

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2005-06**

Budget Year: **2006-07**

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	147,715	79,448	4,943,534	5,946,380	5,091,249	6,025,828
State Revenues	8600	75,172,565	85,723,261	7,435,388	11,849,282	82,607,953	97,572,543
Local Revenues	8800	20,855,503	23,083,493	2,187,230	1,808,215	23,042,733	24,891,708
TOTAL REVENUES	801	96,175,783	108,886,202	14,566,152	19,603,877	110,741,935	128,490,079
EXPENDITURES:							
Academic Salaries	1000	42,112,760	46,166,146	2,744,406	2,582,766	44,857,166	48,748,912
Classified Salaries	2000	19,650,809	21,060,820	5,872,896	5,661,193	25,523,705	26,722,013
Employee Benefits	3000	19,166,990	21,091,567	2,151,733	2,102,741	21,318,723	23,194,308
Supplies and Materials	4000	1,216,067	979,045	789,266	1,875,503	2,005,333	2,854,548
Other Operating Expenses and Services	5000	7,896,716	10,602,168	1,946,503	2,897,302	9,843,219	13,499,470
Capital Outlay	6000	613,648	402,295	1,074,511	2,680,543	1,688,159	3,082,838
TOTAL EXPENDITURES	501	90,656,990	100,302,041	14,579,315	17,800,048	105,236,305	118,102,089
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,518,793	8,584,161	(13,163)	1,803,829	5,505,630	10,387,990
OTHER FINANCING SOURCES	8900	594,871	432,953	1,484,902	960,390	2,079,773	1,393,343
OTHER OUTGO	7000	4,947,129	4,909,190	1,104,939	2,725,958	6,052,068	7,635,148
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,166,535	4,107,924	366,800	38,261	1,533,335	4,146,185
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,921,078	6,087,613	1,578,833	1,945,633	6,499,911	8,033,246
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,921,078		1,578,833		6,499,911	
ENDING FUND BALANCE, JUNE 30	905	6,087,613	10,195,537	1,945,633	1,983,894	8,033,246	12,179,431

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2005-06**

Budget Year: **2006-07**

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	80,518					
Local Revenues	8800	8,265,947	5,648,839			106,725	100,000
TOTAL REVENUES	801	8,346,465	5,648,839			106,725	100,000
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,900,000	3,385,000				
Debt Interest and Other Service Charges	712	2,653,494	4,153,295				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	5,553,494	7,538,295				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(5,553,494)	(7,538,295)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,792,971	(1,889,456)			106,725	100,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,108,452	3,901,423			2,633,669	2,740,394
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,108,452				2,633,669	
ENDING FUND BALANCE, JUNE 30	905	3,901,423	2,011,967			2,740,394	2,840,394

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06

Budget Year: 2006-07

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	108,620	110,948				
Local Revenues	8800	314,503	342,052	1,509,928	1,233,227		
TOTAL REVENUES	801	423,123	453,000	1,509,928	1,233,227		
EXPENDITURES:							
Academic Salaries	1000	52,694	53,264				
Classified Salaries	2000	658,760	710,925	615,044	691,360		
Employee Benefits	3000	247,182	265,820	104,485	132,678		
Supplies and Materials	4000	48,271	57,788	50,995	54,448		
Other Operating Expenses and Services	5000	8,127	7,660	404,429	379,073		
Capital Outlay	6000	29,889	2,000	14,012	700		
TOTAL EXPENDITURES	501	1,044,923	1,097,457	1,188,965	1,258,259		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(621,800)	(644,457)	320,963	(25,032)		
OTHER FINANCING SOURCES	8900	625,600	622,800	9,304			
OTHER OUTGO	7000			139,833	234,666		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,800	(21,657)	190,434	(259,698)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	24,970	28,770	534,826	725,260		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	24,970		534,826			
ENDING FUND BALANCE, JUNE 30	905	28,770	7,113	725,260	465,562		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06

