

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)
		REVENUES:					
Federal Revenues	8100	78,545	60,000	4,897,889	4,205,997	4,976,434	4,265,997
State Revenues	8600	61,499,331	65,091,891	11,532,132	13,812,665	73,031,463	78,904,556
Local Revenues	8800	59,850,782	59,841,431	3,790,574	4,328,975	63,641,356	64,170,406
TOTAL REVENUES	801	121,428,658	124,993,322	20,220,595	22,347,637	141,649,253	147,340,959
EXPENDITURES:							
Academic Salaries	1000	54,051,625	58,402,696	4,375,929	4,152,072	58,427,554	62,554,768
Classified Salaries	2000	19,687,519	21,689,807	6,309,944	6,519,167	25,997,463	28,208,974
Employee Benefits	3000	24,137,317	27,045,571	3,681,904	3,988,852	27,819,221	31,034,423
Supplies and Materials	4000	1,304,853	2,243,195	1,037,774	2,486,409	2,342,627	4,729,604
Other Operating Expenses and Services	5000	10,577,192	13,981,109	2,424,414	3,247,137	13,001,606	17,228,246
Capital Outlay	6000	1,330,881	1,445,041	1,552,854	1,560,492	2,883,735	3,005,533
TOTAL EXPENDITURES	501	111,089,387	124,807,419	19,382,819	21,954,129	130,472,206	146,761,548
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	10,339,271	185,903	837,776	393,508	11,177,047	579,411
OTHER FINANCING SOURCES	8900	384,630	2,000	797,608	824,461	1,182,238	826,461
OTHER OUTGO	7000	7,448,376	2,658,323	1,655,108	1,220,174	9,103,484	3,878,497
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,275,525	(2,470,420)	(19,724)	(2,205)	3,255,801	(2,472,625)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,484,127	11,759,652	1,220,202	1,200,478	9,704,329	12,960,130
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	8,484,127		1,220,202		9,704,329	
ENDING FUND BALANCE, JUNE 30	905	11,759,652	9,289,232	1,200,478	1,198,273	12,960,130	10,487,505

CALIFORNIA COMMUNITY COLLEGES
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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: <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	41					
State Revenues	8600	128,467				219,535	
Local Revenues	8800	12,464,507					
TOTAL REVENUES	801	12,593,015				219,535	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803	2,411,154					
TOTAL - OTHER FINANCING SOURCES	808	2,411,154					
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,500,000					
Debt Interest and Other Service Charges	712	5,103,691					
Transfers (Outgoing) (CA 7300 and 7400)	730					1,914,124	
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	7,603,691				1,914,124	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(5,192,537)				(1,914,124)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	7,400,478				(1,694,589)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	12,022,363	19,422,841			6,574,894	4,880,305
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	12,022,363				6,574,894	
ENDING FUND BALANCE, JUNE 30	905	19,422,841	19,422,841			4,880,305	4,880,305

CALIFORNIA COMMUNITY COLLEGES
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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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	168,584	178,577				
Local Revenues	8800	823,838	913,276				
TOTAL REVENUES	801	992,422	1,091,853				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	595,607	655,079				
Employee Benefits	3000	250,994	269,960				
Supplies and Materials	4000	12,109	30,515				
Other Operating Expenses and Services	5000	7,020	34,865				
Capital Outlay	6000	431	14,000				
TOTAL EXPENDITURES	501	866,161	1,004,419				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	126,261	87,434				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	27,314	19,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	98,947	68,434				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	197,738	296,685				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	197,738					
ENDING FUND BALANCE, JUNE 30	905	296,685	365,119				

CALIFORNIA COMMUNITY COLLEGES
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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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,044,684	5,106,371				
Local Revenues	8800	4,759,714	4,174,961				
TOTAL REVENUES	801	9,804,398	9,281,332				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	52,441	34,348				
Other Operating Expenses and Services	5000	517,856	602,613				
Capital Outlay	6000	36,753,138	294,590,323				
TOTAL EXPENDITURES	501	37,323,435	295,227,284				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(27,519,037)	(285,945,952)				
OTHER FINANCING SOURCES	8900	86,231,238	192,667,284				
OTHER OUTGO	7000	248,961	36,050				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	58,463,240	(93,314,718)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	47,853,952	106,317,192				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	47,853,952					
ENDING FUND BALANCE, JUNE 30	905	106,317,192	13,002,474				

