

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2006-07)  
(Budget Report for Fiscal Year 2007-08)

District: **Redwoods Community College District**

District Code: **160**

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*

October 12, 2007

\_\_\_\_\_  
*Date*

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

October 12, 2007

\_\_\_\_\_  
*Date*

**Contact:**

Ron Cox

\_\_\_\_\_  
*Name*

Director, Fiscal Services

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

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

**PART 1**

**REVENUES, EXPENDITURES,**

**AND FUND BALANCE DATA**

10 – General Fund

20 – Debt Service Funds

30 – Special Revenue Funds

40 – Capital Projects Funds

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

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

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

For Actual Year: **2006-07**

Budget Year: **2007-08**

**GENERAL FUND**

Description	State Use Only (EDP)	Fund: <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)
<b>REVENUES:</b>							
Federal Revenues	8100	216,619	215,931	1,710,350	2,006,416	1,926,969	2,222,347
State Revenues	8600	19,634,949	17,655,155	4,992,063	5,139,591	24,627,012	22,794,746
Local Revenues	8800	9,961,869	10,609,701	591,124	292,774	10,552,993	10,902,475
<b>TOTAL REVENUES</b>	<b>801</b>	<b>29,813,437</b>	<b>28,480,787</b>	<b>7,293,537</b>	<b>7,438,781</b>	<b>37,106,974</b>	<b>35,919,568</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,222,999	12,116,273	817,801	881,002	13,040,800	12,997,275
Classified Salaries	2000	6,176,425	6,164,084	2,346,495	2,303,331	8,522,920	8,467,415
Employee Benefits	3000	5,490,818	5,455,721	1,027,389	912,527	6,518,207	6,368,248
Supplies and Materials	4000	512,774	550,663	360,129	349,140	872,903	899,803
Other Operating Expenses and Services	5000	3,466,906	3,590,018	1,022,059	898,331	4,488,965	4,488,349
Capital Outlay	6000	152,565	234,459	923,745	606,855	1,076,310	841,314
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>28,022,487</b>	<b>28,111,218</b>	<b>6,497,618</b>	<b>5,951,186</b>	<b>34,520,105</b>	<b>34,062,404</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>1,790,950</b>	<b>369,569</b>	<b>795,919</b>	<b>1,487,595</b>	<b>2,586,869</b>	<b>1,857,164</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>		<b>365,406</b>	<b>73,399</b>	<b>61,896</b>	<b>73,399</b>	<b>427,302</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>746,127</b>	<b>1,067,884</b>	<b>885,797</b>	<b>1,549,491</b>	<b>1,631,924</b>	<b>2,617,375</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,044,823</b>	<b>(332,909)</b>	<b>(16,479)</b>		<b>1,028,344</b>	<b>(332,909)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	899,359	1,944,182	24,689	8,210	924,048	1,952,392
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>899,359</b>		<b>24,689</b>		<b>924,048</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,944,182</b>	<b>1,611,273</b>	<b>8,210</b>	<b>8,210</b>	<b>1,952,392</b>	<b>1,619,483</b>

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

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

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

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

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: <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						
Local Revenues	8800	1,507,039	1,648,745				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,507,039</b>	<b>1,648,745</b>				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					101,483	97,330
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>					<b>101,483</b>	<b>97,330</b>
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	295,000	465,000			60,000	59,000
Debt Interest and Other Service Charges	712	846,917	816,518			41,483	38,330
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>1,141,917</b>	<b>1,281,518</b>			<b>101,483</b>	<b>97,330</b>
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(1,141,917)</b>	<b>(1,281,518)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>365,122</b>	<b>367,227</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	857,415	1,222,537				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>857,415</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,222,537</b>	<b>1,589,764</b>				