Budget Year: 2006-07

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						
State Revenues	8600	3,762,325	12,956,435	70,519,550			
Local Revenues	8800	82,657	80,000	2,264,678	690,922		
TOTAL REVENUES	801	3,844,982	13,036,435	72,784,228	690,922		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			39,605	96,937		
Employee Benefits	3000			15,046	38,290		
Supplies and Materials	4000			130,691	29,011		
Other Operating Expenses and Services	5000	100,723	1,537,300	6,281,760	7,252,178		
Capital Outlay	6000	4,012,645	12,460,916	16,795,023	53,535,587		
TOTAL EXPENDITURES	501	4,113,368	13,998,216	23,262,125	60,952,003		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(268,386)	(961,781)	49,522,103	(60,261,081)		
OTHER FINANCING SOURCES	8900	848,289	936,315				
OTHER OUTGO	7000				4,644,288		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	579,903	(25,466)	49,522,103	(64,905,369)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,289,202	3,869,105	19,570,136	69,092,239		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,289,202		19,570,136			
ENDING FUND BALANCE, JUNE 30	905	3,869,105	3,843,639	69,092,239	4,186,870		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2005-06** Budget Year: **2006-07**

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND:		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801						
COST of SALES	510						
GROSS PROFIT or (LOSS)	520						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
NET PROFIT OR LOSS	201						
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06

Budget Year: 2006-07

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	127,867	39,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	36,816	35,806				
Employee Benefits	3000	14,727	14,143				
Supplies and Materials	4000	759	3,100				
Other Operating Expenses and Services	5000	602,987	631,664				
Capital Outlay	6000	5,405					
TOTAL EXPENDITURES	501	660,694	684,713				
NET INCOME / LOSS	201	(532,827)	(645,713)				
OTHER FINANCING SOURCES	8900	630,000	420,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	97,173	(225,713)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	136,716	233,889				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	136,716					
ENDING FUND BALANCE, JUNE 30	905	233,889	8,176				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06

Budget Year: 2006-07

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	22,348,179	22,544,151				
State Revenues	8600	3,448,630	3,474,083				
Local Revenues	8800			16,021	16,000		
TOTAL REVENUES	801	25,796,809	26,018,234	16,021	16,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,722,755	2,102,185		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501			1,722,755	2,102,185		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	25,796,809	26,018,234	(1,706,734)	(2,086,185)		
OTHER FINANCING SOURCES	8900	148,343	60,000	4,185,381	4,289,704		
OTHER OUTGO	7000	25,945,152	26,078,234				
NET INCREASE/(DECREASE) IN FUND BALANCE	901			2,478,647	2,203,519		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	121,523	121,523	1,281,794	3,760,441		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	121,523		1,281,794			
ENDING FUND BALANCE, JUNE 30	905	121,523	121,523	3,760,441	5,963,960		

**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: 2006-07

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$103,760,034
Appropriations subject to limit.	12	\$92,478,964
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$79,917,968
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,399,186

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	8,033,246
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	1,945,633
Subtotal C	629	1,945,633
D. Subtotal, Reserved (B + C)	675	1,945,633
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	718,913
Other	633	
Subtotal E	639	718,913
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	4,302,185
Other	664	
Subtotal H	669	4,302,185
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	6,966,731
J. UNCOMMITTED BALANCE (A less I)	690	1,066,515

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	33,723,363	33,723,363
Noninstructional Salaries (CA 1200 and 1400)	408		8,389,397
Subtotal Academic Salaries	409	33,723,363	42,112,760
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,475,337
Instructional Aides (CA 2200 and 2400)	416	3,175,472	3,175,472
Subtotal Classified Salaries	419	3,175,472	19,650,809
Employee Benefits (CA 3000)	429	10,174,059	19,166,990
Supplies and Materials (CA 4000)	435		1,216,067
Other Operating Expenses and Services (CA 5000)	449		7,896,716
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		225,257
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	47,072,894	90,268,599
Less Exclusions for Current Expense of Education	469		4,182,721
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	47,072,894	86,085,878
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.68%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		43,042,939
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		43,042,939

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		774,302	774,302
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		250,344	250,344
Student Financial Aid	8150			
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		964,030	964,030
Other Federal Revenues	8190	147,715	2,954,858	3,102,573
TOTAL FEDERAL REVENUES	8100	147,715	4,943,534	5,091,249
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	70,928,024		70,928,024
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		946,876	946,876
Disabled Students Programs and Services (DSPS)	126		1,050,092	1,050,092
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,238,270	1,238,270
Telecomm. and Technology Infrastructure Program (TTIP)	129		41,904	41,904
Other General Categorical Programs	130		2,262,944	2,262,944
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		1,552,455	1,552,455
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	89,119		89,119
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,770,190	342,847	3,113,037
State Mandated Costs	138	300,920		300,920
Other State Non-Tax Revenues	139	1,084,312		1,084,312
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	75,172,565	7,435,388	82,607,953