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	10,419,669	10,363,000	1,313,174	1,399,000		
COST of SALES	510	7,672,645	7,529,700	637,628	506,189		
GROSS PROFIT or (LOSS)	520	2,747,024	2,833,300	675,546	892,811		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,080,585	1,163,801	375,578	457,734		
Employee Benefits	3000	476,703	563,295	148,623	178,980		
Supplies and Materials	4000	100,876	130,000	47,978	27,111		
Other Operating Expenses and Services	5000	410,759	440,575	166,767	209,194		
Capital Outlay	6000	9,948	78,600	5,921	8,000		
TOTAL EXPENDITURES	501	2,078,871	2,376,271	744,867	881,019		
NET PROFIT OR LOSS	201	668,153	457,029	(69,321)	11,792		
OTHER FINANCING SOURCES	8900			170,000	47,500		
OTHER OUTGO	7000	203,000	234,000	5,000			
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	465,153	223,029	95,679	59,292		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,999,526	3,464,679	106,157	201,836		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,999,526		106,157			
ENDING FUND BALANCE, JUNE 30	905	3,464,679	3,687,708	201,836	261,128		

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)
TOTAL INCOME	801			81,919	100,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			5,304,993	6,052,630		
Supplies and Materials	4000		20,000				
Other Operating Expenses and Services	5000	24,802	130,000				
Capital Outlay	6000	9,902					
TOTAL EXPENDITURES	501	34,704	150,000	5,304,993	6,052,630		
NET INCOME / LOSS	201	(34,704)	(150,000)	(5,223,074)	(5,952,630)		
OTHER FINANCING SOURCES	8900	150,000	150,000	6,447,927	8,218,915		
OTHER OUTGO	7000	8,532					
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	106,764		1,224,853	2,266,285		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	407,974	514,738	1,555,207	2,780,060		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	407,974		1,555,207			
ENDING FUND BALANCE, JUNE 30	905	514,738	514,738	2,780,060	5,046,345		

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	131,526	52,000	54,875			
TOTAL REVENUES	801	131,526	52,000	54,875			
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	9,106	2,500			28,811	
Employee Benefits	3000	470	63			1,357	
Supplies and Materials	4000	15,440	17,800	2,633		20,415	
Other Operating Expenses and Services	5000	38,537	50,500	25,561		11,008	
Capital Outlay	6000	3,700	13,816			5,584	
TOTAL EXPENDITURES	501	67,253	84,679	28,194		67,175	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	64,273	(32,679)	26,681		(67,175)	
OTHER FINANCING SOURCES	8900	5,892	34,755			395,188	
OTHER OUTGO	7000	34,457				9,560	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	35,708	2,076	26,681		318,453	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	218,165	253,873	70,301	96,982	1,170,541	1,488,994
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	218,165		70,301		1,170,541	
ENDING FUND BALANCE, JUNE 30	905	253,873	255,949	96,982	96,982	1,488,994	1,488,994

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: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	9,955,985	10,150,000				
State Revenues	8600	1,198,621	1,200,000				
Local Revenues	8800	949	700	1,675,428	31,000		
TOTAL REVENUES	801	11,155,555	11,350,700	1,675,428	31,000		
EXPENDITURES:							
Academic Salaries	1000			209			
Classified Salaries	2000			160,609	70,946		
Employee Benefits	3000			18,490	29,768		
Supplies and Materials	4000			647,804	95,772		
Other Operating Expenses and Services	5000	(81)		545,797	66,550		
Capital Outlay	6000			190,073			
TOTAL EXPENDITURES	501	(81)		1,562,982	263,036		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	11,155,636	11,350,700	112,446	(232,036)		
OTHER FINANCING SOURCES	8900	500,754	504,000	269,999	121,000		
OTHER OUTGO	7000	11,674,837	11,854,700	30,530			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(18,447)		351,915	(111,036)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	45,133	26,686	1,445,028	1,796,943		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	45,133		1,445,028			
ENDING FUND BALANCE, JUNE 30	905	26,686	26,686	1,796,943	1,685,907		

**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	\$128,686,053
Appropriations subject to limit:	12	\$106,289,935
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district:	13	\$61,791,485
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$342,069

