

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

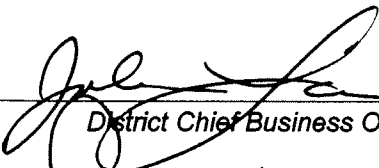
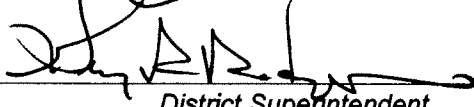
(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

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	 _____ District Superintendent	<u>10/19/07</u> _____ Date	<u>10/19/07</u> _____ Date
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**Contact:**

<u>Carlos Fletes</u> _____ Name	
<u>Director of Fiscal Services</u> _____ Title	
<u>(760) 355-6234</u> _____ Phone Number	<u>carlos.fletes@imperial.edu</u> _____ E-Mail
<u>                    </u> _____ Extension	

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2007**. Please submit the report to:

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

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

**Governmental Funds Group**  
**10 General Fund:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

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

**GENERAL FUND**

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	2,091	485	3,905,307	4,669,554	3,907,398	4,670,039
State Revenues	8600	26,974,347	28,563,436	6,307,572	6,450,919	33,281,919	35,014,355
Local Revenues	8800	6,981,997	6,747,112	908,072	936,407	7,890,069	7,683,519
<b>TOTAL REVENUES</b>	<b>801</b>	<b>33,958,435</b>	<b>35,311,033</b>	<b>11,120,951</b>	<b>12,056,880</b>	<b>45,079,386</b>	<b>47,367,913</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	14,788,954	17,363,883	3,029,113	3,668,618	17,818,067	21,032,501
Classified Salaries	2000	5,827,151	6,804,672	2,082,991	2,015,178	7,910,142	8,819,850
Employee Benefits	3000	6,750,809	8,022,863	1,052,548	1,126,143	7,803,357	9,149,006
Supplies and Materials	4000	719,093	1,094,558	902,569	590,222	1,621,662	1,684,780
Other Operating Expenses and Services	5000	2,618,818	3,596,668	1,588,692	2,494,453	4,207,510	6,091,121
Capital Outlay	6000	185,530	113,922	1,887,637	1,448,339	2,073,167	1,562,261
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>30,890,355</b>	<b>36,996,566</b>	<b>10,543,550</b>	<b>11,342,953</b>	<b>41,433,905</b>	<b>48,339,519</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,068,080</b>	<b>(1,685,533)</b>	<b>577,401</b>	<b>713,927</b>	<b>3,645,481</b>	<b>(971,606)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>153,833</b>	<b>955,977</b>	<b>541,301</b>	<b>602,523</b>	<b>695,134</b>	<b>1,558,500</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,914,247</b>	<b>(2,641,510)</b>	<b>36,100</b>	<b>111,404</b>	<b>2,950,347</b>	<b>(2,530,106)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,737,027	8,445,777	323,613	359,713	6,060,640	8,805,490
Prior Years Adjustments	903	(205,497)				(205,497)	
Adjusted Beginning Balance	<b>904</b>	<b>5,531,530</b>		<b>323,613</b>		<b>5,855,143</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>8,445,777</b>	<b>5,804,267</b>	<b>359,713</b>	<b>471,117</b>	<b>8,805,490</b>	<b>6,275,384</b>

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

**Governmental Funds Group**  
**20 Debt service Funds:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2006-07 Budget Year: 2007-08

**DEBT SERVICE FUNDS**

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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	25,176	30,000				
Local Revenues	8800	1,986,114	2,000,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>2,011,290</b>	<b>2,030,000</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	1,720,993	1,800,000				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>1,720,993</b>	<b>1,800,000</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(1,720,993)</b>	<b>(1,800,000)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>290,297</b>	<b>230,000</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	1,305,181	1,595,478				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>1,305,181</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,595,478</b>	<b>1,825,478</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: 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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	509,324	513,762				
Local Revenues	8800	13,425	13,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>522,749</b>	<b>526,762</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	231,286	341,550				
Employee Benefits	3000	106,799	133,165				
Supplies and Materials	4000	11,811	14,195				
Other Operating Expenses and Services	5000	2,045	19,851				
Capital Outlay	6000	2,864	10,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>354,805</b>	<b>518,761</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>167,944</b>	<b>8,001</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>167,944</b>	<b>8,001</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	168,464	335,914				
Prior Years Adjustments	903	(494)					
Adjusted Beginning Balance	<b>904</b>	<b>167,970</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>335,914</b>	<b>343,915</b>				

