

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**


(Financial Report for Fiscal Year 2005-06)

(Budget Report for Fiscal Year 2006-07)

District: **Palomar Community College District**

District Code: **060**

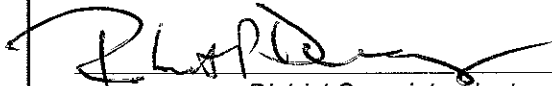
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/10/06

Date



District Superintendent

10/10/06

Date

**Contact:**

Anita Weems

Name

Director, Fiscal Services

Title

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Phone Number

Extension

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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 **October 10, 2006**.

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: 2005-06 Budget Year: 2006-07

**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)
<b>REVENUES:</b>							
Federal Revenues	8100			2,767,995	2,835,486	2,767,995	2,835,486
State Revenues	8600	30,240,562	34,580,653	8,084,075	8,644,337	38,324,637	43,224,990
Local Revenues	8800	59,830,323	62,899,885	5,770,100	6,104,358	65,600,423	69,004,243
<b>TOTAL REVENUES</b>	<b>801</b>	<b>90,070,885</b>	<b>97,480,538</b>	<b>16,622,170</b>	<b>17,584,181</b>	<b>106,693,055</b>	<b>115,064,719</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	38,748,951	40,235,356	2,468,426	2,369,857	41,217,377	42,605,213
Classified Salaries	2000	19,553,058	20,490,453	5,757,050	5,886,716	25,310,108	26,377,169
Employee Benefits	3000	17,939,762	19,018,818	2,358,790	2,744,981	20,298,552	21,763,799
Supplies and Materials	4000	1,399,631	1,362,214	719,881	580,385	2,119,512	1,942,599
Other Operating Expenses and Services	5000	7,728,435	9,032,443	3,804,478	4,107,996	11,532,913	13,140,439
Capital Outlay	6000	1,652,348	1,551,914	1,322,518	899,678	2,974,866	2,451,592
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>87,022,185</b>	<b>91,691,198</b>	<b>16,431,143</b>	<b>16,589,613</b>	<b>103,453,328</b>	<b>108,280,811</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,048,700</b>	<b>5,789,340</b>	<b>191,027</b>	<b>994,568</b>	<b>3,239,727</b>	<b>6,783,908</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>449,017</b>	<b>35,000</b>	<b>228,897</b>	<b>296,234</b>	<b>677,914</b>	<b>331,234</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>6,184,412</b>	<b>1,125,919</b>	<b>620,970</b>	<b>423,845</b>	<b>6,805,382</b>	<b>1,549,764</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(2,686,695)</b>	<b>4,698,421</b>	<b>(201,046)</b>	<b>866,957</b>	<b>(2,887,741)</b>	<b>5,565,378</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	12,818,483	10,131,799	2,554,399	2,353,354	15,372,882	12,485,153
Prior Years Adjustments	903	11		1		12	
Adjusted Beginning Balance	<b>904</b>	<b>12,818,494</b>		<b>2,554,400</b>		<b>15,372,894</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>10,131,799</b>	<b>14,830,220</b>	<b>2,353,354</b>	<b>3,220,311</b>	<b>12,485,153</b>	<b>18,050,531</b>

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

**Governmental Funds Group**  
**20 Debt service Funds:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2005-06 Budget Year: 2006-07

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					56,058	
<b>TOTAL REVENUES</b>	<b>801</b>					56,058	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					782,829	819,626
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>					782,829	819,626
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					415,732	427,043
Debt Interest and Other Service Charges	712					407,355	392,583
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>					823,087	819,626
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>					(40,258)	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>					15,800	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902					622,845	638,645
Prior Years Adjustments	903						
Adjusted Beginning Balance	904					622,845	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>					638,645	638,645

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	37,346	35,243				
State Revenues	8600	525,410	768,772				
Local Revenues	8800	500,929	289,436				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,063,685</b>	<b>1,093,451</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000	544,447	557,539				
Classified Salaries	2000	187,924	222,812				
Employee Benefits	3000	208,865	227,367				
Supplies and Materials	4000	105,038	110,335				
Other Operating Expenses and Services	5000	77,198	41,000				
Capital Outlay	6000	862	1,541				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>1,124,334</b>	<b>1,160,594</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(60,649)</b>	<b>(67,143)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>56,798</b>	<b>56,798</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(3,851)</b>	<b>(10,345)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	640,297	636,447				
Prior Years Adjustments	903	1					
Adjusted Beginning Balance	904	640,298					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>636,447</b>	<b>626,102</b>				