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

**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. \$10
A. NET ENDING BALANCE	905	12,960,130
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,200,478
Local	622	
Subtotal C	629	1,200,478
D. Subtotal Reserved (B + C)	675	1,200,478
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	391,128
Subtotal E	639	391,128
F. Amounts for district's self-insurance program		
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	6,347,687
Other	664	2,273,841
Subtotal H	669	8,621,528
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	10,213,134
J. UNCOMMITTED BALANCE (A less I)	690	2,746,996

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	43,423,420	44,790,836
Noninstructional Salaries (CA 1200 and 1400)	408		8,944,407
Subtotal Academic Salaries	409	43,423,420	53,735,243
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,233,503
Instructional Aides (CA 2200 and 2400)	416	2,090,370	2,090,370
Subtotal Classified Salaries	419	2,090,370	18,323,873
Employee Benefits (CA 3000)	429	9,536,258	18,115,219
Supplies and Materials (CA 4000)	435		1,101,700
Other Operating Expenses and Services (CA 5000)	449	649,192	9,763,272
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	55,699,240	101,039,307
Less Exclusions for Current Expense of Education	469	331,823	3,618,056
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	55,367,417	97,421,251
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	56.83%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		48,710,625
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		48,710,625

**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 Actual (1)	Restricted Actual (1)	Total General Fund Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,398,697	1,398,697
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150		1,881	1,881
Veterans Education	8160		1,329,000	1,329,000
Vocational and Technical Education Act (VTEA)	8170		2,168,311	2,246,856
Other Federal Revenues	8190	78,545		78,545
TOTAL FEDERAL REVENUES	8100	78,545	4,897,889	4,976,434
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	55,280,253		55,280,253
Other General Apportionments	123	2,537,591		2,537,591
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		2,025,874	2,025,874
Disabled Students Programs and Services (DSPS)	126		2,467,155	2,467,155
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128			
Telecomm. and Technology Infrastructure Program (TTIP)	129			
Other General Categorical Programs	130		3,514,798	3,514,798
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,094,776	3,094,776
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	492,442		492,442
Timber Yield Tax	135			
Other State Tax Subventions	136	13,555		13,555
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,120,758	429,529	3,550,287
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	54,732		54,732
TOTAL STATE REVENUES	8600	61,499,331	11,532,132	73,031,463

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 Actual (1)	Restricted Actual (1)	Total General Fund Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	39,916,306		39,916,306
Tax Allocation, Supplemental Roll	8812	2,235,825		2,235,825
Tax Allocation, Unsecured Roll	8813	1,371,020		1,371,020
Prior Years Taxes	8816	104,433		104,433
Education Revenue Augmentation Fund (ERAF)	8817	1,432,011		1,432,011
Contributions, Gifts, Grants, and Endowments	8820		7,628	7,628
Contract Services (CA 8830):				
Contract Instructional Services	140	117,711	78,822	196,533
Other Contract Services	141	426	708,752	709,178
Sales and Commissions	8840	4,439		4,439
Rentals and Leases	8850	558,961		558,961
Interest and Investment Income	8860	1,224,535	84,962	1,309,497
Student Fees and Charges				
Community Services Classes	8872	653,990		653,990
Dormitory	8873			
Enrollment	8874	9,985,917		9,985,917
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		903,484	903,484
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	121,623		121,623
Nonresident Tuition	8880	1,622,772		1,622,772
Parking Services and Public Transportation	8881		1,471,165	1,471,165
Other Student Fees and Charges	8885	280,667	84,088	364,755
Other Local Revenues	8890	220,146	451,673	671,819
TOTAL LOCAL REVENUES	8800	59,850,782	3,790,574	63,641,356
TOTAL REVENUES (8100 + 8600 + 8800)	801	121,428,658	20,220,595	141,649,253
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	384,630	797,608	1,182,238
TOTAL OTHER FINANCING SOURCES	8900	384,630	797,608	1,182,238
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	121,813,288	21,018,203	142,831,491

