

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2001-02)

(Budget Report for Fiscal Year 2002-03)

District: PALOMAR

District Code: 68270

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9/3/02

Date



District Chief Executive Officer

9/3/02

Date

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, 2002**. Please submit the report as follows:

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

PART 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2001-02 Budget Year: 2002-03

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u>		Fund: <u>12</u>		Fund: <u>10</u>	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			2,209,094	1,719,952	2,209,094	1,719,952
State Revenues	8600	37,471,201	34,126,109	8,888,844	10,780,905	46,360,045	44,907,014
Local Revenues	8800	40,467,882	43,757,052	5,458,520	6,755,851	45,926,402	50,512,903
TOTAL REVENUES	801	77,939,083	77,883,161	16,556,458	19,256,708	94,495,541	97,139,869
EXPENDITURES:							
Academic Salaries	1000	33,587,878	35,780,248	2,589,329	2,293,376	36,177,207	38,073,624
Classified Salaries	2000	17,002,408	19,195,930	5,079,318	5,314,648	22,081,726	24,510,578
Employee Benefits	3000	10,983,652	12,835,903	1,266,977	1,660,639	12,250,629	14,496,542
Supplies and Materials	4000	1,242,285	1,756,506	728,828	512,228	1,971,113	2,268,734
Other Operating Expenses and Services	5000	8,547,394	10,249,330	3,886,937	4,047,453	12,434,331	14,296,783
Capital Outlay	6000	2,051,264	1,742,508	2,470,824	2,239,292	4,522,088	3,981,800
TOTAL EXPENDITURES	501	73,414,881	81,560,425	16,022,213	16,067,636	89,437,094	97,628,061
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	4,524,202	(3,677,264)	534,245	3,189,072	5,058,447	(488,192)
OTHER FINANCING SOURCES	8900	3,030,323	1,236,068			3,030,323	1,236,068
OTHER OUTGO	7000	4,254,973	11,248,309	620,241	3,767,058	4,875,214	15,015,367
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,299,552	(13,689,505)	(85,996)	(577,986)	3,213,556	(14,267,491)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,389,953	13,689,505	663,982	577,986	11,053,935	14,267,491
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	10,389,953		663,982		11,053,935	
ENDING FUND BALANCE, JUNE 30	905	13,689,505		577,986		14,267,491	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2001-02

Budget Year: 2002-03

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						
Local Revenues	8800						
TOTAL REVENUES	801						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					577,100	747,546
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					577,100	747,546
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					285,000	385,286
Debt Interest and Other Service Charges	712					292,100	362,260
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					577,100	747,546
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2001-02 Budget Year: 2002-03

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	52,095					
State Revenues	8600	345,489	569,743				
Local Revenues	8800	378,665	908,985	229,795	199,100		
TOTAL REVENUES	801	776,249	1,478,728	229,795	199,100		
EXPENDITURES:							
Academic Salaries	1000	307,622	395,408				
Classified Salaries	2000	189,878	200,125				
Employee Benefits	3000	119,822	144,955				
Supplies and Materials	4000	87,553	95,371				
Other Operating Expenses and Services	5000	63,739	33,770	162,941	301,911		
Capital Outlay	6000	3,704			73,100		
TOTAL EXPENDITURES	501	772,318	869,629	162,941	375,011		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,931	609,099	66,854	(175,911)		
OTHER FINANCING SOURCES	8900	46,547					
OTHER OUTGO	7000		1,205,059	310,000	75,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	50,478	(595,960)	(243,146)	(250,911)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	545,482	595,960	494,057	250,911		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	545,482		494,057			
ENDING FUND BALANCE, JUNE 30	905	595,960		250,911			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2001-02

Budget Year: 2002-03

Capital Projects Funds

Description	State Use Only (EDP)	FUND: <u>41</u> CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,347,779	1,605,419				
Local Revenues	8800	649,287	1,718,510				
TOTAL REVENUES	801	1,997,066	3,323,929				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	11,792	738				
Other Operating Expenses and Services	5000	1,154,331	1,376,352				
Capital Outlay	6000	1,247,032	8,152,211				
TOTAL EXPENDITURES	501	2,413,155	9,529,301				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(416,089)	(6,205,372)				
OTHER FINANCING SOURCES	8900	1,522,813	4,064,656				
OTHER OUTGO	7000	133,862	6,133,359				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	972,862	(8,274,075)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,301,213	8,274,075				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,301,213					
ENDING FUND BALANCE, JUNE 30	905	8,274,075					