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

**Governmental Funds Group**  
**40** Capital Projects Funds

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2005-06 Budget Year: 2006-07

**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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	14,149,976	11,489,437				
Local Revenues	8800	3,852,598	81,163				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>18,002,574</b>	<b>11,570,600</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	19,678	6,300				
Other Operating Expenses and Services	5000	384,661	237,463				
Capital Outlay	6000	16,894,290	15,960,701				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>17,298,629</b>	<b>16,204,464</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>703,945</b>	<b>(4,633,864)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>4,383,034</b>	<b>161,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,534,577</b>	<b>74,655</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>3,552,402</b>	<b>(4,547,519)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	6,507,006	10,215,950				
Prior Years Adjustments	903	156,542					
Adjusted Beginning Balance	904	6,663,548					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>10,215,950</b>	<b>5,668,431</b>				

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

**Proprietary Funds Group**  
**60 Internal Service Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2005-06 Budget Year: 2006-07

**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)
<b>TOTAL INCOME</b>	801	1		177,336	300,000		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,795,466	2,933,577		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	501			2,795,466	2,933,577		
<b>NET INCOME / LOSS</b>	201	1		(2,618,130)	(2,633,577)		
<b>OTHER FINANCING SOURCES</b>	8900			5,185,954	3,445,684		
<b>OTHER OUTGO</b>	7000						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	1		2,567,824	812,107		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902		1	9,431,880	11,999,704		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			9,431,880			
<b>ENDING FUND BALANCE, JUNE 30</b>	905	1	1	11,999,704	12,811,811		

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

**Fiduciary Funds Group**  
70 Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2005-06 Budget Year: 2006-07

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	117,302	131,424	38,423	28,489	208,133	207,242
<b>TOTAL REVENUES</b>	<b>801</b>	<b>117,302</b>	<b>131,424</b>	<b>38,423</b>	<b>28,489</b>	<b>208,133</b>	<b>207,242</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,824	8,750				
Employee Benefits	3000						
Supplies and Materials	4000	35,280	93,820				
Other Operating Expenses and Services	5000	90,761	188,599	27,669	30,000		
Capital Outlay	6000	5,018		1,868			
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>132,883</b>	<b>291,169</b>	<b>29,537</b>	<b>30,000</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(15,581)</b>	<b>(159,745)</b>	<b>8,886</b>	<b>(1,511)</b>	<b>208,133</b>	<b>207,242</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>30,000</b>	<b>34,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,072</b>	<b>7,850</b>			<b>192,944</b>	<b>202,084</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>13,347</b>	<b>(133,595)</b>	<b>8,886</b>	<b>(1,511)</b>	<b>15,189</b>	<b>5,158</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	120,251	133,598	54,025	62,911	260,569	275,758
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>120,251</b>		<b>54,025</b>		<b>260,569</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>133,598</b>	<b>3</b>	<b>62,911</b>	<b>61,400</b>	<b>275,758</b>	<b>280,916</b>

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

**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2005-06 Budget Year: 2006-07

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	3,927,272	4,220,948				
State Revenues	8600	395,708	450,000				
Local Revenues	8800	4,367	2,950	101,144	1,149,187		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>4,327,347</b>	<b>4,673,898</b>	<b>101,144</b>	<b>1,149,187</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	325	425				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>325</b>	<b>3,711</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>4,327,022</b>	<b>4,670,187</b>	<b>101,144</b>	<b>1,149,187</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>2,303,879</b>	<b>2,327,160</b>	<b>50,000</b>			
<b>OTHER OUTGO</b>	<b>7000</b>	<b>6,626,859</b>	<b>7,031,723</b>	<b>37,685</b>	<b>2,215,463</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>4,042</b>	<b>(34,376)</b>	<b>113,459</b>	<b>(1,066,276)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	30,335	34,377	956,818	1,070,277		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>30,335</b>		<b>956,818</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>34,377</b>	<b>1</b>	<b>1,070,277</b>	<b>4,001</b>		



**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: 2006-07**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$107,713,189
Appropriations subject to limit.	12	\$77,638,422
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district	13	\$26,138,422
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates	14	\$0

**CALIFORNIA COMMUNITY COLLEGES**  
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**Analysis of Net Ending Balance**  
**For the General Fund**

