568,999	606,197				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,202,709	4,725,204				
Local Revenues	8800	3,328,369	1,200,000				
TOTAL REVENUES	801	4,531,078	5,925,204				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	955,808	1,286,968				
Employee Benefits	3000	313,493	473,877				
Supplies and Materials	4000	734,679	641,997				
Other Operating Expenses and Services	5000	13,179,745	4,371,563				
Capital Outlay	6000	53,022,371	37,119,302				
TOTAL EXPENDITURES	501	68,206,096	43,893,707				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(63,675,018)	(37,968,503)				
OTHER FINANCING SOURCES	8900	261,855,052	110,000				
OTHER OUTGO	7000	945,792					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	197,234,242	(37,858,503)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	95,025,756	292,259,998				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	95,025,756					
ENDING FUND BALANCE, JUNE 30	905	292,259,998	254,401,495				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	10,249,984	10,656,410	874,429	1,416,560	956,965	675,000
COST of SALES	510	7,555,204	8,023,450	315,545	522,120		
GROSS PROFIT or (LOSS)	520	2,694,780	2,632,960	558,884	894,440	956,965	675,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,505,458	1,559,530	421,835	486,020	258,459	
Employee Benefits	3000	415,853	416,110	166,831	188,520	60,137	
Supplies and Materials	4000	54,583	57,200	55,828	100,899	4,345	
Other Operating Expenses and Services	5000	381,067	450,400	76,548	100,261	452,144	645,000
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,356,961	2,483,240	721,042	875,700	775,085	645,000
NET PROFIT OR LOSS	201	337,819	149,720	(162,158)	18,740	181,880	30,000
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	18,901	76,200	16,987	8,000		
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	318,918	73,520	(179,145)	10,740	181,880	30,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,396,233	1,981,554	710,464	264,916	1,488,809	1,670,689
Prior Years Adjustments	903	266,403		(266,403)			
Adjusted Beginning Balance	904	1,662,636		444,061		1,488,809	
ENDING FUND BALANCE, JUNE 30	905	1,981,554	2,055,074	264,916	275,656	1,670,689	1,700,689

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	42,995,618	46,614,799				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	42,995,618	46,614,799				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	42,995,618	46,614,799				
NET INCOME / LOSS	201						
OTHER FINANCING SOURCES	8900	1,798,639		975,905			
OTHER OUTGO	7000			2,115,905			
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	1,798,639		(1,140,000)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,500,010	10,298,649	1,140,000			
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	8,500,010		1,140,000			
ENDING FUND BALANCE, JUNE 30	905	10,298,649	10,298,649				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			8,289,010	7,787,840		
State Revenues	8600			1,170,807	1,156,500		
Local Revenues	8800	1,826,752	1,359,092	28,598	33,450	2,781	6,000
TOTAL REVENUES	801	1,826,752	1,359,092	9,488,415	8,977,790	2,781	6,000
EXPENDITURES:							
Academic Salaries	1000	35,475	27,325				
Classified Salaries	2000	388,283	450,242				
Employee Benefits	3000	52,634	72,009				
Supplies and Materials	4000	218,098	173,394				
Other Operating Expenses and Services	5000	873,538	794,932	65,525	18,450	579,561	525,000
Capital Outlay	6000	34,152	17,800				
TOTAL EXPENDITURES	501	1,602,180	1,535,702	65,525	18,450	579,561	525,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	224,572	(176,610)	9,422,890	8,959,340	(576,780)	(519,000)
OTHER FINANCING SOURCES	8900			16,528		574,349	519,000
OTHER OUTGO	7000			9,476,359	8,944,340		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	224,572	(176,610)	(36,941)	15,000	(2,431)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,166,275	2,390,847	2,829,977	2,782,198	49,079	46,648
Prior Years Adjustments	903			(10,838)			
Adjusted Beginning Balance	904	2,166,275		2,819,139		49,079	
ENDING FUND BALANCE, JUNE 30	905	2,390,847	2,214,237	2,782,198	2,797,198	46,648	46,648

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 XIIIB 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 XIIIB. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2007-08

