

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

District: Gavilan Community College District

District Code: 440

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

Date

District Superintendent

Date

Contact:

Susan Cheu

Name

Director, Business Services

Title

(408) 848-4739

Phone Number

Extension

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E-Mail

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2009**.

Please submit the report to:

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			1,979,934	2,321,307	1,979,934	2,321,307
State Revenues	8600	12,343,428	12,639,600	3,837,410	3,246,127	16,180,838	15,885,727
Local Revenues	8800	16,835,902	15,894,004	1,145,857	1,649,533	17,981,759	17,543,537
TOTAL REVENUES	801	29,179,330	28,533,604	6,963,201	7,216,967	36,142,531	35,750,571
EXPENDITURES:							
Academic Salaries	1000	12,786,785	11,518,942	2,187,832	2,232,087	14,974,617	13,751,029
Classified Salaries	2000	5,322,716	5,327,789	2,276,584	2,158,747	7,599,300	7,486,536
Employee Benefits	3000	5,168,207	5,221,112	1,284,270	1,447,151	6,452,477	6,668,263
Supplies and Materials	4000	563,202	574,496	350,915	253,397	914,117	827,893
Other Operating Expenses and Services	5000	4,302,877	4,219,100	931,431	1,300,607	5,234,308	5,519,707
Capital Outlay	6000	266,505	184,790	796,134	764,965	1,062,639	949,755
TOTAL EXPENDITURES	501	28,410,292	27,046,229	7,827,166	8,156,954	36,237,458	35,203,183
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	769,038	1,487,375	(863,965)	(939,987)	(94,927)	547,388
OTHER FINANCING SOURCES	8900	328,494		1,508,873	1,478,223	1,837,367	1,478,223
OTHER OUTGO	7000	2,010,604	1,773,469	610,136	538,236	2,620,740	2,311,705
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(913,072)	(286,094)	34,772		(878,300)	(286,094)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,589,953	2,676,881	179,754	214,526	3,769,707	2,891,407
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,589,953		179,754		3,769,707	
ENDING FUND BALANCE, JUNE 30	905	2,676,881	2,390,787	214,526	214,526	2,891,407	2,605,313

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21		Fund: 22		Fund: 29					
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	Actual (1)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	Actual (1)	OTHER DEBT SERVICE FUND	Budget (2)	Actual (1)	
REVENUES:											
Federal Revenues	8100										
State Revenues	8600	18,583	15,000								
Local Revenues	8800	3,557,387	3,485,000					125,539			312,000
TOTAL REVENUES	801	3,575,970	3,500,000					125,539			312,000
Other Financing Sources (CA 8900):											
Interfund Transfers - In	802										
Other Incoming Transfers	803										
TOTAL - OTHER FINANCING SOURCES	808										
Other Outgo (CA 7000):											
Debt Retirement (Long Term Debt) (CA 7100):											
Debt Reduction	711	1,010,000	300,000							5,503	7,000
Debt Interest and Other Service Charges	712	3,767,031	3,606,266								
Transfers (Outgoing) (CA 7300 and 7400)	730										
Reserve for Contingencies	7900										
TOTAL - OTHER OUTGO	708	4,777,031	3,906,266					5,503			7,000
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(4,777,031)	(3,906,266)					(5,503)			(7,000)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,201,061)	(406,266)					120,036			305,000
BEGINNING FUND BALANCE:											
Net Beginning Balance, July 1	902	3,359,222	2,158,161							5,301,532	4,880,589
Prior Years Adjustments	903									(540,979)	
Adjusted Beginning Balance	904	3,359,222								4,760,553	
ENDING FUND BALANCE, JUNE 30	905	2,158,161	1,751,895					4,880,589			5,185,589

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	34,947	30,500				
State Revenues	8600	289,449	303,354				
Local Revenues	8800	275,879	354,240	(1,499)			
TOTAL REVENUES	801	600,275	688,094	(1,499)			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	567,944	574,414				
Employee Benefits	3000	229,434	257,740				
Supplies and Materials	4000	24,304	24,495				
Other Operating Expenses and Services	5000	11,898	14,993	193,470	15,000		
Capital Outlay	6000	219					
TOTAL EXPENDITURES	501	833,799	871,642	193,470	15,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(233,524)	(183,548)	(194,969)	(15,000)		
OTHER FINANCING SOURCES	8900	233,524	183,548	194,969	15,000		
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			234,757	100,000		
Local Revenues	8800	744,792	75,000	3,732			
TOTAL REVENUES	801	744,792	75,000	238,489	100,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	42,724	42,724				
Employee Benefits	3000	18,404	19,265				
Supplies and Materials	4000	15,151	750				
Other Operating Expenses and Services	5000	9,624,990	4,404,261	205,149	100,000		
Capital Outlay	6000	28,374,204	5,533,000	105			
TOTAL EXPENDITURES	501	38,075,473	10,000,000	205,254	100,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(37,330,681)	(9,925,000)	33,235			
OTHER FINANCING SOURCES	8900	217,138					
OTHER OUTGO	7000			217,138			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(37,113,543)	(9,925,000)	(183,903)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	48,343,732	11,066,505	378,155	194,252		
Prior Years Adjustments	903	(163,684)					
Adjusted Beginning Balance	904	48,180,048		378,155			
ENDING FUND BALANCE, JUNE 30	905	11,066,505	1,141,505	194,252	194,252		

