

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT



(Financial Report for Fiscal Year 2002-03)

(Budget Report for Fiscal Year 2003-04)

District: Palomar Community College District

District Code: 060

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	<u>10/13/03</u> _____ Date
 _____ District Superintendent	<u>10.13.03</u> _____ Date

Contact:

Martin Good

Name

Director, Fiscal Services

Title

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2003**. Please submit the report to:

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

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			2,534,896	3,602,233	2,534,896	3,602,233
State Revenues	8600	33,158,339	28,090,511	7,619,003	8,339,676	40,777,342	36,430,187
Local Revenues	8800	43,623,009	48,341,457	5,992,040	6,753,928	49,615,049	55,095,385
TOTAL REVENUES	801	76,781,348	76,431,968	16,145,939	18,695,837	92,927,287	95,127,805
EXPENDITURES:							
Academic Salaries	1000	34,334,996	35,048,327	2,379,337	2,217,733	36,714,333	37,266,060
Classified Salaries	2000	17,797,799	18,223,311	5,088,310	5,882,132	22,886,109	24,105,443
Employee Benefits	3000	12,581,097	16,065,100	1,543,755	2,285,754	14,124,852	18,350,854
Supplies and Materials	4000	1,142,970	1,102,716	632,085	957,983	1,775,055	2,060,699
Other Operating Expenses and Services	5000	7,545,343	9,589,965	4,257,107	4,968,196	11,802,450	14,558,161
Capital Outlay	6000	1,398,784	866,840	1,469,417	669,082	2,868,201	1,535,922
TOTAL EXPENDITURES	501	74,800,989	80,896,259	15,370,011	16,980,880	90,171,000	97,877,139
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,980,359	(4,464,291)	775,928	1,714,957	2,756,287	(2,749,334)
OTHER FINANCING SOURCES	8900	2,866,292	2,580,577	141,656		3,007,948	2,580,577
OTHER OUTGO	7000	4,915,728	3,374,841	615,783	2,594,744	5,531,511	5,969,585
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(69,077)	(5,258,555)	301,801	(879,787)	232,724	(6,138,342)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	13,689,505	13,620,428	577,986	879,787	14,267,491	14,500,215
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	13,689,505		577,986		14,267,491	
ENDING FUND BALANCE, JUNE 30	905	13,620,428	8,361,873	879,787		14,500,215	8,361,873

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

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					67,342	
TOTAL REVENUES	801					67,342	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					513,814	745,871
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					513,814	745,871
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					310,000	320,000
Debt Interest and Other Service Charges	712					271,156	425,871
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					581,156	745,871
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202					(67,342)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902					622,845	622,845
Prior Years Adjustments	903						
Adjusted Beginning Balance	904					622,845	
ENDING FUND BALANCE, JUNE 30	905					622,845	622,845

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

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	48,445					
State Revenues	8600	570,048	542,532				
Local Revenues	8800	395,780	451,358		177,400		
TOTAL REVENUES	801	1,014,273	993,890		177,400		
EXPENDITURES:							
Academic Salaries	1000	340,566	375,041				
Classified Salaries	2000	205,657	214,510				
Employee Benefits	3000	139,190	190,670				
Supplies and Materials	4000	89,312	94,574				
Other Operating Expenses and Services	5000	40,510	63,902	190,923	305,184		
Capital Outlay	6000	5,993	20,383		50,000		
TOTAL EXPENDITURES	501	821,228	959,080	190,923	355,184		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	193,045	34,810	(190,923)	(177,784)		
OTHER FINANCING SOURCES	8900	46,762		227,795			
OTHER OUTGO	7000	1		75,000			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	239,806	34,810	(38,128)	(177,784)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	595,961	835,767	250,911	212,783		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	595,961		250,911			
ENDING FUND BALANCE, JUNE 30	905	835,767	870,577	212,783	34,999		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 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	1,122,850	316,216				
Local Revenues	8800	589,240	1,885,269				
TOTAL REVENUES	801	1,712,090	2,201,485				
EXPENDITURES:							
Academic Salaries	1000	8,840	8,841				
Classified Salaries	2000	15,252	10,212				
Employee Benefits	3000	1,842	1,856				
Supplies and Materials	4000	49,218	10,258				
Other Operating Expenses and Services	5000	677,254	743,227				
Capital Outlay	6000	5,979,707	2,956,580				
TOTAL EXPENDITURES	501	6,732,113	3,730,974				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(5,020,023)	(1,529,489)				
OTHER FINANCING SOURCES	8900	4,735,426	267,409				
OTHER OUTGO	7000	285,001	6,279,939				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(569,598)	(7,542,019)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,274,075	7,704,477				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	8,274,075					
ENDING FUND BALANCE, JUNE 30	905	7,704,477	162,458				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 52 CAFETERIA FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	184					
COST of SALES	510						
GROSS PROFIT or (LOSS)	520	184					
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	57					
Capital Outlay	6000						
TOTAL EXPENDITURES	501	57					
NET PROFIT OR LOSS	201	127					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	2,913					
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(2,786)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,786					
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,786					
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: **2002-03**

