

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2006-07)

(Budget Report for Fiscal Year 2007-08)

District: **San Joaquin Delta Community College District**

District Code: **550**

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.

Claire Tyson
District Chief Business Officer

10/10/07
Date

[Signature]
District Superintendent

10/10/07
Date

Contact:

Claire Tyson

Name

Director of Finance

Title

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Extension

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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

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: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	929	350	3,278,256	3,687,656	3,279,185	3,688,006
State Revenues	8600	45,963,097	49,580,376	9,605,629	9,814,066	55,568,726	59,394,442
Local Revenues	8800	34,782,424	32,438,617	581,783	530,000	35,364,207	32,968,617
TOTAL REVENUES	801	80,746,450	82,019,343	13,465,668	14,031,722	94,212,118	96,051,065
EXPENDITURES:							
Academic Salaries	1000	31,450,386	31,250,161	1,631,323	2,041,058	33,081,709	33,291,219
Classified Salaries	2000	16,946,070	18,238,615	4,079,367	4,800,594	21,025,437	23,039,209
Employee Benefits	3000	15,245,581	19,410,387	1,252,649	1,764,597	16,498,230	21,174,984
Supplies and Materials	4000	1,341,360	1,852,396	636,013	483,615	1,977,373	2,336,011
Other Operating Expenses and Services	5000	9,181,552	11,226,622	1,534,056	2,390,849	10,715,608	13,617,471
Capital Outlay	6000	1,147,853	668,964	3,061,095	1,159,423	4,208,948	1,828,387
TOTAL EXPENDITURES	501	75,312,802	82,647,145	12,194,503	12,640,136	87,507,305	95,287,281
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,433,648	(627,802)	1,271,165	1,391,586	6,704,813	763,784
OTHER FINANCING SOURCES	8900	310,661	310,661			310,661	310,661
OTHER OUTGO	7000	2,023,401	910,150	1,271,165	1,391,586	3,294,566	2,301,736
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,720,908	(1,227,291)			3,720,908	(1,227,291)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,757,842	10,478,750			6,757,842	10,478,750
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,757,842				6,757,842	
ENDING FUND BALANCE, JUNE 30	905	10,478,750	9,251,459			10,478,750	9,251,459

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: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	182,727					
Local Revenues	8800	13,065,625	11,090,062				
TOTAL REVENUES	801	13,248,352	11,090,062				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	1,000,000	11,485,775				
Debt Interest and Other Service Charges	712	1,369,162	1,501,338				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	2,369,162	12,987,113				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,369,162)	(12,987,113)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	10,879,190	(1,897,051)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,034,318	17,913,508				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,034,318					
ENDING FUND BALANCE, JUNE 30	905	17,913,508	16,016,457				

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: 33 CHILD DEVELOPMENT FUND		FUND: 34 FARM OPERATIONS FUND		FUND: 39 OTHER SPECIAL REVENUE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	144,864	320,254				
State Revenues	8600	1,066,714	1,467,828				
Local Revenues	8800	431,321	725,000	140,913	135,000	388,309	300,000
TOTAL REVENUES	801	1,642,899	2,513,082	140,913	135,000	388,309	300,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,520,521	1,707,401	2,598	8,000		
Employee Benefits	3000	277,694	708,414	106,700	23,800		
Supplies and Materials	4000	123,209	145,370	250,533	103,200		
Other Operating Expenses and Services	5000	6,661	99,497				
Capital Outlay	6000	826	2,400				1,500,000
TOTAL EXPENDITURES	501	1,928,911	2,663,082	359,831	135,000		1,500,000
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(286,012)	(150,000)	(218,918)		388,309	(1,200,000)
OTHER FINANCING SOURCES	8900	286,012	150,000	157,280			
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(61,638)		388,309	(1,200,000)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			130,313	68,675	899,256	1,287,565
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			130,313	68,675	899,256	
ENDING FUND BALANCE, JUNE 30	905			68,675	68,675	1,287,565	87,565