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

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

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

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

**Special Revenue Funds**

Description	State Use Only (EDP)	FUND: <b>33</b> CHILD DEVELOPMENT FUND		FUND: <b>34</b> FARM OPERATIONS FUND		FUND: <b>39</b> OTHER SPECIAL REVENUE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	82,874	89,960				
State Revenues	8600	338,476	347,270				
Local Revenues	8800	28,888	68,093	22,573	24,870	999,339	1,035,455
<b>TOTAL REVENUES</b>	<b>801</b>	<b>450,238</b>	<b>505,323</b>	<b>22,573</b>	<b>24,870</b>	<b>999,339</b>	<b>1,035,455</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	314,663	366,855	48,583	56,989	202,675	190,261
Employee Benefits	3000	164,381	206,053	19,484	20,900	91,555	89,787
Supplies and Materials	4000	23,631	30,933	10,713	10,400	348,482	402,380
Other Operating Expenses and Services	5000	4,875	8,451	24,462	24,650	306,701	321,625
Capital Outlay	6000	16,712	15,335	8,380	4,550	57,496	112,500
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>524,262</b>	<b>627,627</b>	<b>111,622</b>	<b>117,489</b>	<b>1,006,909</b>	<b>1,116,553</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(74,024)</b>	<b>(122,304)</b>	<b>(89,049)</b>	<b>(92,619)</b>	<b>(7,570)</b>	<b>(81,098)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>105,364</b>	<b>71,049</b>	<b>88,878</b>	<b>92,619</b>	<b>106,458</b>	<b>68,262</b>
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>31,340</b>	<b>(51,255)</b>	<b>(171)</b>		<b>98,888</b>	<b>(12,836)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	36,554	67,894	2,655	2,484	135,158	234,046
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>36,554</b>		<b>2,655</b>		<b>135,158</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>67,894</b>	<b>16,639</b>	<b>2,484</b>	<b>2,484</b>	<b>234,046</b>	<b>221,210</b>

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

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

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

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

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: <b>41</b> CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	76,258					
Local Revenues	8800	647,615	322,500				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>723,873</b>	<b>322,500</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	81,449					
Employee Benefits	3000	14,923					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000	3,674,343	14,312,822				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>3,770,715</b>	<b>14,312,822</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(3,046,842)</b>	<b>(13,990,322)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>69,000</b>	<b>15,437,963</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(2,977,842)</b>	<b>1,447,641</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	14,811,916	11,834,074				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>14,811,916</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>11,834,074</b>	<b>13,281,715</b>				

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

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

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

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

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			8,134,712	8,313,225		
State Revenues	8600			548,253	550,000		
Local Revenues	8800	7,713	6,000	41,710		726,096	739,902
<b>TOTAL REVENUES</b>	<b>801</b>	<b>7,713</b>	<b>6,000</b>	<b>8,724,675</b>	<b>8,863,225</b>	<b>726,096</b>	<b>739,902</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000					548,305	575,000
Supplies and Materials	4000		350				
Other Operating Expenses and Services	5000	201	3,950	19,678	7,773	580	
Capital Outlay	6000		1,700				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>201</b>	<b>6,000</b>	<b>19,678</b>	<b>7,773</b>	<b>548,885</b>	<b>575,000</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>7,512</b>		<b>8,704,997</b>	<b>8,855,452</b>	<b>177,211</b>	<b>164,902</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					152,866	119,141
<b>OTHER OUTGO</b>	<b>7000</b>			8,704,997	8,855,452		365,406
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>7,512</b>				<b>330,077</b>	<b>(81,363)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	88,929	96,441	5	5	4,865,111	5,195,188
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>88,929</b>		<b>5</b>		<b>4,865,111</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>96,441</b>	<b>96,441</b>	<b>5</b>	<b>5</b>	<b>5,195,188</b>	<b>5,113,825</b>

## **PART 2**

### **SUPPLEMENTAL DATA**

Gann Appropriation Limit

Analysis of Net Ending Balance for the General Fund

Analysis of Compliance with the 50 Percent Law

Detail of General Fund Revenues

Expenditures by Activity for the General Fund

Receipt and Expenditures of Lottery Proceeds

Analysis of Interfund Transfers

Balance Sheets by Fund



**SUPPLEMENTAL DATA**

**Proposition 4: Gann Appropriation Limit**

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

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

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

**Budget Year: 2007-08**

<b>Description</b>	<b>State Use Only (EDP)</b>	<b>S11 Amount</b>
Appropriations Limit.	11	\$32,811,335
Appropriations subject to limit.	12	\$23,860,916
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$16,331,846
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$386,816

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

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	1,952,392
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	121,386
<b>Subtotal B</b>	<b>619</b>	121,386
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	8,210
<b>Subtotal C</b>	<b>629</b>	8,210
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	129,596
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	404,609
<b>Subtotal E</b>	<b>639</b>	404,609
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1,418,187
Other	664	
<b>Subtotal H</b>	<b>669</b>	1,418,187
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	1,952,392
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**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	9,712,881	9,712,881
Noninstructional Salaries (CA 1200 and 1400)	408		2,349,784
<b>Subtotal Academic Salaries</b>	<b>409</b>	9,712,881	12,062,665
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,460,791
Instructional Aides (CA 2200 and 2400)	416	704,159	704,159
<b>Subtotal Classified Salaries</b>	<b>419</b>	704,159	5,164,950
Employee Benefits (CA 3000)	429	2,486,215	5,134,357
Supplies and Materials (CA 4000)	435		340,241
Other Operating Expenses and Services (CA 5000)	449		3,028,402
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	12,903,255	25,730,615
Less Exclusions for Current Expense of Education	469		446,362
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	12,903,255	25,284,253
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>51.03%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,642,126
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,642,126

