

**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	98	2,500	31,044,263	18,335,492	31,044,361	18,337,992
State Revenues	8600	95,085,204	110,465,346	18,117,333	23,355,754	113,202,537	133,821,100
Local Revenues	8800	86,502,082	88,314,585	4,917,064	25,552,508	91,419,146	113,867,093
<b>TOTAL REVENUES</b>	<b>801</b>	<b>181,587,384</b>	<b>198,782,431</b>	<b>54,078,660</b>	<b>67,243,754</b>	<b>235,666,044</b>	<b>266,026,185</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	80,241,481	82,214,644	26,442,067	17,350,138	106,683,548	99,564,782
Classified Salaries	2000	41,280,036	44,249,157	8,122,050	9,729,341	49,402,086	53,978,498
Employee Benefits	3000	31,492,992	30,643,216	6,755,011	6,710,673	38,248,003	37,353,889
Supplies and Materials	4000	2,744,571	4,051,394	2,818,969	4,562,790	5,563,540	8,614,184
Other Operating Expenses and Services	5000	18,445,338	22,386,945	5,292,939	8,046,048	23,738,277	30,432,993
Capital Outlay	6000	2,458,931	4,358,674	3,148,012	8,369,781	5,606,943	12,728,455
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>176,663,349</b>	<b>187,904,030</b>	<b>52,579,048</b>	<b>54,768,771</b>	<b>229,242,397</b>	<b>242,672,801</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>4,924,035</b>	<b>10,878,401</b>	<b>1,499,612</b>	<b>12,474,983</b>	<b>6,423,647</b>	<b>23,353,384</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>3,349,502</b>	<b>346,500</b>	<b>8,520,100</b>	<b>4,498,684</b>	<b>11,869,602</b>	<b>4,845,184</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>9,271,847</b>	<b>25,116,828</b>	<b>7,799,216</b>	<b>16,973,667</b>	<b>17,071,063</b>	<b>42,090,495</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(998,310)</b>	<b>(13,891,927)</b>	<b>2,220,496</b>		<b>1,222,186</b>	<b>(13,891,927)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	15,014,198	13,891,927	19,056,758	21,368,460	34,070,956	35,260,387
Prior Years Adjustments	903	(123,961)		91,206		(32,755)	
Adjusted Beginning Balance	<b>904</b>	<b>14,890,237</b>		<b>19,147,964</b>		<b>34,038,201</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>13,891,927</b>		<b>21,368,460</b>	<b>21,368,460</b>	<b>35,260,387</b>	<b>21,368,460</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: <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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					73,343	
<b>TOTAL REVENUES</b>	<b>801</b>					73,343	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					8,933	
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>					8,933	
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730					2,288,427	
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>					2,288,427	
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>					(2,279,494)	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>					(2,206,151)	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902					2,206,150	
Prior Years Adjustments	903					1	
Adjusted Beginning Balance	<b>904</b>					2,206,151	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

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: <b>33</b> CHILD DEVELOPMENT FUND		FUND: <b>39</b> OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	156,717	117,445				
State Revenues	8600	542,942	532,941				
Local Revenues	8800	60,420	49,400	247,525	261,006		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>760,079</b>	<b>699,786</b>	<b>247,525</b>	<b>261,006</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000	177,622	152,440	54,210	64,500		
Classified Salaries	2000	346,701	322,092	916	8,600		
Employee Benefits	3000	139,178	117,538	9,540	14,130		
Supplies and Materials	4000	116,122	138,151	83,066	190,491		
Other Operating Expenses and Services	5000	17,200	11,431	58,664	104,561		
Capital Outlay	6000	41,727	45,805	2,535	130,814		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>838,550</b>	<b>787,457</b>	<b>208,931</b>	<b>513,096</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(78,471)</b>	<b>(87,671)</b>	<b>38,594</b>	<b>(252,090)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	100,000	110,000				
<b>OTHER OUTGO</b>	<b>7000</b>	34,612	42,600				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(13,083)</b>	<b>(20,271)</b>	<b>38,594</b>	<b>(252,090)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	33,354	20,271	62,153	252,090		
Prior Years Adjustments	903			151,343			
Adjusted Beginning Balance	<b>904</b>	33,354		213,496			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	20,271		252,090			

