

California Community Colleges  
**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2008-09)  
(Budget Report for Fiscal Year 2009-10)

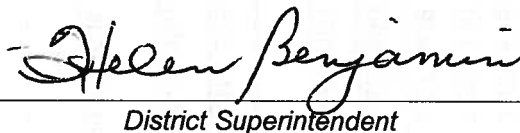
District: **Contra Costa Community College District**

District Code: **310**

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

 Oct 12 2009  
Date

  
District Superintendent

10-12-09  
Date

**Contact:**

Judy Breza

Name

Interim Director of Fiscal Services

Title

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Phone Number

Extension

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

**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: 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	28,465	28,000	3,373,527		3,401,992	28,000
State Revenues	8600	74,648,927	69,402,462	17,228,575	430,428	91,877,502	69,832,890
Local Revenues	8800	97,236,445	92,302,411	3,053,984	1,800,000	100,290,429	94,102,411
<b>TOTAL REVENUES</b>	<b>801</b>	<b>171,913,837</b>	<b>161,732,873</b>	<b>23,656,086</b>	<b>2,230,428</b>	<b>195,569,923</b>	<b>163,963,301</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	75,282,816	75,601,020	4,253,990		79,536,806	75,601,020
Classified Salaries	2000	34,352,520	37,115,581	6,732,977	1,272,615	41,085,497	38,388,196
Employee Benefits	3000	35,749,497	38,575,577	2,463,015	474,518	38,212,512	39,050,095
Supplies and Materials	4000	3,309,069	3,620,433	2,284,226	440,428	5,593,295	4,060,861
Other Operating Expenses and Services	5000	16,674,331	7,631,130	4,814,482	42,867	21,488,813	7,673,997
Capital Outlay	6000	2,412,700	1,677,939	1,173,405		3,586,105	1,677,939
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>167,780,933</b>	<b>164,221,680</b>	<b>21,722,095</b>	<b>2,230,428</b>	<b>189,503,028</b>	<b>166,452,108</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>4,132,904</b>	<b>(2,488,807)</b>	<b>1,933,991</b>		<b>6,066,895</b>	<b>(2,488,807)</b>
<b>OTHER FINANCING SOURCES</b>							
	8900	455,976		145,311		601,287	
<b>OTHER OUTGO</b>							
	7000	2,578,105	1,156,898	2,079,302		4,657,407	1,156,898
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,010,775</b>	<b>(3,645,705)</b>			<b>2,010,775</b>	<b>(3,645,705)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	27,436,521	29,432,049	(624,949)		26,811,572	29,432,049
Prior Years Adjustments	903	(15,247)		624,949		609,702	
Adjusted Beginning Balance	<b>904</b>	<b>27,421,274</b>				<b>27,421,274</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>29,432,049</b>	<b>25,786,344</b>			<b>29,432,049</b>	<b>25,786,344</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: 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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	62,468		40,926			
Local Revenues	8800	6,636,212	7,054,069	4,499,000			
<b>TOTAL REVENUES</b>	<b>801</b>	<b>6,698,680</b>	<b>7,054,069</b>	<b>4,539,926</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	1,440,000	1,625,000	7,400,000			
Debt Interest and Other Service Charges	712	5,403,590	5,319,492	3,066,407			
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>6,843,590</b>	<b>6,944,492</b>	<b>10,466,407</b>			
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(6,843,590)</b>	<b>(6,944,492)</b>	<b>(10,466,407)</b>			
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(144,910)</b>	<b>109,577</b>	<b>(5,926,481)</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,392,975	2,265,232	9,527,490	2,182,228	2,750,234	2,750,000
Prior Years Adjustments	903	17,167		(1,418,781)		(234)	
Adjusted Beginning Balance	904	2,410,142		8,108,709		2,750,000	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>2,265,232</b>	<b>2,374,809</b>	<b>2,182,228</b>	<b>2,182,228</b>	<b>2,750,000</b>	<b>2,750,000</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: 2008-09 Budget Year: 2009-10

**Special Revenue Funds**

Description	State Use Only (EDP)	FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	655					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>655</b>					
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>655</b>					
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>125,747</b>	<b>123,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>133,797</b>	<b>130,197</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(7,395)</b>	<b>(7,197)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	191,010	220,274				
Prior Years Adjustments	903	36,659					
Adjusted Beginning Balance	904	227,669					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>220,274</b>	<b>213,077</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: 2008-09 Budget Year: 2009-10