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$233,052,267
Appropriations subject to limit.	12	\$146,087,801
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$85,864,078
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	45,244,263
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	1,725,855
Subtotal B	619	1,725,855
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	5,498,592
Local	622	
Subtotal C	629	5,498,592
D. Subtotal Reserved (B + C)	675	7,224,447
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	690,480
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	745,054
Other	633	
Subtotal E	639	1,435,534
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	9,260,000
Other	664	21,256,051
Subtotal H	669	30,516,051
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	39,176,032
J. UNCOMMITTED BALANCE (A less I)	690	6,068,231

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	60,488,395	60,488,395
Noninstructional Salaries (CA 1200 and 1400)	408		12,768,367
Subtotal Academic Salaries	409	60,488,395	73,256,762
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		33,202,966
Instructional Aides (CA 2200 and 2400)	416	2,472,900	2,472,900
Subtotal Classified Salaries	419	2,472,900	35,675,866
Employee Benefits (CA 3000)	429	20,618,294	35,620,591
Supplies and Materials (CA 4000)	435		4,386,410
Other Operating Expenses and Services (CA 5000)	449		21,116,411
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	83,579,589	170,056,040
Less Exclusions for Current Expense of Education	469		11,511,649
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	83,579,589	158,544,391
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	52.72%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		79,272,195
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		79,272,195

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		401,236	401,236
Workforce Investment Act	8130		164,497	164,497
Temporary Assistance for Needy Families (TANF)	8140		62,751	62,751
Student Financial Aid	8150		16,005	16,005
Veterans Education	8160	2,269		2,269
Vocational and Technical Education Act (VTEA)	8170		790,613	790,613
Other Federal Revenues	8190		1,924,556	1,924,556
TOTAL FEDERAL REVENUES	8100	2,269	3,359,658	3,361,927
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,994,426		1,994,426
State General Apportionment	122	78,907,918		78,907,918
Other General Apportionments	123	9,085,787		9,085,787
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,768,553	1,768,553
Disabled Students Programs and Services (DSPS)	126		4,271,569	4,271,569
Temporary Assistance for Needy Families (TANF)	127		62,751	62,751
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		485,553	485,553
Telecomm. and Technology Infrastructure Program (TTIP)	129		142,047	142,047
Other General Categorical Programs	130		6,366,982	6,366,982
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		567,369	567,369
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	431,762		431,762
Timber Yield Tax	135	429		429
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,592,748	881,740	5,474,488
State Mandated Costs	138	742,825		742,825
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	95,755,895	14,546,564	110,302,459

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	49,661,426		49,661,426
Tax Allocation, Supplemental Roll	8812	2,147,879		2,147,879
Tax Allocation, Unsecured Roll	8813	4,077,362		4,077,362
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	4,956,259		4,956,259
Contributions, Gifts, Grants, and Endowments	8820	1,040,774	994,601	2,035,375
Contract Services (CA 8830):				
Contract Instructional Services	140	827,952		827,952
Other Contract Services	141			
Sales and Commissions	8840	104,641		104,641
Rentals and Leases	8850	717,691		717,691
Interest and Investment Income	8860	3,504,022	17,409	3,521,431
Student Fees and Charges				
Community Services Classes	8872	631,943		631,943
Dormitory	8873			
Enrollment	8874	10,953,886		10,953,886
Field Trips and use of Nondistrict Facilities	8875	92,825		92,825
Health Services	8876		1,523,111	1,523,111
Instructional Materials Fees and Sales of Materials	8877	410,848	1,690	412,538
Insurance	8878			
Student Records	8879	330,416		330,416
Nonresident Tuition	8880	13,219,114		13,219,114
Parking Services and Public Transportation	8881		2,348,265	2,348,265
Other Student Fees and Charges	8885			
Other Local Revenues	8890	6,840,378	1,734,723	8,575,101
TOTAL LOCAL REVENUES	8800	99,517,416	6,619,799	106,137,215
TOTAL REVENUES (8100 + 8600 + 8800)	801	195,275,580	24,526,021	219,801,601
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	460,696	6,310,574	6,771,270
TOTAL OTHER FINANCING SOURCES	8900	460,696	6,310,574	6,771,270
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	195,736,276	30,836,595	226,572,871