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: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	17,119					
State Revenues	8600	509,449	1,178,055				
Local Revenues	8800	73,772	30,000	4,188,970			
TOTAL REVENUES	801	600,340	1,208,055	4,188,970			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000	833,600	5,735,269	13,986,518	74,379,776		
TOTAL EXPENDITURES	501	833,600	5,735,269	13,986,518	74,379,776		
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(233,260)	(4,527,214)	(9,797,548)	(74,379,776)		
OTHER FINANCING SOURCES	8900	1,550,000	750,000				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,316,740	(3,777,214)	(9,797,548)	(74,379,776)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,461,474	3,778,214	84,177,324	74,379,776		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,461,474		84,177,324			
ENDING FUND BALANCE, JUNE 30	905	3,778,214	1,000	74,379,776			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	7,536,942	7,803,000	1,313,514	1,315,000		
COST OF SALES	510	5,436,787	5,376,000	748,170	720,000		
GROSS PROFIT or (LOSS)	520	2,100,155	2,427,000	565,344	595,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	781,731	595,220	630,519	609,480		
Employee Benefits	3000	232,197	212,487	223,736	231,602		
Supplies and Materials	4000	2,249	17,500	79,927	81,178		
Other Operating Expenses and Services	5000	376,722	632,132	115,334	172,740		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	1,392,899	1,457,339	1,049,516	1,095,000		
NET PROFIT OR LOSS	201	707,256	969,661	(484,172)	(500,000)		
OTHER FINANCING SOURCES	8900			484,172	500,000		
OTHER OUTGO	7000	1,010,077	966,661				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(302,821)	3,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,229,671	1,926,850				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,229,671					
ENDING FUND BALANCE, JUNE 30	905	1,926,850	1,929,850				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	2,744,224	1,741,250				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,125,643	1,686,167				
Capital Outlay	6000	2,589	55,083				
TOTAL EXPENDITURES	501	2,128,232	1,741,250				
NET INCOME / LOSS	201	615,992					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	615,992					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	713,622	1,329,614				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	713,622					
ENDING FUND BALANCE, JUNE 30	905	1,329,614	1,329,614				

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: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					13,524,021	13,000,000
State Revenues	8600					1,791,422	1,897,530
Local Revenues	8800	513,768	402,100	22,045	25,000	9,391	10,000
TOTAL REVENUES	801	513,768	402,100	22,045	25,000	15,324,834	14,907,530
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	59,765	33,000				
Employee Benefits	3000						
Supplies and Materials	4000	3,559	11,700			4,867	5,000
Other Operating Expenses and Services	5000	452,389	342,493	21,599	25,000		
Capital Outlay	6000	63,992	30,907				
TOTAL EXPENDITURES	501	579,705	418,100	21,599	25,000	4,867	5,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(65,937)	(16,000)	446		15,319,967	14,902,530
OTHER FINANCING SOURCES	8900	16,000	16,000			632,181	1,097,470
OTHER OUTGO	7000					15,955,773	16,000,000
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(49,937)		446		(3,625)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	159,403	109,466	50,516	50,962	157,107	153,482
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	159,403		50,516		157,107	
ENDING FUND BALANCE, JUNE 30	905	109,466	109,466	50,962	50,962	153,482	153,482

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: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	626,181	600,000	586,395	500,000		
TOTAL REVENUES	801	626,181	600,000	586,395	500,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	659,677	600,000	715,282	500,000		
Other Operating Expenses and Services	5000			715,282	500,000		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	659,677	600,000	715,282	500,000		
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(33,496)		(128,887)			
OTHER FINANCING SOURCES	8900			199,244			
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(33,496)		70,357			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,209,361	2,175,865	457,975	528,332		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,209,361		457,975			
ENDING FUND BALANCE, JUNE 30	905	2,175,865	2,175,865	528,332	528,332		

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

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$115,214,310
Appropriations subject to limit.	12	\$69,333,907
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$43,684,000
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

SUPPLEMENTAL DATA
For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	10,478,750
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	
Subtotal C	629	
D. Subtotal, Reserved (B + C)	675	
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	1,714,250
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	897,589
Personal Services and/or Consulting Contracts	662	81,259
General Reserve	663	6,745,321
Other	664	1,040,331
Subtotal H	669	8,764,500
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	10,478,750
J. UNCOMMITTED BALANCE (A less I)	690	

**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: 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	26,727,948	26,727,948
Noninstructional Salaries (CA 1200 and 1400)	408		4,675,589
Subtotal Academic Salaries	409	26,727,948	31,403,537
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		13,354,203
Instructional Aides (CA 2200 and 2400)	416	2,553,282	2,553,282
Subtotal Classified Salaries	419	2,553,282	15,907,485
Employee Benefits (CA 3000)	429	7,115,689	14,934,804
Supplies and Materials (CA 4000)	435		1,277,856
Other Operating Expenses and Services (CA 5000)	449		8,903,938
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	36,396,919	72,427,620
Less Exclusions for Current Expense of Education	469		1,845,663
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	36,396,919	70,581,957
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.57%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		35,290,978
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		35,290,978

