


California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2007-08)  
(Budget Report for Fiscal Year 2008-09)

District: **Imperial Community College District**

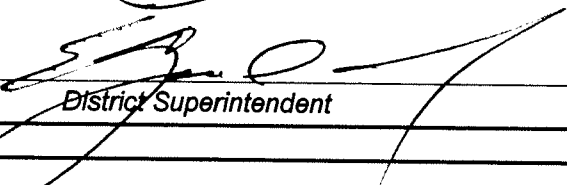
District Code: **030**

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

October 10, 2008

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

October 10, 2008

\_\_\_\_\_  
Date

**Contact:**

Carlos Fletes

\_\_\_\_\_  
Name

Director of Fiscal Services

\_\_\_\_\_  
Title

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Phone Number

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Extension

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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

**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: 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	716	2,906	3,825,251	3,914,430	3,825,967	3,917,336
State Revenues	8600	27,528,780	28,840,139	5,682,205	6,089,049	33,210,985	34,929,188
Local Revenues	8800	7,716,514	7,558,024	883,719	1,617,015	8,600,233	9,175,039
<b>TOTAL REVENUES</b>	<b>801</b>	<b>35,246,010</b>	<b>36,401,069</b>	<b>10,391,175</b>	<b>11,620,494</b>	<b>45,637,185</b>	<b>48,021,563</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	17,245,304	17,718,795	3,252,367	3,182,181	20,497,671	20,900,976
Classified Salaries	2000	6,626,714	7,311,162	2,213,892	2,178,563	8,840,606	9,489,725
Employee Benefits	3000	7,600,960	8,190,113	1,066,274	1,098,987	8,667,234	9,289,100
Supplies and Materials	4000	915,535	949,338	529,928	589,436	1,445,463	1,538,774
Other Operating Expenses and Services	5000	3,189,707	3,696,961	1,590,074	2,518,318	4,779,781	6,215,279
Capital Outlay	6000	231,542	517,505	1,065,275	1,124,978	1,296,817	1,642,483
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>35,809,762</b>	<b>38,383,874</b>	<b>9,717,810</b>	<b>10,692,463</b>	<b>45,527,572</b>	<b>49,076,337</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(563,752)</b>	<b>(1,982,805)</b>	<b>673,365</b>	<b>928,031</b>	<b>109,613</b>	<b>(1,054,774)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,000,831</b>	<b>911,109</b>	<b>619,799</b>	<b>880,008</b>	<b>1,620,630</b>	<b>1,791,117</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(1,564,583)</b>	<b>(2,893,914)</b>	<b>53,566</b>	<b>48,023</b>	<b>(1,511,017)</b>	<b>(2,845,891)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	8,445,777	6,881,194	359,713	413,279	8,805,490	7,294,473
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	8,445,777		359,713		8,805,490	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>6,881,194</b>	<b>3,987,280</b>	<b>413,279</b>	<b>461,302</b>	<b>7,294,473</b>	<b>4,448,582</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: 2007-08 Budget Year: 2008-09

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	OTHER DEBT SERVICE FUND	Budget (2)
		Actual (1)		Actual (1)		Actual (1)	
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	28,235	30,000				
Local Revenues	8800	2,777,224	3,000,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>2,805,459</b>	<b>3,030,000</b>				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712	1,972,194	3,000,000				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>1,972,194</b>	<b>3,000,000</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(1,972,194)</b>	<b>(3,000,000)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>833,265</b>	<b>30,000</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	1,595,478	2,428,743				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>1,595,478</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>2,428,743</b>	<b>2,458,743</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: 2007-08 Budget Year: 2008-09