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	646,696	102,638	27,059	7,472		783,865
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	469,206	42,831	12,900			524,937
Biological Sciences	0400	3,630,760	163,768	229,803	51,641		4,075,972
Business and Management	0500	4,204,336	159,242	26,692			4,390,270
Communications	0600	1,533,058	97,685	71,181	26,366		1,728,290
Information Technology	0700	3,924,858	596,415	108,052	3,109		4,632,434
Education	0800	6,593,345	897,448	466,154	57,620		8,014,567
Engineering and Industrial Tech.	0900	5,213,052	258,625	2,580,087	27,873		8,079,637
Fine and Applied Arts	1000	7,552,574	519,498	1,496,019	27,662		9,595,753
Foreign Language	1100	3,013,158	176,649	13,309			3,203,116
Health	1200	4,034,816	491,529	499,800	35,469		5,061,614
Family and Consumer Sciences	1300	801,537	213,032	29,379			1,043,948
Law	1400	313,013	22,973	13,831	9,315		359,132
Humanities (Letters)	1500	11,480,112	343,799	108,578	15,116		11,947,605
Library Science	1600	57,401					57,401
Mathematics	1700	7,807,746	350,981	12,157	65,891		8,236,775
Military Studies	1800						
Physical Sciences	1900	3,966,736	194,450	165,688	18,215		4,345,089
Psychology	2000	1,641,186	37,696	7,723			1,686,605
Public and Protective Services	2100	297,832	10,282	128,018			436,132
Social Sciences	2200	7,802,338	330,727	150,891			8,283,956
Commercial Services	3000	345,682	6,781	15,896			368,359
Interdisciplinary Studies	4900	12,402,884	4,707,611	592,113	128,799		17,831,407
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	87,732,326	9,724,660	6,755,330	474,548		104,686,864

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		8,289,340	1,507,936	79,780		9,877,056
Course and Curriculum Development	6020		233,119	4,006	20,106		257,231
Academic/Faculty Senate	6030		144,163	10,490			154,653
Other Instruct. Admin. & Instruct. Governance	6090		198,393	109,653	691		308,737
Subtotal - Instructional Administration	6000		8,865,015	1,632,085	100,577		10,597,677
Instructional Support Services (6100)							
Learning Center	6110	94,582	106,121	12,107	5,020		217,830
Library	6120		3,191,981	604,490	29,915		3,826,386
Media	6130		1,590,561	200,995	6,715		1,798,271
Museums and Galleries	6140		97,926	1,907			99,833
Academic Information Systems and Tech.	6150		556,773	121,567	17,011		695,351
Other Instructional Support Services	6190		247,554	23,592	55,407		326,553
Subtotal - Instructional Support Services	6100	94,582	5,790,916	964,658	114,068		6,964,224
Admissions and Records	6200		3,496,271	230,336	6,563		3,733,170
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,011,004	51,864	1,422		4,064,290
Matriculation and Student Assessment	6320		1,819,872	195,005	87,869		2,102,746
Transfer Programs	6330		283,032	5,000			288,032
Career Guidance	6340		293,528	15,201			308,729
Other Student Counseling and Guidance	6390		299,004	20,014	3,343		322,361
Subtotal - Student Counseling and Guidance	6300		6,706,440	287,084	92,634		7,086,158

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		678,049	284,667	47,638		1,010,354
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,606,198	115,472	1,455		1,723,125
Health Services	6440		887,879	467,663	7,953		1,363,495
Student Personnel Administration	6450		270,305	11,567			281,872
Financial Aid Administration	6460		1,751,601	92,451			1,844,052
Job Placement Services	6470		215,924	748,401			964,325
Veterans Services	6480						
Miscellaneous Student Services	6490		758,721	126,021	3,745		888,487
Subtotal - Other Student Services	6400		6,168,677	1,846,242	60,791		8,075,710
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		3,789,818	553,882	407,333		4,751,033
Custodial Services	6530		2,695,173	1,426,660			4,121,833
Grounds Maintenance and Repairs	6550		1,723,073	170,426			1,893,499
Utilities	6570			2,207,939			2,207,939
Other Operation and Maintenance of Plant	6590		536,857	260,141	32,916		829,914
Subtotal - Operation and Maintenance of Plant	6500		8,744,921	4,619,048	440,249		13,804,218
Planning, Policymaking, and Coordination	6600		3,127,190	2,340,796	1,144,935		6,612,921

