

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

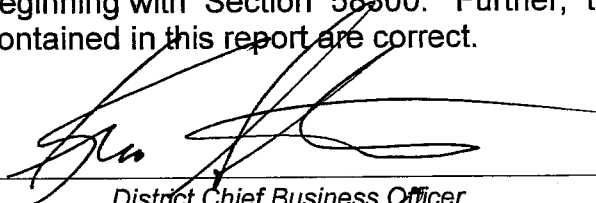
(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

District: **West Hills Community College District**

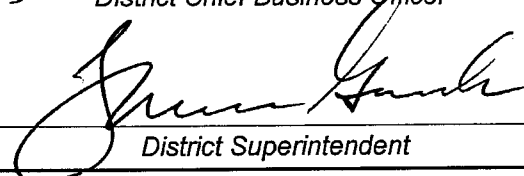
District Code: **580**

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

  
\_\_\_\_\_  
District Chief Business Officer

10-10-08

\_\_\_\_\_  
Date

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

10-10-08

\_\_\_\_\_  
Date

**Contact:**

Tammy Weatherman

\_\_\_\_\_  
Name

Director of Fiscal Services

\_\_\_\_\_  
Title

(559) 934-2117

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Extension

tammyweatherman@whccd.edu

\_\_\_\_\_  
E-Mail

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2008**.

Please submit the report to:

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

**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	3,106	2,150	4,634,768	5,892,680	4,637,874	5,894,830
State Revenues	8600	25,862,670	26,422,364	6,280,083	5,766,570	32,142,753	32,188,934
Local Revenues	8800	5,618,116	5,042,976	81,292	194,640	5,699,408	5,237,616
<b>TOTAL REVENUES</b>	<b>801</b>	<b>31,483,892</b>	<b>31,467,490</b>	<b>10,996,143</b>	<b>11,853,890</b>	<b>42,480,035</b>	<b>43,321,380</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,749,661	12,176,232	1,730,356	2,167,964	14,480,017	14,344,196
Classified Salaries	2000	5,242,907	5,721,399	3,215,229	3,569,609	8,458,136	9,291,008
Employee Benefits	3000	4,918,826	5,644,314	1,356,568	1,891,474	6,275,394	7,535,788
Supplies and Materials	4000	635,023	679,556	576,438	947,778	1,211,461	1,627,334
Other Operating Expenses and Services	5000	3,921,821	5,295,688	2,385,809	1,553,516	6,307,630	6,849,204
Capital Outlay	6000	407,878	337,837	1,045,188	1,085,720	1,453,066	1,423,557
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>27,876,116</b>	<b>29,855,026</b>	<b>10,309,588</b>	<b>11,216,061</b>	<b>38,185,704</b>	<b>41,071,087</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,607,776</b>	<b>1,612,464</b>	<b>686,555</b>	<b>637,829</b>	<b>4,294,331</b>	<b>2,250,293</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>156</b>		<b>700,635</b>	<b>200,000</b>	<b>700,791</b>	<b>200,000</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>4,791,999</b>	<b>3,184,180</b>	<b>1,387,190</b>	<b>837,829</b>	<b>6,179,189</b>	<b>4,022,009</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(1,184,067)</b>	<b>(1,571,716)</b>			<b>(1,184,067)</b>	<b>(1,571,716)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,570,474	4,193,706			5,570,474	4,193,706
Prior Years Adjustments	903	(192,701)				(192,701)	
Adjusted Beginning Balance	904	5,377,773				5,377,773	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>4,193,706</b>	<b>2,621,990</b>			<b>4,193,706</b>	<b>2,621,990</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: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		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	5,628					
Local Revenues	8800	3,431,798					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>3,437,426</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	1,265,077					
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>1,265,077</b>					
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(1,265,077)</b>					
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,172,349</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,332,201	4,504,550			9,646,634	9,646,634
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>2,332,201</b>				<b>9,646,634</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>4,504,550</b>	<b>4,504,550</b>			<b>9,646,634</b>	<b>9,646,634</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: 31 BOOKSTORE FUND		FUND: 32 CAFETERIA FUND		FUND: 33 CHILD DEVELOPMENT FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100					382,072	573,766
State Revenues	8600			697,188	680,600	4,305,483	4,669,191
Local Revenues	8800	1,758,860		314,966	76,075	284,771	315,600
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,758,860</b>		<b>1,012,154</b>	<b>756,675</b>	<b>4,972,326</b>	<b>5,558,557</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	209,213		305,378	310,228	3,101,063	3,280,137
Employee Benefits	3000	84,919		119,455	121,189	1,077,730	1,200,037
Supplies and Materials	4000	1,396,150		380,187	314,908	314,195	420,013
Other Operating Expenses and Services	5000	350,303		196,880	7,350	718,416	493,574
Capital Outlay	6000	942		10,254	3,000	26,398	29,430
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>2,041,527</b>		<b>1,012,154</b>	<b>756,675</b>	<b>5,237,802</b>	<b>5,423,191</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(282,667)</b>				<b>(265,476)</b>	<b>135,366</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					<b>444,323</b>	
<b>OTHER OUTGO</b>	<b>7000</b>					<b>178,847</b>	<b>135,366</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(176,780)</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	534,766	357,986				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	534,766					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>357,986</b>	<b>357,986</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: 34 FARM OPERATIONS FUND		FUND: 39 OTHER SPECIAL REVENUE 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	16,561	16,600	340,358	345,200		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>16,561</b>	<b>16,600</b>	<b>340,358</b>	<b>345,200</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000	89,977	126,165				
Classified Salaries	2000	46,190	94,629	174,986	179,624		
Employee Benefits	3000	37,991	56,129	98,939	101,251		
Supplies and Materials	4000	23,563	21,900	4,090	2,000		
Other Operating Expenses and Services	5000	144,540	72,655	264,593	114,981		
Capital Outlay	6000	1,183					
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>343,444</b>	<b>371,478</b>	<b>542,608</b>	<b>397,856</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(326,883)</b>	<b>(354,878)</b>	<b>(202,250)</b>	<b>(52,656)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>384,831</b>	<b>274,052</b>	<b>314,194</b>	<b>164,600</b>		
<b>OTHER OUTGO</b>	<b>7000</b>			<b>111,944</b>	<b>111,944</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>57,948</b>	<b>(80,826)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	138,236	196,184				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	138,236					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>196,184</b>	<b>115,358</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		23,365				
State Revenues	8600	708,421	22,190,000				
Local Revenues	8800	255,771	110,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>964,192</b>	<b>22,323,365</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	21,963					
Other Operating Expenses and Services	5000	1,490	5,500				
Capital Outlay	6000	3,323,473	29,583,550				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>3,346,926</b>	<b>29,589,050</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,382,734)</b>	<b>(7,265,685)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>2,434,201</b>	<b>1,750,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>13,088</b>	<b>50,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>38,379</b>	<b>(5,565,685)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,855,013	5,893,392				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,855,013					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>5,893,392</b>	<b>327,707</b>				

District Code No.

West Hills Community College District

580

**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			5,594,950	5,744,740		
State Revenues	8600			694,285	638,300		
Local Revenues	8800	5,774	5,721	1,527,998	1,525,050	140,781	130,600
<b>TOTAL REVENUES</b>	<b>801</b>	<b>5,774</b>	<b>5,721</b>	<b>7,817,233</b>	<b>7,908,090</b>	<b>140,781</b>	<b>130,600</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	597	600				
Other Operating Expenses and Services	5000	2,421	2,750	12,965	9,702		
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>3,018</b>	<b>3,350</b>	<b>12,965</b>	<b>9,702</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>2,756</b>	<b>2,371</b>	<b>7,804,268</b>	<b>7,898,388</b>	<b>140,781</b>	<b>130,600</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			<b>369,022</b>	<b>298,000</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,500</b>		<b>8,167,000</b>	<b>8,206,090</b>	<b>136,616</b>	<b>134,900</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,256</b>	<b>2,371</b>	<b>6,290</b>	<b>(9,702)</b>	<b>4,165</b>	<b>(4,300)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	20,988	22,244	9,217	15,991	52,766	56,931
Prior Years Adjustments	903			484			
Adjusted Beginning Balance	904	20,988		9,701		52,766	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>22,244</b>	<b>24,615</b>	<b>15,991</b>	<b>6,289</b>	<b>56,931</b>	<b>52,631</b>