**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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	592,361	440,777				
Local Revenues	8800	14,671	6,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>607,032</b>	<b>446,777</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	272,865	290,424				
Employee Benefits	3000	111,319	140,273				
Supplies and Materials	4000	12,645	10,000				
Other Operating Expenses and Services	5000	68,977	6,080				
Capital Outlay	6000	40,557					
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>506,363</b>	<b>446,777</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>100,669</b>					
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>100,669</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	335,914	427,318				
Prior Years Adjustments	903	(9,265)					
Adjusted Beginning Balance	904	326,649					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>427,318</b>	<b>427,318</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: 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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	180,759					
Local Revenues	8800	1,070,188	1,000,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,250,947</b>	<b>1,000,000</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	74,085	80,000				
Employee Benefits	3000	33,929	36,000				
Supplies and Materials	4000	37,313	40,000				
Other Operating Expenses and Services	5000	1,785,966	2,000,000				
Capital Outlay	6000	7,159,623	30,000,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>9,090,916</b>	<b>32,156,000</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(7,839,969)</b>	<b>(31,156,000)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>11,934,373</b>	<b>8,500,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>4,094,404</b>	<b>(22,656,000)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	33,118,889	37,238,897				
Prior Years Adjustments	903	25,604					
Adjusted Beginning Balance	<b>904</b>	<b>33,144,493</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>37,238,897</b>	<b>14,582,897</b>				

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

**Proprietary Funds Group**  
**60 Internal Service Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08 Budget Year: 2008-09

**INTERNAL SERVICE FUNDS**

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	801	1,639	2,000				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	501						
<b>NET INCOME / LOSS</b>	201	1,639	2,000				
<b>OTHER FINANCING SOURCES</b>	8900						
<b>OTHER OUTGO</b>	7000						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	1,639	2,000				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	46,474	48,113				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	46,474					
<b>ENDING FUND BALANCE, JUNE 30</b>	905	48,113	50,113				



**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: 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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			10,014,054	11,000,000		
Local Revenues	8800	169,863	170,000	1,600,736	1,800,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>169,863</b>	<b>170,000</b>	<b>11,614,790</b>	<b>12,800,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	2,280	2,500				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	151,091	150,000				
Capital Outlay	6000	13,710	14,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>167,081</b>	<b>166,500</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>2,782</b>	<b>3,500</b>	<b>11,614,790</b>	<b>12,800,000</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					309,043	300,000
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,782</b>	<b>3,500</b>	<b>11,614,790</b>	<b>12,800,000</b>	<b>309,491</b>	<b>310,007</b>
<b>BEGINNING FUND BALANCE:</b>						<b>(448)</b>	<b>(10,007)</b>
Net Beginning Balance, July 1	902	74,473	76,694			9,884	10,007
Prior Years Adjustments	903	(561)				571	
Adjusted Beginning Balance	904	73,912				10,455	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>76,694</b>	<b>80,194</b>			<b>10,007</b>	

**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

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS				FUND:	
		Actual (1)		Budget (2)		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>						
<b>OTHER FINANCING SOURCES</b>							
	8900	114,099	110,000				
<b>OTHER OUTGO</b>	7000	89,180	110,000				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>24,919</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	47,777	72,696				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	47,777					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>72,696</b>	<b>72,696</b>				



**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	\$44,847,384
Appropriations subject to limit.	12	\$32,091,952
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$27,314,128
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$489,642

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	7,294,473
Identify the following legally restricted or Board designated amounts within the net ending balance:		
<b>B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)</b>		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
<b>Subtotal B</b>	<b>619</b>	
<b>C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)</b>		
Federal and State	621	413,279
Local	622	
<b>Subtotal C</b>	<b>629</b>	413,279
<b>D. Subtotal Reserved (B + C)</b>	<b>675</b>	413,279
<b>E. Amounts committed by contract/other legal obligations:</b>		
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>	
<b>F. Amounts for district's self-insurance program</b>	<b>649</b>	
<b>G. Amounts for court order payments</b>	<b>659</b>	
<b>H. Amounts designated by Board action for specific future purposes excluding amounts above:</b>		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	2,400,000
Other	664	
<b>Subtotal H</b>	<b>669</b>	2,400,000
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	2,813,279
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	4,481,194

