

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	4,114	4,518	5,925,426	11,803,796	5,929,540	11,808,314
State Revenues	8600	79,204,218	72,278,725	14,903,580	11,678,236	94,107,798	83,956,961
Local Revenues	8800	64,135,154	64,938,361	4,947,176	4,762,446	69,082,330	69,700,807
TOTAL REVENUES	801	143,343,486	137,221,604	25,776,182	28,244,478	169,119,668	165,466,082
EXPENDITURES:							
Academic Salaries	1000	63,239,094	61,899,415	5,372,104	5,418,565	68,611,198	67,317,980
Classified Salaries	2000	25,858,298	26,400,883	8,575,250	8,908,001	34,433,548	35,308,884
Employee Benefits	3000	28,390,096	29,273,320	4,402,825	4,845,573	32,792,921	34,118,893
Supplies and Materials	4000	1,930,547	2,877,941	1,200,030	1,935,605	3,130,577	4,813,546
Other Operating Expenses and Services	5000	13,219,186	15,047,505	3,229,754	4,209,422	16,448,940	19,256,927
Capital Outlay	6000	677,499	946,608	1,776,223	2,123,936	2,453,722	3,070,544
TOTAL EXPENDITURES	501	133,314,720	136,445,672	24,556,186	27,441,102	157,870,906	163,886,774
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	10,028,766	775,932	1,219,996	803,376	11,248,762	1,579,308
OTHER FINANCING SOURCES	8900	669,308	309,588	786,083	874,632	1,455,391	1,184,220
OTHER OUTGO	7000	4,543,166	3,291,777	2,428,269	1,835,781	6,971,435	5,127,558
NET INCREASE/(DECREASE) IN FUND BALANCE	901	6,154,908	(2,206,257)	(422,190)	(157,773)	5,732,718	(2,364,030)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,668,670	23,823,578	4,267,010	3,844,820	21,935,680	27,668,398
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	17,668,670		4,267,010		21,935,680	
ENDING FUND BALANCE, JUNE 30	905	23,823,578	21,617,321	3,844,820	3,687,047	27,668,398	25,304,368

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

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

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		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	155,014					
Local Revenues	8800	18,303,786					
TOTAL REVENUES	801	18,458,800					
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	2,615,984					
Debt Interest and Other Service Charges	712	8,092,304					
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	10,708,288					
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(10,708,288)					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	7,750,512					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,910,940	14,661,452				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,910,940					
ENDING FUND BALANCE, JUNE 30	905	14,661,452	14,661,452				

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:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	186,660	108,264				
Local Revenues	8800	968,031	980,276				
TOTAL REVENUES	801	1,154,691	1,088,540				
EXPENDITURES:							
Academic Salaries	1000	13,683	14,138				
Classified Salaries	2000	787,711	782,262				
Employee Benefits	3000	301,050	301,635				
Supplies and Materials	4000	30,222	28,500				
Other Operating Expenses and Services	5000	6,010	12,915				
Capital Outlay	6000	1,043	6,000				
TOTAL EXPENDITURES	501	1,139,719	1,145,450				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	14,972	(56,910)				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	14,972	(56,910)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	605,621	620,593				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	605,621					
ENDING FUND BALANCE, JUNE 30	905	620,593	563,683				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	9,869,384	12,883,850				
Local Revenues	8800	5,645,745	5,335,296				
TOTAL REVENUES	801	15,515,129	18,219,146				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	10,192					
Employee Benefits	3000	851					
Supplies and Materials	4000	137,819	158,120				
Other Operating Expenses and Services	5000	976,423	844,372				
Capital Outlay	6000	53,876,902	222,006,250				
TOTAL EXPENDITURES	501	55,002,187	223,008,742				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(39,487,058)	(204,789,596)				
OTHER FINANCING SOURCES	8900	194,519,209	436,000				
OTHER OUTGO	7000	342,317	2,675,900				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	154,689,834	(207,029,496)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	65,176,542	219,866,376				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	65,176,542					
ENDING FUND BALANCE, JUNE 30	905	219,866,376	12,836,880				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	11,133,960	11,581,000	1,767,495	1,859,000		
COST of SALES	510	8,075,456	8,427,150	836,542	844,350		
GROSS PROFIT or (LOSS)	520	3,058,504	3,153,850	930,953	1,014,650		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,284,211	1,328,533	569,612	569,527		
Employee Benefits	3000	583,451	611,031	197,170	208,422		
Supplies and Materials	4000	98,375	119,500	35,711	48,500		
Other Operating Expenses and Services	5000	449,972	486,238	293,340	301,228		
Capital Outlay	6000	23,748	2,000	3,184	20,500		
TOTAL EXPENDITURES	501	2,439,757	2,547,302	1,099,017	1,148,177		
NET PROFIT OR LOSS	201	618,747	606,548	(168,064)	(133,527)		
OTHER FINANCING SOURCES	8900			296,299	20,000		
OTHER OUTGO	7000	257,674	265,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	361,073	341,548	128,235	(113,527)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,868,054	5,229,127	216,569	344,804		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,868,054		216,569			
ENDING FUND BALANCE, JUNE 30	905	5,229,127	5,570,675	344,804	231,277		