Budget Year: **2003-04**

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801			186,762	119,985		
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			186,762	119,985		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901			186,762	119,985		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			6,139,356	6,326,118		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			6,139,356			
ENDING FUND BALANCE, JUNE 30	905			6,326,118	6,446,103		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

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	184,277	262,404	13,046	10,500	195,533	177,000
TOTAL REVENUES	801	184,277	262,404	13,046	10,500	195,533	177,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	3,416	5,950				
Employee Benefits	3000						
Supplies and Materials	4000	68,182	108,256				
Other Operating Expenses and Services	5000	139,526	174,048	58,996	45,000		
Capital Outlay	6000	4,426	3,500	108	10,000		
TOTAL EXPENDITURES	501	215,550	291,754	59,104	55,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(31,273)	(29,350)	(46,058)	(44,500)	195,533	177,000
OTHER FINANCING SOURCES	8900	35,450	45,000				
OTHER OUTGO	7000	7,704	15,650		31,350	300,000	282,172
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,527)		(46,058)	(75,850)	(104,467)	(105,172)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,809	17,282	121,908	75,850	209,639	105,172
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	20,809		121,908		209,639	
ENDING FUND BALANCE, JUNE 30	905	17,282	17,282	75,850		105,172	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2002-03**

Budget Year: **2003-04**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>75</u> SCHOLARSHIP AND LOAN TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	3,681,545	3,827,511				
State Revenues	8600	385,326	350,000				
Local Revenues	8800	1,519	1,740	41,216	23,925		
TOTAL REVENUES	801	4,068,390	4,179,251	41,216	23,925		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	418	700				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	418	3,986				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	4,067,972	4,175,265	41,216	23,925		
OTHER FINANCING SOURCES	8900	1,937,889	2,314,283				
OTHER OUTGO	7000	6,004,760	6,518,581	9,028	941,605		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,101	(29,033)	32,188	(917,680)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	27,932	29,033	885,492	917,680		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	27,932		885,492			
ENDING FUND BALANCE, JUNE 30	905	29,033		917,680			

PART 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**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: 2003-04

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$91,386,239
Appropriations subject to limit.	12	\$63,404,727
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$25,205,252
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$405,124

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA
 For Actual Year: **2002-03**

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	14,500,215
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	43,996
Subtotal B	619	43,996
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	879,786
Local	622	
Subtotal C	629	879,786
D. Subtotal, Reserved (B + C)	675	923,782
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	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	2,391,501
Other	664	11,084,932
Subtotal H	669	13,476,433
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	14,500,215
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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) Noninstructional Salaries (CA 1200 and 1400) Subtotal Academic Salaries	407 408 409	27,802,452 27,802,452	27,802,452 6,532,544 34,334,996
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) Subtotal Classified Salaries	411 416 419	 1,539,396 1,539,396	15,952,337 1,539,396 17,491,733
Employee Benefits (CA 3000)	429	5,939,390	12,515,423
Supplies and Materials (CA 4000)	435		1,135,981
Other Operating Expenses and Services (CA 5000)	449		7,236,192
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		23,447
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	35,281,238	72,737,772
Less Exclusions for Current Expense of Education	469		2,874,203
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	35,281,238	69,863,569
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.50%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		34,931,784
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		34,931,784

