

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

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	109,714	79,448	3,062,135	4,580,193	3,171,849	4,659,641
State Revenues	8600	65,611,143	68,088,498	7,990,177	8,156,947	73,601,320	76,245,445
Local Revenues	8800	26,181,583	26,283,862	2,305,428	2,642,726	28,487,011	28,926,588
TOTAL REVENUES	801	91,902,440	94,451,808	13,357,740	15,379,866	105,260,180	109,831,674
EXPENDITURES:							
Academic Salaries	1000	38,393,880	40,987,971	2,594,001	2,508,635	40,987,881	43,496,606
Classified Salaries	2000	19,518,140	19,907,090	5,296,218	5,554,103	24,814,358	25,461,193
Employee Benefits	3000	18,303,454	19,310,476	1,996,324	2,121,288	20,299,778	21,431,764
Supplies and Materials	4000	1,130,662	1,392,588	790,497	1,250,911	1,921,159	2,643,499
Other Operating Expenses and Services	5000	7,331,137	8,335,907	1,085,701	1,897,379	8,416,838	10,233,286
Capital Outlay	6000	348,136	228,005	1,402,197	2,454,778	1,750,333	2,682,783
TOTAL EXPENDITURES	501	85,025,409	90,162,037	13,164,938	15,787,094	98,190,347	105,949,131
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	6,877,031	4,289,771	192,802	(407,228)	7,069,833	3,882,543
OTHER FINANCING SOURCES	8900	828,223	1,035,068	1,333,469	1,122,607	2,161,692	2,157,675
OTHER OUTGO	7000	2,918,002	4,723,187	1,247,128	1,118,938	4,165,130	5,842,125
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,787,252	601,652	279,143	(403,559)	5,066,395	198,093
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,481,848	4,921,078	1,299,690	1,578,833	5,781,538	6,499,911
Prior Years Adjustments	903	(4,348,022)				(4,348,022)	
Adjusted Beginning Balance	904	133,826		1,299,690		1,433,516	
ENDING FUND BALANCE, JUNE 30	905	4,921,078	5,522,730	1,578,833	1,175,274	6,499,911	6,698,004

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

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	53,829					
Local Revenues	8800	4,574,275	7,059,199			486,511	55,000
TOTAL REVENUES	801	4,628,104	7,059,199			486,511	55,000
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	2,700,000	950,000				
Debt Interest and Other Service Charges	712	1,733,088	1,665,588				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	4,433,088	2,615,588				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(4,433,088)	(2,615,588)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	195,016	4,443,611			486,511	55,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	913,436	1,108,452			2,147,158	2,633,669
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	913,436				2,147,158	
ENDING FUND BALANCE, JUNE 30	905	1,108,452	5,552,063			2,633,669	2,688,669

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	103,888	104,000				
Local Revenues	8800	260,503	352,000				
TOTAL REVENUES	801	364,391	456,000				
EXPENDITURES:							
Academic Salaries	1000	29,519	48,950				
Classified Salaries	2000	281,560	671,189				
Employee Benefits	3000	91,679	256,655				
Supplies and Materials	4000	40,877	55,300				
Other Operating Expenses and Services	5000	12,291	8,250				
Capital Outlay	6000	11,629	39,350				
TOTAL EXPENDITURES	501	467,555	1,079,694				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(103,164)	(623,694)				
OTHER FINANCING SOURCES	8900		520,600				
OTHER OUTGO	7000	50,000					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(153,164)	(103,094)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	177,942	24,970				
Prior Years Adjustments	903	192					
Adjusted Beginning Balance	904	178,134					
ENDING FUND BALANCE, JUNE 30	905	24,970	(78,124)				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