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	620,846		42,571	11,309		674,726
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	3,220,682		98,428	45,522		3,364,632
Business and Management	0500	2,894,177		38,508	83,232		3,015,917
Communications	0600	782,205		42,361	17,648		842,214
Information Technology	0700	1,557,767		30,341	62,711		1,650,819
Education	0800	7,106,053		125,087	100,981		7,332,121
Engineering and Industrial Tech.	0900	2,204,762		135,394	266,332		2,606,488
Fine and Applied Arts	1000	5,811,985		136,785	27,354		5,976,124
Foreign Language	1100	1,829,043		2,592	1,359		1,832,994
Health	1200	3,849,743		111,246	242,652		4,203,641
Family and Consumer Sciences	1300	1,682,095		21,532	10,035		1,713,662
Law	1400	50,846		1,177			52,023
Humanities (Letters)	1500	7,768,741		27,423	1,026		7,797,190
Library Science	1600						
Mathematics	1700	6,148,777		4,623	7,239		6,160,639
Military Studies	1800						
Physical Sciences	1900	3,511,396		58,298	11,311		3,581,005
Psychology	2000	1,663,005		330			1,663,335
Public and Protective Services	2100	1,234,942		35,166	18,109		1,288,217
Social Sciences	2200	5,719,413		9,384	18,457		5,747,254
Commercial Services	3000						
Interdisciplinary Studies	4900	2,325,401		550,218	115,900		2,991,519
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	59,981,879		1,471,464	1,041,177		62,494,520

** 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)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		5,700,659	56,003	12,763		5,769,425
Course and Curriculum Development	6020		443,550	182,878	71,736		698,164
Academic/Faculty Senate	6030		241,337	5,501			246,838
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		6,385,546	244,382	84,499		6,714,427
Instructional Support Services (6100)							
Learning Center	6110		154,217	1,236	49,200		204,653
Library	6120		1,883,455	304,803	110,320		2,298,578
Media	6130		267,437	56,158	35,777		359,372
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150			12,000			12,000
Other Instructional Support Services	6190		592,585	8,001	62,422		663,008
Subtotal - Instructional Support Services	6100		2,897,694	382,198	257,719		3,537,611
Admissions and Records	6200		1,643,621	249,382	9,536		1,902,539
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,891,129	72,280	24,633		4,988,042
Matriculation and Student Assessment	6320		548,191	31,011	6,165		585,367
Transfer Programs	6330		183,633	3,227	203		187,063
Career Guidance	6340		64,798	56,508	4,344		125,650
Other Student Counseling and Guidance	6390		109,302	62,752	6,756		178,810
Subtotal - Student Counseling and Guidance	6300		5,797,053	225,778	42,101		6,064,932

* 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		2,145,029	201,623	48,796		2,395,448
Extended Opportunity Prgms. & Services (EOPS)	6430		1,957,867	50,857	16,941	3,009	2,028,674
Health Services	6440		932,359	207,602	12,088		1,152,049
Student Personnel Administration	6450		361,325	5,614			366,939
Financial Aid Administration	6460		2,089,629	225,057	33,918		2,348,604
Job Placement Services	6470		239,326	4,615			243,941
Veterans Services	6480		50,797	1,881			52,678
Miscellaneous Student Services	6490		1,698,854	292,277	37,096		2,028,227
Subtotal - Other Student Services	6400		9,475,186	989,526	148,839	3,009	10,616,560
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,569,285	588,153	79,332		2,236,770
Custodial Services	6530		2,623,894	224,951	19,353		2,868,198
Grounds Maintenance and Repairs	6550		1,251,058	126,961	244,901		1,622,920
Utilities	6570			3,379,150			3,379,150
Other Operation and Maintenance of Plant	6590		742,298	85,788			828,086
Subtotal - Operation and Maintenance of Plant	6500		6,186,535	4,405,003	343,586		10,935,124
Planning, Policymaking, and Coordination	6600		1,501,642	550,527	3,749		2,055,918

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
General Institutional Support Services (6700)							
Community Relations	6710		677,441	366,328	10,567		1,054,336
Fiscal Operations	6720		4,562,393	850,252	57,265		5,469,910
Human Resources Management	6730		1,302,093	158,642	2,174		1,462,909
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		5,072	10,492			15,564
Staff Diversity	6760		30,410				30,410
Logistical Services	6770		3,506,477	2,043,344	475,930		6,025,751
Management Information Systems	6780		1,785,049	1,238,703	298,367		3,322,119
Other General Institutional Support Services	6790		4,605,658	1,058,185	52,795		5,716,638
Subtotal - General Institutional Support Services	6700		16,474,593	5,725,946	897,098		23,097,637
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		433,403	237,134	12,220		682,757
Community Use Facilities	6830		131,615	10,897	750		143,262
Economic Development	6840			26,012	1,482		27,494
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		565,018	274,043	14,452		853,513