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

**Proprietary Funds Group
60 Internal Service Funds**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	145,520		238,506	200,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			6,273,926	7,049,410		
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000	33,163	90,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	33,163	100,000	6,273,926	7,049,410		
NET INCOME / LOSS	201	112,357	(100,000)	(6,035,420)	(6,849,410)		
OTHER FINANCING SOURCES	8900	101,141	100,000	7,839,923	7,687,396		
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	213,498		1,804,503	837,986		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	890,148	1,103,646	6,764,123	8,568,626		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	890,148		6,764,123			
ENDING FUND BALANCE, JUNE 30	905	1,103,646	1,103,646	8,568,626	9,406,612		

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

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: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>73</u> STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	132,734	65,400	66,854		524,063	
TOTAL REVENUES	801	132,734	65,400	66,854		524,063	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	15,325	6,000			21,009	
Employee Benefits	3000	551	106			457	
Supplies and Materials	4000	32,270	17,800	211			
Other Operating Expenses and Services	5000	37,030	51,300	54,395		5,845	
Capital Outlay	6000		9,500				
TOTAL EXPENDITURES	501	85,176	84,706	54,606		27,311	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	47,558	(19,306)	12,248		496,752	
OTHER FINANCING SOURCES	8900		67,369				
OTHER OUTGO	7000	45,013	4,250				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,545	43,813	12,248		496,752	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	260,411	262,956	105,457	117,705	2,498,042	2,994,794
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	260,411		105,457		2,498,042	
ENDING FUND BALANCE, JUNE 30	905	262,956	306,769	117,705	117,705	2,994,794	2,994,794

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	15,506,535	14,725,000				
State Revenues	8600	1,357,638	550,000				
Local Revenues	8800	791	600	1,416,034			
TOTAL REVENUES	801	16,864,964	15,275,600	1,416,034			
EXPENDITURES:							
Academic Salaries	1000			1,549			
Classified Salaries	2000			123,818			
Employee Benefits	3000			10,423			
Supplies and Materials	4000			736,272			
Other Operating Expenses and Services	5000	1,301		581,536			
Capital Outlay	6000			166,119			
TOTAL EXPENDITURES	501	1,301		1,619,717			
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	16,863,663	15,275,600	(203,683)			
OTHER FINANCING SOURCES	8900	332,965	125,000	1,200,957			
OTHER OUTGO	7000	17,201,204	15,406,700	209,540			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(4,576)	(6,100)	787,734			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	12,072	7,496	2,193,463	2,981,197		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	12,072		2,193,463			
ENDING FUND BALANCE, JUNE 30	905	7,496	1,396	2,981,197	2,981,197		

**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	\$171,153,259
Appropriations subject to limit.	12	\$118,887,729
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$71,214,212
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$459,879

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: **2008-09**

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	27,668,398
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	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	3,844,820
Local	622	
Subtotal C	629	3,844,820
D. Subtotal, Reserved (B + C)	675	3,844,820
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	1,258,761
Subtotal E	639	1,258,761
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	13,756,001
Other	664	
Subtotal H	669	13,756,001
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	18,859,582
J. UNCOMMITTED BALANCE (A less I)	690	8,808,816