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,258,836	3,060,580				
Local Revenues	8800	1,550,689	1,376,318	1,244,762	333,023		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>4,809,525</b>	<b>4,436,898</b>	<b>1,244,762</b>	<b>333,023</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000			298,401	762,796		
Employee Benefits	3000			95,174	233,172		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		34,000	885,689	219,020		
Capital Outlay	6000	3,918,805	4,118,280	14,483,959	38,029,330		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>3,918,805</b>	<b>4,152,280</b>	<b>15,763,223</b>	<b>39,244,318</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>890,720</b>	<b>284,618</b>	<b>(14,518,461)</b>	<b>(38,911,295)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>991,599</b>	<b>116,307</b>		<b>70,000,000</b>		
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,882,319</b>	<b>400,925</b>	<b>(14,518,461)</b>	<b>31,088,705</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	6,005,607	7,887,925	66,949,317	52,308,241		
Prior Years Adjustments	903	(1)		(122,615)			
Adjusted Beginning Balance	<b>904</b>	<b>6,005,606</b>		<b>66,826,702</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>7,887,925</b>	<b>8,288,850</b>	<b>52,308,241</b>	<b>83,396,946</b>		

**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: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	801	12,965,730	13,669,300	1,094,184	1,095,893	2,777,826	1,167,948
<b>COST of SALES</b>	510	9,531,103	10,112,095	569,833	572,500		
<b>GROSS PROFIT or (LOSS)</b>	520	3,434,627	3,557,205	524,351	523,393	2,777,826	1,167,948
<b>EXPENDITURES:</b>							
Academic Salaries	1000						525,353
Classified Salaries	2000	2,087,626	2,177,619	338,865	341,120	1,696,841	181,942
Employee Benefits	3000	617,272	759,035	97,564	141,972	537,592	40,000
Supplies and Materials	4000	58,533	77,500	32,918	33,300	35,367	120,000
Other Operating Expenses and Services	5000	834,639	774,406	58,477	60,295	263,611	
Capital Outlay	6000	13,029	12,000	541	2,500	8,465	
<b>TOTAL EXPENDITURES</b>	501	3,611,099	3,800,560	528,365	579,187	2,541,876	867,295
<b>NET PROFIT OR LOSS</b>	201	(176,472)	(243,355)	(4,014)	(55,794)	235,950	300,653
<b>OTHER FINANCING SOURCES</b>	8900			103,084		46,670	
<b>OTHER OUTGO</b>	7000	421,340					
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	901	(597,812)	(243,355)	99,070	(55,794)	282,620	300,653
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	1,574,295	976,483	16,100	115,170	290,409	573,029
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,574,295		16,100		290,409	
<b>ENDING FUND BALANCE, JUNE 30</b>	905	976,483	733,128	115,170	59,376	573,029	873,682

**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)
<b>TOTAL INCOME</b>	<b>801</b>	1,537,966	170,141	2,579,741	2,500,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	5,784					
Employee Benefits	3000	903					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,089,637	176,641	126,653	97,350		
Capital Outlay	6000	47,149	152,852				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	1,143,473	329,493	126,653	97,350		
<b>NET INCOME / LOSS</b>	<b>201</b>	394,493	(159,352)	2,453,088	2,402,650		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	200,000	160,000	1,000,000	1,000,000		
<b>OTHER OUTGO</b>	<b>7000</b>	33,197		1,899			
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	561,296	648	3,451,189	3,402,650		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	159,630	720,926	49,425,322	52,876,511		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	159,630		49,425,322			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	720,926	721,574	52,876,511	56,279,161		

**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: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					16,599,268	16,673,638
Local Revenues	8800	210,562		574,166	440,196	1,433,343	1,430,435
<b>TOTAL REVENUES</b>	<b>801</b>	<b>210,562</b>		<b>574,166</b>	<b>440,196</b>	<b>18,032,611</b>	<b>18,104,073</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000			4,693	17,522		
Classified Salaries	2000	1,061		57,084	65,000		
Employee Benefits	3000			8,896	15,183		
Supplies and Materials	4000	245,845		348	350		
Other Operating Expenses and Services	5000	14,173		4,265	4,620		
Capital Outlay	6000			1,499	2,000		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>261,079</b>		<b>76,785</b>	<b>104,675</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(50,517)</b>		<b>497,381</b>	<b>335,521</b>	<b>18,032,611</b>	<b>18,104,073</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					60,561	6,000
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(50,517)</b>		<b>318,895</b>	<b>157,521</b>	<b>18,093,172</b>	<b>18,110,073</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	480,290	431,458	835,777	1,154,672		
Prior Years Adjustments	903	1,685					
Adjusted Beginning Balance	904	481,975		835,777			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>431,458</b>	<b>431,458</b>	<b>1,154,672</b>	<b>1,312,193</b>		