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2002-03**

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		1,882,211	1,882,211
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		25,878	25,878
Student Financial Aid	8150		17,729	17,729
Veterans Education	8160		4,129	4,129
Vocational and Technical Education Act (VTEA)	8170		460,505	460,505
Other Federal Revenues	8190		144,444	144,444
TOTAL FEDERAL REVENUES	8100		2,534,896	2,534,896
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	828,902		828,902
State General Apportionment	122	24,457,342		24,457,342
Other General Apportionments	123	5,201,351		5,201,351
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		973,239	973,239
Disabled Students Programs and Services (DSPS)	126		787,869	787,869
Temporary Assistance for Needy Families (TANF)	127		25,618	25,618
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		95,630	95,630
Telecomm. and Technology Infrastructure Program (TTIP)	129		238,527	238,527
Other General Categorical Programs	130		1,520,505	1,520,505
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,777,821	3,777,821
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	484,800		484,800
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,170,941	199,794	2,370,735
State Mandated Costs	138			
Other State Non-Tax Revenues	139	1,051		1,051
Other State Revenues	8690	13,952		13,952
TOTAL STATE REVENUES	8600	33,158,339	7,619,003	40,777,342

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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	31,683,501		31,683,501
Tax Allocation, Supplemental Roll	8812	1,802,237		1,802,237
Tax Allocation, Unsecured Roll	8813	1,552,770		1,552,770
Prior Years Taxes	8816	(1,172)		(1,172)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	1,648	127,222	128,870
Contract Services (CA 8830):				
Contract Instructional Services	140	339,942	2,591,745	2,931,687
Other Contract Services	141			
Sales and Commissions	8840	1,002,675	219,588	1,222,263
Rentals and Leases	8850	13,625	416	14,041
Interest and Investment Income	8860	573,044	92,336	665,380
Student Fees and Charges				
Community Services Classes	8872		521,528	521,528
Dormitory	8873			
Enrollment	8874	3,541,584		3,541,584
Field Trips and use of Nondistrict Facilities	8875	8,252		8,252
Health Services	8876	33,985	556,211	590,196
Instructional Materials Fees and Sales of Materials	8877	213,513	22,760	236,273
Insurance	8878	65,541		65,541
Student Records	8879	101,942		101,942
Nonresident Tuition	8880	1,620,992	141,065	1,762,057
Parking Services and Public Transportation	8881		1,208,795	1,208,795
Other Student Fees and Charges	8885	66,185		66,185
Other Local Revenues	8890	1,002,745	510,374	1,513,119
TOTAL LOCAL REVENUES	8800	43,623,009	5,992,040	49,615,049
TOTAL REVENUES (8100 + 8600 + 8800)	801	76,781,348	16,145,939	92,927,287
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	1,694		1,694
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	2,864,598	141,656	3,006,254
TOTAL OTHER FINANCING SOURCES	8900	2,866,292	141,656	3,007,948
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	79,647,640	16,287,595	95,935,235

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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	9,640					9,640
Architecture and Environmental Design	0200						
Biological Sciences	0400	1,509,081		87,125	10,694		1,606,900
Business and Management	0500	1,434,196		5,372			1,439,568
Communications	0600	577,644		47,592	4,494		629,730
Computer and Information Science	0700	1,666,782		60,052	71		1,726,905
Education	0800	2,605,492		120,492	8,728		2,734,712
Engineering and Related Industrial Tech.	0900	2,692,625		161,282	24,141		2,878,048
Fine and Applied Arts	1000	3,425,708		172,812	15,756		3,614,276
Foreign Language	1100	1,360,571		9,781	296		1,370,648
Health	1200	1,614,580		80,803	11,579		1,706,962
Consumer Education and Home Economics	1300	1,052,571		94,879	37,218		1,184,668
Law	1400	87,781		1,927			89,708
Humanities (Letters)	1500	4,452,138		37,337	296		4,489,771
Library Science	1600	17,410		7,739			25,149
Mathematics	1700	2,691,440		15,491	3,809		2,710,740
Military Studies	1800						
Physical Sciences	1900	1,630,323		56,240	9,628		1,696,191
Psychology	2000	838,759		7,189	5,728		851,676
Public Affairs and Services	2100	600,783		149,944	8,430		759,157
Social Sciences	2200	3,407,696		24,854	3,569		3,436,119
Commercial Services	3000	2,655		176,882			179,537
Interdisciplinary Studies	4900	3,912,996		166,260	347,727		4,426,983
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	962,461					962,461
Subtotal - Instructional Activities	599	36,553,332		1,484,053	492,164		38,529,549