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	7,173,664		7,173,664
Tax Allocation, Supplemental Roll	8812	446,224		446,224
Tax Allocation, Unsecured Roll	8813	223,535		223,535
Prior Years Taxes	8816	369,048		369,048
Education Revenue Augmentation Fund (ERAF)	8817	4,280,094		4,280,094
Contributions, Gifts, Grants, and Endowments	8820	100		100
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		1,316,762	1,316,762
Sales and Commissions	8840	25,862		25,862
Rentals and Leases	8850	648,996		648,996
Interest and Investment Income	8860	380,311		380,311
Student Fees and Charges				
Community Services Classes	8872	61,906		61,906
Dormitory	8873			
Enrollment	8874	3,834,439		3,834,439
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		305,891	305,891
Instructional Materials Fees and Sales of Materials	8877	84,527		84,527
Insurance	8878			
Student Records	8879	45,415		45,415
Nonresident Tuition	8880	2,405,460		2,405,460
Parking Services and Public Transportation	8881		564,577	564,577
Other Student Fees and Charges	8885	3,428		3,428
Other Local Revenues	8890	872,494		872,494
TOTAL LOCAL REVENUES	8800	20,855,503	2,187,230	23,042,733
TOTAL REVENUES (8100 + 8600 + 8800)	801	96,175,783	14,566,152	110,741,935
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	594,871	1,484,902	2,079,773
TOTAL OTHER FINANCING SOURCES	8900	594,871	1,484,902	2,079,773
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	96,770,654	16,051,054	112,821,708

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2005-06

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	468,963	36,631	10,938	20,042		536,574
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	2,065,899	82,139	72,822	42,570		2,263,430
Business and Management	0500	2,957,372	94,832	35,506	16,426		3,104,136
Communications	0600						
Information Technology	0700	1,239,279	49,133	23,789	79,408		1,391,609
Education	0800	3,207,531	312,215	53,335	49,682		3,622,763
Engineering and Industrial Tech.	0900	3,957,188	235,851	305,134	389,760		4,887,933
Fine and Applied Arts	1000	5,606,680	216,681	114,256	49,981		5,987,598
Foreign Language	1100	1,266,511	51,111	7,125	5,516		1,330,263
Health	1200	3,445,740	222,375	71,262	23,365		3,762,742
Family and Consumer Sciences	1300	2,574,865	175,274	63,468	4,733		2,818,340
Law	1400						
Humanities (Letters)	1500	9,247,177	441,354	46,392	55,617		9,790,540
Library Science	1600	960,690	125,138	29,005	100,353		1,215,186
Mathematics	1700	3,359,297	107,212	17,369	1,981		3,485,859
Military Studies	1800						
Physical Sciences	1900	1,541,019	34,188	76,491	2,392		1,654,090
Psychology	2000						
Public and Protective Services	2100	656,080	54,818	539,168			1,250,066
Social Sciences	2200	4,113,671	125,133	26,440	5,597		4,270,841
Commercial Services	3000	604,059	36,296	11,910	21,489		673,754
Interdisciplinary Studies	4900	499,159	19,619	3,869			522,647
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	542,191					542,191
Subtotal - Instructional Activities	599	48,313,371	2,420,000	1,508,279	868,912		53,110,562

** 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: 2005-06

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		2,610,522	264,280	28,005		2,902,807
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		176,491	4,432			180,923
Other Instruct. Admin. & Instruct. Governance	6090		260,027	2,646	2,225		264,898
Subtotal - Instructional Administration	6000		3,047,040	271,358	30,230		3,348,628
Instructional Support Services (6100)							
Learning Center	6110		935,984	29,252	4,896		970,132
Library	6120		1,751,963	75,533	11,457		1,838,953
Media	6130		941,657	29,310	30,472		1,001,439
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		46,617	17,608	7,786		72,011
Subtotal - Instructional Support Services	6100		3,676,221	151,703	54,611		3,882,535
Admissions and Records	6200		2,065,838	122,105	17,412		2,205,355
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,369,855	43,730	42,690		3,456,275
Matriculation and Student Assessment	6320		770,417	45,682			816,099
Transfer Programs	6330		632,234	104,291	3,642		740,167
Career Guidance	6340		264,313	14,844	2,872		282,029
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		5,036,819	208,547	49,204		5,294,570