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2001-02

Budget Year: 2002-03

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <u>51</u> BOOKSTORE FUND		FUND: <u>52</u> CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	557		1,157,241			
COST of SALES	510			585,035			
GROSS PROFIT or (LOSS)	520	557		572,206			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			442,655			
Employee Benefits	3000			55,115			
Supplies and Materials	4000			23,496			
Other Operating Expenses and Services	5000	184,734		59,286			
Capital Outlay	6000						
TOTAL EXPENDITURES	501	184,734		580,552			
NET PROFIT OR LOSS	201	(184,177)		(8,346)			
OTHER FINANCING SOURCES	8900			11,804			
OTHER OUTGO	7000	147,965					
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(332,142)		3,458			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	332,142		(672)	2,786		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	332,142		(672)			
ENDING FUND BALANCE, JUNE 30	905			2,786	2,786		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2001-02

Budget Year: 2002-03

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: <u>69</u>		FUND: <u>69</u> OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801			265,051	220,000		
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 INCOME / LOSS	201			265,051	220,000		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000				6,359,357		
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901			265,051	(6,139,357)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			5,874,306	6,139,357		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			5,874,306			
ENDING FUND BALANCE, JUNE 30	905			6,139,357			

CALIFORNIA COMMUNITY COLLEGES
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Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2001-02 Budget Year: 2002-03

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>73</u> STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	177,501	165,590	13,802	23,000	167,445	162,000
TOTAL REVENUES	801	177,501	165,590	13,802	23,000	167,445	162,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	9,380	12,200				
Employee Benefits	3000						
Supplies and Materials	4000	80,794	122,151		4,000		
Other Operating Expenses and Services	5000	139,326	153,077	32,970	40,000		
Capital Outlay	6000	402	2,344				
TOTAL EXPENDITURES	501	229,902	289,772	32,970	44,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(52,401)	(124,182)	(19,168)	(21,000)	167,445	162,000
OTHER FINANCING SOURCES	8900	35,240	49,000				
OTHER OUTGO	7000	7,314	13,150		100,907	306,296	371,639
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(24,475)	(88,332)	(19,168)	(121,907)	(138,851)	(209,639)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	112,807	88,332	141,075	121,907	348,490	209,639
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	112,807		141,075		348,490	
ENDING FUND BALANCE, JUNE 30	905	88,332		121,907		209,639	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2001-02 Budget Year: 2002-03

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND:		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>75</u> SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			3,126,776	3,213,382		
State Revenues	8600			242,592	225,000		
Local Revenues	8800			21,509	4,850	53,278	37,050
TOTAL REVENUES	801			3,390,877	3,443,232	53,278	37,050
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,781		
Other Operating Expenses and Services	5000			1,091	1,300		
Capital Outlay	6000						
TOTAL EXPENDITURES	501			1,091	3,081		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201			3,389,786	3,440,151	53,278	37,050
OTHER FINANCING SOURCES	8900			1,627,346	1,805,505		
OTHER OUTGO	7000			5,161,173	5,273,588	6,943	922,542
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(144,041)	(27,932)	46,335	(885,492)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			171,973	27,932	839,157	885,492
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			171,973		839,157	
ENDING FUND BALANCE, JUNE 30	905			27,932		885,492	

PART 2

SUPPLEMENTAL DATA

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: 2002-03

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$91,801,522
Appropriations subject to limit.	12	\$64,354,159
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$31,621,671
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$619,639

SUPPLEMENTAL DATA

For Actual Year: 2001-02

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	14,267,491
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	1,103,079
Stores, Inventories, and Prepaid Items	613	448,534
Subtotal B	619	1,551,613
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	658,747
Local	622	542,000
Subtotal C	629	1,200,747
D. Subtotal, Reserved (B + C)	675	2,752,360
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	216,000
Other	633	778,357
Subtotal E	639	994,357
F. Amounts for district's self-insurance program	649	100,000
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	3,269,527
Other	664	7,078,120
Subtotal H	669	10,347,647
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	14,194,364
J. UNCOMMITTED BALANCE (A less I)	690	73,127

