

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2003-04)

(Budget Report for Fiscal Year 2004-05)

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>10-6-04</u> Date
 District Superintendent	<u>10-6-04</u> Date

Contact:

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<u>Director, Fiscal Services</u>	Title	
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Phone Number	Extension	E-Mail

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 **November 3, 2004**. 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: **2003-04**

Budget Year: **2004-05**

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			2,949,263	3,637,262	2,949,263	3,637,262
State Revenues	8600	28,660,482	26,429,310	8,024,474	10,047,087	36,684,956	36,476,397
Local Revenues	8800	47,635,628	52,147,760	6,842,031	6,372,516	54,477,659	58,520,276
TOTAL REVENUES	801	76,296,110	78,577,070	17,815,768	20,056,865	94,111,878	98,633,935
EXPENDITURES:							
Academic Salaries	1000	33,401,047	34,925,208	2,236,932	2,314,955	35,637,979	37,240,163
Classified Salaries	2000	16,808,724	18,025,902	4,903,078	5,980,131	21,711,802	24,006,033
Employee Benefits	3000	14,677,635	16,676,561	1,824,580	2,572,645	16,502,215	19,249,206
Supplies and Materials	4000	713,608	986,268	783,494	911,006	1,497,102	1,897,274
Other Operating Expenses and Services	5000	6,850,361	8,115,689	4,114,041	3,794,555	10,964,402	11,910,244
Capital Outlay	6000	1,192,455	518,444	1,105,462	1,920,671	2,297,917	2,439,115
TOTAL EXPENDITURES	501	73,643,830	79,248,072	14,967,587	17,493,963	88,611,417	96,742,035
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,652,280	(671,002)	2,848,181	2,562,902	5,500,461	1,891,900
OTHER FINANCING SOURCES	8900	(178,009)	(220,571)	174,646	220,571	(3,363)	
OTHER OUTGO	7000	3,371,342	3,071,472	715,304	4,366,050	4,086,646	7,437,522
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(897,071)	(3,963,045)	2,307,523	(1,582,577)	1,410,452	(5,545,622)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	13,620,428	12,723,357	879,787	3,187,310	14,500,215	15,910,667
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	13,620,428		879,787		14,500,215	
ENDING FUND BALANCE, JUNE 30	905	12,723,357	8,760,312	3,187,310	1,604,733	15,910,667	10,365,045

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2003-04**

Budget Year: **2004-05**

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					44,925	
TOTAL REVENUES	801					44,925	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					700,945	822,134
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					700,945	822,134
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					320,000	396,070
Debt Interest and Other Service Charges	712					425,870	426,064
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					745,870	822,134
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202					(44,925)	
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: **2003-04**

Budget Year: **2004-05**

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	40,961					
State Revenues	8600	470,128	618,965				
Local Revenues	8800	456,089	176,855	219,691	160,400		
TOTAL REVENUES	801	967,178	795,820	219,691	160,400		
EXPENDITURES:							
Academic Salaries	1000	653,502	393,571				
Classified Salaries	2000	217,120	97,237				
Employee Benefits	3000	188,930	234,458				
Supplies and Materials	4000	78,157	656,380				
Other Operating Expenses and Services	5000	39,486	99,865				
Capital Outlay	6000	1,883	4,183	156,588	168,000		
TOTAL EXPENDITURES	501	1,179,078	1,485,694	156,588	168,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(211,900)	(689,874)	63,103	(7,600)		
OTHER FINANCING SOURCES	8900	53,211	53,211				
OTHER OUTGO	7000			30,000	150,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(158,689)	(636,663)	33,103	(157,600)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	835,766	677,077	212,785	245,888		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	835,766		212,785			
ENDING FUND BALANCE, JUNE 30	905	677,077	40,414	245,888	88,288		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2003-04**

Budget Year: **2004-05**

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	238,415	29,393,345				
Local Revenues	8800	171,304	3,448,502				
TOTAL REVENUES	801	409,719	32,841,847				
EXPENDITURES:							
Academic Salaries	1000	8,841	3,424				
Classified Salaries	2000	1,660					
Employee Benefits	3000	1,044	421				
Supplies and Materials	4000	31,780	9,138				
Other Operating Expenses and Services	5000	312,159	686,976				
Capital Outlay	6000	1,001,497	39,813,826				
TOTAL EXPENDITURES	501	1,356,981	40,513,785				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(947,262)	(7,671,938)				
OTHER FINANCING SOURCES	8900	674,500	520,067				
OTHER OUTGO	7000	161,980	74,655				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(434,742)	(7,226,526)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,694,974	7,260,232				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,694,974					
ENDING FUND BALANCE, JUNE 30	905	7,260,232	33,706				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2003-04**