**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: 2007-08

<b>S11 GENERAL FUND - UNRESTRICTED SUBFUND</b>			
<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)</b>	<b>ECS 84362(b) Total (AC 0100 - 6799) (2)</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	12,760,986	13,012,335
Noninstructional Salaries (CA 1200 and 1400)	408		4,056,065
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>12,760,986</b>	<b>17,068,400</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		5,816,523
Instructional Aides (CA 2200 and 2400)	416	455,188	455,188
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>455,188</b>	<b>6,271,711</b>
Employee Benefits (CA 3000)	429	5,121,232	7,488,273
Supplies and Materials (CA 4000)	435		748,194
Other Operating Expenses and Services (CA 5000)	449		2,830,029
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>18,337,406</b>	<b>34,406,607</b>
Less Exclusions for Current Expense of Education	469		912,377
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	<b>18,337,406</b>	<b>33,494,230</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>54.75%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		16,747,115
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		16,747,115

**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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		1,800,425	1,800,425
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		61,519	61,519
Student Financial Aid	8150		47,596	47,596
Veterans Education	8160	716		716
Vocational and Technical Education Act (VTEA)	8170		434,009	434,009
Other Federal Revenues	8190		1,481,702	1,481,702
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	716	3,825,251	3,825,967
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	24,637		24,637
State General Apportionment	122	26,310,414		26,310,414
Other General Apportionments	123	238,509		238,509
General Categorical Programs (CA 8620)				
Child Development	124		5,540	5,540
Extended Opportunity Programs and Services (EOPS)	125		1,303,461	1,303,461
Disabled Students Programs and Services (DSPS)	126		602,813	602,813
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		317,781	317,781
Telecomm. and Technology Infrastructure Program (TTIP)	129		10,488	10,488
Other General Categorical Programs	130		2,345,582	2,345,582
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		134,714	134,714
Other Reimbursable Categorical Programs	133		899,555	899,555
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	85,121		85,121
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	866,653	62,271	928,924
State Mandated Costs	138	3,446		3,446
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	27,528,780	5,682,205	33,210,985