**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: 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	49,646,440	52,220,458
Noninstructional Salaries (CA 1200 and 1400)	408		9,978,317
Subtotal Academic Salaries	409	49,646,440	62,198,775
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		22,010,146
Instructional Aides (CA 2200 and 2400)	416	3,540,196	3,562,533
Subtotal Classified Salaries	419	3,540,196	25,572,679
Employee Benefits (CA 3000)	429	12,220,920	25,116,723
Supplies and Materials (CA 4000)	435		1,705,507
Other Operating Expenses and Services (CA 5000)	449		12,049,517
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	65,407,556	126,643,201
Less Exclusions for Current Expense of Education	469		3,910,677
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	65,407,556	122,732,524
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.29%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		61,366,262
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		61,366,262

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

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		2,830,894	2,830,894
Workforce Investment Act	8130		174,553	174,553
Temporary Assistance for Needy Families (TANF)	8140		248,751	248,751
Student Financial Aid	8150			
Veterans Education	8160	4,114		4,114
Vocational and Technical Education Act (VTEA)	8170		981,016	981,016
Other Federal Revenues	8190		1,690,212	1,690,212
TOTAL FEDERAL REVENUES	8100	4,114	5,925,426	5,929,540
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	73,449,768		73,449,768
Other General Apportionments	123	1,989,273		1,989,273
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,224,814	2,224,814
Disabled Students Programs and Services (DSPS)	126		3,980,164	3,980,164
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128			
Telecomm. and Technology Infrastructure Program (TTIP)	129			
Other General Categorical Programs	130		4,769,626	4,769,626
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,516,804	3,516,804
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	509,038		509,038
Timber Yield Tax	135			
Other State Tax Subventions	136	39,517		39,517
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,216,179	412,172	3,628,351
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	443		443
TOTAL STATE REVENUES	8600	79,204,218	14,903,580	94,107,798

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

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)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	46,238,324		46,238,324
Tax Allocation, Supplemental Roll	8812	1,280,598		1,280,598
Tax Allocation, Unsecured Roll	8813	1,520,346		1,520,346
Prior Years Taxes	8816	257,179		257,179
Education Revenue Augmentation Fund (ERAF)	8817	(124,143)		(124,143)
Contributions, Gifts, Grants, and Endowments	8820	102,000	872	102,872
Contract Services (CA 8830):				
Contract Instructional Services	140	118,304	58,098	176,402
Other Contract Services	141		938,539	938,539
Sales and Commissions	8840	2,914		2,914
Rentals and Leases	8850	582,489		582,489
Interest and Investment Income	8860	1,493,283		1,493,283
Student Fees and Charges				
Community Services Classes	8872	647,201		647,201
Dormitory	8873			
Enrollment	8874	9,159,372		9,159,372
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		1,593,068	1,593,068
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	131,514		131,514
Nonresident Tuition	8880	1,581,915		1,581,915
Parking Services and Public Transportation	8881		1,591,092	1,591,092
Other Student Fees and Charges	8885	331,844	88,742	420,586
Other Local Revenues	8890	812,014	676,765	1,488,779
TOTAL LOCAL REVENUES	8800	64,135,154	4,947,176	69,082,330
TOTAL REVENUES (8100 + 8600 + 8800)	801	143,343,486	25,776,182	169,119,668
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	669,308	786,083	1,455,391
TOTAL OTHER FINANCING SOURCES	8900	669,308	786,083	1,455,391
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	144,012,794	26,562,265	170,575,059

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)				
Agriculture and Natural Resources	0100	580,479	230,905	78,410	20,262		910,056
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	90,005		3,422	449		93,876
Biological Sciences	0400	3,762,283	596,910	167,018	113,188		4,639,399
Business and Management	0500	2,536,245	40,952	15,139	9,248		2,601,584
Communications	0600	771,396	276,003	42,424	39,690		1,129,513
Information Technology	0700	1,516,066	132,638	2,128	9,612		1,660,444
Education	0800	6,633,605	1,549,649	149,195	79,655		8,412,104
Engineering and Industrial Tech.	0900	2,090,984	410,002	127,064	234,253		2,862,303
Fine and Applied Arts	1000	6,146,548	418,895	214,354	70,304		6,850,101
Foreign Language	1100	1,969,212	84,503	3,264			2,056,979
Health	1200	4,204,462	543,029	257,116	202,002		5,206,609
Family and Consumer Sciences	1300	1,905,047	112,915	46,458	15,611		2,080,031
Law	1400	38,312		4,013	6		42,331
Humanities (Letters)	1500	8,700,123	117,859	46,042	1,584		8,865,608
Library Science	1600	1,383					1,383
Mathematics	1700	6,722,129	13,390	7,919	3,045		6,746,483
Military Studies	1800						
Physical Sciences	1900	3,569,404	676,157	72,728	75,006		4,393,295
Psychology	2000	2,060,353		3,773	4,995		2,069,121
Public and Protective Services	2100	1,396,986	58,103	59,331	30,534		1,544,954
Social Sciences	2200	7,101,166	-3,053	15,043	8,329		7,121,485
Commercial Services	3000						
Interdisciplinary Studies	4900	2,759,659	58,485	396,791	16,660		3,231,595
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	64,555,847	5,317,342	1,711,632	934,433		72,519,254