* 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: 2005-06

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		841,624	20,422	5,962		868,008
Extended Opportunity Prgms. & Services (EOPS)	6430		1,294,039	46,367	10,417		1,350,823
Health Services	6440		363,463	101,256	2,554		467,273
Student Personnel Administration	6450		1,147,814	28,752	821		1,177,387
Financial Aid Administration	6460		2,192,636	271,941	39,850		2,504,427
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490		454,960	79,326	47,401		581,687
Subtotal - Other Student Services	6400		6,294,536	548,064	107,005		6,949,605
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,864,328	392,836	23,993		2,281,157
Custodial Services	6530		2,643,370	198,260	44,841		2,886,471
Grounds Maintenance and Repairs	6550		602,219	44			602,263
Utilities	6570			2,286,858			2,286,858
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		5,109,917	2,877,998	68,834		8,056,749
Planning, Policymaking, and Coordination	6600		3,514,785	2,701,218	17,764		6,233,767

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

** Salaries and Benefits of staff in noninstructional assignments

CCFS-311 (Rev. 6/2001, er)

11/20/06 1:30PM

Long Beach Community College District

840

District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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		528,623	242,703	14,472		785,798
Fiscal Operations	6720		1,908,662	312,098	6,640		2,227,400
Human Resources Management	6730		1,331,297	180,451	4,498		1,516,246
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		221,240				221,240
Staff Development	6750		147,816	16,620			164,436
Staff Diversity	6760			21,132	978		22,110
Logistical Services	6770		1,321,674	82,668	123,361		1,527,703
Management Information Systems	6780		2,357,886	942,737	222,211		3,522,834
Other General Institutional Support Services	6790		279,682	143,842	60,371		483,895
Subtotal - General Institutional Support Services	6700		8,096,880	1,942,251	432,531		10,471,662
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		69,639	5,987			75,626
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		3,109,627	1,446,415	20,998		4,577,040
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		3,179,266	1,452,402	20,998		4,652,666

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

** Salaries and Benefits of staff in noninstructional assignments

CCFS-311 (Rev. 6/2001, er)

11/20/06 1:30PM

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840

District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2005-06

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		9,530				9,530
Farm Operations	6930						
Food Services	6940						
Parking	6950		85,373	44,205	18,017		147,595
Student and Co-curricular Activities	6960		820,975	21,716	2,641		845,332
Student Housing	6970						
Other Ancillary Services	6990		29,043	(1,294)			27,749
Subtotal - Ancillary Services	6900		944,921	64,627	20,658		1,030,206
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
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					5,499,802	5,499,802
Student Aid	7320					552,266	552,266
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					6,052,068	6,052,068
TOTAL EXPENDITURES and OTHER OUTGO	391	48,313,371	43,386,223	11,848,552	1,688,159	6,052,068	111,288,373

* 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

L11 GENERAL FUND

For Actual Year: **2005-06**

Budget Year: **2006-07**

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. 06/30/05 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				2,336,072
b) Accrued	860A				776,965
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	342,847			342,847
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A		2,770,190		2,770,190
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	342,847	2,770,190		3,113,037
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,595,313
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	1,203,329			1,203,329
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,391,984		2,391,984
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	1,203,329	2,391,984		3,595,313
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	29,833	
39	OUT	Other Special Revenue Fund		29,833
33	IN	Child Development Fund	625,600	
11	OUT	Unrestricted Subfund		625,600
61	IN	Self-Insurance Fund	630,000	
11	OUT	Unrestricted Subfund		630,000
79	IN	Other Trust Funds	1,500,300	
11	OUT	Unrestricted Subfund		1,500,300
74	IN	Student Financial Aid Trust Fund	148,343	
11	OUT	Unrestricted Subfund		148,343
41	IN	Capital Outlay Projects Fund	536,315	
11	OUT	Unrestricted Subfund		536,315
12	IN	Restricted Subfund	1,484,902	
11	OUT	Unrestricted Subfund		1,484,902
11	IN	Unrestricted Subfund	565,038	
12	OUT	Restricted Subfund		565,038
39	IN	Other Special Revenue Fund	9,304	
12	OUT	Restricted Subfund		9,304
41	IN	Capital Outlay Projects Fund	100,000	
39	OUT	Other Special Revenue Fund		100,000