West Hills Community College District

District Code No. **580**

**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: 79 OTHER TRUST FUNDS		FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND: 76 INVESTMENT TRUST 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	8,392	6,602				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>8,392</b>	<b>6,602</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	139					
Other Operating Expenses and Services	5000	6,666	4,867				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>6,805</b>	<b>4,867</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>1,587</b>	<b>1,735</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			27,164		300,000	
<b>OTHER OUTGO</b>	<b>7000</b>					65,017	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,587</b>	<b>1,735</b>	<b>27,164</b>		<b>234,983</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	30,656	32,243	75,001	102,165	700,000	934,983
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	30,656		75,001		700,000	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>32,243</b>	<b>33,978</b>	<b>102,165</b>	<b>102,165</b>	<b>934,983</b>	<b>934,983</b>



**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: 2008-09**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$37,817,045
Appropriations subject to limit.	12	\$28,019,452
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$24,917,717
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

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

**Analysis of Net Ending Balance**  
**For the General Fund**

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	4,214,908
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
<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	3,195
<b>Subtotal B</b>	<b>619</b>	3,195
<b>C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)</b>		
Federal and State	621	
Local	622	
<b>Subtotal C</b>	<b>629</b>	
<b>D. Subtotal. Reserved (B + C)</b>	<b>675</b>	3,195
<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	1,750,000
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1,645,317
Other	664	
<b>Subtotal H</b>	<b>669</b>	3,395,317
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	3,398,512
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	816,396

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

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

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

<b>S11 GENERAL FUND - UNRESTRICTED SUBFUND</b>		<b>ECS 84362(a)</b>	<b>ECS 84362(b)</b>
<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)</b>	<b>Total (AC 0100 - 6799) (2)</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	9,596,504	9,596,504
Noninstructional Salaries (CA 1200 and 1400)	408		2,464,632
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>9,596,504</b>	<b>12,061,136</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,483,145
Instructional Aides (CA 2200 and 2400)	416	206,849	206,849
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>206,849</b>	<b>4,689,994</b>
Employee Benefits (CA 3000)	429	2,080,738	4,593,907
Supplies and Materials (CA 4000)	435		511,577
Other Operating Expenses and Services (CA 5000)	449	307,798	3,527,912
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>12,191,889</b>	<b>25,384,526</b>
Less Exclusions for Current Expense of Education	469		1,191,926
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	<b>12,191,889</b>	<b>24,192,600</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>50.40%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,096,300
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,096,300

**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		2,747,055	2,747,055
Workforce Investment Act	8130		885,125	885,125
Temporary Assistance for Needy Families (TANF)	8140		194,029	194,029
Student Financial Aid	8150			
Veterans Education	8160	1,569		1,569
Vocational and Technical Education Act (VTEA)	8170		519,487	519,487
Other Federal Revenues	8190	1,537	289,072	290,609
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>3,106</b>	<b>4,634,768</b>	<b>4,637,874</b>
<b>State Revenues (CA 8600)</b>				
<b>General Apportionments (CA 8610)</b>				
Apprenticeship Apportionment	121			
State General Apportionment	122	25,001,731		25,001,731
Other General Apportionments	123	193,302		193,302
<b>General Categorical Programs (CA 8620)</b>				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		764,878	764,878
Disabled Students Programs and Services (DSPS)	126		758,719	758,719
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		261,956	261,956
Telecomm. and Technology Infrastructure Program (TTIP)	129		109,645	109,645
Other General Categorical Programs	130		1,801,495	1,801,495
<b>Reimbursable Categorical Programs (CA 8650)</b>				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,482,432	2,482,432
<b>State Tax Subventions (CA 8670):</b>				
Homeowners' Property Tax Relief	134	52,467		52,467
Timber Yield Tax	135			
Other State Tax Subventions	136			
<b>State Non-Tax Revenues (CA 8680):</b>				
State Lottery Proceeds	137	615,170	100,958	716,128
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>25,862,670</b>	<b>6,280,083</b>	<b>32,142,753</b>

