

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2004-05)

(Budget Report for Fiscal Year 2005-06)

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

Date

District Superintendent

Date

Contact:

Phyllis Laderman

Name

Interim Director, Fiscal Services

Title

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Phone Number

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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, 2005**. 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: **2004-05**

Budget Year: **2005-06**

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			2,669,325	4,034,471	2,669,325	4,034,471
State Revenues	8600	28,302,050	30,872,940	9,211,724	7,981,163	37,513,774	38,854,103
Local Revenues	8800	55,264,902	58,166,372	5,763,633	6,485,348	61,028,535	64,651,720
TOTAL REVENUES	801	83,566,952	89,039,312	17,644,682	18,500,982	101,211,634	107,540,294
EXPENDITURES:							
Academic Salaries	1000	37,627,550	37,711,344	2,424,920	2,590,127	40,052,470	40,301,471
Classified Salaries	2000	18,239,128	19,338,965	5,544,973	6,064,359	23,784,101	25,403,324
Employee Benefits	3000	17,515,498	17,971,440	2,384,733	2,965,554	19,900,231	20,936,994
Supplies and Materials	4000	823,738	1,424,753	956,626	718,314	1,780,364	2,143,067
Other Operating Expenses and Services	5000	7,082,384	8,338,527	4,142,630	4,470,862	11,225,014	12,809,389
Capital Outlay	6000	1,058,533	1,209,073	1,802,420	1,238,896	2,860,953	2,447,969
TOTAL EXPENDITURES	501	82,346,831	85,994,102	17,256,302	18,048,112	99,603,133	104,042,214
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,220,121	3,045,210	388,380	452,870	1,608,501	3,498,080
OTHER FINANCING SOURCES	8900	(184,912)	2,000	425,621	149,000	240,709	151,000
OTHER OUTGO	7000	948,072	5,306,704	589,792	447,406	1,537,864	5,754,110
NET INCREASE/(DECREASE) IN FUND BALANCE	901	87,137	(2,259,494)	224,209	154,464	311,346	(2,105,030)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	12,723,357	12,818,483	3,187,310	2,554,399	15,910,667	15,372,882
Prior Years Adjustments	903	7,989		(857,120)		(849,131)	
Adjusted Beginning Balance	904	12,731,346		2,330,190		15,061,536	
ENDING FUND BALANCE, JUNE 30	905	12,818,483	10,558,989	2,554,399	2,708,863	15,372,882	13,267,852

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05 Budget Year: 2005-06

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					36,376	
TOTAL REVENUES	801					36,376	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					775,967	823,088
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					775,967	823,088
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					396,070	424,655
Debt Interest and Other Service Charges	712					416,273	398,433
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					812,343	823,088
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202					(36,376)	
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: **2004-05**

Budget Year: **2005-06**

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	43,286	43,000				
State Revenues	8600	508,922	544,744				
Local Revenues	8800	467,999	211,458	181,243			
TOTAL REVENUES	801	1,020,207	799,202	181,243			
EXPENDITURES:							
Academic Salaries	1000	543,805	516,109				
Classified Salaries	2000	231,083	265,809				
Employee Benefits	3000	207,788	222,611				
Supplies and Materials	4000	91,988	53,024				
Other Operating Expenses and Services	5000	34,780	83,356	155,206			
Capital Outlay	6000	754		82,666			
TOTAL EXPENDITURES	501	1,110,198	1,140,909	237,872			
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(89,991)	(341,707)	(56,629)			
OTHER FINANCING SOURCES	8900	58,211	54,493				
OTHER OUTGO	7000	5,000		189,257			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(36,780)	(287,214)	(245,886)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	677,077	640,297	245,886			
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	677,077		245,886			
ENDING FUND BALANCE, JUNE 30	905	640,297	353,083				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,887,221	25,640,340				
Local Revenues	8800	953,055	195,010				
TOTAL REVENUES	801	5,840,276	25,835,350				
EXPENDITURES:							
Academic Salaries	1000	3,424					
Classified Salaries	2000						
Employee Benefits	3000	419					
Supplies and Materials	4000	38,529	9,252				
Other Operating Expenses and Services	5000	577,615	416,584				
Capital Outlay	6000	6,073,641	31,851,860				
TOTAL EXPENDITURES	501	6,693,628	32,277,696				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(853,352)	(6,442,346)				
OTHER FINANCING SOURCES	8900	372,300	2,584,112				
OTHER OUTGO	7000	296,955	99,655				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(778,007)	(3,957,889)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,260,232	6,507,006				
Prior Years Adjustments	903	24,781					
Adjusted Beginning Balance	904	7,285,013					
ENDING FUND BALANCE, JUNE 30	905	6,507,006	2,549,117				