* 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: 2002-03

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		3,466,772	1,738,967	80,815		5,286,554
Course and Curriculum Development	6020		174,798	58,031	128,545		361,374
Academic/Faculty Senate	6030		141,265	13,030	4,715		159,010
Other Instruct. Admin. & Instruct. Governance	6090		4,361,496	70,160	17,072		4,448,728
Subtotal - Instructional Administration	6000		8,144,331	1,880,188	231,147		10,255,666
Instructional Support Services (6100)							
Learning Center	6110	1,358	726,687	1,676			729,721
Library	6120		1,999,777	24,380	172,173		2,196,330
Media	6130		2,097,245	2,075,585	256,390		4,429,220
Museums and Galleries	6140		52,721	7,669	638		61,028
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		23,916	11,528	30,572		66,016
Subtotal - Instructional Support Services	6100	1,358	4,900,346	2,120,838	459,773		7,482,315
Admissions and Records	6200		1,778,321	202,227	74,662		2,055,210
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,570,484	21,514	154,761		2,746,759
Matriculation and Student Assessment	6320		607,895	69,838	1,858		679,591
Transfer Programs	6330		130,784	4,087			134,871
Career Guidance	6340		43,972	10,350	10,249		64,571
Other Student Counseling and Guidance	6390		148,903	27,890			176,793
Subtotal - Student Counseling and Guidance	6300		3,502,038	133,679	166,868		3,802,585

* 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: 2002-03

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		971,982	38,300	9,625		1,019,907
Extended Opportunity Prgms. & Services (EOPS)	6430		1,102,288	162,948	21,311	72,479	1,359,026
Health Services	6440		507,702	44,286	3,724		555,712
Student Personnel Administration	6450		262,148	18,805	9,509		290,462
Financial Aid Administration	6460		860,886	89,368	6,868		957,122
Job Placement Services	6470		3,241	6,811	2,532		12,584
Veterans Services	6480		131,306	3,764	365		135,435
Miscellaneous Student Services	6490		627,832	827,196	23,907		1,478,935
Subtotal - Other Student Services	6400		4,467,385	1,191,478	77,841	72,479	5,809,183
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,378,057	278,191	62,375		1,718,623
Custodial Services	6530		900,994	119,924	22		1,020,940
Grounds Maintenance and Repairs	6550		487,533	53,299	44,366		585,198
Utilities	6570			1,146,229			1,146,229
Other Operation and Maintenance of Plant	6590			25,265			25,265
Subtotal - Operation and Maintenance of Plant	6500		2,766,584	1,622,908	106,763		4,496,255
Planning, Policymaking, and Coordination	6600		2,226,658	570,541	148,508		2,945,707

* 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: 2002-03

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		516,614	304,518	3,800		824,932
Fiscal Operations	6720		1,212,794	453,898	22,667		1,689,359
Human Resources Management	6730		471,448	16,775			488,223
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		1,154,613				1,154,613
Staff Development	6750		439		291		730
Staff Diversity	6760		3,367	44,078			47,445
Logistical Services	6770		1,894,705	14,533	66,402		1,975,640
Management Information Systems	6780		1,671,077	1,307,929	898,024		3,877,030
Other General Institutional Support Services	6790		115,842	1,329,269			1,445,111
Subtotal - General Institutional Support Services	6700		7,040,899	3,471,000	991,184		11,503,083
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		67,884	5,164			73,048
Community Service Classes	6820		178,565	337,224	5,461		521,250
Community Use Facilities	6830		1,544	2,973	82,715		87,232
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		247,993	345,361	88,176		681,530

* 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: 2002-03

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		75,954				75,954
Child Development Centers	6920		1,329				1,329
Farm Operations	6930			135,050			135,050
Food Services	6940		307,650	84,457			392,107
Parking	6950		964,133	116,679	4,250		1,085,062
Student and Co-curricular Activities	6960		277,610		9,340		286,950
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,626,676	336,186	13,590		1,976,452
Auxiliary Operations (7000)							
Contract Education	7010	126,006	330,168	145,146	17,525		618,845
Other Auxiliary Operations	7090		13,199	67,603			80,802
Subtotal - Auxiliary Operations	7000	126,006	343,367	212,749	17,525		699,647
Physical Property and Related Acquisitions (7100)	7100			6,297			6,297
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					3,577,126	3,577,126
Student Aid	7320					487,303	487,303
Other Outgo	7330					1,394,603	1,394,603
Subtotal - Transfers, Student Aid, and Other Outgo	7300					5,459,032	5,459,032
TOTAL EXPENDITURES and OTHER OUTGO	391	36,680,696	37,044,598	13,577,505	2,868,201	5,531,511	95,702,511