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	12,485,153
Identify the following legally restricted or Board designated amounts <i>within the net ending balance.</i>		
<b>B Noncash Assets (items of noncash nature not readily available to meet fund expenditures)</b>		
Investments (at cost)	611	
Student Loans Receivable	612	786,704
Stores, Inventories, and Prepaid Items	613	343,606
<b>Subtotal B</b>	<b>619</b>	<b>1,130,310</b>
<b>C Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes )</b>		
Federal and State	621	2,353,354
Local	622	1,601,704
<b>Subtotal C</b>	<b>629</b>	<b>3,955,058</b>
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	<b>5,085,368</b>
<b>E. Amounts committed by contract/other legal obligations:</b>		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
<b>Subtotal E</b>	<b>639</b>	
<b>F. Amounts for district's self-insurance program</b>	<b>649</b>	
<b>G. Amounts for court order payments</b>	<b>659</b>	
<b>H Amounts designated by Board action for specific future purposes excluding amounts above:</b>		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
<b>Subtotal H</b>	<b>669</b>	
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	<b>5,085,368</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>7,399,785</b>

**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: 2005-06

<b>S11 GENERAL FUND - UNRESTRICTED SUBFUND</b>		<b>ECS 84362(a)</b> <b>Instructional Salary Costs</b> <b>(AC 0100-5900 and AC 6110)</b>	<b>ECS 84362(b)</b> <b>Total</b> <b>(AC 0100 - 6799)</b>
<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>(1)</b>	<b>(2)</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	31,718,327	31,718,327
Noninstructional Salaries (CA 1200 and 1400)	408		7,030,624
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>31,718,327</b>	<b>38,748,951</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		17,639,439
Instructional Aides (CA 2200 and 2400)	416	1,913,618	1,913,618
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>1,913,618</b>	<b>19,553,057</b>
Employee Benefits (CA 3000)	429	8,057,844	17,939,762
Supplies and Materials (CA 4000)	435		1,399,631
Other Operating Expenses and Services (CA 5000)	449		7,728,435
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		1,652,349
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>41,689,789</b>	<b>87,022,185</b>
Less Exclusions for Current Expense of Education	469		6,087,090
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>41,689,789</b>	<b>80,935,095</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>51.51%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		40,467,547
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		40,467,547

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		2,262,800	2,262,800
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		53,883	53,883
Student Financial Aid	8150		15,176	15,176
Veterans Education	8160		8,529	8,529
Vocational and Technical Education Act (VTEA)	8170		405,316	405,316
Other Federal Revenues	8190		22,291	22,291
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>		2,767,995	2,767,995
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,092,266		1,092,266
State General Apportionment	122	24,475,006		24,475,006
Other General Apportionments	123	874,699		874,699
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,068,408	1,068,408
Disabled Students Programs and Services (DSPS)	126		895,755	895,755
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor & Responsibility to Kids (CalWORKs)	128		168,851	168,851
Telecomm. and Technology Infrastructure Program (TTIP)	129		52,332	52,332
Other General Categorical Programs	130		2,336,639	2,336,639
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,562,090	3,562,090
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	539,886		539,886
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,151,127		3,151,127
State Mandated Costs	138	107,198		107,198
Other State Non-Tax Revenues	139	379		379
Other State Revenues	8690	1		1
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	30,240,562	8,084,075	38,324,637

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	42,545,919		42,545,919
Tax Allocation, Supplemental Roll	8812	3,626,048		3,626,048
Tax Allocation, Unsecured Roll	8813	1,685,357		1,685,357
Prior Years Taxes	8816	(23,205)		(23,205)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820		363,792	363,792
Contract Services (CA 8830):				
Contract Instructional Services	140		3,171,932	3,171,932
Other Contract Services	141	447,282	3,300	450,582
Sales and Commissions	8840	293,491	120,724	414,215
Rentals and Leases	8850	45,206		45,206
Interest and Investment Income	8860	839,077		839,077
Student Fees and Charges				
Community Services Classes	8872	2	(725)	(723)
Dormitory	8873			
Enrollment	8874	7,943,132		7,943,132
Field Trips and use of Nondistrict Facilities	8875	10,804		10,804
Health Services	8876	32,897	664,798	697,695
Instructional Materials Fees and Sales of Materials	8877	248,564	76,030	324,594
Insurance	8878	13,073		13,073
Student Records	8879	131,060		131,060
Nonresident Tuition	8880	1,615,866	40,433	1,656,299
Parking Services and Public Transportation	8881		1,215,679	1,215,679
Other Student Fees and Charges	8885		6,970	6,970
Other Local Revenues	8890	375,750	107,167	482,917
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>59,830,323</b>	<b>5,770,100</b>	<b>65,600,423</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>90,070,885</b>	<b>16,622,170</b>	<b>106,693,055</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	449,017	228,897	677,914
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>449,017</b>	<b>228,897</b>	<b>677,914</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>90,519,902</b>	<b>16,851,067</b>	<b>107,370,969</b>