SUPPLEMENTAL DATA

For Actual Year: 2001-02

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	27,611,010	27,611,010
Noninstructional Salaries (CA 1200 and 1400)	408		5,976,859
Subtotal Academic Salaries	409	27,611,010	33,587,869
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		15,192,727
Instructional Aides (CA 2200 and 2400)	416	1,485,198	1,485,198
Subtotal Classified Salaries	419	1,485,198	16,677,925
Employee Benefits (CA 3000)	429	5,467,610	10,931,751
Supplies and Materials (CA 4000)	435		802,782
Other Operating Expenses and Services (CA 5000)	449		7,693,593
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		78,987
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	34,563,818	69,772,907
Less Exclusions for Current Expense of Education	469		2,646,575
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	34,563,818	67,126,332
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.49%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		33,563,166
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		33,563,166

SUPPLEMENTAL DATA

For Actual Year: 2001-02

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		1,578,927	1,578,927
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		66,471	66,471
Student Financial Aid	8150		43,432	43,432
Veterans Education	8160		7,747	7,747
Vocational and Technical Education Act (VTEA)	8170		325,381	325,381
Other Federal Revenues	8190		187,136	187,136
TOTAL FEDERAL REVENUES	8100		2,209,094	2,209,094
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	864,482		864,482
State General Apportionment	122	27,436,852		27,436,852
Other General Apportionments	123	6,201,479		6,201,479
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		937,941	937,941
Disabled Students Programs and Services (DSPS)	126		738,165	738,165
Temporary Assistance for Needy Families (TANF)	127		62,564	62,564
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		441,073	441,073
Telecomm. and Technology Infrastructure Program (TTIP)	129		522,255	522,255
Other General Categorical Programs	130		2,317,672	2,317,672
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,641,549	3,641,549
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	483,995		483,995
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,197,315	227,625	2,424,940
State Mandated Costs	138	287,078		287,078
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	37,471,201	8,888,844	46,360,045

SUPPLEMENTAL DATA

For Actual Year: 2001-02

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	29,356,894		29,356,894
Tax Allocation, Supplemental Roll	8812	1,532,705		1,532,705
Tax Allocation, Unsecured Roll	8813	1,445,620		1,445,620
Prior Years Taxes	8816	(8,441)		(8,441)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	(9,500)	66,208	56,708
Contract Services (CA 8830):				
Contract Instructional Services	140	121,558	2,319,213	2,440,771
Other Contract Services	141			
Sales and Commissions	8840	890,052	248,842	1,138,894
Rentals and Leases	8850	13,125	1,600	14,725
Interest and Investment Income	8860	840,989		840,989
Student Fees and Charges				
Community Services Classes	8872	4,657	494,378	499,035
Dormitory	8873			
Enrollment	8874	3,353,514		3,353,514
Field Trips and use of Nondistrict Facilities	8875	15,687		15,687
Health Services	8876	22,661	385,796	408,457
Instructional Materials Fees and Sales of Materials	8877	226,441	16,323	242,764
Insurance	8878	43,795		43,795
Student Records	8879	88,872		88,872
Nonresident Tuition	8880	1,496,248	88,986	1,585,234
Parking Services and Public Transportation	8881		1,029,345	1,029,345
Other Student Fees and Charges	8885	40,179	86,353	126,532
Other Local Revenues	8890	992,826	721,476	1,714,302
TOTAL LOCAL REVENUES	8800	40,467,882	5,458,520	45,926,402
TOTAL REVENUES (8100 + 8600 + 8800)	801	77,939,083	16,556,458	94,495,541
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	12,855		12,855
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	3,017,468		3,017,468
TOTAL OTHER FINANCING SOURCES	8900	3,030,323		3,030,323
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	80,969,406	16,556,458	97,525,864