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

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

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

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

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND: 79 OTHER TRUST FUNDS		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	12,328	9,562				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>12,328</b>	<b>9,562</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	55	55	9			
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>55</b>	<b>55</b>	<b>9</b>			
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>12,273</b>	<b>9,507</b>	<b>(9)</b>			
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>281</b>	<b>57,954</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>11,992</b>	<b>(48,447)</b>	<b>(9)</b>			
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	537,065	549,057	45,232	45,223		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>537,065</b>		<b>45,232</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>549,057</b>	<b>500,610</b>	<b>45,223</b>	<b>45,223</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: 2009-10**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$196,815,731
Appropriations subject to limit.	12	\$136,593,335
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$65,907,791
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: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	29,432,049
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	26,010
<b>Subtotal B</b>	<b>619</b>	26,010
<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>	26,010
<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	582,204
<b>Subtotal E</b>	<b>639</b>	582,204
<b>F. Amounts for district's self-insurance program</b>	<b>649</b>	
<b>G. Amounts for court order payments</b>	<b>659</b>	
<b>H. Amounts designated by Board action for specific future purposes excluding amounts above:</b>		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1
Other	664	
<b>Subtotal H</b>	<b>669</b>	1
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	608,215
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	28,823,834

**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

<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	59,968,092	60,101,823
Noninstructional Salaries (CA 1200 and 1400)	408		13,931,794
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>59,968,092</b>	<b>74,033,617</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		27,396,233
Instructional Aides (CA 2200 and 2400)	416	3,524,376	3,979,111
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>3,524,376</b>	<b>31,375,344</b>
Employee Benefits (CA 3000)	429	16,588,732	34,598,683
Supplies and Materials (CA 4000)	435		2,999,342
Other Operating Expenses and Services (CA 5000)	449	1,007,011	16,293,408
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		395,061
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>81,088,211</b>	<b>159,695,455</b>
Less Exclusions for Current Expense of Education	469		3,864,642
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	<b>81,088,211</b>	<b>155,830,813</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>52.04%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		77,915,406
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		77,915,406

District: \_\_\_\_\_ Date: \_\_\_\_\_  
 CCFS-311 Worksheet for Analysis of Compliance With ECS 84362 Preparer: \_\_\_\_\_

Activity Codes	SALARIES OF CLASSROOM INSTRUCTORS			OTHER CURRENT EXPENSES OF EDUCATION *						Total CEE
	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Other Op 5000	NoninstFac OC 1200, 1400	NoninstBen OC 3000	NoninstCias OC 2100, 2300	Supp&Mat OC 4000	OutOpExp OC 5000	ReplacEq OC 6400	
0100-5900 Instruction	59,968,092.36	3,399,195.13	1,007,011.00	1,518,775.12	2,311,261.39	1,285,684.66	855,105.43	738,725.10	5,371.54	87,652,843.28
6000 Instruct Admin	XXXXXXX	XXXXXXX	XXXXXXX	4,356,344.11	2,032,949.45	2,991,870.63	214,771.18	674,312.51	855.82	10,271,103.70
6100 Instruct Support	XXXXXXX	XXXXXXX	XXXXXXX	1,254,901.66	769,573.75	1,592,633.89	184,656.20	211,650.79	-	4,163,707.35
6200 Admiss & Record	XXXXXXX	XXXXXXX	XXXXXXX	437,077.69	532,774.89	1,328,419.64	54,776.36	41,651.42	1,306.64	2,396,006.64
6300 Counsel & Guild	XXXXXXX	XXXXXXX	XXXXXXX	3,112,089.34	889,925.31	285,911.39	23,261.43	7,627.41	-	4,318,814.88
6400 Otr Student Svc**	XXXXXXX	XXXXXXX	XXXXXXX	1,162,587.35	990,382.25	2,310,037.52	92,665.09	995,650.04	-	5,551,322.25
6500 Oper & Maint	XXXXXXX	XXXXXXX	XXXXXXX	-	2,416,849.63	6,423,285.78	845,499.01	6,089,269.03	86,675.01	15,861,578.46
6600 Plan Policy Coor	XXXXXXX	XXXXXXX	XXXXXXX	1,400,440.36	922,850.31	1,833,249.74	149,465.17	877,461.78	-	5,183,467.36
6700 Gen Inst Supp	XXXXXXX	XXXXXXX	XXXXXXX	823,309.20	7,143,384.51	9,799,874.02	579,142.42	5,650,048.99	300,852.11	24,296,611.25
<b>1 Total SCI EDP 470, Col 1</b>	59,968,092.36	3,524,376.03	1,007,011.00	14,065,524.83	27,850,967.27	18,009,951.49	2,999,342.29	15,286,397.07	395,061.12	
<b>2 Total CEE EDP 469, Col 2</b>				81,088,211.10						2 159,895,455.17