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

**Governmental Funds Group**  
**40 Capital Projects Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

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

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,164,179	1,000,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,164,179</b>	<b>1,000,000</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	68,743	70,000				
Employee Benefits	3000	33,260	35,000				
Supplies and Materials	4000	2,098	3,000				
Other Operating Expenses and Services	5000	1,188,163	4,000,000				
Capital Outlay	6000	3,007,456	45,000,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>4,299,720</b>	<b>49,108,000</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(3,135,541)</b>	<b>(48,108,000)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>13,285,473</b>	<b>20,000,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>684,736</b>					
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>9,465,196</b>	<b>(28,108,000)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	23,624,578	33,118,889				
Prior Years Adjustments	903	29,115					
Adjusted Beginning Balance	<b>904</b>	<b>23,653,693</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>33,118,889</b>	<b>5,010,889</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: 2006-07 Budget Year: 2007-08

**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	228	300				
<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	228	300				
<b>OTHER FINANCING SOURCES</b>	8900	46,182					
<b>OTHER OUTGO</b>	7000						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	46,410	300				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	64	46,474				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	64					
<b>ENDING FUND BALANCE, JUNE 30</b>	905	46,474	46,774				

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

**Fiduciary Funds Group**  
**70 Fiduciary Funds Group**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2006-07 Budget Year: 2007-08

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 79 OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	9,140,559	10,000,000				
State Revenues	8600	1,607,369	1,700,000				
Local Revenues	8800			185,010	190,000	74,161	75,000
<b>TOTAL REVENUES</b>	<b>801</b>	<b>10,747,928</b>	<b>11,700,000</b>	<b>185,010</b>	<b>190,000</b>	<b>74,161</b>	<b>75,000</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000			1,286	2,000		
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			152,384	178,000	75,251	75,000
Capital Outlay	6000			21,575			
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>175,245</b>	<b>180,000</b>	<b>75,251</b>	<b>75,000</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>10,747,928</b>	<b>11,700,000</b>	<b>9,765</b>	<b>10,000</b>	<b>(1,090)</b>	
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>10,747,928</b>	<b>11,700,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>			<b>9,765</b>	<b>10,000</b>	<b>(1,090)</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902			64,786	74,473	48,867	47,777
Prior Years Adjustments	903			(78)			
Adjusted Beginning Balance	<b>904</b>			<b>64,708</b>		<b>48,867</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>			<b>74,473</b>	<b>84,473</b>	<b>47,777</b>	<b>47,777</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: 2006-07 Budget Year: 2007-08

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND:		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	307,547	310,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>307,547</b>	<b>310,000</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>307,547</b>	<b>310,000</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>307,459</b>	<b>310,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>88</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	9,796	9,884				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>9,796</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>9,884</b>	<b>9,884</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: 2007-08**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$40,718,278
Appropriations subject to limit.	12	\$30,795,823
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$27,479,042
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$534,108

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	8,805,490
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	
<b>Subtotal B</b>	<b>619</b>	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	359,713
Local	622	
<b>Subtotal C</b>	<b>629</b>	359,713
<b>D. Subtotal Reserved (B + C)</b>	<b>675</b>	359,713
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
<b>Subtotal E</b>	<b>639</b>	
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
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	2,300,000
Other	664	
<b>Subtotal H</b>	<b>669</b>	2,300,000
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	2,659,713
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	6,145,777

**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**

<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110)</b> (1)	<b>ECS 84362(b) Total (AC 0100 - 6799)</b> (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	11,724,287	11,852,089
Noninstructional Salaries (CA 1200 and 1400)	408		2,770,115
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>11,724,287</b>	<b>14,622,204</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		5,147,627
Instructional Aides (CA 2200 and 2400)	416	429,973	429,973
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>429,973</b>	<b>5,577,600</b>
Employee Benefits (CA 3000)	429	4,566,451	6,673,172
Supplies and Materials (CA 4000)	435		606,721
Other Operating Expenses and Services (CA 5000)	449		2,323,014
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>16,720,711</b>	<b>29,802,711</b>
Less Exclusions for Current Expense of Education	469		1,022,685
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>16,720,711</b>	<b>28,780,026</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>58.10%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		14,390,013
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		14,390,013