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	4,379,691	18,825,952		75,000,000		
Local Revenues	8800	73,279	80,000	683,792	700,000		
TOTAL REVENUES	801	4,452,970	18,905,952	683,792	75,700,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			31,184	150,000		
Other Operating Expenses and Services	5000	505,893	630,654	6,569,847	12,438,618		
Capital Outlay	6000	4,410,455	19,250,719	9,438,061	20,441,900		
TOTAL EXPENDITURES	501	4,916,348	19,881,373	16,039,092	33,030,518		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(463,378)	(975,421)	(15,355,300)	42,669,482		
OTHER FINANCING SOURCES	8900	452,580	876,315				
OTHER OUTGO	7000	1,700,000					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,710,798)	(99,106)	(15,355,300)	42,669,482		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,000,000	3,289,202	34,925,436	19,570,136		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,000,000		34,925,436			
ENDING FUND BALANCE, JUNE 30	905	3,289,202	3,190,096	19,570,136	62,239,618		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 59 OTHER ENTERPRISE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	1,164,566	2,109,423				
COST of SALES	510						
GROSS PROFIT or (LOSS)	520	1,164,566	2,109,423				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	640,003	748,764				
Employee Benefits	3000	124,361	142,708				
Supplies and Materials	4000	74,234	97,248				
Other Operating Expenses and Services	5000	334,977	399,717				
Capital Outlay	6000	1,650,007	13,455				
TOTAL EXPENDITURES	501	2,823,582	1,401,892				
NET PROFIT OR LOSS	201	(1,659,016)	707,531				
OTHER FINANCING SOURCES	8900	1,700,000					
OTHER OUTGO	7000	47,423	662,775				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(6,439)	44,756				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	540,265	534,826				
Prior Years Adjustments	903	1,000					
Adjusted Beginning Balance	904	541,265					
ENDING FUND BALANCE, JUNE 30	905	534,826	579,582				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2004-05 Budget Year: 2005-06

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	48,510	39,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	16,433	35,452				
Employee Benefits	3000	6,573	14,181				
Supplies and Materials	4000	1,495	3,100				
Other Operating Expenses and Services	5000	627,137	687,000				
Capital Outlay	6000	1,517					
TOTAL EXPENDITURES	501	653,155	739,733				
NET INCOME / LOSS	201	(604,645)	(700,733)				
OTHER FINANCING SOURCES	8900	500,000	630,000				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	(104,645)	(70,733)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	241,361	136,716				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	241,361					
ENDING FUND BALANCE, JUNE 30	905	136,716	65,983				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

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	22,476,693	23,394,255				
State Revenues	8600	3,408,333	3,289,010				
Local Revenues	8800	6		891,954	1,764,082		
TOTAL REVENUES	801	25,885,032	26,683,265	891,954	1,764,082		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,655,606	1,821,165		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501			1,655,606	1,821,165		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	25,885,032	26,683,265	(763,652)	(57,083)		
OTHER FINANCING SOURCES	8900	84,534	85,000	1,000,000	1,821,165		
OTHER OUTGO	7000	25,989,744	26,768,265				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(20,178)		236,348	1,764,082		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	141,701	121,523	1,045,446	1,281,794		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	141,701		1,045,446			
ENDING FUND BALANCE, JUNE 30	905	121,523	121,523	1,281,794	3,045,876		

**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: 2005-06

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$115,692,189
Appropriations subject to limit.	12	\$81,030,063
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$66,467,478
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,250,552

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	6,499,911
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	1,578,833
Subtotal C	629	1,578,833
D. Subtotal, Reserved (B + C)	675	1,578,833
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	3,819,972
Other	664	
Subtotal H	669	3,819,972
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	6,117,718
J. UNCOMMITTED BALANCE (A less I)	690	382,193

SUPPLEMENTAL DATA

For Actual Year: 2004-05

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	30,717,112	30,717,112
Noninstructional Salaries (CA 1200 and 1400)	408		7,676,768
Subtotal Academic Salaries	409	30,717,112	38,393,880
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,135,971
Instructional Aides (CA 2200 and 2400)	416	3,382,169	3,382,169
Subtotal Classified Salaries	419	3,382,169	19,518,140
Employee Benefits (CA 3000)	429	9,570,635	18,303,454
Supplies and Materials (CA 4000)	435		1,130,662
Other Operating Expenses and Services (CA 5000)	449		7,331,137
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		76,290
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	43,669,916	84,753,563
Less Exclusions for Current Expense of Education	469		4,037,029
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	43,669,916	80,716,534
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.10%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		40,358,267
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		40,358,267