Budget Year: **2004-05**

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 69		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801			100,926	3,338,482		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000				2,281,840		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501				2,281,840		
NET INCOME / LOSS	201			100,926	1,056,642		
OTHER FINANCING SOURCES	8900			2,292,000			
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901			2,392,926	1,056,642		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			6,326,118	8,719,044		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			6,326,118			
ENDING FUND BALANCE, JUNE 30	905			8,719,044	9,775,686		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2003-04**

Budget Year: **2004-05**

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	146,862	233,011	3,366	7,385	160,008	172,123
TOTAL REVENUES	801	146,862	233,011	3,366	7,385	160,008	172,123
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	3,225	5,750				
Employee Benefits	3000						
Supplies and Materials	4000	55,283	80,357				
Other Operating Expenses and Services	5000	123,342	177,322	28,362	39,000		38,416
Capital Outlay	6000	4,996	13,200	9,240	10,000		
TOTAL EXPENDITURES	501	186,846	276,629	37,602	49,000		38,416
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(39,984)	(43,618)	(34,236)	(41,615)	160,008	133,707
OTHER FINANCING SOURCES	8900	35,580	52,000				
OTHER OUTGO	7000	5,338	8,382			192,304	206,584
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(9,742)		(34,236)	(41,615)	(32,296)	(72,877)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,283	7,541	75,851	41,615	105,173	72,877
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	17,283		75,851		105,173	
ENDING FUND BALANCE, JUNE 30	905	7,541	7,541	41,615		72,877	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2003-04**

Budget Year: **2004-05**

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	3,098,665	3,582,141				
State Revenues	8600	371,024	400,000				
Local Revenues	8800	1,127	1,450	17,011	14,876		
TOTAL REVENUES	801	3,470,816	3,983,591	17,011	14,876		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	276	425				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	276	3,711				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,470,540	3,979,880	17,011	14,876		
OTHER FINANCING SOURCES	8900	2,235,469	2,302,272				
OTHER OUTGO	7000	5,705,157	6,297,851	6,174	943,393		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	852	(15,699)	10,837	(928,517)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	29,033	29,885	917,680	928,517		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	29,033		917,680			
ENDING FUND BALANCE, JUNE 30	905	29,885	14,186	928,517			

**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: 2004-05

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$96,489,174
Appropriations subject to limit.	12	\$66,594,082
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$41,838,830
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2003-04

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	15,910,667
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	236,099
Stores, Inventories, and Prepaid Items	613	613,211
Subtotal B	619	849,310
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	3,187,309
Local	622	1,608,806
Subtotal C	629	4,796,115
D. Subtotal, Reserved (B + C)	675	5,645,425
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	
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	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	5,645,425
J. UNCOMMITTED BALANCE (A less I)	690	10,265,242

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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	27,309,241	27,309,241
Noninstructional Salaries (CA 1200 and 1400)	408		6,091,086
Subtotal Academic Salaries	409	27,309,241	33,400,327
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		15,215,303
Instructional Aides (CA 2200 and 2400)	416	1,593,421	1,593,421
Subtotal Classified Salaries	419	1,593,421	16,808,724
Employee Benefits (CA 3000)	429	6,845,078	14,677,535
Supplies and Materials (CA 4000)	435		713,607
Other Operating Expenses and Services (CA 5000)	449		6,850,360
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		1,192,455
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	35,747,740	73,643,008
Less Exclusions for Current Expense of Education	469		4,912,950
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	35,747,740	68,730,058
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	52.01%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		34,365,029
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		34,365,029

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2003-04**

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		2,191,848	2,191,848
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		77,590	77,590
Student Financial Aid	8150		41,057	41,057
Veterans Education	8160		4,085	4,085
Vocational and Technical Education Act (VTEA)	8170		423,954	423,954
Other Federal Revenues	8190		210,729	210,729
TOTAL FEDERAL REVENUES	8100		2,949,263	2,949,263
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,032,269		1,032,269
State General Apportionment	122	20,471,688		20,471,688
Other General Apportionments	123	843,219		843,219
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		982,684	982,684
Disabled Students Programs and Services (DSPS)	126		846,824	846,824
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		147,624	147,624
Telecomm. and Technology Infrastructure Program (TTIP)	129		76,540	76,540
Other General Categorical Programs	130		2,111,851	2,111,851
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,209,723	3,209,723
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	505,300		505,300
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,226,503	649,228	2,875,731
State Mandated Costs	138			
Other State Non-Tax Revenues	139	642		642
Other State Revenues	8690	3,580,861		3,580,861
TOTAL STATE REVENUES	8600	28,660,482	8,024,474	36,684,956