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		1,673,924	1,673,924
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		64,625	64,625
Student Financial Aid	8150		44,471	44,471
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		480,034	480,034
Other Federal Revenues	8190	2,091	1,642,253	1,644,344
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	2,091	3,905,307	3,907,398
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	23,051		23,051
State General Apportionment	122	25,709,074		25,709,074
Other General Apportionments	123	238,509		238,509
General Categorical Programs (CA 8620)				
Child Development	124		2,850	2,850
Extended Opportunity Programs and Services (EOPS)	125		1,155,287	1,155,287
Disabled Students Programs and Services (DSPS)	126		580,392	580,392
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		312,745	312,745
Telecomm. and Technology Infrastructure Program (TTIP)	129		88,310	88,310
Other General Categorical Programs	130		2,622,016	2,622,016
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		533,891	533,891
Other Reimbursable Categorical Programs	133		799,682	799,682
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	83,069		83,069
Timber Yield Tax	135			
Other State Tax Subventions	136	55,909		55,909
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	859,872	212,399	1,072,271
State Mandated Costs	138	4,863		4,863
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	26,974,347	6,307,572	33,281,919

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
 For Actual Year: 2006-07

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	4,062,804		4,062,804
Tax Allocation, Supplemental Roll	8812	382,064		382,064
Tax Allocation, Unsecured Roll	8813	377,334		377,334
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	170,136		170,136
Rentals and Leases	8850	10,584		10,584
Interest and Investment Income	8860	237,490		237,490
Student Fees and Charges				
Community Services Classes	8872	42,183	50,983	93,166
Dormitory	8873			
Enrollment	8874	1,095,546		1,095,546
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		285,726	285,726
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	333,458		333,458
Parking Services and Public Transportation	8881		290,229	290,229
Other Student Fees and Charges	8885	9,212	13,485	22,697
Other Local Revenues	8890	261,186	267,649	528,835
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>6,981,997</b>	<b>908,072</b>	<b>7,890,069</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>33,958,435</b>	<b>11,120,951</b>	<b>45,079,386</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>33,958,435</b>	<b>11,120,951</b>	<b>45,079,386</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: 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	85,347		356			85,703
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500	982,230	272,440	202,430	53,030		1,510,130
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Tech.	0900	646,610	180,338	49,066	11,016		887,030
Fine and Applied Arts	1000	1,300,574	58,976	55,590	25,834		1,440,974
Foreign Language	1100	841,688	2,335	4,947			848,970
Health	1200	3,023,798	466,059	146,372	276,496		3,912,725
Family and Consumer Sciences	1300	221,601	95,740	45,194	5,230		367,765
Law	1400						
Humanities (Letters)	1500	3,394,690	146,016	94,047	28,135		3,662,888
Library Science	1600						
Mathematics	1700	1,222,741	128,537	24,653	62,929		1,438,860
Military Studies	1800						
Physical Sciences	1900	1,219,547	118,019	84,199	46,890		1,468,655
Psychology	2000						
Public and Protective Services	2100	371,886	51,640	54,979	1,000		479,505
Social Sciences	2200	1,536,699	57,108	31,052	38,148		1,663,007
Commercial Services	3000						
Interdisciplinary Studies	4900	152,275					152,275
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	767,804					767,804
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>15,767,490</b>	<b>1,577,208</b>	<b>792,885</b>	<b>548,708</b>		<b>18,686,291</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: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)					
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>								
Academic Administration	6010		1,662,066	412,293	414,847		2,489,206	
Course and Curriculum Development	6020		145,745	149,259	17,547		312,551	
Academic/Faculty Senate	6030							
Other Instruct. Admin. & Instruct. Governance	6090							
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,807,811</b>	<b>561,552</b>	<b>432,394</b>		<b>2,801,757</b>	
<b>Instructional Support Services (6100)</b>								
Learning Center	6110	127,532	55,656	743			183,931	
Library	6120		659,706	138,168	348,613		1,146,487	
Media	6130							
Museums and Galleries	6140							
Academic Information Systems and Tech.	6150							
Other Instructional Support Services	6190		640,748	280,238	178,893		1,099,879	
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>127,532</b>	<b>1,356,110</b>	<b>419,149</b>	<b>527,506</b>		<b>2,430,297</b>	
<b>Admissions and Records</b>	<b>6200</b>		<b>581,282</b>	<b>45,223</b>			<b>626,505</b>	
<b>Student Counseling and Guidance (6300)</b>								
Counseling and Guidance	6310		340,040	18,600	84,269		442,909	
Matriculation and Student Assessment	6320		1,441,537	137,786	4,947		1,584,270	
Transfer Programs	6330		234,355	14,154			248,509	
Career Guidance	6340							
Other Student Counseling and Guidance	6390		1,545,388	417,043	12,734		1,975,165	
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,561,320</b>	<b>587,583</b>	<b>101,950</b>		<b>4,250,853</b>	