Difference from Report S11.50 Percent Law (0)  
 See definitions of Instructional Salaries, Instructional Aides, and related Benefits in BAM 2000 Pages 4.43-56. (0)

Exclusions from CEE Activity Codes	Instruct Faculty			Instruct Class			NoninstFac			Total Exclusions
	OC 1100, 1300	OC 2200, 2400	Applic Benes 3000	OC 1200, 1400	OC 2100, 2300	OC 3000	OC 1200, 1400	OC 2100, 2300	OC 3000	
AC64XX-StuTrans&Health										
0100-6700 Rents&CapOutlay										
0100-6700 Lottery										
6800 Comm Svce										
6900 Ancillary Svces										
7000 Auxiliary Ops										
7100 Phys Property										
<b>3 Total Exclusions EDP 469</b>										3 3,864,642.00

\* 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.]  
 5 Restricted General Fund Expenditures [Matches page 1, EDP 501, Fund 12, Column 1.]  
 6 Total GF Expenditures [Matches Page 1, EDP 501, Fund 10, Column 1.]

- 7 Percentage of CEE (EDP 470, Col 1 / 470, Col 2) EDP 471
- 8 50% of CEE (50% of EDP470, Col 2) EDP 472
- 9 Nonexempted Deficiency from Second Preceding Fiscal Year EDP 473
- 10 Amount Required to be Expended for Salaries of Classroom Instructors (EDP 472 + 473) EDP 474

**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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		944,765	944,765
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150	27,620	296,651	324,271
Veterans Education	8160	845		845
Vocational and Technical Education Act (VTEA)	8170		1,262,946	1,262,946
Other Federal Revenues	8190		869,165	869,165
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>28,465</b>	<b>3,373,527</b>	<b>3,401,992</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	332,074		332,074
State General Apportionment	122	68,467,949		68,467,949
Other General Apportionments	123	1,764,076		1,764,076
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		3,245,702	3,245,702
Disabled Students Programs and Services (DSPS)	126		2,985,903	2,985,903
Temporary Assistance for Needy Families (TANF)	127		137,763	137,763
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		568,686	568,686
Telecomm. and Technology Infrastructure Program (TTIP)	129		131,630	131,630
Other General Categorical Programs	130		5,030,499	5,030,499
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		4,766,875	4,766,875
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	763,851		763,851
Timber Yield Tax	135	5		5
Other State Tax Subventions	136	4,328		4,328
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,278,547	361,517	3,640,064
State Mandated Costs	138			
Other State Non-Tax Revenues	139	15,560		15,560
Other State Revenues	8690	22,537		22,537
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>74,648,927</b>	<b>17,228,575</b>	<b>91,877,502</b>