**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>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	3,292,156		3,292,156
Tax Allocation, Supplemental Roll	8812	187,790		187,790
Tax Allocation, Unsecured Roll	8813	150,752		150,752
Prior Years Taxes	8816	40,362		40,362
Education Revenue Augmentation Fund (ERAF)	8817	(766,928)		(766,928)
Contributions, Gifts, Grants, and Endowments	8820		80,955	80,955
Contract Services (CA 8830):				
Contract Instructional Services	140	233,739		233,739
Other Contract Services	141			
Sales and Commissions	8840	4,992		4,992
Rentals and Leases	8850	11,508		11,508
Interest and Investment Income	8860	286,407		286,407
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	986,983		986,983
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	4,900		4,900
Insurance	8878			
Student Records	8879	17,834		17,834
Nonresident Tuition	8880	1,009,863		1,009,863
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	32,400		32,400
Other Local Revenues	8890	125,358	337	125,695
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>5,618,116</b>	<b>81,292</b>	<b>5,699,408</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>31,483,892</b>	<b>10,996,143</b>	<b>42,480,035</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910	156		156
Proceeds of General Long-Term Debt	8940		500,000	500,000
Incoming Transfer	8980		200,635	200,635
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>156</b>	<b>700,635</b>	<b>700,791</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>31,484,048</b>	<b>11,696,778</b>	<b>43,180,826</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	199,013	24,831	2,248	17,501		243,593
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	946,387	8,975	27,492	597		983,451
Business and Management	0500	564,508	1,836	38,435	659		605,438
Communications	0600						
Information Technology	0700	668,597	1,368	4,914			674,879
Education	0800	1,309,173	152,983	273,734	34,081		1,769,971
Engineering and Industrial Tech.	0900	165,382	43,677	6,151	29,306		244,516
Fine and Applied Arts	1000	539,403	7,335	17,379	30,803		594,920
Foreign Language	1100	140,375		2,061			142,436
Health	1200	960,454	166,019	111,115	9,062		1,246,650
Family and Consumer Sciences	1300	651,152	73,587	44,883			769,622
Law	1400						
Humanities (Letters)	1500	1,584,258	7,516	11,733	45,351		1,648,858
Library Science	1600						
Mathematics	1700	1,208,203	36,065	24,688			1,268,956
Military Studies	1800						
Physical Sciences	1900	337,008	4,249	2,082			343,339
Psychology	2000	246,431		1,232			247,663
Public and Protective Services	2100	496,738	59,831	8,382			564,951
Social Sciences	2200	938,603		20,490	1,080		960,173
Commercial Services	3000						
Interdisciplinary Studies	4900	909,132	17,713	293,710	43,646		1,264,201
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	67,998					67,998
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>11,932,815</b>	<b>605,985</b>	<b>890,729</b>	<b>212,086</b>		<b>13,641,615</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments  
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**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		1,127,077	283,725	50,219		1,461,021
Course and Curriculum Development	6020		119,880	3,366			123,246
Academic/Faculty Senate	6030		46,703	2,085			48,788
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,293,660</b>	<b>289,176</b>	<b>50,219</b>		<b>1,633,055</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	505,499	380,698	120,095	77,492		1,083,784
Library	6120		487,517	43,064	62,005		592,586
Media	6130		319,169	59,615	19,217		398,001
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		32,933	8,479	118,895		160,307
Other Instructional Support Services	6190		62,082	23,975			86,057
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>505,499</b>	<b>1,282,399</b>	<b>255,228</b>	<b>277,609</b>		<b>2,320,735</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>127,438</b>	<b>14,026</b>	<b>632</b>		<b>142,096</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		560,385	82,636			643,021
Matriculation and Student Assessment	6320		630,022	239,305	73,930		943,257
Transfer Programs	6330		98,796	4,743	942		104,481
Career Guidance	6340		203,794	42,768	109,329		355,891
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,492,997</b>	<b>369,452</b>	<b>184,201</b>		<b>2,046,650</b>

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

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