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

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

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,539,308	12,832	133,971	45,358		1,731,469
Business and Management	0500	1,551,109	5,697	7,137	7,486		1,571,429
Communications	0600	1,477,091	27,635	82,604	16,853		1,604,183
Information Technology	0700	1,845,120	79,692	94,583	132,606		2,152,001
Education	0800	3,517,554	6,163	140,586	23,517		3,687,820
Engineering and Industrial Tech.	0900	2,231,764	24,343	163,636	63,464		2,483,207
Fine and Applied Arts	1000	3,820,120	14,870	139,127	73,109		4,047,226
Foreign Language	1100	1,523,029	8,523	18,628	8,854		1,559,034
Health	1200	1,951,925	42,695	85,409	15,342		2,095,371
Family and Consumer Sciences	1300	1,390,869	169	96,216	8,441		1,495,695
Law	1400	87,747		1,091			88,838
Humanities (Letters)	1500	5,118,995	4,484	38,182			5,161,661
Library Science	1600	26,233		7,986	1,995		36,214
Mathematics	1700	3,557,133	12,500	23,141	14,796		3,607,570
Military Studies	1800						
Physical Sciences	1900	1,952,722	20,271	88,778	54,942		2,116,713
Psychology	2000	1,143,709		9,140	4,650		1,157,499
Public and Protective Services	2100	944,544	8	277,445	32,316		1,254,313
Social Sciences	2200	4,256,565	9,372	31,925	10,123		4,307,985
Commercial Services	3000	138,318		116,398	752		255,468
Interdisciplinary Studies	4900	4,541,926	34,056	411,576	377,156		5,364,714
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	481,992					481,992
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>43,097,773</b>	<b>303,310</b>	<b>1,967,559</b>	<b>891,760</b>		<b>46,260,402</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		4,285,541	2,005,138	170,010		6,460,689
Course and Curriculum Development	6020		170,371	36,949	109,325		316,645
Academic/Faculty Senate	6030		123,852	7,266			131,118
Other Instruct. Admin. & Instruct. Governance	6090		4,890,683	18,405	1,588		4,910,676
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>9,470,447</b>	<b>2,067,758</b>	<b>280,923</b>		<b>11,819,128</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	7,893	900,413	4,151	8,756		921,213
Library	6120		1,972,310	31,246	232,831		2,236,387
Media	6130		2,615,578	1,619,560	98,446		4,333,584
Museums and Galleries	6140		73,881	7,545			81,426
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		379,952				379,952
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>7,893</b>	<b>5,942,134</b>	<b>1,662,502</b>	<b>340,033</b>		<b>7,952,562</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>2,446,473</b>	<b>209,946</b>	<b>130,086</b>		<b>2,786,505</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		3,257,424	46,943			3,304,367
Matriculation and Student Assessment	6320		730,440	114,416	194,815		1,039,671
Transfer Programs	6330		89,224	10,942			100,166
Career Guidance	6340		60,468	3,978			64,446
Other Student Counseling and Guidance	6390		242,732	66,023	6,623		315,378
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>4,380,288</b>	<b>242,302</b>	<b>201,438</b>		<b>4,824,028</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

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Palomar Community College District

060

District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,128,566	43,443	24,264		1,196,273
Extended Opportunity Prgrams. & Services (EOPS)	6430		1,238,145	177,343	1,887	98,203	1,515,578
Health Services	6440		619,354	92,517	32,698		744,569
Student Personnel Administration	6450		4,286				4,286
Financial Aid Administration	6460		1,413,310	148,969	14,128		1,576,407
Job Placement Services	6470			1,343			1,343
Veterans Services	6480		127,405	46,378			173,783
Miscellaneous Student Services	6490		987,086	744,268	36,113		1,767,467
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>5,518,152</b>	<b>1,254,261</b>	<b>109,090</b>	<b>98,203</b>	<b>6,979,706</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		2,019,681	323,300	314,739		2,657,720
Custodial Services	6530		1,283,458	167,727	9,152		1,460,337
Grounds Maintenance and Repairs	6550		654,818	55,167	58,271		768,256
Utilities	6570			1,716,701			1,716,701
Other Operation and Maintenance of Plant	6590			1,598			1,598
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>3,957,957</b>	<b>2,264,493</b>	<b>382,162</b>		<b>6,604,612</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>2,218,467</b>	<b>687,180</b>	<b>55,882</b>		<b>2,961,529</b>