**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)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	66,107,796		66,107,796
Tax Allocation, Supplemental Roll	8812	1,228,770		1,228,770
Tax Allocation, Unsecured Roll	8813	2,449,671		2,449,671
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	3,436,153		3,436,153
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140	104,364		104,364
Other Contract Services	141	11,027	53,851	64,878
Sales and Commissions	8840	81,424		81,424
Rentals and Leases	8850	500,907		500,907
Interest and Investment Income	8860	434,080		434,080
Student Fees and Charges				
Community Services Classes	8872	79,617		79,617
Dormitory	8873			
Enrollment	8874	9,048,559		9,048,559
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	21,958		21,958
Insurance	8878	552,096		552,096
Student Records	8879	286,766		286,766
Nonresident Tuition	8880	8,320,003		8,320,003
Parking Services and Public Transportation	8881		1,742,419	1,742,419
Other Student Fees and Charges	8885	484,465		484,465
Other Local Revenues	8890	4,088,789	1,257,714	5,346,503
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>97,236,445</b>	<b>3,053,984</b>	<b>100,290,429</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>171,913,837</b>	<b>23,656,086</b>	<b>195,569,923</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910	613		613
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	455,363	145,311	600,674
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>455,976</b>	<b>145,311</b>	<b>601,287</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>172,369,813</b>	<b>23,801,397</b>	<b>196,171,210</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: 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	217,916	17,493	49,798	1,175		286,382
Architecture and Environmental Design	0200	203,188					203,188
Environmental Sciences and Technologies	0300	10,647		3,121			13,768
Biological Sciences	0400	4,437,261	167,913	155,816	30,603		4,791,593
Business and Management	0500	3,318,534	135,777	25,980	42,871		3,523,162
Communications	0600	907,380	97,436	81,199	2,446		1,088,461
Information Technology	0700	2,348,108	33,317	29,055	3,986		2,414,466
Education	0800	5,600,390	547,265	407,378	50,273		6,605,306
Engineering and Industrial Tech.	0900	3,083,803	320,365	278,399	10,925		3,693,492
Fine and Applied Arts	1000	6,908,041	626,476	272,353	77,158		7,884,028
Foreign Language	1100	2,185,134	35,792	12,587	6,809		2,240,322
Health	1200	3,764,856	365,330	124,609	6,538		4,261,333
Family and Consumer Sciences	1300	3,934,687	610,523	144,194	12,704		4,702,108
Law	1400						
Humanities (Letters)	1500	10,101,846	537,508	47,498	20,621		10,707,473
Library Science	1600	28,009	603				28,612
Mathematics	1700	8,550,115	490,492	30,138	10,864		9,081,609
Military Studies	1800						
Physical Sciences	1900	5,640,988	179,666	148,087	28,780		5,997,521
Psychology	2000	1,904,712	40,132	3,921			1,948,765
Public and Protective Services	2100	1,012,458	53,810	443,942	1,219		1,511,429
Social Sciences	2200	5,367,941	185,507	23,913	9,376		5,586,737
Commercial Services	3000	59,680	3,008	761,902			824,590
Interdisciplinary Studies	4900	5,599,594	798,729	87,142	69,610		6,555,075
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	4,815,074					4,815,074
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>80,000,362</b>	<b>5,247,142</b>	<b>3,131,032</b>	<b>385,958</b>		<b>88,764,494</b>

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



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

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

**SUPPLEMENTAL DATA**

For Actual Year: 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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		8,796,808	882,803	16,259		9,695,870
Course and Curriculum Development	6020		289,326	8,988			298,314
Academic/Faculty Senate	6030		561,814	23,888	3,431		589,133
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>9,647,948</b>	<b>915,679</b>	<b>19,690</b>		<b>10,583,317</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	153,190	234,603	5,059			392,852
Library	6120		2,165,364	327,652	143,723		2,636,739
Media	6130		1,242,261	83,332	8,630		1,334,223
Museums and Galleries	6140		3,296	265			3,561
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		7,473				7,473
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>153,190</b>	<b>3,652,997</b>	<b>416,308</b>	<b>152,353</b>		<b>4,374,848</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>2,299,336</b>	<b>102,171</b>	<b>10,488</b>		<b>2,411,995</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		4,406,026	32,863			4,438,889
Matriculation and Student Assessment	6320		1,574,201	133,225	7,645		1,715,071
Transfer Programs	6330		2,121	4,099			6,220
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>5,982,348</b>	<b>170,187</b>	<b>7,645</b>		<b>6,160,180</b>

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2008-09

Activity Classification		State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
			Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>								
Disabled Students Program & Services (DSPS)		6420		2,513,331	685,037	91,217		3,289,585
Extended Opportunity Prgms. & Services (EOPS)		6430		1,864,061	103,846	11,781	1,179,956	3,159,644
Health Services		6440						
Student Personnel Administration		6450		703,079	11,706	1,729		716,514
Financial Aid Administration		6460		1,177,477	28,034	(83)		1,205,428
Job Placement Services		6470		427,332	39,360			466,692
Veterans Services		6480		68,478	9,757			78,235
Miscellaneous Student Services		6490		2,428,370	1,247,188	19,702		3,695,260
<b>Subtotal - Other Student Services</b>		<b>6400</b>		<b>9,182,128</b>	<b>2,124,928</b>	<b>124,346</b>	<b>1,179,956</b>	<b>12,611,358</b>
<b>Operation and Maintenance of Plant (6500)</b>								
Building Maintenance and Repairs		6510		1,088,848	136,280	74,323		1,299,451
Custodial Services		6530		5,026,366	1,031,959	26,415		6,084,740
Grounds Maintenance and Repairs		6550		2,733,618	1,133,707	75,974		3,943,299
Utilities		6570			4,557,770			4,557,770
Other Operation and Maintenance of Plant		6590			75,051	19,608		94,659
<b>Subtotal - Operation and Maintenance of Plant</b>		<b>6500</b>		<b>8,848,832</b>	<b>6,934,767</b>	<b>196,320</b>		<b>15,979,919</b>
<b>Planning, Policymaking, and Coordination</b>		<b>6600</b>		<b>4,156,541</b>	<b>1,033,802</b>	<b>120,411</b>		<b>5,310,754</b>