**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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	4,759,183		4,759,183
Tax Allocation, Supplemental Roll	8812	378,637		378,637
Tax Allocation, Unsecured Roll	8813	400,488		400,488
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840	170,143		170,143
Rentals and Leases	8850			
Interest and Investment Income	8860	205,699		205,699
Student Fees and Charges				
Community Services Classes	8872	55,414	43,229	98,643
Dormitory	8873			
Enrollment	8874	1,106,388		1,106,388
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		300,508	300,508
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	327,537		327,537
Parking Services and Public Transportation	8881		321,744	321,744
Other Student Fees and Charges	8885	7,418	15,500	22,918
Other Local Revenues	8890	305,607	202,738	508,345
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>7,716,514</b>	<b>883,719</b>	<b>8,600,233</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>35,246,010</b>	<b>10,391,175</b>	<b>45,637,185</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>			
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>35,246,010</b>	<b>10,391,175</b>	<b>45,637,185</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: 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	123,949	2,771	24,979	6,228		157,927
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500	1,038,531	113,686	251,799	5,997		1,410,013
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Tech.	0900	744,476	28,102	57,111	5,907		835,596
Fine and Applied Arts	1000	1,616,932	72,512	51,345	6,896		1,747,685
Foreign Language	1100	614,616	18,145	11,389			644,150
Health	1200	2,913,128	368,254	176,194	75,651		3,533,227
Family and Consumer Sciences	1300	201,785		26,298			228,083
Law	1400						
Humanities (Letters)	1500	3,506,798	269,114	40,528	23		3,816,463
Library Science	1600						
Mathematics	1700	1,365,104	57,667	24,320	5,249		1,452,340
Military Studies	1800						
Physical Sciences	1900	1,341,671	86,902	91,077	25,000		1,544,650
Psychology	2000						
Public and Protective Services	2100	407,913	39,631	56,253	3,341		507,138
Social Sciences	2200	1,472,518	251,532	27,236	33,276		1,784,562
Commercial Services	3000						
Interdisciplinary Studies	4900	123,581					
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	781,565					123,581
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>16,252,567</b>	<b>1,308,316</b>	<b>838,529</b>	<b>167,568</b>		<b>18,566,980</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: 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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,940,850	292,389	67,228		2,300,467
Course and Curriculum Development	6020		143,351	85,094	37,200		265,645
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>2,084,201</b>	<b>377,483</b>	<b>104,428</b>		<b>2,566,112</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	255,008	188,447	783			444,238
Library	6120		746,760	102,829	65,552		915,141
Media	6130						
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>255,008</b>	<b>1,745,682</b>	<b>316,642</b>	<b>128,275</b>		<b>2,190,599</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>2,680,889</b>	<b>420,254</b>	<b>193,827</b>		<b>3,549,978</b>
			<b>632,719</b>	<b>43,329</b>	<b>3,454</b>		<b>679,502</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		398,175	175,071	24,019		597,265
Matriculation and Student Assessment	6320		1,601,292	32,945	10,870		1,645,107
Transfer Programs	6330		254,355	12,947			267,302
Career Guidance	6340						
Other Student Counseling and Guidance	6390		1,741,761	442,980	8,689		2,193,430
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,995,583</b>	<b>663,943</b>	<b>43,578</b>		<b>4,703,104</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: 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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		827,041	22,310	45,552	2,500	897,403
Extended Opportunity Prgrams. & Services (EOPS)	6430		886,921	27,022		120,950	1,034,893
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		1,095,069	47,390	8,880		1,151,339
Job Placement Services	6470		36,315	13,350	86		49,751
Veterans Services	6480						
Miscellaneous Student Services	6490		182,811	314,976	14,497		512,284
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>3,028,157</b>	<b>425,048</b>	<b>69,015</b>	<b>123,450</b>	<b>3,645,670</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		703,198	238,428	341,319		1,282,945
Custodial Services	6530		763,991	49,546			813,537
Grounds Maintenance and Repairs	6550		349,765	71,811	48,604		470,180
Utilities	6570			829,371			829,371
Other Operation and Maintenance of Plant	6590		250,681				250,681
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>2,067,635</b>	<b>1,189,156</b>	<b>389,923</b>		<b>3,646,714</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>612,631</b>	<b>173,467</b>	<b>7,627</b>		<b>793,725</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: 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)					
<b>General Institutional Support Services (6700)</b>								
Community Relations	6710			10,926				10,926
Fiscal Operations	6720		805,283	32,703	3,610			841,596
Human Resources Management	6730		512,000	74,089	31,727			617,816
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		950,520					950,520
Staff Development	6750		5,248	9,605				14,853
Staff Diversity	6760			14,063	5,303			19,366
Logistical Services	6770		235,754	611,258	167,792			1,014,804
Management Information Systems	6780		680,012	388,506	26,903			1,095,421
Other General Institutional Support Services	6790		196,938	217,507				414,445
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>3,385,755</b>	<b>1,358,657</b>	<b>235,335</b>			<b>4,979,747</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>								
Community Recreation	6810		10,791	34,050	2,257			47,098
Community Service Classes	6820	15,638	7,358	77,683				100,679
Community Use Facilities	6830							
Economic Development	6840							
Other Community Svcs. & Economic Development	6890		190,689	23,739				214,428
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>15,638</b>	<b>208,838</b>	<b>135,472</b>	<b>2,257</b>			<b>362,205</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: 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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920		196,816	58,068			254,884
Farm Operations	6930						
Food Services	6940						
Parking	6950		157,082	84,833	79,805		321,720
Student and Co-curricular Activities	6960		459,737	457,005			916,742
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>813,635</b>	<b>599,906</b>	<b>79,805</b>		<b>1,493,346</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		<b>663,939</b>				<b>663,939</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					860,823	860,823
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					<b>860,823</b>	<b>860,823</b>
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320						
Other Outgo	7330					636,357	636,357
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>636,357</b>	<b>636,357</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>16,523,213</b>	<b>21,482,298</b>	<b>6,225,244</b>	<b>1,296,817</b>	<b>1,620,630</b>	<b>47,148,202</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments



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

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

For Actual Year: 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				227,898
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				227,898
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				489,216
b) Accrued	860A				443,235
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	60,697		16,548	77,245
(e) Noninstructional Supplies & Materials	240A		76,929	83,042	159,971
7. Other Oper. Exp. & Services (5000)	400A		569,883	62,543	632,426
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	21,463			21,463
9. Other	650A		20,000	17,820	37,820
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	82,160	666,812	179,953	928,925
11. 06/30/08 Balance (lines 3 + 4 - 10)	<b>905A</b>				231,424
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				961,954
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	111,636	118,534	50,857	281,027
(e) Noninstructional Supplies & Materials	240B		96,760	76,880	173,640
15. Other Oper. Exp. & Services (Object 5000)	400B		583,602	84,835	668,437
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	14,000	4,000		18,000
17. Other	650B		30,000	22,274	52,274
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	125,636	832,896	234,846	1,193,378
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