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: <b>41</b> CAPITAL OUTLAY PROJECTS FUND		FUND: <b>42</b> REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,043,419	4,683,000				
Local Revenues	8800	509,584	2,337,520	7,739,946	5,000,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>1,553,003</b>	<b>7,020,520</b>	<b>7,739,946</b>	<b>5,000,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	90,871		128,471			
Other Operating Expenses and Services	5000	15,761		57,455			
Capital Outlay	6000	3,624,913	23,298,107	53,851,569	149,202,343		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>3,731,545</b>	<b>23,298,107</b>	<b>54,037,495</b>	<b>149,202,343</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,178,542)</b>	<b>(16,277,587)</b>	<b>(46,297,549)</b>	<b>(144,202,343)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,084,625</b>	<b>1,512,220</b>	<b>298,303,329</b>			
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,602,102</b>		<b>53,303,428</b>	<b>86,787,837</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(2,696,019)</b>	<b>(14,765,367)</b>	<b>198,702,352</b>	<b>(230,990,180)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	17,461,386	14,765,367		230,990,180		
Prior Years Adjustments	903			32,287,828			
Adjusted Beginning Balance	<b>904</b>	<b>17,461,386</b>		<b>32,287,828</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>14,765,367</b>		<b>230,990,180</b>			

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

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: <u>51</u> BOOKSTORE FUND		FUND: <u>52</u> CAFETERIA FUND		FUND: <u>59</u> OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	11,593,835	11,762,675	3,337,347	3,475,038	1,421	
<b>COST of SALES</b>	<b>510</b>	8,437,905	8,458,956	1,500,275	1,533,097		
<b>GROSS PROFIT or (LOSS)</b>	<b>520</b>	3,155,930	3,303,719	1,837,072	1,941,941	1,421	
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,435,155	1,677,363	1,305,857	1,352,088		
Employee Benefits	3000	436,573	496,300	492,287	510,099		
Supplies and Materials	4000	48,925	91,350	46,948	49,026		
Other Operating Expenses and Services	5000	335,737	726,065	279,420	263,244	94,824	
Capital Outlay	6000	41,916	133,250	27,684	30,375		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	2,298,306	3,124,328	2,152,196	2,204,832	94,824	
<b>NET PROFIT OR LOSS</b>	<b>201</b>	857,624	179,391	(315,124)	(262,891)	(93,403)	
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			450,000	200,000		
<b>OTHER OUTGO</b>	<b>7000</b>	42,368	53,250	42,769	53,250		
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	815,256	126,141	92,107	(116,141)	(93,403)	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	3,623,476	4,438,732	(433,028)	(340,921)	459,140	365,737
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	3,623,476		(433,028)		459,140	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	4,438,732	4,564,873	(340,921)	(457,062)	365,737	365,737

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: <b>61</b> SELF-INSURANCE FUND		FUND: <b>69</b> OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	2,783,886	2,500,882	20,794,014	21,942,783		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,741,826	2,500,882	20,491,151	21,852,424		
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	2,741,826	2,500,882	20,491,151	21,852,424		
<b>NET INCOME / LOSS</b>	<b>201</b>	42,060		302,863	90,359		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			7,587,527	883,895		
<b>OTHER OUTGO</b>	<b>7000</b>		4,212,959	957,369	16,064,122		
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	42,060	(4,212,959)	6,933,021	(15,089,868)		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	4,170,899	4,212,959	8,156,848	15,089,868		
Prior Years Adjustments	903			(1)			
Adjusted Beginning Balance	<b>904</b>	4,170,899		8,156,847			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	4,212,959		15,089,868			