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)
Federal Revenues (CA 8100):				
Forest Reserve	8110	929		929
Higher Education Act	8120		1,188,250	1,188,250
Workforce Investment Act	8130		181,477	181,477
Temporary Assistance for Needy Families (TANF)	8140		183,977	183,977
Student Financial Aid	8150		62,230	62,230
Veterans Education	8160		2,888	2,888
Vocational and Technical Education Act (VTEA)	8170		831,056	831,056
Other Federal Revenues	8190		828,378	828,378
TOTAL FEDERAL REVENUES	8100	929	3,278,256	3,279,185
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	329,221		329,221
State General Apportionment	122	42,505,322		42,505,322
Other General Apportionments	123	684,543		684,543
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,661,804	1,661,804
Disabled Students Programs and Services (DSPS)	126		1,482,080	1,482,080
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		655,367	655,367
Telecomm. and Technology Infrastructure Program (TTIP)	129		55,514	55,514
Other General Categorical Programs	130		3,666,394	3,666,394
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		861,009	861,009
Other Reimbursable Categorical Programs	133		846,186	846,186
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	274,472		274,472
Timber Yield Tax	135	3,350		3,350
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	1,845,661	377,275	2,222,936
State Mandated Costs	138	320,528		320,528
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	45,963,097	9,605,629	55,568,726

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)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	20,635,886		20,635,886
Tax Allocation, Supplemental Roll	8812	1,700,999		1,700,999
Tax Allocation, Unsecured Roll	8813	1,020,499		1,020,499
Prior Years Taxes	8816	462,319		462,319
Education Revenue Augmentation Fund (ERAF)	8817	2,657,496		2,657,496
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140	1,161,672		1,161,672
Other Contract Services	141			
Sales and Commissions	8840	85,927		85,927
Rentals and Leases	8850	548,441		548,441
Interest and Investment Income	8860	626,568		626,568
Student Fees and Charges				
Community Services Classes	8872	315,530		315,530
Dormitory	8873			
Enrollment	8874	4,352,322		4,352,322
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	85,105		85,105
Nonresident Tuition	8880	788,745		788,745
Parking Services and Public Transportation	8881		581,783	581,783
Other Student Fees and Charges	8885	18,419		18,419
Other Local Revenues	8890	322,496		322,496
TOTAL LOCAL REVENUES	8800	34,782,424	581,783	35,364,207
TOTAL REVENUES (8100 + 8600 + 8800)	801	80,746,450	13,465,668	94,212,118
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	310,661		310,661
TOTAL OTHER FINANCING SOURCES	8900	310,661		310,661
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	81,057,111	13,465,668	94,522,779

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	786,112		47,539	48,569		882,220
Architecture and Environmental Design	0200	96,248					96,248
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,930,778		75,974	183,112		2,189,864
Business and Management	0500	1,865,849		5,706	53,329		1,924,884
Communications	0600	260,578		8,527	30,457		299,562
Information Technology	0700	757,832		20,591	40,285		818,708
Education	0800	2,749,082		381,650	469,941		3,600,673
Engineering and Industrial Tech.	0900	2,575,807		656,683	668,547		3,901,037
Fine and Applied Arts	1000	2,216,046		132,074	95,550		2,443,670
Foreign Language	1100	1,019,054		767			1,019,821
Health	1200	2,143,335		447,417	246,313		2,837,065
Family and Consumer Sciences	1300	1,769,386		120,786	123,278		2,013,450
Law	1400						
Humanities (Letters)	1500	4,265,497		40,944	23,765		4,330,206
Library Science	1600	12,930					12,930
Mathematics	1700	2,383,223		-1,187	2,745		2,384,781
Military Studies	1800						
Physical Sciences	1900	1,462,600		37,133	74,334		1,574,067
Psychology	2000	535,220		423			535,643
Public and Protective Services	2100	669,075		46,209	40,311		755,595
Social Sciences	2200	2,307,812		8,667	65,916		2,382,395
Commercial Services	3000						
Interdisciplinary Studies	4900	5,275,478		113,230	422,193		5,810,901
Instruct. Staff-Retir's Brfts & Retire. Incents	5900	1,796,888					1,796,888
Subtotal - Instructional Activities	599	36,878,830		2,143,133	2,588,645		41,610,608

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments
 CCFS-311 Page 13 San Joaquin Delta Community College District 550 District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2006-07

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

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		4,104,656	268,574	65,225		4,438,455
Course and Curriculum Development	6020		349,745	188,153			537,898
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		4,454,401	456,727	65,225		4,976,353
Instructional Support Services (6100)							
Learning Center	6110						
Library	6120		1,376,210	284,084	188,319		1,848,613
Media	6130		295,108	19,097	18,020		332,225
Museums and Galleries	6140		46,776	9,075			55,851
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		65,861	(7,500)			58,361
Subtotal - Instructional Support Services	6100		1,783,955	304,756	206,339		2,295,050
Admissions and Records	6200		1,165,828	217,937	60,836		1,444,601
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,612,090	77,344	24,335		2,713,769
Matriculation and Student Assessment	6320		437,008	76,208	92,200		605,416
Transfer Programs	6330			1,108			1,108
Career Guidance	6340						
Other Student Counseling and Guidance	6390		213,769	3,891			217,660
Subtotal - Student Counseling and Guidance	6300		3,262,867	158,551	116,535		3,537,953