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 69		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801			176,614	180,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,450,490	2,658,238		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501			2,450,490	2,658,238		
NET INCOME / LOSS	201			(2,273,876)	(2,478,238)		
OTHER FINANCING SOURCES	8900			2,986,712	5,956,450		
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901			712,836	3,478,212		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			8,719,044	9,431,880		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			8,719,044			
ENDING FUND BALANCE, JUNE 30	905			9,431,880	12,910,092		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>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	205,459	155,569	26,481	20,975	237,095	205,432
TOTAL REVENUES	801	205,459	155,569	26,481	20,975	237,095	205,432
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	7,284	5,250				
Employee Benefits	3000						
Supplies and Materials	4000	47,119	87,295				
Other Operating Expenses and Services	5000	129,545	205,164	10,642	30,000		
Capital Outlay	6000	16,216	1,965	3,429	5,000		
TOTAL EXPENDITURES	501	200,164	299,674	14,071	35,000		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,295	(144,105)	12,410	(14,025)	237,095	205,432
OTHER FINANCING SOURCES	8900	43,500	34,000			141,754	
OTHER OUTGO	7000	3,609	7,850		4,000	191,157	204,334
NET INCREASE/(DECREASE) IN FUND BALANCE	901	45,186	(117,955)	12,410	(18,025)	187,692	1,098
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,541	120,251	41,615	54,025	72,877	260,569
Prior Years Adjustments	903	67,524					
Adjusted Beginning Balance	904	75,065		41,615		72,877	
ENDING FUND BALANCE, JUNE 30	905	120,251	2,296	54,025	36,000	260,569	261,667

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>75</u> SCHOLARSHIP AND LOAN TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	3,609,780	3,834,762				
State Revenues	8600	374,614	425,000				
Local Revenues	8800	770	1,200	28,954			
TOTAL REVENUES	801	3,985,164	4,260,962	28,954			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	320	3,286				
Other Operating Expenses and Services	5000		426				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	320	3,712				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,984,844	4,257,250	28,954			
OTHER FINANCING SOURCES	8900	2,151,030	2,830,720		25,875		
OTHER OUTGO	7000	6,135,424	7,118,305	4,653	978,693		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	450	(30,335)	24,301	(952,818)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	29,885	30,335	928,517	956,818		
Prior Years Adjustments	903			4,000			
Adjusted Beginning Balance	904	29,885		932,517			
ENDING FUND BALANCE, JUNE 30	905	30,335		956,818	4,000		

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

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2005-06

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$102,028,778
Appropriations subject to limit.	12	\$73,908,067
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$27,373,676
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: **2004-05**

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	15,372,882
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	281,560
Stores, Inventories, and Prepaid Items	613	283,338
Subtotal B	619	564,898
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	2,554,399
Local	622	1,954,222
Subtotal C	629	4,508,621
D. Subtotal, Reserved (B + C)	675	5,073,519
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	5,073,519
J. UNCOMMITTED BALANCE (A less I)	690	10,299,363