SUPPLEMENTAL DATA

For Actual Year: 2001-02

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	11,933					11,933
Architecture and Environmental Design	0200						
Biological Sciences	0400	1,439,725	4,285	80,727	70,470		1,595,207
Business and Management	0500	1,444,872	72	9,022	8,788		1,462,754
Communications	0600	575,433	10,480	47,191	35,930		669,034
Computer and Information Science	0700	1,651,196	48,877	58,498	91,670		1,850,241
Education	0800	2,765,390	800	129,649	37,333		2,933,172
Engineering and Related Industrial Tech.	0900	2,604,894	17,798	159,759	109,643		2,892,094
Fine and Applied Arts	1000	3,414,345	16,717	163,685	131,429		3,726,176
Foreign Language	1100	1,348,084		7,975	-1,262		1,354,797
Health	1200	1,558,082		47,566	13,998		1,619,646
Consumer Education and Home Economics	1300	1,020,196	23	93,125	3,899		1,117,243
Law	1400	92,363		1,343			93,706
Humanities (Letters)	1500	4,138,481	226	49,398	17,435		4,205,540
Library Science	1600	11,925		5,464	1,970		19,359
Mathematics	1700	2,582,775		28,087	12,224		2,623,086
Military Studies	1800						
Physical Sciences	1900	1,551,573		59,156	95,784		1,706,513
Psychology	2000	833,824	4,112	12,800	3,328		854,064
Public Affairs and Services	2100	625,104		78,387	13,650		717,141
Social Sciences	2200	3,126,756		29,334	2,906		3,158,996
Commercial Services	3000	21,282		167,209			188,491
Interdisciplinary Studies	4900	4,005,778	3,879	117,430	95,221		4,222,308
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	911,368					911,368
Subtotal - Instructional Activities	599	35,735,379	107,269	1,345,805	744,416		37,932,869

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

** Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA
 For Actual Year: 2001-02

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		3,204,194	1,713,218	276,178		5,193,590
Course and Curriculum Development	6020		176,684	52,287	99,132		328,103
Academic/Faculty Senate	6030		154,809	16,640	29		171,478
Other Instruct. Admin. & Instruct. Governance	6090		4,132,422	10,495	13,112		4,156,029
Subtotal - Instructional Administration	6000		7,668,109	1,792,640	388,451		9,849,200
Instructional Support Services (6100)							
Learning Center	6110		650,938	3,870			654,808
Library	6120		1,943,274	36,015	218,892		2,198,181
Media	6130		1,652,261	1,730,998	1,006,181		4,389,440
Museums and Galleries	6140		54,725	7,616	628		62,969
Academic Information Systems and Tech.	6150		(7,616)				(7,616)
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100		4,293,582	1,778,499	1,225,701		7,297,782
Admissions and Records	6200		1,632,569	160,668	97,650		1,890,887
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,316,761	30,105	2,860		2,349,726
Matriculation and Student Assessment	6320		945,956	118,413	227,236		1,291,605
Transfer Programs	6330		125,821	9,948	5,885		141,654
Career Guidance	6340		5,061	21,101			26,162
Other Student Counseling and Guidance	6390		70,564	17,265			87,829
Subtotal - Student Counseling and Guidance	6300		3,464,163	196,832	235,981		3,896,976

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

** Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA
 For Actual Year: 2001-02

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		737,530	46,929	18,933		803,392
Extended Opportunity Prgms. & Services (EOPS)	6430		1,035,882	149,953	22,244	64,155	1,272,234
Health Services	6440		486,723	56,483	6,546		549,752
Student Personnel Administration	6450		320,326	58,135	2,195		380,656
Financial Aid Administration	6460		789,398	65,852	7,271		862,521
Job Placement Services	6470		163,573	41,938	1,718		207,229
Veterans Services	6480		122,104	3,638	4,109		129,851
Miscellaneous Student Services	6490		651,392	788,030	39,242		1,478,664
Subtotal - Other Student Services	6400		4,306,928	1,210,958	102,258	64,155	5,684,299
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,293,738	249,380	15,674		1,558,792
Custodial Services	6530		825,713	112,614	9,434		947,761
Grounds Maintenance and Repairs	6550		427,372	49,510	59,160		536,042
Utilities	6570			1,237,568			1,237,568
Other Operation and Maintenance of Plant	6590		(30,182)	26,821			(3,361)
Subtotal - Operation and Maintenance of Plant	6500		2,516,641	1,675,893	84,268		4,276,802
Planning, Policymaking, and Coordination	6600		1,957,097	625,234	145,587		2,727,918