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: **2006-07**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110	204,932		204,932
Higher Education Act	8120		1,284,708	1,284,708
Workforce Investment Act	8130		34,969	34,969
Temporary Assistance for Needy Families (TANF)	8140		55,397	55,397
Student Financial Aid	8150	10,770		10,770
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		290,547	290,547
Other Federal Revenues	8190	917	44,729	45,646
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	216,619	1,710,350	1,926,969
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	17,185,831		17,185,831
Other General Apportionments	123	411,066		411,066
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		946,329	946,329
Disabled Students Programs and Services (DSPS)	126		1,093,475	1,093,475
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		241,986	241,986
Telecomm. and Technology Infrastructure Program (TTIP)	129		47,954	47,954
Other General Categorical Programs	130		1,827,624	1,827,624
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		716,137	716,137
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	141,649		141,649
Timber Yield Tax	135	540,916		540,916
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	627,800	118,558	746,358
State Mandated Costs	138	272,941		272,941
Other State Non-Tax Revenues	139			
Other State Revenues	8690	454,746		454,746
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	19,634,949	4,992,063	24,627,012

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: **2006-07**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	6,300,282		6,300,282
Tax Allocation, Supplemental Roll	8812	366,588		366,588
Tax Allocation, Unsecured Roll	8813	321,964		321,964
Prior Years Taxes	8816	12,806		12,806
Education Revenue Augmentation Fund (ERAF)	8817	117,849		117,849
Contributions, Gifts, Grants, and Endowments	8820	52,333	323,249	375,582
Contract Services (CA 8830):				
Contract Instructional Services	140	17,515	19,523	37,038
Other Contract Services	141	491,715	4,659	496,374
Sales and Commissions	8840	76,307		76,307
Rentals and Leases	8850	162,688		162,688
Interest and Investment Income	8860			
Student Fees and Charges				
Community Services Classes	8872	392,776		392,776
Dormitory	8873			
Enrollment	8874	915,818		915,818
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		53,365	53,365
Instructional Materials Fees and Sales of Materials	8877	32,253		32,253
Insurance	8878			
Student Records	8879	24,651		24,651
Nonresident Tuition	8880	466,883		466,883
Parking Services and Public Transportation	8881		187,046	187,046
Other Student Fees and Charges	8885	81,193	2,701	83,894
Other Local Revenues	8890	128,248	581	128,829
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	9,961,869	591,124	10,552,993
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	29,813,437	7,293,537	37,106,974
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		73,399	73,399
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>		73,399	73,399
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	29,813,437	7,366,936	37,180,373

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	182,142	11,447	9,975	12,120		215,684
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300				4,584		4,584
Biological Sciences	0400	698,803	61	22,846	5,079		726,789
Business and Management	0500	762,760	123	7,668	180,188		950,739
Communications	0600	208,083	2,474	4,820	15,725		231,102
Information Technology	0700	518,923	6,646	26,056	35,050		586,675
Education	0800	1,110,053	42,121	222,941	19,829		1,394,944
Engineering and Industrial Tech.	0900	1,121,371		90,128	67,558		1,279,057
Fine and Applied Arts	1000	946,412	15,735	29,445	17,621		1,009,213
Foreign Language	1100	336,556					336,556
Health	1200	1,043,167	17	48,606			1,091,790
Family and Consumer Sciences	1300	445,309	81,659	108,791	8,205		643,964
Law	1400	23,356		19	1,979		25,354
Humanities (Letters)	1500	1,779,070	3,630	5,251	37,999		1,825,950
Library Science	1600						
Mathematics	1700	1,399,012	5,002	11,603	7,932		1,423,549
Military Studies	1800						
Physical Sciences	1900	645,041	7,525	7,754	14,805		675,125
Psychology	2000	241,197					241,197
Public and Protective Services	2100	423,853		69,279	7,420		500,552
Social Sciences	2200	840,170		56,998	5,168		902,336
Commercial Services	3000						
Interdisciplinary Studies	4900	563,166	322,350	52,542	58,914		996,972
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>13,288,444</b>	<b>498,790</b>	<b>774,722</b>	<b>500,176</b>		<b>15,062,132</b>