**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	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	100,941		100,941
In County Treasury	912	3,641,537	1,579,776	5,221,313
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	20,735		20,735
Investments (at cost)	915			
Accounts Receivable	916	3,238,711	1,042,481	4,281,192
Due from Other Funds	917	431,298	17,665	448,963
Inventories, Stores, and Prepaid Items	9200			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>7,433,222</b>	<b>2,639,922</b>	<b>10,073,144</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	453,840	274,780	728,620
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	98,188	1,951,863	2,050,051
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>552,028</b>	<b>2,226,643</b>	<b>2,778,671</b>
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710		413,279	413,279
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790	6,881,194		6,881,194
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>6,881,194</b>	<b>413,279</b>	<b>7,294,473</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>7,433,222</b>	<b>2,639,922</b>	<b>10,073,144</b>



**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
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	2,421,465		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	7,278		
Due from Other Funds	917			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>2,428,743</b>		
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 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	2,428,743		
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>2,428,743</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>2,428,743</b>		

**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**

	State Use Only (EDP)	33 _____  Fund	3 _____  Fund	3 _____  Fund	3 _____  Fund
Description					
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911	-----	-----	-----	-----
In County Treasury	912	396,340	-----	-----	-----
Cash With Fiscal Agent	913	-----	-----	-----	-----
Revolving Cash Accounts	914	-----	-----	-----	-----
Investments (at cost)	915	-----	-----	-----	-----
Accounts Receivable	916	97,871	-----	-----	-----
Due from Other Funds	917	-----	-----	-----	-----
Inventories, Stores, and Prepaid Items	9200	-----	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>909</b>	<b>494,211</b>			
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	2,393	-----	-----	-----
Due to Other Funds	952	64,500	-----	-----	-----
Temporary Loans	954	-----	-----	-----	-----
Current Portion of Long-Term Debt	955	-----	-----	-----	-----
Deferred Revenues	956	-----	-----	-----	-----
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>66,893</b>			
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710	-----	-----	-----	-----
Reserved Fund Balance	9730	427,318	-----	-----	-----
Designated Fund Balance	9750	-----	-----	-----	-----
Uncommitted Fund Balance	9790	-----	-----	-----	-----
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>427,318</b>			
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>494,211</b>			

Make additional pages if there are more than four funds.

**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
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	36,796,980	
Cash With Fiscal Agent	913	613,799	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	282,350	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
<b>TOTAL ASSETS</b>	<b>909</b>	<b>37,693,129</b>	
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	87,434	
Due to Other Funds	952	366,798	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>454,232</b>	
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	37,238,897	
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>37,238,897</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>37,693,129</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, 2008

**INTERNAL SERVICE FUNDS**

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	47,875	
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	238	
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>48,113</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	48,113	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>48,113</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>48,113</b>	

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

**Fiduciary Funds Group**

- 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, 2008

**FIDUCIARY FUNDS**

Description	State Use Only (EDP)	71_	74_	75_	79_	7_
<b>ASSETS</b>						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935	76,694		27,672	72,696	
In County Treasury	936					
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940		353,025			
Due from Other Funds	941					
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
<b>TOTAL ASSETS</b>	<b>949</b>	76,694	353,025	27,672	72,696	
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961		353,025			
Due to Other Funds	962			17,665		
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965					
Long-Term Liabilities	956					
<b>TOTAL LIABILITIES</b>	<b>969</b>		353,025	17,665		
<b>FUND EQUITY</b>						
Restricted Fund Balance	9710					
Reserved Fund Balance	9730	76,694		10,007	72,696	
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
<b>TOTAL FUND EQUITY</b>	<b>989</b>	76,694		10,007	72,696	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>992</b>	76,694	353,025	27,672	72,696	

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

Imperial District  
 030 Code No.