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

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		274,902	274,902
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		250,344	250,344
Student Financial Aid	8150			
Veterans Education	8160	3,448		3,448
Vocational and Technical Education Act (VTEA)	8170		898,351	898,351
Other Federal Revenues	8190	106,266	1,638,538	1,744,804
TOTAL FEDERAL REVENUES	8100	109,714	3,062,135	3,171,849
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	59,813,589		59,813,589
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		998,198	998,198
Disabled Students Programs and Services (DSPS)	126		994,514	994,514
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,068,270	1,068,270
Telecomm. and Technology Infrastructure Program (TTIP)	129		74,759	74,759
Other General Categorical Programs	130		2,849,783	2,849,783
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		29,000	29,000
Other Reimbursable Categorical Programs	133		1,439,881	1,439,881
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	90,776		90,776
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,581,113	535,772	3,116,885
State Mandated Costs	138			
Other State Non-Tax Revenues	139	3,125,665		3,125,665
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	65,611,143	7,990,177	73,601,320

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

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	9,111,333		9,111,333
Tax Allocation, Supplemental Roll	8812	250,028		250,028
Tax Allocation, Unsecured Roll	8813	21,504		21,504
Prior Years Taxes	8816	92,369		92,369
Education Revenue Augmentation Fund (ERAF)	8817	7,242,555		7,242,555
Contributions, Gifts, Grants, and Endowments	8820	100		100
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		1,367,867	1,367,867
Sales and Commissions	8840	61,987		61,987
Rentals and Leases	8850	227,470		227,470
Interest and Investment Income	8860	312,846		312,846
Student Fees and Charges				
Community Services Classes	8872	63,880		63,880
Dormitory	8873			
Enrollment	8874	4,250,357		4,250,357
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		274,352	274,352
Instructional Materials Fees and Sales of Materials	8877	78,094		78,094
Insurance	8878			
Student Records	8879	45,918		45,918
Nonresident Tuition	8880	2,028,762		2,028,762
Parking Services and Public Transportation	8881		663,209	663,209
Other Student Fees and Charges	8885	3,835		3,835
Other Local Revenues	8890	2,390,545		2,390,545
TOTAL LOCAL REVENUES	8800	26,181,583	2,305,428	28,487,011
TOTAL REVENUES (8100 + 8600 + 8800)	801	91,902,440	13,357,740	105,260,180
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	828,223	1,333,469	2,161,692
TOTAL OTHER FINANCING SOURCES	8900	828,223	1,333,469	2,161,692
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	92,730,663	14,691,209	107,421,872

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2004-05**

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: 2004-05

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	347,491	7,097	8,251	31,150		393,989
Architecture and Environmental Design	0200						
Biological Sciences	0400	1,883,586	63,359	47,516	7,914		2,002,375
Business and Management	0500	2,851,997	91,223	36,335	61,421		3,040,976
Communications	0600						
Computer and Information Science	0700	1,146,557	42,266	37,729	62,584		1,289,136
Education	0800	2,963,053	257,204	46,820	66,557		3,333,634
Engineering and Related Industrial Tech.	0900	3,764,729	177,615	285,630	322,702		4,550,676
Fine and Applied Arts	1000	5,227,230	197,222	95,495	91,665		5,611,612
Foreign Language	1100	1,208,644	58,346	5,695	1,335		1,274,020
Health	1200	2,924,793	229,799	114,941	62,958		3,332,491
Consumer Education and Home Economics	1300	2,988,994	170,056	52,390	15,977		3,227,417
Law	1400						
Humanities (Letters)	1500	8,403,710	392,567	39,374	71,897		8,907,548
Library Science	1600	813,607	115,323	69,875	78,212		1,077,017
Mathematics	1700	2,921,689	93,488	14,055			3,029,232
Military Studies	1800						
Physical Sciences	1900	1,436,078	32,431	21,798	14,913		1,505,220
Psychology	2000						
Public Affairs and Services	2100	649,794	35,454	471,754	1,204		1,158,206
Social Sciences	2200	3,727,451	124,631	20,862	3,517		3,876,461
Commercial Services	3000	557,157	29,192	17,863	5,368		609,580
Interdisciplinary Studies	4900	386,731	39,779	1,043	4,276		431,829
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	543,538					543,538
Subtotal - Instructional Activities	599	44,746,829	2,157,052	1,387,426	903,650		49,194,957