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		2,165,613	170,945	9,163		2,345,721
Course and Curriculum Development	6020		56,096	34,473	167		90,736
Academic/Faculty Senate	6030		44,308	5,263			49,571
Other Instruct. Admin. & Instruct. Governance	6090		481,046	1,841			482,887
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>2,747,063</b>	<b>212,522</b>	<b>9,330</b>		<b>2,968,915</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	35,906	67,443	5,164			108,513
Library	6120		506,540	86,660	48,102		641,302
Media	6130		243,757	12,451			256,208
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>35,906</b>	<b>817,740</b>	<b>104,275</b>	<b>48,102</b>		<b>1,006,023</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>386,754</b>	<b>32,968</b>	<b>1,523</b>		<b>421,245</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		1,632,290	358,408	7,838		1,998,536
Matriculation and Student Assessment	6320		58,707	14,452			73,159
Transfer Programs	6330		165,052	1,411	309		166,772
Career Guidance	6340			591			591
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,856,049</b>	<b>374,862</b>	<b>8,147</b>		<b>2,239,058</b>

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

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		861,604	41,659	90,527		993,790
Extended Opportunity Prgms. & Services (EOPS)	6430		411,766	18,145	721		430,632
Health Services	6440		11,627	102,991			114,618
Student Personnel Administration	6450		107,992				107,992
Financial Aid Administration	6460		617,995	145,220	66,352		829,567
Job Placement Services	6470		1,164	530			1,694
Veterans Services	6480			1,580			1,580
Miscellaneous Student Services	6490		33,346	59,288	14,068		106,702
<b>Subtotal - Other Student Services</b>	<b>6400</b>		2,045,494	369,413	171,668		2,586,575
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		610,812	189,275	28,665		828,752
Custodial Services	6530		582,212	51,335			633,547
Grounds Maintenance and Repairs	6550		222,076	17,668			239,744
Utilities	6570			1,101,556			1,101,556
Other Operation and Maintenance of Plant	6590		40,722	372			41,094
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		1,455,822	1,360,206	28,665		2,844,693
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		1,284,864	245,724	48,079		1,578,667

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

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



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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		136,256	1,155			137,411
Fiscal Operations	6720		504,386	165,796			670,182
Human Resources Management	6730		493,599	127,643	4,379		625,621
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750			5			5
Staff Diversity	6760			15,259			15,259
Logistical Services	6770		830,331	843,284	3,828		1,677,443
Management Information Systems	6780		650,812	306,819	40,773		998,404
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		2,615,384	1,459,961	48,980		4,124,325
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		24,458	79			24,537
Community Service Classes	6820	222,366	98,706	190,599	1,540		513,211
Community Use Facilities	6830						
Economic Development	6840			4,097			4,097
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	222,366	123,164	194,775	1,540		541,845

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

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

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910		240,485	14,655			255,140
Child Development Centers	6920		9,691				9,691
Farm Operations	6930		817				817
Food Services	6940		195,782	248			196,030
Parking	6950		255,815	17,559	707		274,081
Student and Co-curricular Activities	6960		1,497	871			2,368
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		704,087	33,333	707		738,127
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>			199,107	209,393		408,500
<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					697,448	697,448
Student Aid	7320					934,476	934,476
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					1,631,924	1,631,924
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	13,546,716	14,535,211	5,361,868	1,076,310	1,631,924	36,152,029

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

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

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

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

For Actual Year: **2006-07**

Budget Year: **2007-08**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) ( 1 )	Instructional & Institutional Support Activities (6000 - 6700) ( 2 )	Others ( 3 )	Total (Col. 1 thru 3) ( 4 )
1. 06/30/06 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				355,755
b) Accrued	860A				390,603
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		627,800		627,800
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	118,558			118,558
(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)	<b>501A</b>	118,558	627,800		746,358
11. 06/30/07 Balance (lines 3 + 4 - 10)	<b>905A</b>				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				660,231
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		558,657		558,657
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	101,574			101,574
(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)	<b>501B</b>	101,574	558,657		660,231
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	105,364	
10	OUT	General Funds		105,364
34	IN	Farm Operations Fund	88,878	
10	OUT	General Funds		88,878
39	IN	Other Special Revenue Fund	106,458	
10	OUT	General Funds		106,458
41	IN	Capital Outlay Projects Fund	69,000	
10	OUT	General Funds		69,000
79	IN	Other Trust Funds	152,866	
10	OUT	General Funds		152,866
29	IN	Other Debt Service Fund	101,483	
10	OUT	General Funds		101,483