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

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

**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)				
<b>General Instructional Support Services (6700)</b>							
Community Relations	6710		90,750	49,234			139,984
Fiscal Operations	6720		3,765,754	1,716,034	216,886		5,698,674
Human Resources Management	6730		1,980,617	476,219	8,586		2,465,422
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		3,731,700				3,731,700
Staff Development	6750		96,896	135,220	3,764		235,880
Staff Diversity	6760			27,900			27,900
Logistical Services	6770		4,586,972	2,124,150	255,002		6,966,124
Management Information Systems	6780		2,834,065	2,276,934	1,079,210		6,190,209
Other General Instructional Support Services	6790		741,195	110,235	1,775		853,205
<b>Subtotal - General Instructional Support Services</b>	<b>6700</b>		<b>17,827,949</b>	<b>6,915,926</b>	<b>1,565,223</b>		<b>26,309,098</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		54,373	1,967			56,340
Community Service Classes	6820	195,461	1,285,068	336,112	10,612		1,827,253
Community Use Facilities	6830		192,108	20,532			212,640
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		33,364				33,364
<b>Subtotal - Community Services</b>	<b>6800</b>	195,461	1,564,913	358,611	10,612		2,129,597

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

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

**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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910		5,637				5,637
Child Development Centers	6920			67,309			67,309
Farm Operations	6930						
Food Services	6940			2,413	3,942		6,355
Parking	6950		1,872,293	70,949	6,642		1,949,884
Student and Co-curricular Activities	6960		438,906	12,883	4,324		456,113
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>2,316,836</b>	<b>153,554</b>	<b>14,908</b>		<b>2,485,298</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	1,212,228	6,526,976	4,785,772	591,182		13,116,158
Other Auxiliary Operations	7090		1,671	(78,971)			(77,300)
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>1,212,228</b>	<b>6,528,647</b>	<b>4,706,801</b>	<b>591,182</b>		<b>13,038,858</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>		<b>17,957</b>	<b>118,342</b>	<b>386,969</b>		<b>523,268</b>
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					2,569,698	2,569,698
Student Aid	7320					888,594	888,594
Other Outgo	7330					19,159	19,159
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>3,477,451</b>	<b>3,477,451</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>81,561,241</b>	<b>77,273,574</b>	<b>27,082,108</b>	<b>3,586,105</b>	<b>4,657,407</b>	<b>194,160,435</b>

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

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

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

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

For Actual Year: 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				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,259,673
b) Accrued	860A				1,380,392
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		3,278,547		3,278,547
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	361,518			361,518
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A				
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	361,518	3,278,547		3,640,065
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				4,036,281
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		3,605,853		3,605,853
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	430,428			430,428
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B				
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	430,428	3,605,853		4,036,281
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

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

**SUPPLEMENTAL DATA**  
**For Actual Year: 2008-09**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	421,340	
51	OUT	Bookstore Fund		421,340
10	IN	General Funds	125,747	
73	OUT	Student Body Center Fee Trust Fund		125,747
39	IN	Other Special Revenue Fund	125,747	
10	OUT	General Funds		125,747
41	IN	Capital Outlay Projects Fund	991,599	
10	OUT	General Funds		991,599
52	IN	Cafeteria Fund	103,084	
10	OUT	General Funds		103,084
59	IN	Other Enterprise Fund	46,670	
10	OUT	General Funds		46,670
69	IN	Other Internal Services Fund	1,000,000	
10	OUT	General Funds		1,000,000
74	IN	Student Financial Aid Trust Fund	60,561	
10	OUT	General Funds		60,561

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

**\*\* Summary Page \*\***

Page: 2

**SUPPLEMENTAL DATA  
For Actual Year: 2008-09**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
<b>Totals</b>			<b>2,874,748</b>	<b>2,874,748</b>
10		General Funds	547,087	
51		Bookstore Fund		421,340
73		Student Body Center Fee Trust Fund		125,747
39		Other Special Revenue Fund	125,747	
10		General Funds		2,327,661
41		Capital Outlay Projects Fund	991,599	
52		Cafeteria Fund	103,084	
59		Other Enterprise Fund	46,670	
69		Other Internal Services Fund	1,000,000	
74		Student Financial Aid Trust Fund	60,561	

**CCFS 311 Audit M...**



All Forms Checked. No Errors Found.