** 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: 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		7,437,906	204,689	8,071		7,650,666
Course and Curriculum Development	6020		310,523	79,250	11,359		401,132
Academic/Faculty Senate	6030		296,630	9,223			305,853
Other Instruct. Admin. & Instruct. Governance	6090		419,211	22,102			441,313
Subtotal - Instructional Administration	6000		8,464,270	315,264	19,430		8,798,964
Instructional Support Services (6100)							
Learning Center	6110	65,911	281,073	41,089	73,957		462,030
Library	6120		1,753,260	404,464	110,251		2,267,975
Media	6130		303,666	76,461	9,389		389,516
Museums and Galleries	6140		3,452				3,452
Academic Information Systems and Tech.	6150		87,439		9,600		97,039
Other Instructional Support Services	6190		1,099,176	15,525	508		1,115,209
Subtotal - Instructional Support Services	6100	65,911	3,528,066	537,539	203,705		4,335,221
Admissions and Records	6200		1,967,849	202,405	6,374		2,176,628
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		6,712,563	69,726	4,626		6,786,915
Matriculation and Student Assessment	6320		434,124	35,447	2,003		471,574
Transfer Programs	6330		254,491	3,080	417		257,988
Career Guidance	6340		139,670	57,529	1,329		198,528
Other Student Counseling and Guidance	6390		34,992	1,575			36,567
Subtotal - Student Counseling and Guidance	6300		7,575,840	167,357	8,375		7,751,572

* 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		2,404,630	446,058	21,286		2,871,974
Extended Opportunity Prgms. & Services (EOPS)	6430		2,303,273	52,302	5,899		2,361,474
Health Services	6440		1,259,070	263,647	2,818		1,525,535
Student Personnel Administration	6450		388,151	12,001	214		400,366
Financial Aid Administration	6460		2,515,001	136,811	16,329		2,668,141
Job Placement Services	6470		429,951	33,280			463,231
Veterans Services	6480		59,316	4,388	629		64,333
Miscellaneous Student Services	6490		2,669,171	359,178	488,087		3,516,436
Subtotal - Other Student Services	6400		12,028,563	1,307,665	535,262		13,871,490
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,878,643	1,005,902	48,251		2,932,796
Custodial Services	6530		3,116,996	285,198	2,617		3,404,811
Grounds Maintenance and Repairs	6550		1,708,977	213,463	37,667		1,960,107
Utilities	6570			3,748,082			3,748,082
Other Operation and Maintenance of Plant	6590		933,177	99,633			1,032,810
Subtotal - Operation and Maintenance of Plant	6500		7,637,793	5,352,278	88,535		13,078,606
Planning, Policymaking, and Coordination	6600		2,129,671	953,385	2,134		3,085,190

* 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)				
General Institutional Support Services (6700)							
Community Relations	6710		592,015	227,276	1,603		820,894
Fiscal Operations	6720		5,611,884	792,731	41,663		6,446,278
Human Resources Management	6730		1,888,914	131,065	707		2,020,686
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		27,536	149,335			176,871
Staff Diversity	6760		44,781				44,781
Logistical Services	6770		3,406,665	2,415,660	47,301		5,869,626
Management Information Systems	6780		3,109,032	1,901,360	206,667		5,217,059
Other General Institutional Support Services	6790		4,879,710	952,813	51,235		5,883,758
Subtotal - General Institutional Support Services	6700		19,560,537	6,570,240	349,176		26,479,953
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		382,723	326,537	18,533		727,793
Community Use Facilities	6830		132,721	55,000	16,277		203,998
Economic Development	6840		846,183	469,191	211,898		1,527,272
Other Community Svcs. & Economic Development	6890		24,507	331,681	1,080		357,268
Subtotal - Community Services	6800		1,386,134	1,182,409	247,788		2,816,331