Pages 5 and 6 intentionally left blank

CALIFORNIA COMMUNITY COLLEGES
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Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			3,518,323	2,444,410		
State Revenues	8600						
Local Revenues	8800	135,695	31,830			47,950	40,000
TOTAL REVENUES	801	135,695	31,830	3,518,323	2,444,410	47,950	40,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000					50,091	48,262
Employee Benefits	3000					17,754	19,536
Supplies and Materials	4000	42,045	3,525				
Other Operating Expenses and Services	5000	56,337	22,305	6,310	6,000	55,096	63,900
Capital Outlay	6000	9,911	3,500				5,000
TOTAL EXPENDITURES	501	108,293	29,330	6,310	6,000	122,941	136,698
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	27,402	2,500	3,512,013	2,438,410	(74,991)	(96,698)
OTHER FINANCING SOURCES	8900					74,991	96,698
OTHER OUTGO	7000	1,000	2,500	3,512,013	2,438,410	322,034	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	26,402				(322,034)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	215,203	241,605			322,033	(1)
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	215,203				322,033	
ENDING FUND BALANCE, JUNE 30	905	241,605	241,605			(1)	(1)

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

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

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

Budget Year: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$53,503,609
Appropriations subject to limit.	12	\$27,050,000
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$12,957,000
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$150,000

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	2,891,407
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	20,000
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	1,400
Subtotal B	619	21,400
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	214,530
Subtotal C	629	214,530
D. Subtotal, Reserved (B + C)	675	235,930
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	
Subtotal E	639	
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	1,500,000
Other	664	1,155,477
Subtotal H	669	2,655,477
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	2,891,407
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	10,767,568	11,025,507
Noninstructional Salaries (CA 1200 and 1400)	408		1,761,277
Subtotal Academic Salaries	409	10,767,568	12,786,784
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,843,551
Instructional Aides (CA 2200 and 2400)	416	479,165	479,165
Subtotal Classified Salaries	419	479,165	5,322,716
Employee Benefits (CA 3000)	429	2,278,560	4,597,191
Supplies and Materials (CA 4000)	435		563,202
Other Operating Expenses and Services (CA 5000)	449		4,302,877
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		9,380
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	13,525,293	27,582,150
Less Exclusions for Current Expense of Education	469		951,667
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	13,525,293	26,630,483
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.79%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		13,315,241
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		13,315,241

District: Gavilan Community College

CCFS-311

Preparer: Susan Cheu

Analysis of Compliance With ECS 84362

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	36,237,458
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	7,827,166
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	28,410,292
4. Excluded Activities		4	340,300
AC 6800 Community Services			
AC 6900 Ancillary Services			
AC 7000 Auxiliary Operations			
AC 7100 Physical Property & Acquisitions			
5. Exclude Lottery Funds Expended		5	715,000
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	3,730
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	720,779
8. Total Exclusions	469	8	1,779,808
9. Current Expense of Education	470, Col 2	9	26,630,484
10. Exclude Non-Instructional Salaries		10	7,093,484
11. Exclude Non-Instructional Benefits		11	2,318,631
12. Exclude Supplies & Operating Expenses***		12	3,683,695
13. Exclude Equipment--Replacement		13	9,380
14. Subtotal nonSCI	475	14	13,105,190
15. Salaries of Classroom Instructors	470, Col 1	15	13,525,293
16. Percentage of CEE [Box 13 / Box 7].	471	16	51%
17. 50% of Current Expense of Education	472	17	13,315,242
18. Nonexempted Deficiency from Second Preceding FY	473	18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	