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**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, 20xx

Description	State Use Only (EDP)	11			12			10		
		General Fund — Unrestricted			General Fund - Restricted			General Fund - COMBINED		
<b>ASSETS</b>										
Cash, Investments, and Receivables (CA 9100):										
Cash:										
Awaiting Deposit and in Banks	911									
In County Treasury	912	6,033,984			3,053,134					9,087,118
Cash With Fiscal Agents	913	17,900								17,900
Revolving Cash Accounts	914	125,000								125,000
Investments (at cost)	915	15,246,085								15,246,085
Accounts Receivable	916	21,289,310			5,355,527					26,644,837
Due from Other Funds	917	10,788,540			1,442,086					12,230,626
Inventories, Stores, and Prepaid Items	9200	5,360,902			916					5,361,818
<b>TOTAL ASSETS</b>	<b>909</b>	<b>58,861,721</b>			<b>9,851,663</b>					<b>68,713,384</b>
<b>LIABILITIES</b>										
Current Liabilities and Deferred Revenue (CA 9510):										
Accounts Payable	951	11,000,367			2,769,420					13,769,787
Due to Other Funds	952	14,859,966			1,524,121					
Temporary Loans	954									
Current Portion of Long-Term Debt	955				16,668					
Deferred Revenues	956	3,569,339			5,541,454					
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>29,429,672</b>			<b>9,851,663</b>					<b>39,281,335</b>
<b>FUND EQUITY</b>										
Restricted Fund Balance	9710									
Reserved Fund Balance	9730	26,010								26,010
Designated Fund Balance	9750	608,215								608,215
Uncommitted Fund Balance	9790	28,797,824								28,797,824
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>29,432,049</b>								<b>29,432,049</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>58,861,721</b>			<b>9,851,663</b>					<b>68,713,384</b>

Contra Costa Community College District  
 Code No. 310

**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

For Year Ended June 30, 20xx  
 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
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	4,475,799	3,414,780	2,750,000
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	38,306	32,062	
Due from Other Funds	917			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>4,514,105</b>	<b>3,446,842</b>	<b>2,750,000</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	2,248,873	1,264,614	
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>2,248,873</b>	<b>1,264,614</b>	
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			2,750,000
Reserved Fund Balance	9730	2,265,232	2,182,228	
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>2,265,232</b>	<b>2,182,228</b>	<b>2,750,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>4,514,105</b>	<b>3,446,842</b>	<b>2,750,000</b>

Contra Costa Community College District  
 Code No. 310

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

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

- |    |                            |   |  |   |  |
|----|----------------------------|---|--|---|--|
| 30 | Special Revenue Fund       | 3 |  | 3 |  |
| 31 | Bookstore Fund             |   |  |   |  |
| 32 | Cafeteria Fund             |   |  |   |  |
| 33 | Child Development Fund     |   |  |   |  |
| 34 | Farm Operation Fund        |   |  |   |  |
| 35 | Revenue Bond Project Fund  |   |  |   |  |
| 39 | Other Special Revenue Fund |   |  |   |  |

For Year Ended June 30, 20xx  
**COMBINED BALANCE SHEET**  
 For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS					
Description	State Use Only (EDP)	39	Other Special Revenue Fund	3	Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913		93,269		
Revolving Cash Accounts	914		133,904		
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200		86,370		
<b>TOTAL ASSETS</b>	<b>909</b>		<b>313,543</b>		
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951				
Due to Other Funds	952				
Temporary Loans	954		93,269		
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
<b>TOTAL LIABILITIES</b>	<b>968</b>		<b>93,269</b>		
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730		220,274		
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
<b>TOTAL FUND EQUITY</b>	<b>990</b>		<b>220,274</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>		<b>313,543</b>		