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: 2004-05

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	31,340,424	31,340,424
Noninstructional Salaries (CA 1200 and 1400)	408		6,287,126
Subtotal Academic Salaries	409	31,340,424	37,627,550
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,556,709
Instructional Aides (CA 2200 and 2400)	416	1,682,419	1,682,419
Subtotal Classified Salaries	419	1,682,419	18,239,128
Employee Benefits (CA 3000)	429	8,335,182	17,515,498
Supplies and Materials (CA 4000)	435		823,738
Other Operating Expenses and Services (CA 5000)	449		7,082,384
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		1,058,533
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	41,358,025	82,346,831
Less Exclusions for Current Expense of Education	469		5,169,251
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	41,358,025	77,177,580
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.59%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		38,588,790
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		38,588,790

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2004-05**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		2,100,696	2,100,696
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		62,030	62,030
Student Financial Aid	8150		37,143	37,143
Veterans Education	8160		4,908	4,908
Vocational and Technical Education Act (VTEA)	8170		414,613	414,613
Other Federal Revenues	8190		49,935	49,935
TOTAL FEDERAL REVENUES	8100		2,669,325	2,669,325
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,108,046		1,108,046
State General Apportionment	122	20,152,193		20,152,193
Other General Apportionments	123	704,228		704,228
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,017,570	1,017,570
Disabled Students Programs and Services (DSPS)	126		854,295	854,295
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		278,786	278,786
Telecomm. and Technology Infrastructure Program (TTIP)	129		58,369	58,369
Other General Categorical Programs	130		2,619,198	2,619,198
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		4,240,555	4,240,555
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	513,343		513,343
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,622,202	142,951	2,765,153
State Mandated Costs	138	127,328		127,328
Other State Non-Tax Revenues	139	547		547
Other State Revenues	8690	3,074,163		3,074,163
TOTAL STATE REVENUES	8600	28,302,050	9,211,724	37,513,774

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	38,981,281		38,981,281
Tax Allocation, Supplemental Roll	8812	3,164,850		3,164,850
Tax Allocation, Unsecured Roll	8813	1,542,841		1,542,841
Prior Years Taxes	8816	(41,280)		(41,280)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820	51,585	60,206	111,791
Contract Services (CA 8830):				
Contract Instructional Services	140		2,336,725	2,336,725
Other Contract Services	141	302,451		302,451
Sales and Commissions	8840	311,916	168,386	480,302
Rentals and Leases	8850	10,778		10,778
Interest and Investment Income	8860	605,452	(500)	604,952
Student Fees and Charges				
Community Services Classes	8872		984,596	984,596
Dormitory	8873			
Enrollment	8874	7,836,277		7,836,277
Field Trips and use of Nondistrict Facilities	8875	33,592		33,592
Health Services	8876	35,609	608,635	644,244
Instructional Materials Fees and Sales of Materials	8877	187,720	54,165	241,885
Insurance	8878	43,347		43,347
Student Records	8879	126,684		126,684
Nonresident Tuition	8880	1,801,469	73,996	1,875,465
Parking Services and Public Transportation	8881		1,241,332	1,241,332
Other Student Fees and Charges	8885	57,505	119,757	177,262
Other Local Revenues	8890	212,825	116,335	329,160
TOTAL LOCAL REVENUES	8800	55,264,902	5,763,633	61,028,535
TOTAL REVENUES (8100 + 8600 + 8800)	801	83,566,952	17,644,682	101,211,634
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	(184,912)	425,621	240,709
TOTAL OTHER FINANCING SOURCES	8900	(184,912)	425,621	240,709
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	83,382,040	18,070,303	101,452,343