* 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: **2002-03**

Budget Year: **2003-04**

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. 06/30/02 Reported Ending Balance	902				255,069
2. Adjustments	903				30,000
3. Adjusted Beginning Balance (lines 1 + 2)	904				285,069
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,086,526
b) Accrued	860A				999,140
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	20,876			20,876
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	45,878			45,878
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	103,040	1,843,562		1,946,602
8. Capital Outlay:					
a) Library Books (Object 6300)	630A	29,408			29,408
b) Equipment (Object 6400)	640A	592			592
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	199,794	1,843,562		2,043,356
11. 06/30/03 Balance (lines 3 + 4 - 10)	905A				327,379
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,230,800
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	252,836			252,836
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	47,164	2,026,310		2,073,474
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	300,000	2,026,310		2,326,310
19. 06/30/04 Projected Balance (add lines 11 + 12 - 18)	905B				231,869

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2002-03

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
29	IN	Other Debt Service Fund	513,813	
10	OUT	General Funds		513,813
33	IN	Child Development Fund	46,761	
10	OUT	General Funds		46,761
71	IN	Associated Students Trust Fund	35,000	
10	OUT	General Funds		35,000
41	IN	Capital Outlay Projects Fund	300,000	
73	OUT	Student Body Center Fee Trust Fund		300,000
29	IN	Other Debt Service Fund	194,238	
41	OUT	Capital Outlay Projects Fund		194,238
41	IN	Capital Outlay Projects Fund	75,000	
59	OUT	Other Enterprise Fund		75,000
41	IN	Capital Outlay Projects Fund	1,368,898	
10	OUT	General Funds		1,368,898

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2002-03

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			2,533,710	2,533,710
29		Other Debt Service Fund	708,051	
10		General Funds		1,964,472
33		Child Development Fund	46,761	
71		Associated Students Trust Fund	35,000	
41		Capital Outlay Projects Fund	1,743,898	
73		Student Body Center Fee Trust Fund		300,000
41		Capital Outlay Projects Fund		194,238
59		Other Enterprise Fund		75,000

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

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2003

Description	State Use Only (EDP)	10 General Fund — COMBINED
ASSETS		
Cash, Investments, and Receivables (CA 9100):		
Cash:		
Awaiting Deposit and in Banks	911	1,590,977
In County Treasury	912	22,627,876
Cash With Fiscal Agents	913	
Revolving Cash Accounts	914	25,000
Investments (at cost)	915	
Accounts Receivable	916	3,820,299
Due from Other Funds	917	383,606
Inventories, Stores, and Prepaid Items	9200	92,245
TOTAL ASSETS	909	28,540,004
LIABILITIES		
Current Liabilities and Deferred Revenue (CA 9510):		
Accounts Payable	951	11,824,992
Due to Other Funds	952	468,107
Temporary Loans	954	
Current Portion of Long-Term Debt	955	
Deferred Revenues	956	1,746,690
TOTAL LIABILITIES	968	14,039,790
FUND EQUITY		
Reserved Fund Balance	9710	14,500,215
Designated Fund Balance	9750	
Unrestricted Fund Balance	9790	
TOTAL FUND EQUITY	990	14,500,215
TOTAL LIABILITIES AND FUND EQUITY	991	28,540,004

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	-----	-----	-----
In County Treasury	912	-----	-----	-----
Cash With Fiscal Agent	913	-----	-----	-----
Investments (at cost)	915	-----	-----	-----
Accounts Receivable	916	-----	-----	-----
Due from Other Funds	917	-----	-----	-----
TOTAL ASSETS	909			
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	-----	-----	-----
Due to Other Funds	952	-----	-----	-----
Temporary Loans	954	-----	-----	-----
Current Portion of Long-Term Debt	955	-----	-----	-----
Deferred Revenues	956	-----	-----	-----
TOTAL LIABILITIES	968			
FUND EQUITY				
Reserved Fund Balance	9710	-----	-----	622,845
Designated Fund Balance	9750	-----	-----	-----
Unrestricted Fund Balance	9790	-----	-----	-----
TOTAL FUND EQUITY	990			622,845
TOTAL LIABILITIES AND FUND EQUITY	991			622,845