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

**Student Transportation & mandated Student Health Services are nonCEE.

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

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

Gavilan Note: District match included in Non-Instructional Salaries

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120			
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150		103,585	103,585
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		175,719	175,719
Other Federal Revenues	8190		1,700,630	1,700,630
TOTAL FEDERAL REVENUES	8100		1,979,934	1,979,934
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	11,387,056		11,387,056
Other General Apportionments	123	67,928		67,928
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		558,312	558,312
Disabled Students Programs and Services (DSPS)	126		688,331	688,331
Temporary Assistance for Needy Families (TANF)	127		27,315	27,315
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		212,546	212,546
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,036	36,036
Other General Categorical Programs	130		2,214,870	2,214,870
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		100,000	100,000
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	123,349		123,349
Timber Yield Tax	135	245		245
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	715,000		715,000
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	49,850		49,850
TOTAL STATE REVENUES	8600	12,343,428	3,837,410	16,180,838

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	13,508,028		13,508,028
Tax Allocation, Supplemental Roll	8812	262,246		262,246
Tax Allocation, Unsecured Roll	8813	949,275		949,275
Prior Years Taxes	8816	20,901		20,901
Education Revenue Augmentation Fund (ERAF)	8817	(62,952)		(62,952)
Contributions, Gifts, Grants, and Endowments	8820	50	500	550
Contract Services (CA 8830):				
Contract Instructional Services	140		432,358	432,358
Other Contract Services	141		104,994	104,994
Sales and Commissions	8840	49,749		49,749
Rentals and Leases	8850	221,216		221,216
Interest and Investment Income	8860	88,518		88,518
Student Fees and Charges				
Community Services Classes	8872	3,465	217,852	221,317
Dormitory	8873			
Enrollment	8874	1,111,866		1,111,866
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		131,433	131,433
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	90,804		90,804
Parking Services and Public Transportation	8881		166,633	166,633
Other Student Fees and Charges	8885	86,610		86,610
Other Local Revenues	8890	506,126	92,087	598,213
TOTAL LOCAL REVENUES	8800	16,835,902	1,145,857	17,981,759
TOTAL REVENUES (8100 + 8600 + 8800)	801	29,179,330	6,963,201	36,142,531
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	328,494	1,508,873	1,837,367
TOTAL OTHER FINANCING SOURCES	8900	328,494	1,508,873	1,837,367
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	29,507,824	8,472,074	37,979,898

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300			4,151			4,151
Biological Sciences	0400	378,425		26,780			405,205
Business and Management	0500	253,618	46,654	59,138	19,517		378,927
Communications	0600	199,281		10,083	11,496		220,860
Information Technology	0700	647,486		16,415	26,472		690,373
Education	0800	800,378	247,856	202,797	6,846		1,257,877
Engineering and Industrial Tech.	0900	460,575	101,399	234,214	10,878		807,066
Fine and Applied Arts	1000	900,755	83,113	46,091	8,942		1,038,901
Foreign Language	1100	392,470	3,152	2,011			397,633
Health	1200	859,018	33,730	89,605	51,927		1,034,280
Family and Consumer Sciences	1300	271,740		2,738			274,478
Law	1400						
Humanities (Letters)	1500	1,053,874		3,752			1,057,626
Library Science	1600						
Mathematics	1700	456,469	84,930	22,827	2,119		566,345
Military Studies	1800						
Physical Sciences	1900	361,553		4,094			365,647
Psychology	2000	152,501		247			152,748
Public and Protective Services	2100	1,735,232					1,735,232
Social Sciences	2200	834,322		2,909			837,231
Commercial Services	3000	312,678	28,972	59,675	27,987		429,312
Interdisciplinary Studies	4900	2,150,165	393	13,226	141		2,163,925
Instruct. Staff-Retir's Bnfts & Retire. Incentis	5900	202,995					202,995
Subtotal - Instructional Activities	599	12,423,535	630,199	800,753	166,325		14,020,812

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments
 District Code No. Gavilan Community College District

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		2,381,033	597,668	18,592		2,997,293
Course and Curriculum Development	6020		703,556	6,970	1,053		711,579
Academic/Faculty Senate	6030		68,300	3,567			71,867
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		3,152,889	608,205	19,645		3,780,739
Instructional Support Services (6100)							
Learning Center	6110	274,743	38,469	6,331	434		319,977
Library	6120		557,965	20,553	173		578,691
Media	6130		294,811	18,768	29,467		343,046
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		162,914	169,543	58,006		390,463
Subtotal - Instructional Support Services	6100	274,743	1,054,159	215,195	88,080		1,632,177
Admissions and Records	6200		424,184	33,500	1,572		459,256
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,078,850	31,096	12,994		1,122,940
Matriculation and Student Assessment	6320		606,556	27,863	24,754		659,173
Transfer Programs	6330		42,445	10,624			53,069
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,727,851	69,583	37,748		1,835,182