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	3,149					3,149
Architecture and Environmental Design	0200						
Biological Sciences	0400	1,610,723	14,666	78,687	5,472		1,709,548
Business and Management	0500	1,541,613	10,152	12,234			1,563,999
Communications	0600	720,269	5,030	54,731	14,185		794,215
Computer and Information Science	0700	1,753,610	79,168	51,839	43,661		1,928,278
Education	0800	3,017,226	6,757	108,616	46,321		3,178,920
Engineering and Related Industrial Tech.	0900	2,796,228	23,305	87,394	4,038		2,910,965
Fine and Applied Arts	1000	3,773,165	40,324	116,844			3,930,333
Foreign Language	1100	1,403,825	9,941	10,867	26,468		1,451,101
Health	1200	1,776,744		80,854	32,062		1,889,660
Consumer Education and Home Economics	1300	1,219,384		109,483	7,128		1,335,995
Law	1400	105,657		908			106,565
Humanities (Letters)	1500	5,269,109	5,062	35,044	3,075		5,312,290
Library Science	1600	22,385		4,413			26,798
Mathematics	1700	3,382,095	10,745	12,438	1,578		3,406,856
Military Studies	1800						
Physical Sciences	1900	1,945,101	27,111	57,662	1,342		2,031,216
Psychology	2000	1,147,083		21,080			1,168,163
Public Affairs and Services	2100	863,740	767	218,374	14,147		1,097,028
Social Sciences	2200	3,864,797	1,399	23,793	11,738		3,901,727
Commercial Services	3000			9,700			9,700
Interdisciplinary Studies	4900	5,854,852	38,338	598,751	792,727		7,284,668
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	628,079					628,079
Subtotal - Instructional Activities	599	42,698,834	272,765	1,693,712	1,003,942		45,669,253

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		4,057,880	1,789,172	65,942		5,912,994
Course and Curriculum Development	6020		141,699	23,665	118,148		283,512
Academic/Faculty Senate	6030		99,583	8,947			108,530
Other Instruct. Admin. & Instruct. Governance	6090		4,681,646	13,739	2,232		4,697,617
Subtotal - Instructional Administration	6000		8,980,808	1,835,523	186,322		11,002,653
Instructional Support Services (6100)							
Learning Center	6110	8,481	868,001	3,555	3,083		883,120
Library	6120		1,897,798	33,465	93,729		2,024,992
Media	6130		2,637,975	1,912,881	255,380		4,806,236
Museums and Galleries	6140		62,093	10,544			72,637
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		159,266				159,266
Subtotal - Instructional Support Services	6100	8,481	5,625,133	1,960,445	352,192		7,946,251
Admissions and Records	6200		2,271,391	183,738	14,862		2,469,991
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,881,135	22,040			2,903,175
Matriculation and Student Assessment	6320		705,410	139,895	357,062		1,202,367
Transfer Programs	6330		74,957	5,314			80,271
Career Guidance	6340		57,249	5,908			63,157
Other Student Counseling and Guidance	6390		210,448	60,605	4,902		275,955
Subtotal - Student Counseling and Guidance	6300		3,929,199	233,762	361,964		4,524,925

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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: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		996,014	112,119	6,142		1,114,275
Extended Opportunity Prgms. & Services (EOPS)	6430		1,129,400	178,402	2,116	57,202	1,367,120
Health Services	6440		627,608	64,268	6,188		698,064
Student Personnel Administration	6450		5,355		1,645		7,000
Financial Aid Administration	6460		1,358,048	174,760	21,917		1,554,725
Job Placement Services	6470		61,805				61,805
Veterans Services	6480		165,309	4,908			170,217
Miscellaneous Student Services	6490		802,150	797,062	14,543		1,613,755
Subtotal - Other Student Services	6400		5,145,689	1,331,519	52,551	57,202	6,586,961
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,731,808	194,206	87,589		2,013,603
Custodial Services	6530		1,105,373	139,254	12,053		1,256,680
Grounds Maintenance and Repairs	6550		579,789	55,998	3,282		639,069
Utilities	6570			1,466,864			1,466,864
Other Operation and Maintenance of Plant	6590			(11,173)	8,499		(2,674)
Subtotal - Operation and Maintenance of Plant	6500		3,416,970	1,845,149	111,423		5,373,542
Planning, Policymaking, and Coordination	6600		2,258,536	594,752	128,832		2,982,120