* 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		284				284
Child Development Centers	6920		398,803	9,443			408,246
Farm Operations	6930						
Food Services	6940		7,073		17,220		24,293
Parking	6950						
Student and Co-curricular Activities	6960		1,194,039	614,802	6,933		1,815,774
Student Housing	6970			22			22
Other Ancillary Services	6990		(86,801)				(86,801)
Subtotal - Ancillary Services	6900		1,513,398	624,267	24,153		2,161,818
Auxiliary Operations (7000)							
Contract Education	7010	493	105,953	655,073	3,107		764,626
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	493	105,953	655,073	3,107		764,626
Physical Property and Related Acquisitions (7100)	7100			3	31,250		31,253
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					566,499	566,499
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					566,499	566,499
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					5,881,357	5,881,357
Student Aid	7320					523,579	523,579
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					6,404,936	6,404,936
TOTAL EXPENDITURES and OTHER OUTGO	391	64,622,251	71,215,416	19,579,517	2,453,722	6,971,435	164,842,341

* 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				1,580,852
b) Accrued	860A				1,635,327
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				
7. Other Oper. Exp. & Services (5000)	400A		3,216,179		3,216,179
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		3,216,179		3,216,179
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,807,000
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				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,807,000		2,807,000
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		2,807,000		2,807,000
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

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

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	2,328,816	
11	OUT	Unrestricted Subfund		2,328,816
12	IN	Restricted Subfund	795,311	
11	OUT	Unrestricted Subfund		795,311
79	IN	Other Trust Funds	317,086	
11	OUT	Unrestricted Subfund		317,086
69	IN	Other Internal Services Fund	100,000	
11	OUT	Unrestricted Subfund		100,000
52	IN	Cafeteria Fund	250,000	
11	OUT	Unrestricted Subfund		250,000
11	IN	Unrestricted Subfund	369,006	
12	OUT	Restricted Subfund		369,006
41	IN	Capital Outlay Projects Fund	469,161	
12	OUT	Restricted Subfund		469,161
74	IN	Student Financial Aid Trust Fund	332,965	
12	OUT	Restricted Subfund		332,965
79	IN	Other Trust Funds	658,110	
12	OUT	Restricted Subfund		658,110
79	IN	Other Trust Funds	1,087	
41	OUT	Capital Outlay Projects Fund		1,087
52	IN	Cafeteria Fund	46,299	
51	OUT	Bookstore Fund		46,299

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
79	IN	Other Trust Funds	186,376	
51	OUT	Bookstore Fund		186,376
74	IN	Student Financial Aid Trust Fund	10,000	
71	OUT	Associated Students Trust Fund		10,000
79	IN	Other Trust Funds	22,540	
71	OUT	Associated Students Trust Fund		22,540
41	IN	Capital Outlay Projects Fund	32,088	
79	OUT	Other Trust Funds		32,088
11	IN	Unrestricted Subfund	133,868	
79	OUT	Other Trust Funds		133,868

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			6,052,713	6,052,713
41		Capital Outlay Projects Fund	2,830,065	
11		Unrestricted Subfund		3,791,213
12		Restricted Subfund	795,311	
79		Other Trust Funds	1,185,199	
69		Other Internal Services Fund	100,000	
52		Cafeteria Fund	296,299	
11		Unrestricted Subfund	502,874	
12		Restricted Subfund		1,829,242
74		Student Financial Aid Trust Fund	342,965	
41		Capital Outlay Projects Fund		1,087
51		Bookstore Fund		232,675
71		Associated Students Trust Fund		32,540
79		Other Trust Funds		165,956