**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

For Year Ended June 30, 20xx  
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	2,184,348	452,050
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		53,252,878
Accounts Receivable	916	4,579,065	203,430
Due from Other Funds	917	1,436,523	212,506
Inventories, Stores, and Prepaid Items	9200		1,297,161
<b>TOTAL ASSETS</b>	<b>909</b>	<b>8,199,936</b>	<b>54,513,925</b>
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951		603,968
Due to Other Funds	952	102,750	
Temporary Loans	954	209,261	304,556
Current Portion of Long-Term Debt	955		1,297,161
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>312,011</b>	<b>2,205,685</b>
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	7,887,925	52,308,240
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>7,887,925</b>	<b>52,308,240</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>8,199,936</b>	<b>54,513,925</b>

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

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

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

For Year Ended June 30, 20xx  
 For Year Ended June 30, 2009

ENTERPRISE FUNDS					
Description	State Use Only (EDP)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	-2,653,786	-90,890		-1,231,311
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	42,000	5,870		
Investments (at cost)	915				
Accounts Receivable	916	1,013,124	325		8,285
Due from Other Funds	917	118,082	236,671		1,645,330
Inventories, Stores, and Prepaid Items	9200	2,519,185	3,552		
Fixed Assets (CA 9300)	931	1,936,261	150,278		5,666,738
Less Accumulated Depreciation	932	1,390,481	134,425		5,505,788
<b>TOTAL ASSETS</b>	<b>909</b>	<b>1,584,385</b>	<b>171,381</b>		<b>583,254</b>
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	419,482	34,386		10,108
Due to Other Funds	952	163,177	21,825		117
Temporary Loans	954				
Current Portion of Long-Term Debt	955	25,243			
Deferred Revenues	956				
Long-Term Liabilities	9560				
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>607,902</b>	<b>56,211</b>		<b>10,225</b>
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	430,703	99,317		412,079
Investment in General Fixed Assets	9800	545,780	15,853		160,950
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>976,483</b>	<b>115,170</b>		<b>573,029</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>1,584,385</b>	<b>171,381</b>		<b>583,254</b>

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

**Proprietary Funds Group**

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

For Year Ended June 30, 20xx  
For Year Ended June 30, 2009

**INTERNAL SERVICE FUNDS**

Description	State Use Only (EDP)	INTERNAL SERVICE FUNDS	
		61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	-110,643	3,162,255
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	723,802	48,019,122
Due from Other Funds	917	846,340	747,173
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		1,001,439
Less Accumulated Depreciation	932		
<b>TOTAL ASSETS</b>	<b>909</b>	<b>1,459,499</b>	<b>52,929,989</b>
<b>LIABILITIES</b>			
9510:			
Accounts Payable	951	90,972	5,410
Due to Other Funds	952	647,601	48,068
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>738,573</b>	<b>53,478</b>
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710	720,926	52,876,511
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>720,926</b>	<b>52,876,511</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>1,459,499</b>	<b>52,929,989</b>

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

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

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

For Year Ended June 30, 20xx

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	FIDUCIARY FUNDS				
		71 Associated Students Trust Fund	73 Student Body Center	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	79 Other Student Trusts
<b>ASSETS</b>						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935					232,237
In County Treasury	936	224,270				
Cash With Fiscal Agent	937		1,086,664	325,550	258,304	
Revolving Cash Accounts	938	207,805				
Investments (at cost)	939	500				
Accounts Receivable	940	153	844	275,145	286,289	
Due from Other Funds	941	12,276	99,226	122,494	4,498	
Student Loans Receivable	942					28,375
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947			37,613		
<b>TOTAL ASSETS</b>	<b>949</b>	<b>445,004</b>	<b>1,186,734</b>	<b>109,702</b>	<b>549,091</b>	<b>260,612</b>
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	221	396	66,636		181,676
Due to Other Funds	962	13,325	31,666	39,190	34	33,713
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965					
Long-Term Liabilities	966			3,877		
<b>TOTAL LIABILITIES</b>	<b>969</b>	<b>13,546</b>	<b>32,062</b>	<b>109,703</b>	<b>34</b>	<b>215,389</b>
<b>FUND EQUITY</b>						
Restricted Fund Balance	9710					
Reserved Fund Balance	9730	431,458	1,154,672		549,057	45,223
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
<b>TOTAL FUND EQUITY</b>	<b>989</b>	<b>431,458</b>	<b>1,154,672</b>		<b>549,057</b>	<b>45,223</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>992</b>	<b>445,004</b>	<b>1,186,734</b>	<b>109,703</b>	<b>549,091</b>	<b>260,612</b>

**GASB 45  
Annual Survey  
2008-09**

Contra Costa

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 \$
  
6. What is your Annual Required Contribution (ARC)? \$
  
7. How much of your ARC did you expend in the current year? \$