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: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100					23,621,473	25,910,125
State Revenues	8600					2,546,813	2,590,053
Local Revenues	8800	35,629	45,601	62,888	67,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>35,629</b>	<b>45,601</b>	<b>62,888</b>	<b>67,000</b>	<b>26,168,286</b>	<b>28,500,178</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	21,367	24,951				
Employee Benefits	3000	1,493	2,365				
Supplies and Materials	4000	8,434	25,452		620		
Other Operating Expenses and Services	5000	113,816	121,006	32,040	96,800		
Capital Outlay	6000	9,636	19,500		10,000		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>154,746</b>	<b>193,274</b>	<b>32,040</b>	<b>107,420</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(119,117)</b>	<b>(147,673)</b>	<b>30,848</b>	<b>(40,420)</b>	<b>26,168,286</b>	<b>28,500,178</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>102,717</b>	<b>97,943</b>			<b>339,702</b>	<b>221,822</b>
<b>OTHER OUTGO</b>	<b>7000</b>		<b>194,619</b>		<b>119,401</b>	<b>26,340,981</b>	<b>28,714,319</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(16,400)</b>	<b>(244,349)</b>	<b>30,848</b>	<b>(159,821)</b>	<b>167,007</b>	<b>7,681</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	260,749	244,349	128,974	159,821	(174,689)	(7,681)
Prior Years Adjustments	903			(1)		1	
Adjusted Beginning Balance	<b>904</b>	<b>260,749</b>		<b>128,973</b>		<b>(174,688)</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>244,349</b>		<b>159,821</b>		<b>(7,681)</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: <b>75</b> SCHOLARSHIP AND LOAN TRUST FUND		FUND: <b>79</b> OTHER TRUST FUNDS		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	34,310	34,476	532,106	884,451		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>34,310</b>	<b>34,476</b>	<b>532,106</b>	<b>884,451</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000			4,502	28,485		
Classified Salaries	2000				16,000		
Employee Benefits	3000			498	4,449		
Supplies and Materials	4000			134,864	178,500		
Other Operating Expenses and Services	5000			279,915	403,952		
Capital Outlay	6000			118,481	677,546		
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>538,260</b>	<b>1,308,932</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>34,310</b>	<b>34,476</b>	<b>(6,154)</b>	<b>(424,481)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>			<b>204,642</b>	<b>11,114,897</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>38,884</b>	<b>146,824</b>	<b>15,616</b>	<b>11,743,528</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(4,574)</b>	<b>(112,348)</b>	<b>182,872</b>	<b>(1,053,112)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	116,921	112,348	870,238	1,053,111		
Prior Years Adjustments	903	1		1			
Adjusted Beginning Balance	<b>904</b>	<b>116,922</b>		<b>870,239</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>112,348</b>		<b>1,053,111</b>	<b>(1)</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	\$193,499,777
Appropriations subject to limit.	12	\$181,062,438
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$109,410,298
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>	35,260,387
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	
<b>Subtotal B</b>	<b>619</b>	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	1,218,448
Local	622	18,410,593
<b>Subtotal C</b>	<b>629</b>	19,629,041
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	19,629,041
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	2,576,039
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	3,430,210
Other	633	1,933,454
<b>Subtotal E</b>	<b>639</b>	7,939,703
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	4,416,684
Personal Services and/or Consulting Contracts	662	2,285,284
General Reserve	663	989,675
Other	664	
<b>Subtotal H</b>	<b>669</b>	7,691,643
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	35,260,387
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	

**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	65,164,504	65,164,504
Noninstructional Salaries (CA 1200 and 1400)	408		15,076,975
<b>Subtotal Academic Salaries</b>	<b>409</b>	65,164,504	80,241,479
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		36,044,371
Instructional Aides (CA 2200 and 2400)	416	5,235,665	5,235,665
<b>Subtotal Classified Salaries</b>	<b>419</b>	5,235,665	41,280,036
Employee Benefits (CA 3000)	429	14,177,173	31,492,992
Supplies and Materials (CA 4000)	435		2,744,571
Other Operating Expenses and Services (CA 5000)	449		18,445,338
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		3,555
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	84,577,342	174,207,971
Less Exclusions for Current Expense of Education	469		8,545,648
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	84,577,342	165,662,323
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>51.05%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		82,831,161
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		82,831,161