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

** Salaries and Benefits of staff in noninstructional assignments

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)				
Ancillary Services (6900)							
Bookstores	6910		1,545				1,545
Child Development Centers	6920		473,001	19,274	1,917		494,192
Farm Operations	6930						
Food Services	6940		1,871		4,052		5,923
Parking	6950						
Student and Co-curricular Activities	6960		733,141	498,271	24,580		1,255,992
Student Housing	6970		70,454				70,454
Other Ancillary Services	6990		55,459				55,459
Subtotal - Ancillary Services	6900		1,335,471	517,545	30,549		1,883,565
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100						
				59,778	10,430		70,208
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			248,661			248,661
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			248,661			248,661
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					8,034,552	8,034,552
Student Aid	7320					499,424	499,424
Other Outgo	7330					566,499	566,499
Subtotal - Transfers, Student Aid, and Other Outgo	7300					9,100,475	9,100,475
TOTAL EXPENDITURES and OTHER OUTGO	391		59,981,879	52,262,359	15,344,233	2,883,735	9,103,484
							139,575,690

* 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)	Instructional & Support Activities (6000 - 6700)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/05 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904	(1)	(2)	(3)	
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,843,253
b) Accrued	860A				277,505
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A		3,034,120		3,034,120
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A		86,638		86,638
10. Total Expenditures (add lines 5 thru 9)	501A		3,120,758		3,120,758
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)					
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				2,965,000
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		2,965,000		2,965,000
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		2,965,000		2,965,000
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	834,978	
11	OUT	Unrestricted Subfund		834,978
41	IN	Capital Outlay Projects Fund	5,551,209	
11	OUT	Unrestricted Subfund		5,551,209
52	IN	Cafeteria Fund	170,000	
11	OUT	Unrestricted Subfund		170,000
79	IN	Other Trust Funds	43,648	
11	OUT	Unrestricted Subfund		43,648
71	IN	Associated Students Trust Fund	4,450	
11	OUT	Unrestricted Subfund		4,450
11	IN	Unrestricted Subfund	251,880	
12	OUT	Restricted Subfund		251,880
41	IN	Capital Outlay Projects Fund	419,875	
12	OUT	Restricted Subfund		419,875
74	IN	Student Financial Aid Trust Fund	500,754	
12	OUT	Restricted Subfund		500,754
41	IN	Capital Outlay Projects Fund	27,314	
33	OUT	Child Development Fund		27,314
11	IN	Unrestricted Subfund	591	
41	OUT	Capital Outlay Projects Fund		591
12	IN	Restricted Subfund	19,067	
41	OUT	Capital Outlay Projects Fund		19,067

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
79	IN	Other Trust Funds	548	
41	OUT	Capital Outlay Projects Fund		548
79	IN	Other Trust Funds	178,000	
51	OUT	Bookstore Fund		178,000
79	IN	Other Trust Funds	5,000	
52	OUT	Cafeteria Fund		5,000
79	IN	Other Trust Funds	8,532	
61	OUT	Self-Insurance Fund		8,532
79	IN	Other Trust Funds	16,385	
71	OUT	Associated Students Trust Fund		16,385
79	IN	Other Trust Funds	4,060	
73	OUT	Student Body Center Fee Trust Fund		4,060
11	IN	Unrestricted Subfund	17,965	
79	OUT	Other Trust Funds		17,965
41	IN	Capital Outlay Projects Fund	4,085	
79	OUT	Other Trust Funds		4,085
71	IN	Associated Students Trust Fund	1,442	
79	OUT	Other Trust Funds		1,442

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

**** Summary Page ****

Page: 3

Analysis of Interfund Transfers

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			8,059,783	8,059,783
12		Restricted Subfund	854,045	
11		Unrestricted Subfund		6,604,285
41		Capital Outlay Projects Fund	6,002,483	
52		Cafeteria Fund	170,000	
79		Other Trust Funds	256,173	
71		Associated Students Trust Fund	5,892	
11		Unrestricted Subfund	270,436	
12		Restricted Subfund		1,172,509
74		Student Financial Aid Trust Fund	500,754	
33		Child Development Fund		27,314
41		Capital Outlay Projects Fund		20,206
51		Bookstore Fund		178,000
52		Cafeteria Fund		5,000
61		Self-Insurance Fund		8,532
71		Associated Students Trust Fund		16,385
73		Student Body Center Fee Trust Fund		4,060
79		Other Trust Funds		23,492