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

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		758,550	49,026	39,285	2,500	849,361
Extended Opportunity Prgms. & Services (EOPS)	6430		825,739	18,554		116,561	960,854
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		970,178	56,699	23,981		1,050,858
Job Placement Services	6470		25,816	15,545			41,361
Veterans Services	6480						
Miscellaneous Student Services	6490		179,750	288,866	7,904		476,520
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,760,033</b>	<b>428,690</b>	<b>71,170</b>	<b>119,061</b>	<b>3,378,954</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		599,546	180,722	47,383		827,651
Custodial Services	6530		768,387	48,137			816,524
Grounds Maintenance and Repairs	6550		266,078	39,714	9,296		315,088
Utilities	6570			789,010			789,010
Other Operation and Maintenance of Plant	6590		94,487				94,487
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,728,498</b>	<b>1,057,583</b>	<b>56,679</b>		<b>2,842,760</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>509,519</b>	<b>121,005</b>	<b>9,721</b>		<b>640,245</b>

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

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



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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710			10,235			10,235
Fiscal Operations	6720		712,983	94,174	22,408		829,565
Human Resources Management	6730		425,370	61,770	4,083		491,223
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		293,131				293,131
Staff Development	6750		2,671	7,943	871		11,485
Staff Diversity	6760			9,860			9,860
Logistical Services	6770		268,232	462,584	129,757		860,573
Management Information Systems	6780		524,241	387,133	138,736		1,050,110
Other General Institutional Support Services	6790		139,475	178,658	18,000		336,133
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,366,103</b>	<b>1,212,357</b>	<b>313,855</b>		<b>3,892,315</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810			33,576			43,603
Community Service Classes	6820	23,495	10,027	68,796			93,880
Community Use Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		217	1,038			1,255
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>23,495</b>	<b>11,833</b>	<b>103,410</b>			<b>138,738</b>

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

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920		59,269	50,078			109,347
Farm Operations	6930						
Food Services	6940						
Parking	6950		233,372	49,151	7,706		290,229
Student and Co-curricular Activities	6960		401,008	400,506	3,478		804,992
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		693,649	499,735	11,184		1,204,568
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						659,683
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						659,683
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					576,073	576,073
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					576,073	576,073
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	15,918,517	17,613,049	5,829,172	2,073,167	695,134	42,129,039

\* 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				243,224
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				243,224
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				561,645
b) Accrued	860A				495,300
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	117,867	6,845	46,109	170,821
(e) Noninstructional Supplies & Materials	240A	247	77,810	56,676	134,733
7. Other Oper. Exp. & Services (5000)	400A		646,324	62,543	708,867
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	54,374		3,476	57,850
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	172,488	730,979	168,804	1,072,271
11. 06/30/07 Balance (lines 3 + 4 - 10)	<b>905A</b>				227,898
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				1,191,661
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	72,870	124,212	16,632	213,714
(e) Noninstructional Supplies & Materials	240B	913	94,310	76,880	172,103
15. Other Oper. Exp. & Services (Object 5000)	400B		565,663	193,181	758,844
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	47,000			47,000
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	120,783	784,185	286,693	1,191,661
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				227,898

**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, 2007

Description	State Use Only (EDP)	10		
		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	1,017,445		1,017,445
In County Treasury	912	4,926,486	1,611,848	6,538,334
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	18,171		18,171
Investments (at cost)	915			
Accounts Receivable	916	3,392,370	1,115,182	4,507,552
Due from Other Funds	917			
Inventories, Stores, and Prepaid Items	9200			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>9,354,472</b>	<b>2,727,030</b>	<b>12,081,502</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	749,124	490,609	1,239,733
Due to Other Funds	952	9,462		9,462
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	150,109	1,876,708	2,026,817
<b>TOTAL LIABILITIES</b>	<b>958</b>	<b>908,695</b>	<b>2,367,317</b>	<b>3,276,012</b>
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710		359,713	359,713
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790	8,445,777		8,445,777
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>8,445,777</b>	<b>359,713</b>	<b>8,805,490</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>9,354,472</b>	<b>2,727,030</b>	<b>12,081,502</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, 2007