**CCFS-311 Appendix
Worksheet A**

CCFS-311 Appendix

**District: Ventura County Community College District
CCFS-311
Worksheet for Analysis of Compliance With ECS 84362**

Date: August 31, 2009

Preparer: Deborah La Teer

Activity Codes	SALARIES OF CLASSROOM INSTRUCTORS				OTHER CURRENT EXPENSES OF EDUCATION *						Total CEE
	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3000	Subtotal SCI	NonInstFac OC 1200, 1400	NonInsClas OC 2100, 2300	NonInst Ben OC 3000	Supp&Mat OC 4000	OtrOpExp OC 5000	ReplacEq OC 64xx	
0100-5900 Instruction	49,582,587	3,539,611	12,160,549	65,282,746	281,083	323,658	12,419	312,496	761,031		66,973,433
6000 Instruct Admin	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	4,114,778	1,831,657	2,136,208	37,852	187,138		8,307,634
6100 Instruc Support	63,852	585	60,372	124,809	762,158	1,610,316	948,186	160,287	59,596		3,665,351
6200 Admiss & Record	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX		1,253,173	618,504	12,477	189,927		2,074,082
6300 Counsel & Guid	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	3,330,551	705,261	1,465,190	23,603	30,053		5,554,657
6400 Otr Student Svc**	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	475,545	1,763,586	984,036	45,123	52,346		3,320,636
6500 Oper & Maint	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX		4,977,304	2,660,488	692,576	4,658,952		12,989,320
6600 Plan Policy Coord	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	959,039	623,583	547,049	62,216	891,169		3,083,056
6700 Gen Inst Supp	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXX	2,629,182	8,943,946	3,523,722	358,877	5,219,304		20,675,030

1 Total SCI EDP 470, Col 1

65,407,555

2 Total CEE EDP 470, Col 2

2 126,643,200

See definitions of Instructional Salaries, Instructional Aides, and related Benefits in BAM 2000 Pages 4.43-56.

Exclusions from CEE Activity Codes	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3000	Subtotal	NonInstFaculty OC 1200, 1400	NonIns Class OC 2100, 2300	NonInst Bene OC 3000	Supp&Mat OC 4000	OtrOpExp OC 5000	Equipment OC 6400	Total Exclusions
AC64XX-StuTrans&Health											
0100-6700 Rents&CapOutlay									694,498		694,498
0100-6700 Lottery									3,216,179		3,216,179
6800 Comm Svce											
6900 Ancillary Svces											
7000 Auxiliary Ops											
7100 Phys Property											

3 Total Exclusions EDP 469

3 3,910,677

* OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE. **AC 6490 Student Transportation & AC mandated Student Health Services are nonCEE.

4 Total URGF [EDP 470, 2 plus 469] EDP 476 [Matches Page 1, EDP 501, Fund 11, Column 1.]

4 133,314,720

5 Restricted General Fund Expenditures [Matches page 1, EDP 501, Fund 12, Column 1.]

5 24,556,186

6 Total GF Expenditures [Matches Page 1, EDP 501, Fund 10, Column 1.]

6 157,870,906

7 Percentage of CEE (EDP 470, Col 1 / 470, Col 2) EDP 471

7 53.91%

8 50% of CEE (50% of EDP470, Col 2) EDP 472

8 61,366,262

9 Nonexempted Deficiency from Second Preceding Fiscal Year EDP 473

9 0

10 Amount Required to be Expended for Salaries of Classroom Instructors (EDP 472 + 473) EDP 474

10 61,366,262

**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, 2009

Description	State Use Only (EDP)	11	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	10,626,204	6,577,931	17,204,135
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	109,645		109,645
Investments (at cost)	915			
Accounts Receivable	916	16,862,033	3,683,009	20,545,042
Due from Other Funds	917	7,186,392	39,870	7,226,262
Inventories, Stores, and Prepaid Items	9200	241,729	34,823	276,552
TOTAL ASSETS	909	35,026,003	10,335,633	45,361,636
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	5,873,053	1,464,081	7,337,134
Due to Other Funds	952	7,107	855,709	862,816
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	5,322,265	4,171,023	9,493,288
TOTAL LIABILITIES	968	11,202,425	6,490,813	17,693,238
FUND EQUITY				
Restricted Fund Balance	9710		3,844,820	3,844,820
Reserved Fund Balance	9730			
Designated Fund Balance	9750	13,005,446		13,005,446
Uncommitted Fund Balance	9790	10,818,132		10,818,132
TOTAL FUND EQUITY	990	23,823,578	3,844,820	27,668,398
TOTAL LIABILITIES AND FUND EQUITY	991	35,026,003	10,335,633	45,361,636