* 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: 2004-05

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		2,462,563	172,605	28,676		2,663,844
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		193,355	2,378	1,058		196,791
Other Instruct. Admin. & Instruct. Governance	6090		249,932	1,660	1,132		252,724
Subtotal - Instructional Administration	6000		2,905,850	176,643	30,866		3,113,359
Instructional Support Services (6100)							
Learning Center	6110		929,938	22,410	10,164		962,512
Library	6120		1,769,278	79,766	3,719		1,852,763
Media	6130		875,341	14,603	62,578		952,522
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		57,100	46,187			103,287
Subtotal - Instructional Support Services	6100		3,631,657	162,966	76,461		3,871,084
Admissions and Records	6200		1,926,090	125,391	1,008		2,052,489
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,092,458	65,637	24,985		3,183,080
Matriculation and Student Assessment	6320		905,070	45,693	18,067		968,830
Transfer Programs	6330		539,405	108,361	399		648,165
Career Guidance	6340		246,385	18,456	2,119		266,960
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		4,783,318	238,147	45,570		5,067,035

* 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: 2004-05

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		704,967	18,472	20,102		743,541
Extended Opportunity Prgms. & Services (EOPS)	6430		980,606	29,278	754		1,010,638
Health Services	6440		344,951	94,146	3,600		442,697
Student Personnel Administration	6450		1,249,634	18,070	8		1,267,712
Financial Aid Administration	6460		2,152,508	376,341	76,718		2,605,567
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490		429,918	106,524	53,774		590,216
Subtotal - Other Student Services	6400		5,862,584	642,831	154,956		6,660,371
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,805,534	342,333	23,141		2,171,008
Custodial Services	6530		2,660,805	145,492	2,794		2,809,091
Grounds Maintenance and Repairs	6550		631,499	36,500	1,586		669,585
Utilities	6570			1,914,073			1,914,073
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		5,097,838	2,438,398	27,521		7,563,757
Planning, Policymaking, and Coordination	6600		3,407,925	2,616,442	9,470		6,033,837

* 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: 2004-05

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		412,457	103,295			515,752
Fiscal Operations	6720		1,857,114	645,804	216		2,503,134
Human Resources Management	6730		1,404,493	70,024	8,050		1,482,567
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		272,673				272,673
Staff Development	6750		126,104	17,424	1,071		144,599
Staff Diversity	6760			25,685			25,685
Logistical Services	6770		1,290,305	148,728	123,027		1,562,060
Management Information Systems	6780		2,168,816	820,708	123,017		3,112,541
Other General Institutional Support Services	6790		150,980	14,248			165,228
Subtotal - General Institutional Support Services	6700		7,682,942	1,845,916	255,381		9,784,239
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		77,010	4,008			81,018
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		2,929,472	616,861	110,701		3,657,034
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		3,006,482	620,869	110,701		3,738,052

* 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)

10/11/05 12:25PM

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: 2004-05

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		26,593				26,593
Farm Operations	6930						
Food Services	6940						
Parking	6950		163,899	74,070	134,749		372,718
Student and Co-curricular Activities	6960		702,958	17,361			720,319
Student Housing	6970						
Other Ancillary Services	6990			(8,463)			(8,463)
Subtotal - Ancillary Services	6900		893,450	82,968	134,749		1,111,167
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					3,648,802	3,648,802
Student Aid	7320					516,328	516,328
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					4,165,130	4,165,130
TOTAL EXPENDITURES and OTHER OUTGO	391	44,746,829	41,355,188	10,337,997	1,750,333	4,165,130	102,355,477

* 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: 2004-05

Budget Year: 2005-06

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. 06/30/04 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				2,073,910
b) Accrued	860A				1,042,975
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	535,772			535,772
(e) Noninstructional Supplies & Materials	240A				
7. Other. Oper. Exp. & Services (5000)	400A		2,581,113		2,581,113
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	535,772	2,581,113		3,116,885
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,148,983
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	817,364			817,364
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,331,619		2,331,619
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	817,364	2,331,619		3,148,983
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	47,423	
59	OUT	Other Enterprise Fund		47,423
11	IN	Unrestricted Subfund	50,000	
33	OUT	Child Development Fund		50,000
11	IN	Unrestricted Subfund	730,800	
12	OUT	Restricted Subfund		730,800
61	IN	Self-Insurance Fund	500,000	
11	OUT	Unrestricted Subfund		500,000
79	IN	Other Trust Funds	1,000,000	
11	OUT	Unrestricted Subfund		1,000,000
74	IN	Student Financial Aid Trust Fund	84,534	
11	OUT	Unrestricted Subfund		84,534
12	IN	Restricted Subfund	1,333,469	
11	OUT	Unrestricted Subfund		1,333,469
59	IN	Other Enterprise Fund	1,700,000	
41	OUT	Capital Outlay Projects Fund		1,700,000