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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	34,910,763		34,910,763
Tax Allocation, Supplemental Roll	8812	2,114,310		2,114,310
Tax Allocation, Unsecured Roll	8813	1,598,132		1,598,132
Prior Years Taxes	8816	(15,061)		(15,061)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	226,087	182,385	408,472
Contract Services (CA 8830):				
Contract Instructional Services	140	7,697	2,304,317	2,312,014
Other Contract Services	141	296,118		296,118
Sales and Commissions	8840	60,112	158,018	218,130
Rentals and Leases	8850	9,151		9,151
Interest and Investment Income	8860	396,162	33,563	429,725
Student Fees and Charges				
Community Services Classes	8872		732,209	732,209
Dormitory	8873			
Enrollment	8874	5,410,277		5,410,277
Field Trips and use of Nondistrict Facilities	8875	11,624		11,624
Health Services	8876	33,469	578,700	612,169
Instructional Materials Fees and Sales of Materials	8877	228,354	55,866	284,220
Insurance	8878	85,456		85,456
Student Records	8879	117,622		117,622
Nonresident Tuition	8880	1,745,238	327,952	2,073,190
Parking Services and Public Transportation	8881		1,242,075	1,242,075
Other Student Fees and Charges	8885	66,132	133,711	199,843
Other Local Revenues	8890	333,985	1,093,235	1,427,220
TOTAL LOCAL REVENUES	8800	47,635,628	6,842,031	54,477,659
TOTAL REVENUES (8100 + 8600 + 8800)	801	76,296,110	17,815,768	94,111,878
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	(178,009)	174,646	(3,363)
TOTAL OTHER FINANCING SOURCES	8900	(178,009)	174,646	(3,363)
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	76,118,101	17,990,414	94,108,515

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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	6,690					6,690
Architecture and Environmental Design	0200						
Biological Sciences	0400	1,429,944		83,106	4,079		1,517,129
Business and Management	0500	1,398,753		5,881	2,485		1,407,119
Communications	0600	633,958		46,392	6,206		686,556
Computer and Information Science	0700	1,635,219		52,114	59,040		1,746,373
Education	0800	2,576,908		120,968	10,788		2,708,664
Engineering and Related Industrial Tech.	0900	2,431,647		88,092	46,964		2,566,703
Fine and Applied Arts	1000	3,299,172		93,850	997		3,394,019
Foreign Language	1100	1,232,476		9,457			1,241,933
Health	1200	1,604,211		81,149	26,754		1,712,114
Consumer Education and Home Economics	1300	962,992		82,017	3,765		1,048,774
Law	1400	101,987		1,927			103,914
Humanities (Letters)	1500	4,425,361		31,940			4,457,301
Library Science	1600	26,669		7,452			34,121
Mathematics	1700	2,591,546		13,954	2,212		2,607,712
Military Studies	1800						
Physical Sciences	1900	1,559,323		43,083	215		1,602,621
Psychology	2000	748,165		12,708	3,572		764,445
Public Affairs and Services	2100	714,804		257,701	12,135		984,640
Social Sciences	2200	3,370,164		25,550			3,395,714
Commercial Services	3000			154,154			154,154
Interdisciplinary Studies	4900	4,756,645		174,278	454,555		5,385,478
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	1,671,161					1,671,161
Subtotal - Instructional Activities	599	37,177,795		1,385,773	633,767		39,197,335

* 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: 2003-04

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		3,392,021	1,861,570	92,178		5,345,769
Course and Curriculum Development	6020		150,356	18,262	121,112		289,730
Academic/Faculty Senate	6030		156,359	7,895	1,645		165,899
Other Instruct. Admin. & Instruct. Governance	6090		4,296,386	22,429	1,843		4,320,658
Subtotal - Instructional Administration	6000		7,995,122	1,910,156	216,778		10,122,056
Instructional Support Services (6100)							
Learning Center	6110		766,195	2,521	6,000		774,716
Library	6120		1,949,076	33,825	187,581		2,170,482
Media	6130		2,095,013	1,634,088	51,688		3,780,789
Museums and Galleries	6140		52,944	8,198			61,142
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		(1,953)				(1,953)
Subtotal - Instructional Support Services	6100		4,861,275	1,678,632	245,269		6,785,176
Admissions and Records	6200		1,802,952	207,524	76,978		2,087,454
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,365,846	7,102			2,372,948
Matriculation and Student Assessment	6320		578,388	198,368	85,942		862,698
Transfer Programs	6330		60,499	1,784			62,283
Career Guidance	6340		51,703	5,494			57,197
Other Student Counseling and Guidance	6390		195,014	87,347	5,270		287,631
Subtotal - Student Counseling and Guidance	6300		3,251,450	300,095	91,212		3,642,757