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		1,281,566	472,265	17,452		1,771,283
Fiscal Operations	6720		2,341,622	(60,509)	79,122		2,360,235
Human Resources Management	6730		1,754,845	291,635	4,387		2,050,867
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740						
Staff Development	6750		286,145	326,981			613,126
Staff Diversity	6760		180,330	24,928			205,258
Logistical Services	6770		3,307,048	4,134,882	156,292		7,598,222
Management Information Systems	6780		6,682,608	1,261,398	576,882		8,520,888
Other General Institutional Support Services	6790		568,025	865,352			1,433,377
Subtotal - General Institutional Support Services (6700)			16,402,189	7,316,932	834,135		24,553,256
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		90,105	1,736,996			1,827,101
Community Service Classes	6820		933,971	658,591	62,595		1,655,157
Community Use Facilities	6830		400,916	175,882	9,484		586,282
Economic Development	6840		441,640	225,367			667,007
Other Community Svcs. & Economic Development	6890			1,883			1,883
Subtotal - Community Services (6800)			1,866,632	2,798,719	72,079		4,737,430

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,275,415	52,198			1,327,613
Student and Co-curricular Activities	6960		818,502	70,365			888,867
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		2,093,917	122,563			2,216,480
Auxiliary Operations (7000)							
Contract Education	7010		284,127	341,469	4,881		630,477
Other Auxiliary Operations	7090		3,537,489	846,157	63,460		4,447,106
Subtotal - Auxiliary Operations	7000		3,821,616	1,187,626	68,341		5,077,583
Physical Property and Related Acquisitions (7100)	7100						
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					13,544,473	13,544,473
Student Aid	7320						
Other Outgo	7330					904,237	904,237
Subtotal - Transfers, Student Aid, and Other Outgo	7300					14,448,710	14,448,710
TOTAL EXPENDITURES and OTHER OUTGO	391	87,826,908	76,808,444	30,101,419	3,408,920	14,448,710	212,594,401

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2006-07

Budget Year: 2007-08

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/06 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,852,560
b) Accrued	860A				2,621,928
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	4,548,644			4,548,644
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	11,996			11,996
(c) Instructional Supplies & Materials	230A	16,319			16,319
(e) Noninstructional Supplies & Materials	240A	154,707			154,707
7. Other. Oper. Exp. & Services (5000)	400A	648,638			648,638
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	94,184			94,184
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	5,474,488			5,474,488
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				5,323,382
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	4,423,093			4,423,093
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	11,665			11,665
(c) Instructional Supplies & Materials	230B	15,869			15,869
(e) Noninstructional Supplies & Materials	240B	150,437			150,437
15. Other Oper. Exp. & Services (Object 5000)	400B	630,734			630,734
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	91,584			91,584
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	5,323,382			5,323,382
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES

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Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	5,772,359	
11	OUT	Unrestricted Subfund		5,772,359
30	IN	Special Revenue Funds	598	
11	OUT	Unrestricted Subfund		598
61	IN	Self-Insurance Fund	2,774,544	
11	OUT	Unrestricted Subfund		2,774,544
74	IN	Student Financial Aid Trust Fund	645	
11	OUT	Unrestricted Subfund		645
40	IN	Capital Projects Funds	953,312	
11	OUT	Unrestricted Subfund		953,312
20	IN	Debt Service Funds	1,357,014	
11	OUT	Unrestricted Subfund		1,357,014
11	IN	Unrestricted Subfund	301,310	
12	OUT	Restricted Subfund		301,310
74	IN	Student Financial Aid Trust Fund	15,884	
12	OUT	Restricted Subfund		15,884
40	IN	Capital Projects Funds	130,733	
12	OUT	Restricted Subfund		130,733
20	IN	Debt Service Funds	2,108,370	
12	OUT	Restricted Subfund		2,108,370
12	IN	Restricted Subfund	40,300	
20	OUT	Debt Service Funds		40,300

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			13,455,069	13,455,069
12		Restricted Subfund	5,812,659	
11		Unrestricted Subfund		10,858,472
30		Special Revenue Funds	598	
61		Self-Insurance Fund	2,774,544	
74		Student Financial Aid Trust Fund	16,529	
40		Capital Projects Funds	1,084,045	
20		Debt Service Funds	3,465,384	
11		Unrestricted Subfund	301,310	
12		Restricted Subfund		2,556,297
20		Debt Service Funds		40,300