* 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,008,629	264,479	14,817		1,287,925
Extended Opportunity Prgrms. & Services (EOPS)	6430		961,886	55,145	13,017		1,030,048
Health Services	6440		57,370	2,394			59,764
Student Personnel Administration	6450		1,322,376	149,866	23,633		1,495,875
Financial Aid Administration	6460		1,549,892	282,728	40,862		1,873,482
Job Placement Services	6470		143,627				143,627
Veterans Services	6480						
Miscellaneous Student Services	6490		975,551	397,327	202,784		1,575,662
Subtotal - Other Student Services	6400		6,019,331	1,151,939	295,113		7,466,383
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,362,735	463,853	66,170		1,892,758
Custodial Services	6530		1,394,215	251,393	11,909		1,657,517
Grounds Maintenance and Repairs	6550		489,229	85,824	50,181		625,234
Utilities	6570			1,920,529			1,920,529
Other Operation and Maintenance of Plant	6590		137,688	436,722	42,035		616,445
Subtotal - Operation and Maintenance of Plant	6500		3,383,867	3,158,321	170,295		6,712,483
Planning, Policymaking, and Coordination	6600		1,403,082	1,261,941	117,060		2,782,083

* 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)				
General Institutional Support Services (6700)							
Community Relations	6710		609,360	217,579	3,075		830,014
Fiscal Operations	6720		1,377,601	101,361	14,984		1,493,946
Human Resources Management	6730		1,334,048	449,983	5,249		1,789,280
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,415,678				1,415,678
Staff Development	6750		230,570	72,406	39,541		342,517
Staff Diversity	6760		818	47,886			48,704
Logistical Services	6770		3,128,960	1,042,915	161,980		4,333,855
Management Information Systems	6780		2,427,137	602,856	197,096		3,227,089
Other General Institutional Support Services	6790			950,402			950,402
Subtotal - General Institutional Support Services	6700		10,524,172	3,485,388	421,925		14,431,485
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		252,988	23,960	1,323		278,271
Community Use Facilities	6830		842,983	24,832	40,176		907,991
Economic Development	6840		11,868	9,805			21,673
Other Community Svcs. & Economic Development	6890		221,198	136,175	8,021		365,394
Subtotal - Community Services	6800		1,329,037	194,772	49,520		1,573,329

* 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)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		61,247				61,247
Farm Operations	6930		95,346	1,344			96,690
Food Services	6940		3,447				3,447
Parking	6950		83,236	57,794	109,101		250,131
Student and Co-curricular Activities	6960		76,534				76,534
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		319,810	59,138	109,101		488,049
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		80,196				80,196
Subtotal - Auxiliary Operations	7000		80,196				80,196
Physical Property and Related Acquisitions (7100)							
Long-Term Debt and Other Financing (7200)	7100			100,378	8,354		108,732
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,993,292	1,993,292
Student Aid	7320					1,301,274	1,301,274
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					3,294,566	3,294,566
TOTAL EXPENDITURES and OTHER OUTGO	391	36,878,830	33,726,546	12,692,981	4,208,948	3,294,566	90,801,871

* 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)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,722,888
b) Accrued	860A				500,048
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		1,845,662		1,845,662
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A		60,070		60,070
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other. Oper. Exp. & Services (5000)	400A		204,795		204,795
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		112,409		112,409
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A		2,222,936		2,222,936
11. 06/30/07 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,297,867
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		1,972,822		1,972,822
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B		59,000		59,000
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		166,045		166,045
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		100,000		100,000
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B		2,297,867		2,297,867
19. 06/30/08 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
34	IN	Farm Operations Fund	157,280	
11	OUT	Unrestricted Subfund		157,280
33	IN	Child Development Fund	286,012	
11	OUT	Unrestricted Subfund		286,012
41	IN	Capital Outlay Projects Fund	1,550,000	
11	OUT	Unrestricted Subfund		1,550,000
11	IN	Unrestricted Subfund	310,661	
51	OUT	Bookstore Fund		310,661
52	IN	Cafeteria Fund	484,172	
51	OUT	Bookstore Fund		484,172
71	IN	Associated Students Trust Fund	16,000	
51	OUT	Bookstore Fund		16,000
79	IN	Other Trust Funds	199,244	
51	OUT	Bookstore Fund		199,244

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

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2006-07

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			3,003,369	3,003,369
34		Farm Operations Fund	157,280	
11		Unrestricted Subfund		1,993,292
33		Child Development Fund	286,012	
41		Capital Outlay Projects Fund	1,550,000	
11		Unrestricted Subfund	310,661	
51		Bookstore Fund		1,010,077
52		Cafeteria Fund	484,172	
71		Associated Students Trust Fund	16,000	
79		Other Trust Funds	199,244	