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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		933,126	41,296	3,843		978,265
Extended Opportunity Prgms. & Services (EOPS)	6430		942,263	190,377	11,838	151,445	1,295,923
Health Services	6440		542,801	58,999	18,290		620,090
Student Personnel Administration	6450		73,836				73,836
Financial Aid Administration	6460		1,064,428	164,253	99,882		1,328,563
Job Placement Services	6470		9,075	17,390	18,531		44,996
Veterans Services	6480		143,833	3,701	383		147,917
Miscellaneous Student Services	6490		676,371	893,878	55,776		1,626,025
Subtotal - Other Student Services	6400		4,385,733	1,369,894	208,543	151,445	6,115,615
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,482,343	152,214	90,423		1,724,980
Custodial Services	6530		926,891	110,889			1,037,780
Grounds Maintenance and Repairs	6550		510,393	14,632	60,216		585,241
Utilities	6570			1,455,242			1,455,242
Other Operation and Maintenance of Plant	6590			(1,334)			(1,334)
Subtotal - Operation and Maintenance of Plant	6500		2,919,627	1,731,643	150,639		4,801,909
Planning, Policymaking, and Coordination	6600		2,124,573	621,834	87,968		2,834,375

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

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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		422,016	256,679	4,457		683,152
Fiscal Operations	6720		1,286,952	(48,995)	1,645		1,239,602
Human Resources Management	6730		480,865	18,501	2,205		501,571
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		1,302,094				1,302,094
Staff Development	6750			23,896			23,896
Staff Diversity	6760			5,882			5,882
Logistical Services	6770		1,909,723	303,916	63,360		2,276,999
Management Information Systems	6780		1,807,524	1,115,729	448,149		3,371,402
Other General Institutional Support Services	6790		(5,570)	574,905			569,335
Subtotal - General Institutional Support Services	6700		7,203,604	2,250,513	519,816		9,973,933
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		72,648	4,583			77,231
Community Service Classes	6820		256,731	583,581	15,052		855,364
Community Use Facilities	6830			3,720	469		4,189
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		329,379	591,884	15,521		936,784

* 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: 2003-04

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						
Farm Operations	6930						
Food Services	6940		183,944				183,944
Parking	6950		931,187	60,247	32,082		1,023,516
Student and Co-curricular Activities	6960		289,702	162,142	4,828		456,672
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,404,833	222,389	36,910		1,664,132
Auxiliary Operations (7000)							
Contract Education	7010		395,653	158,777	14,516		568,946
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000		395,653	158,777	14,516		568,946
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					508,611	508,611
Tax Revenue Anticipation Notes	7220			32,390			32,390
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			32,390		508,611	541,001
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					2,862,731	2,862,731
Student Aid	7320					563,859	563,859
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					3,426,590	3,426,590
TOTAL EXPENDITURES and OTHER OUTGO	391	37,177,795	36,674,201	12,461,504	2,297,917	4,086,646	92,698,063

* 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: **2003-04**

Budget Year: **2004-05**

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. 06/30/03 Reported Ending Balance	902				327,379
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				327,379
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,378,927
b) Accrued	860A				1,169,425
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	12,117			12,117
(b) Books, Magazines, & Periodicals	220A	2,582			2,582
(c) Instructional Supplies & Materials	230A	2,408,957			2,408,957
(e) Noninstructional Supplies & Materials	240A				
7. Other. Oper. Exp. & Services (5000)	400A	44,464			44,464
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	7,773			7,773
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	2,475,893			2,475,893
11. 06/30/04 Balance (lines 3 + 4 - 10)	905A				399,838
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,267,980
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	5,000			5,000
(b) Books, Magazines, & Periodicals	220B	15,000			15,000
(c) Instructional Supplies & Materials	230B	2,467,000			2,467,000
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B				
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	25,000			25,000
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	2,512,000			2,512,000
19. 06/30/05 Projected Balance (add lines 11 + 12 - 18)	905B				155,818

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2003-04

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
69	IN	Other Internal Services Fund	2,292,000	
11	OUT	Unrestricted Subfund		2,292,000
41	IN	Capital Outlay Projects Fund	24,000	
11	OUT	Unrestricted Subfund		24,000
29	IN	Other Debt Service Fund	508,611	
11	OUT	Unrestricted Subfund		508,611
71	IN	Associated Students Trust Fund	35,000	
11	OUT	Unrestricted Subfund		35,000
41	IN	Capital Outlay Projects Fund	30,000	
39	OUT	Other Special Revenue Fund		30,000
29	IN	Other Debt Service Fund	192,303	
73	OUT	Student Body Center Fee Trust Fund		192,303

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA
For Actual Year: 2003-04

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			3,081,914	3,081,914
69		Other Internal Services Fund	2,292,000	
11		Unrestricted Subfund		2,859,611
41		Capital Outlay Projects Fund	54,000	
29		Other Debt Service Fund	700,914	
71		Associated Students Trust Fund	35,000	
39		Other Special Revenue Fund		30,000
73		Student Body Center Fee Trust Fund		192,303