PALOMAR COMMUNITY COLLEGE District

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

Governmental Funds Group

30 Special Revenue Funds:

31 Bookstore Fund

32 Cafeteria Fund

33 Child Development Fund

34 Farm Operation Fund

35 Revenue Bond Project Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2003

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS			
		33 Child Development Fund	39 Other Special Revenue Fund	3____ Fund	3____ Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911	2,282	18,665		
In County Treasury	912	944,612	192,847		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	20,214	10,000		
Due from Other Funds	917	932			
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	968,040	221,512		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	58,274	8,728		
Due to Other Funds	952	55,780			
Temporary Loans	954				
Current Portion of Long-Term Debt	955	17,940			
Deferred Revenues	956	280			
TOTAL LIABILITIES	968	132,274	8,728		
FUND EQUITY					
Reserved Fund Balance	9710	835,766	212,785		
Designated Fund Balance	9750				
Unrestricted Fund Balance	9790				
TOTAL FUND EQUITY	990	835,766	212,785		
TOTAL LIABILITIES AND FUND EQUITY	991	968,040	221,512		

Make additional copies as necessary.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911	11,290	
In County Treasury	912	7,675,559	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	594,445	
Due from Other Funds	917	654,743	
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	8,936,037	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	1,106,085	
Due to Other Funds	952	125,475	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	1,231,560	
FUND EQUITY			
Reserved Fund Balance	9710	7,704,477	
Designated Fund Balance	9750		
Unrestricted Fund Balance	9790		
TOTAL FUND EQUITY	990	7,704,477	
TOTAL LIABILITIES AND FUND EQUITY	991	8,936,037	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:
 51 Bookstore Fund
 52 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

ENTERPRISE FUNDS

Description	State Use Only (EDP)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
Fixed Assets (CA 9300)	931				
Less Accumulated Depreciation	932				
TOTAL ASSETS	909				
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951				
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968				
FUND EQUITY					
Reserved Fund Balance	9710				
Designated Fund Balance	9750				
Unrestricted Fund Balance	9790				
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990				
TOTAL LIABILITIES AND FUND EQUITY	991				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2003

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		6,298,657
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916		27,461
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909		6,326,118
LIABILITIES			
9510):			
Accounts Payable	951		
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		
FUND EQUITY			
Reserved Fund Balance	9710		6,326,118
Designated Fund Balance	9750		
Unrestricted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990		6,326,118
TOTAL LIABILITIES AND FUND EQUITY	991		6,326,118

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

FIDUCIARY FUNDS

Description	State Use Only (EDP)	71	72	73	74	75
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935	88,159	69	208	58,167	
In County Treasury	936		76,095	272,722		912,248
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					
Accounts Receivable	940	1,288	361	15,569	244,323	5,432
Due from Other Funds	941					
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	949	89,447	76,525	288,499	302,489	917,680
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	951	2,857			35,413	
Due to Other Funds	952	1,784	675	150,000	238,044	
Amount held in Trust	xxx	67,523				
Current Portion of Long-Term Debt	955					
Deferred Revenues	956			33,326		
Long-Term Liabilities	956					
TOTAL LIABILITIES	969	72,164	675	183,326	273,456	
FUND EQUITY						
Reserved Fund Balance	9710	17,283	75,850	105,173	29,033	917,680
Designated Fund Balance	9750					
Unrestricted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	989	17,283	75,850	105,173	29,033	917,680
TOTAL LIABILITIES AND FUND EQUITY	992	89,447	76,525	288,499	302,489	917,680

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Memorandum

Account Groups*

GFA General Fixed Assets

GLT General Long-Term Debt

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

ACCOUNT FUNDS

Description	State Use Only (EDP)	GFA	GLT
		General Fixed Assets	General Long-Term Debt
ASSETS			
Other Debits (CA 9400):			
Amount Available in Debt Service Funds	945		730,746
Amount to be Provided for Retirement of General Long-Term Debt	946		46,873,450
Fixed Assets (Total)	9300	47,306,040	
TOTAL ASSETS	909	47,306,040	47,604,196
LIABILITIES (Long-Term) (CA 9560)			
Bonds Payable	957		
Revenue Bonds Payable	958		3,005,000
paid leave balance)	959		38,174,196
leave balance)			
Certificates of Participation	960		6,425,000
TOTAL LIABILITIES	968		47,604,196
FUND EQUITY			
Investments in Fixed Assets	9800	47,306,040	
TOTAL LIABILITIES AND FUND EQUITY	991	47,306,040	47,604,196

* For Governmental Funds Only.

a Detail of EDP 959, Other Long-Term Liabilities, by item and amount:

Accrued Vacation	2,295,348
Post Employment Benefits	34,600,169
Capital Leases	1,278,679

_____ District

_____ Code No.