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,850,187	95,462	69,902		2,015,551
Extended Opportunity Prgms. & Services (EOPS)	6430		541,065	54,564			595,629
Health Services	6440		100,587	41,554	25		142,166
Student Personnel Administration	6450						
Financial Aid Administration	6460		660,077	26,116	1,908		688,101
Job Placement Services	6470		143,977	6,474			150,451
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal - Other Student Services	6400		3,295,893	224,170	71,835		3,591,898
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		355,233	394,389	42,431		792,053
Custodial Services	6530		390,001	86,309	338		476,648
Grounds Maintenance and Repairs	6550		281,844	119,184	287		401,315
Utilities	6570			1,132,645			1,132,645
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		1,027,078	1,732,527	43,056		2,802,661
Planning, Policymaking, and Coordination	6600		546,754	352,928	10,537		910,219

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

** Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		182,520	135,106			317,626
Fiscal Operations	6720		1,209,929	177,570	170		1,387,669
Human Resources Management	6730		348,436	97,341			445,777
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		368,022				368,022
Staff Development	6750			13,704			13,704
Staff Diversity	6760			10,898			10,898
Logistical Services	6770		490,831	172,370	325		663,526
Management Information Systems	6780		755,722	294,544	51,084		1,101,350
Other General Institutional Support Services	6790		8,491	142,429	(1,356)		149,564
Subtotal - General Institutional Support Services (6700)			3,363,951	1,043,962	50,223		4,458,136
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		59,161	32,934			92,095
Community Service Classes	6820	1,371	134,259	350,289	15,673		501,592
Community Use Facilities	6830		109,362	3,130	320		112,812
Economic Development	6840		383,436	147,643	303,357		834,436
Other Community Svcs. & Economic Development	6890		1,400	3,750			5,150
Subtotal - Community Services (6800)		1,371	687,618	537,746	319,350		1,546,085

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		121,116	28,066	862		150,044
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990			411,292	74,311		485,603
Subtotal - Ancillary Services	6900		121,116	439,358	75,173		635,647
Auxiliary Operations (7000)							
Contract Education	7010		101,299	21,223			122,522
Other Auxiliary Operations	7090		193,754	69,275	179,095		442,124
Subtotal - Auxiliary Operations	7000		295,053	90,498	179,095		564,646
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					2,010,604	2,010,604
Student Aid	7320					601,916	601,916
Other Outgo	7330					8,220	8,220
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,620,740	2,620,740
TOTAL EXPENDITURES and OTHER OUTGO	391	12,699,649	16,326,745	6,148,425	1,062,639	2,620,740	38,858,198

* 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: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				377,337
b) Accrued	860A				337,663
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				
(e) Noninstructional Supplies & Materials	240A		229,458		229,458
7. Other Oper. Exp. & Services (5000)	400A		485,542		485,542
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A		715,000		715,000
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				715,000
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				
(e) Noninstructional Supplies & Materials	240B		258,100		258,100
15. Other Oper. Exp. & Services (Object 5000)	400B		456,900		456,900
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		715,000		715,000
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	6,460	
12	OUT	Restricted Subfund		6,460
39	IN	Other Special Revenue Fund	194,976	
11	OUT	Unrestricted Subfund		194,976
42	IN	Revenue Bond Construction Fund	217,138	
41	OUT	Capital Outlay Projects Fund		217,138
33	IN	Child Development Fund	1,760	
12	OUT	Restricted Subfund		1,760
33	IN	Child Development Fund	231,763	
11	OUT	Unrestricted Subfund		231,763
73	IN	Student Body Center Fee Trust Fund	74,991	
11	OUT	Unrestricted Subfund		74,991
11	IN	Unrestricted Subfund	322,034	
73	OUT	Student Body Center Fee Trust Fund		322,034
12	IN	Restricted Subfund	1,508,873	
11	OUT	Unrestricted Subfund		1,508,873

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report

** Summary Page **

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Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			2,557,995	2,557,995
11		Unrestricted Subfund	328,494	
12		Restricted Subfund		8,220
39		Other Special Revenue Fund	194,976	
11		Unrestricted Subfund		2,010,603
42		Revenue Bond Construction Fund	217,138	
41		Capital Outlay Projects Fund		217,138
3		Child Development Fund	233,523	
73		Student Body Center Fee Trust Fund	74,991	
73		Student Body Center Fee Trust Fund		322,034
12		Restricted Subfund	1,508,873	

**GASB 45
Annual Survey
2008-09**

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?
\$

5. How much of the TOTAL liability has been set aside in:
 - The General Fund \$
 - A separate fund \$
 - An irrevocable trust \$ (historical cost)

6. What is your Annual Required Contribution (ARC)? \$

7. How much of your ARC did you expend in the current year? \$