* 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: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		412,170	577,672	9,378		999,220
Fiscal Operations	6720		1,544,702	(73,810)	25,829		1,496,721
Human Resources Management	6730		423,844	173,735	2,159		599,738
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		204,327				204,327
Staff Development	6750		550	49,146			49,696
Staff Diversity	6760			28,357	4,582		32,939
Logistical Services	6770		2,056,239	713,283	72,930		2,842,452
Management Information Systems	6780		2,073,264	906,294	377,538		3,357,096
Other General Institutional Support Services	6790		5,918				5,918
Subtotal - General Institutional Support Services	6700		6,721,014	2,374,677	492,416		9,588,107
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		63,432	1,485			64,917
Community Service Classes	6820	8,493	395,442	525,040	2,595		931,570
Community Use Facilities	6830			3,329			3,329
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800	8,493	458,874	529,854	2,595		999,816

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910			4,000			4,000
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940		115,607				115,607
Parking	6950		1,100,884	111,987	52,243		1,265,114
Student and Co-curricular Activities	6960		340,719	118,504	1,611		460,834
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,557,210	234,491	53,854		1,845,555
Auxiliary Operations (7000)							
Contract Education	7010	122,770	235,452	113,689			471,911
Other Auxiliary Operations	7090		25,183	74,067		193,473	292,723
Subtotal - Auxiliary Operations	7000	122,770	260,635	187,756		193,473	764,634
Physical Property and Related Acquisitions (7100)	7100				100,000		100,000
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					510,155	510,155
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					510,155	510,155
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					296,163	296,163
Student Aid	7320					480,871	480,871
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					777,034	777,034
TOTAL EXPENDITURES and OTHER OUTGO	391	42,838,578	40,898,224	13,005,378	2,860,953	1,537,864	101,140,997

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

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L11 GENERAL FUND

For Actual Year: **2004-05**

Budget Year: **2005-06**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/04 Reported Ending Balance	902				399,838
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				399,838
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				984,847
b) Accrued	860A				1,380,468
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	13,207			13,207
(b) Books, Magazines, & Periodicals	220A	5,994			5,994
(c) Instructional Supplies & Materials	230A	2,513,594			2,513,594
(e) Noninstructional Supplies & Materials	240A				
7. Other. Oper. Exp. & Services (5000)	400A	127,906			127,906
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	4,452			4,452
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	2,665,153			2,665,153
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				100,000
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,660,967
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	2,760,967			2,760,967
(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				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	2,760,967			2,760,967
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
29	IN	Other Debt Service Fund	775,967	
11	OUT	Unrestricted Subfund		510,155
41	OUT	Capital Outlay Projects Fund		74,655
73	OUT	Student Body Center Fee Trust Fund		191,157
73	IN	Student Body Center Fee Trust Fund	141,754	
11	OUT	Unrestricted Subfund		141,754
33	IN	Child Development Fund	53,211	
11	OUT	Unrestricted Subfund		53,211
41	IN	Capital Outlay Projects Fund	150,000	
39	OUT	Other Special Revenue Fund		150,000
71	IN	Associated Students Trust Fund	43,500	
11	OUT	Unrestricted Subfund		43,500
11	IN	Unrestricted Subfund	39,257	
39	OUT	Other Special Revenue Fund		39,257

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA
For Actual Year: 2004-05

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			1,203,689	1,203,689
29		Other Debt Service Fund	775,967	
11		Unrestricted Subfund		748,620
41		Capital Outlay Projects Fund		74,655
73		Student Body Center Fee Trust Fund		191,157
73		Student Body Center Fee Trust Fund	141,754	
33		Child Development Fund	53,211	
41		Capital Outlay Projects Fund	150,000	
39		Other Special Revenue Fund		189,257
71		Associated Students Trust Fund	43,500	
11		Unrestricted Subfund	39,257	