**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, 2009

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	14,580,748		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	80,704		
Due from Other Funds	917			
TOTAL ASSETS	909	14,661,452		
LIABILITIES				
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			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730	14,661,452		
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	14,661,452		
TOTAL LIABILITIES AND FUND EQUITY	991	14,661,452		

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

Governmental Funds Group

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33 Fund	3____ Fund	3____ Fund	3____ Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	614,225			
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	8,892			
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	623,117			
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	312			
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	2,212			
TOTAL LIABILITIES	968	2,524			
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750	620,593			
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990	620,593			
TOTAL LIABILITIES AND FUND EQUITY	991	623,117			

**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, 2009

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	225,375,273	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	9,116,917	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200	294,592	
TOTAL ASSETS	909	234,786,782	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	6,942,538	
Due to Other Funds	952	6,338,292	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	1,639,575	
TOTAL LIABILITIES	968	14,920,405	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	219,866,377	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	219,866,377	
TOTAL LIABILITIES AND FUND EQUITY	991	234,786,782	

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

Proprietary Funds Group

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	3,228,317	352,208		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	23,100	8,000		
Investments (at cost)	915				
Accounts Receivable	916	125,818	4,634		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	1,986,616	40,588		
Fixed Assets (CA 9300)	931	1,377,743	540,133		
Less Accumulated Depreciation	932	1,323,425	531,908		
TOTAL ASSETS	909	5,418,169	413,655		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	189,042	68,851		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968	189,042	68,851		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	5,229,127	344,804		
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990	5,229,127	344,804		
TOTAL LIABILITIES AND FUND EQUITY	991	5,418,169	413,655		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	1,107,336	9,633,970
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916		49,990
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	1,107,336	9,683,960
LIABILITIES			
9510):			
Accounts Payable	951	3,691	1,115,334
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	3,691	1,115,334
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	1,103,645	8,568,626
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	1,103,645	8,568,626
TOTAL LIABILITIES AND FUND EQUITY	991	1,107,336	9,683,960

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

Fiduciary Funds Group

- 70 Trust Funds
- 71 Associated Students Trus
- 72 Student Representation F
- 73 Student Body Center Fee
- 74 Student Financial Aid Tru:
- 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, 2009

FIDUCIARY FUNDS

Description	State Use Only (EDP)	71	72	73	74	79	75
ASSETS							
Cash, Investments, and Receivables (CA 9100):							
Cash:							
Awaiting Deposit and in Banks	935				31,631		
In County Treasury	936	244,634	125,852	3,031,614		2,917,782	483,428
Cash With Fiscal Agent	937						
Revolving Cash Accounts	938						
Investments (at cost)	939						
Accounts Receivable	940	19,971	23,297	210,265	471,378	101,649	2,761
Due from Other Funds	941				27,995		
Student Loans Receivable	942						15,705
Inventories, Stores, and Prepaid Items	943					5,117	
Fixed Assets (CA 9300)	947						
TOTAL ASSETS	949	264,605	149,149	3,241,879	531,004	3,024,548	501,894
LIABILITIES							
Current Liabilities and Deferred Revenue (CA 9510):							
Accounts Payable	961	1,649	2,432		470,358	43,351	74,730
Due to Other Funds	962				53,149		
Temporary Loans	963						
Current Portion of Long-Term Debt	964						
Deferred Revenues	965		29,012	247,084			
Long-Term Liabilities	956						
TOTAL LIABILITIES	969	1,649	31,444	247,084	523,507	43,351	74,730
FUND EQUITY							
Restricted Fund Balance	9710				7,497		
Reserved Fund Balance	9730						
Designated Fund Balance	9750						
Uncommitted Fund Balance	9790	262,956	117,705	2,994,795		2,981,197	427,164
Investments in General Fixed Assets	980						
TOTAL FUND EQUITY	989	262,956	117,705	2,994,795	7,497	2,981,197	427,164
TOTAL LIABILITIES AND FUND EQUITY	992	264,605	149,149	3,241,879	531,004	3,024,548	501,894

Ventura Co Community College District
District Code No. 680