\* 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: 2005-06

**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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		652,260	838,598	5,721		1,496,579
Fiscal Operations	6720		1,523,465	(189,225)	17,518		1,351,758
Human Resources Management	6730		499,206	99,165			598,371
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		63,542				63,542
Staff Development	6750		2,205	41,378			43,583
Staff Diversity	6760		599	28,161			28,760
Logistical Services	6770		2,184,973	719,947	162,191		3,067,111
Management Information Systems	6780		2,271,727	847,647	344,867		3,464,241
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>7,197,977</b>	<b>2,385,671</b>	<b>530,297</b>		<b>10,113,945</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		69,594	2,498			72,092
Community Service Classes	6820						
Community Use Facilities	6830			5,573	241		5,814
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>69,594</b>	<b>8,071</b>	<b>241</b>		<b>77,906</b>

\* 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: 2005-06

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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910			8,101			8,101
Child Development Centers	6920		14,896				14,896
Farm Operations	6930						
Food Services	6940		381				381
Parking	6950		1,025,963	92,136	34,973		1,153,072
Student and Co-curricular Activities	6960		383,020	105,826	11,587		500,433
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		1,424,260	206,063	46,560		1,676,883
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	125,106	666,206	664,129	6,394	521,070	1,982,905
Other Auxiliary Operations	7090			32,490			32,490
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	125,106	666,206	696,619	6,394	521,070	2,015,395
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					515,230	515,230
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					515,230	515,230
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					5,268,512	5,268,512
Student Aid	7320					402,367	402,367
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					5,670,879	5,670,879
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	43,230,772	43,595,265	13,652,425	2,974,866	6,805,382	110,258,710

\* 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: 2005-06

Budget Year: 2006-07

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 06/30/05 Reported Ending Balance	902				100,000
2 Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				100,000
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,512,394
b) Accrued	860A				1,538,733
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	9,984			9,984
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	3,098,875			3,098,875
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	33,952			33,952
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	3,379			3,379
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	3,146,190			3,146,190
11. 06/30/06 Balance (lines 3 + 4 - 10)	<b>905A</b>				4,937
<b>Part II. Budget Fiscal Year Data</b>					
12 State Lottery Proceeds (estimated)	869B				3,000,000
Expenditures:					
13 Salaries and Benefits (Objects 1000 - 3000)	100B				
14 Supplies & Materials (Object 4000)					
(a) Software	210B	15,000			15,000
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	2,985,000			2,985,000
(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				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	3,000,000			3,000,000
19 06/30/07 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				4,937

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
29	IN	Other Debt Service Fund	782,829	
11	OUT	Unrestricted Subfund		589,885
73	OUT	Student Body Center Fee Trust Fund		192,944
33	IN	Child Development Fund	56,798	
11	OUT	Unrestricted Subfund		56,798
11	IN	Unrestricted Subfund	50,000	
75	OUT	Scholarship and Loan Trust Fund		50,000
71	IN	Associated Students Trust Fund	30,000	
11	OUT	Unrestricted Subfund		30,000
12	IN	Restricted Subfund	13,040	
74	OUT	Student Financial Aid Trust Fund		13,040
41	IN	Capital Outlay Projects Fund	2,848,457	
11	OUT	Unrestricted Subfund		2,848,457

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

**\*\* Summary Page \*\***

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**SUPPLEMENTAL DATA**

**Analysis of Interfund Transfers**

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
<b>Totals</b>			<b>3,781,124</b>	<b>3,781,124</b>
29		Other Debt Service Fund	782,829	
11		Unrestricted Subfund		3,525,140
73		Student Body Center Fee Trust Fund		192,944
33		Child Development Fund	56,798	
11		Unrestricted Subfund	50,000	
75		Scholarship and Loan Trust Fund		50,000
71		Associated Students Trust Fund	30,000	
12		Restricted Subfund	13,040	
74		Student Financial Aid Trust Fund		13,040
41		Capital Outlay Projects Fund	2,848,457	