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	1,479,773		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	9,593		
Due from Other Funds	917	106,112		
	<b>909</b>	<b>1,595,478</b>		
<b>TOTAL ASSETS</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>968</b>			
<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750	1,595,478		
Uncommitted Fund Balance	9790			
	<b>990</b>	<b>1,595,478</b>		
<b>TOTAL FUND EQUITY</b>				
	<b>991</b>	<b>1,595,478</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				

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

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

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

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

**SPECIAL REVENUE FUNDS**

ASSETS	Description	State Use Only (EDP)	3			Fund
			3	3	3	
	Cash, Investments, and Receivables (CA 9100):					
	Cash:					
	Awaiting Deposit and in Banks	911				
	In County Treasury	912				
	Cash With Fiscal Agent	913	151,217			
	Revolving Cash Accounts	914				
	Investments (at cost)	915				
	Accounts Receivable	916	179,540			
	Due from Other Funds	917	9,462			
	Inventories, Stores, and Prepaid Items	9200				
	<b>TOTAL ASSETS</b>	<b>909</b>	340,219			
	<b>LIABILITIES</b>					
	Current Liabilities and Deferred Revenue (CA 9510):					
	Accounts Payable	951	4,305			
	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>	4,305			
	<b>FUND EQUITY</b>					
	Restricted Fund Balance	9710				
	Reserved Fund Balance	9730	335,914			
	Designated Fund Balance	9750				
	Uncommitted Fund Balance	9790				
	<b>TOTAL FUND EQUITY</b>	<b>990</b>	335,914			
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	340,219			

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, 2007

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	31,567,167	
Cash With Fiscal Agent	913	1,256,823	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	322,723	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
<b>TOTAL ASSETS</b>	<b>909</b>	<b>33,146,713</b>	
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	11,854	
Due to Other Funds	952	15,970	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>27,824</b>	
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	33,118,889	
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>33,118,889</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>33,146,713</b>	

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

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

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

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

ENTERPRISE FUNDS					
Description	State Use Only (EDP)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
Fixed Assets (CA 9300)	931				
Less Accumulated Depreciation	932				
<b>TOTAL ASSETS</b>	<b>909</b>				
<b>LIABILITIES</b>					
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				
Long-Term Liabilities	9560				
<b>TOTAL LIABILITIES</b>	<b>968</b>				
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investment in General Fixed Assets	9800				
<b>TOTAL FUND EQUITY</b>	<b>990</b>				
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>				



**CALIFORNIA COMMUNITY COLLEGES**  
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**Proprietary Funds Group**  
**Internal Service Funds:**

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

**COMBINED BALANCE SHEET**  
**For Year Ended June 30, 2007**

**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	46,199		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	275		
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>46,474</b>		
<b>LIABILITIES</b>				
9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
<b>TOTAL LIABILITIES</b>	<b>968</b>			
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750	46,474		
Uncommitted Fund Balance	9790			
Investment in General Fixed Assets	9800			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>46,474</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>46,474</b>		

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

**Fiduciary Funds Group**  
**Trust Funds**

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

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

Description	State Use Only (EDP)	FIDUCIARY FUNDS				
		71	74	75	79	7_
<b>ASSETS</b>						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935					
In County Treasury	936	73,718		9,884	47,777	
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	755	355,193			
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>	<b>74,473</b>	<b>355,193</b>	<b>9,884</b>	<b>47,777</b>	
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961					
Due to Other Funds	962		355,193			
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965					
Long-Term Liabilities	966					
<b>TOTAL LIABILITIES</b>	<b>969</b>		<b>355,193</b>			
<b>FUND EQUITY</b>						
Restricted Fund Balance	9710					
Reserved Fund Balance	9730					
Designated Fund Balance	9750	74,473		9,884	47,777	
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
<b>TOTAL FUND EQUITY</b>	<b>989</b>	<b>74,473</b>		<b>9,884</b>	<b>47,777</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>992</b>	<b>74,473</b>	<b>355,193</b>	<b>9,884</b>	<b>47,777</b>	

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