* 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: 2001-02

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		458,515	577,646	3,216		1,039,377
Fiscal Operations	6720		1,228,004	264,353	20,688		1,513,045
Human Resources Management	6730		1,346,626	18,379	5,089		1,370,094
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		880	101,614	806		103,300
Staff Diversity	6760		4,066	24,791			28,857
Logistical Services	6770		1,752,704	1,388,048	87,120		3,227,872
Management Information Systems	6780		1,350,294	1,418,073	1,143,248		3,911,615
Other General Institutional Support Services	6790		187,707	1,054,699	149,639		1,392,045
Subtotal - General Institutional Support Services	6700		6,328,796	4,847,603	1,409,806		12,586,205
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		59,533	7,309	272		67,114
Community Service Classes	6820		192,353	299,564	2,461		494,378
Community Use Facilities	6830		658	4,467	1,087		6,212
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		252,544	311,340	3,820		567,704

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

** Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA
 For Actual Year: 2001-02

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		227,020				227,020
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940		530,863				530,863
Parking	6950		838,751	123,680	58,561		1,020,992
Student and Co-curricular Activities	6960		254,221	107,036	4,371		365,628
Student Housing	6970						
Other Ancillary Services	6990		(3,968)				(3,968)
Subtotal - Ancillary Services	6900		1,846,887	230,716	62,932		2,140,535
Auxiliary Operations (7000)							
Contract Education	7010	96,898	299,518	68,391	2,956		467,763
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	96,898	299,518	68,391	2,956		467,763
Physical Property and Related Acquisitions (7100)	7100		3,182	49,606	18,262		71,050
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			111,259			111,259
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			111,259			111,259
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					4,300,807	4,300,807
Student Aid	7320					510,252	510,252
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					4,811,059	4,811,059
TOTAL EXPENDITURES and OTHER OUTGO	391	35,832,277	34,677,285	14,405,444	4,522,088	4,875,214	94,312,308

* 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: 2001-02

Budget Year: 2002-03

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. 06/30/01 Reported Ending Balance	902				152,839
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				152,839
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,228,244
b) Accrued	860A				1,328,925
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	77,584			77,584
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	114,282			114,282
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	4,922	1,958,294		1,963,216
8. Capital Outlay:					
a) Library Books (Object 6300)	630A	30,000			30,000
b) Equipment (Object 6400)	640A	837			837
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	227,625	1,958,294		2,185,919
11. 06/30/02 Balance (lines 3 + 4 - 10)	905A				524,089
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,905,654
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	4,175			4,175
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	10,000			10,000
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	6,243	2,563,426		2,569,669
16. Capital Outlay:					
a) Library Books (Object 6300)	630B	30,000			30,000
b) Equipment (Object 6400)	640B				
17. Other	650B	560,830			560,830
18. Total Expenditures (add lines 13 thru 17)	501B	611,248	2,563,426		3,174,674
19. 06/30/03 Projected Balance (add lines 11 + 12 - 18)	905B				255,069

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2001-02

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	110,000	
39	OUT	Other Special Revenue Fund		110,000
29	IN	Other Debt Service Fund	443,239	
11	OUT	Unrestricted Subfund		443,239
29	IN	Other Debt Service Fund	133,862	
41	OUT	Capital Outlay Projects Fund		133,862
41	IN	Capital Outlay Projects Fund	868,553	
11	OUT	Unrestricted Subfund		868,553
41	IN	Capital Outlay Projects Fund	147,965	
51	OUT	Bookstore Fund		147,965
41	IN	Capital Outlay Projects Fund	306,296	
73	OUT	Student Body Center Fee Trust Fund		306,296
33	IN	Child Development Fund	46,547	
11	OUT	Unrestricted Subfund		46,547
71	IN	Associated Students Trust Fund	35,000	
11	OUT	Unrestricted Subfund		35,000
41	IN	Capital Outlay Projects Fund	200,000	
39	OUT	Other Special Revenue Fund		200,000

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2001-02

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			2,291,462	2,291,462
11		Unrestricted Subfund	110,000	
39		Other Special Revenue Fund		310,000
29		Other Debt Service Fund	577,101	
11		Unrestricted Subfund		1,393,339
41		Capital Outlay Projects Fund		133,862
41		Capital Outlay Projects Fund	1,522,814	
51		Bookstore Fund		147,965
73		Student Body Center Fee Trust Fund		306,296
33		Child Development Fund	46,547	
71		Associated Students Trust Fund	35,000	