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

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

Page: 2

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

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
Totals			624,049	624,049
33		Child Development Fund	105,364	
10		General Funds		624,049
34		Farm Operations Fund	88,878	
39		Other Special Revenue Fund	106,458	
41		Capital Outlay Projects Fund	69,000	
79		Other Trust Funds	152,866	
29		Other Debt Service Fund	101,483	

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

**Governmental Funds Group**  
 10 General Fund — Combined  
 (Total Unrestricted and Restricted)

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

Description	State Use Only (EDP)	11 General Fund - Unrestricted	12 General Fund - Restricted	10 General Fund - COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	1,262,509	16,346	1,278,855
In County Treasury	912	-212,307	-105,306	-317,613
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	2,770		2,770
Investments (at cost)	915			
Accounts Receivable	916	1,578,216	1,114,860	2,693,076
Due from Other Funds	917	834,809		834,809
Inventories, Stores, and Prepaid Items	9200	121,387	5,997	127,384
<b>TOTAL ASSETS</b>	<b>909</b>	<b>3,587,384</b>	<b>1,031,897</b>	<b>4,619,281</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	1,107,930	298,969	1,406,899
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	535,272	724,718	1,259,990
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>1,643,202</b>	<b>1,023,687</b>	<b>2,666,889</b>
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710		8,210	8,210
Reserved Fund Balance	9730	121,386		121,386
Designated Fund Balance	9750	1,822,796		1,822,796
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>1,944,182</b>	<b>8,210</b>	<b>1,952,392</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>3,587,384</b>	<b>1,031,897</b>	<b>4,619,281</b>

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

**Governmental Funds Group**

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET  
For Year Ended June 30, 2007

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	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	1,195,538		
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916	26,999		
Due from Other Funds	917			
<b>TOTAL ASSETS</b>	<b>909</b>	1,222,537		
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
<b>TOTAL LIABILITIES</b>	<b>968</b>			
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710	1,222,537		
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	1,222,537		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	1,222,537		

**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, 2007

**SPECIAL REVENUE FUNDS**

Description	State Use Only (EDP)	33	34	35	3
		Child Development Fund	Farm Operation Fund	Other Special Revenue Fund	Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	67,498	26,114	265,484	
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	500			
Investments (at cost)	915				
Accounts Receivable	916	23,134		6,942	
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200			102,662	
<b>TOTAL ASSETS</b>	<b>909</b>	91,132	26,114	375,088	
<b>LIABILITIES</b>					
9510):					
Accounts Payable	951	23,077	1,482	25,163	
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	161	22,148	115,879	
<b>TOTAL LIABILITIES</b>	<b>968</b>	23,238	23,630	141,042	
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750	67,894	2,484	234,046	
Uncommitted Fund Balance	9790				
<b>TOTAL FUND EQUITY</b>	<b>990</b>	67,894	2,484	234,046	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	91,132	26,114	375,088	



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

**Governmental Funds Group**

- 40 Capital Projects Funds:
  - 41 Capital Outlay Projects Fund
  - 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

**CAPITAL PROJECT FUNDS**

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	12,643,128	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	260,798	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200	14,057	
<b>TOTAL ASSETS</b>	<b>909</b>	<b>12,917,983</b>	
<b>LIABILITIES</b>			
9510):			
Accounts Payable	951	1,081,667	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	2,242	
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>1,083,909</b>	
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710	11,834,074	
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>11,834,074</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>12,917,983</b>	

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

**Fiduciary Funds Group**

70 Trust Funds

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

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2007

**FIDUCIARY FUNDS**

Description	State Use Only (EDP)	71 Associated Students Trust Fund	74 Student Financial Aid Trust Fund	79 Other Trust Fund	7_	7_
<b>ASSETS</b>						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935					
In County Treasury	936	95,494	-125,835	5,160,147		
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	947	135,651	35,041		
Due from Other Funds	941					
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
<b>TOTAL ASSETS</b>	<b>949</b>	<b>96,441</b>	<b>9,816</b>	<b>5,195,188</b>		
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue (CA						
Accounts Payable	961		429			
Due to Other Funds	962					
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965		9,382			
Long-Term Liabilities	956					
<b>TOTAL LIABILITIES</b>	<b>969</b>		<b>9,811</b>			
<b>FUND EQUITY</b>						
Restricted Fund Balance	9710	96,441				
Reserved Fund Balance	9730					
Designated Fund Balance	9750		5	5,195,188		
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
<b>TOTAL FUND EQUITY</b>	<b>989</b>	<b>96,441</b>	<b>5</b>	<b>5,195,188</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>992</b>	<b>96,441</b>	<b>9,816</b>	<b>5,195,188</b>		