**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		821,224	821,224
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160	98	30,541	30,639
Vocational and Technical Education Act (VTEA)	8170		2,294,119	2,294,119
Other Federal Revenues	8190		27,898,379	27,898,379
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	98	31,044,263	31,044,361
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	744,403		744,403
State General Apportionment	122	84,493,643		84,493,643
Other General Apportionments	123	4,455,182		4,455,182
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,637,373	1,637,373
Disabled Students Programs and Services (DSPS)	126		3,311,436	3,311,436
Temporary Assistance for Needy Families (TANF)	127		422,334	422,334
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,051,613	1,051,613
Telecomm. and Technology Infrastructure Program (TTIP)	129		172,631	172,631
Other General Categorical Programs	130		9,630,416	9,630,416
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	752,542		752,542
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,572,453	1,891,530	6,463,983
State Mandated Costs	138	66,981		66,981
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	95,085,204	18,117,333	113,202,537

**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	58,523,582		58,523,582
Tax Allocation, Supplemental Roll	8812	5,006,665		5,006,665
Tax Allocation, Unsecured Roll	8813	2,441,987		2,441,987
Prior Years Taxes	8816	(44,487)		(44,487)
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840	9,276		9,276
Rentals and Leases	8850		317,924	317,924
Interest and Investment Income	8860	1,283,604	8,548	1,292,152
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	11,891,910		11,891,910
Field Trips and use of Nondistrict Facilities	8875	22,450		22,450
Health Services	8876		509,383	509,383
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878		151,102	151,102
Student Records	8879	211,301		211,301
Nonresident Tuition	8880	4,533,695		4,533,695
Parking Services and Public Transportation	8881		2,000,586	2,000,586
Other Student Fees and Charges	8885	38,345		38,345
Other Local Revenues	8890	2,583,754	1,929,521	4,513,275
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	86,502,082	4,917,064	91,419,146
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	181,587,384	54,078,660	235,666,044
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	3,349,502	8,520,100	11,869,602
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	3,349,502	8,520,100	11,869,602
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	184,936,886	62,598,760	247,535,646

**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)

**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	229,274	13,314	18,950	17,041		278,579
Architecture and Environmental Design	0200	583,828		15,237			599,065
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	4,481,811	75,016	262,764	8,098		4,827,689
Business and Management	0500	6,530,768	262,104	119,751	293,500		7,206,123
Communications	0600	873,034		30,338	50,856		954,228
Information Technology	0700	1,641,448	27,694	206,533	106,061		1,981,736
Education	0800	5,836,047	24,358	108,780	62,665		6,031,850
Engineering and Industrial Tech.	0900	5,920,567	383,467	296,110	179,732		6,779,876
Fine and Applied Arts	1000	5,449,472	74,374	62,619	50,933		5,637,398
Foreign Language	1100	3,181,282	2,474	20,570			3,204,326
Health	1200	2,141,446	146,943	238,385	160,380		2,687,154
Family and Consumer Sciences	1300	3,322,575	296,309	128,516	23,575		3,770,975
Law	1400	153,544		5,544	4,926		164,014
Humanities (Letters)	1500	9,230,464	2,457	44,025	324		9,277,270
Library Science	1600	2,118					2,118
Mathematics	1700	6,514,539	22,826	46,281	1,041		6,584,687
Military Studies	1800						
Physical Sciences	1900	4,692,302		89,117	232		4,781,651
Psychology	2000	1,718,680	47,732	70,170	2,185		1,838,767
Public and Protective Services	2100	2,444,238	6,237	211,657	65,676		2,727,808
Social Sciences	2200	6,024,681	74,320	141,358	8,328		6,248,687
Commercial Services	3000	798,218	61,449	2,133			861,800
Interdisciplinary Studies	4900	15,169,371	2,523,000	1,907,776	1,300,618		20,900,765
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	190,086					190,086
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>87,129,793</b>	<b>4,044,074</b>	<b>4,026,614</b>	<b>2,336,171</b>		<b>97,536,652</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional 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>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		13,091,461	426,495	153,466		13,671,422
Course and Curriculum Development	6020		1,355,429	162,135	52,368		1,569,932
Academic/Faculty Senate	6030		19,129	31,870			50,999
Other Instruct. Admin. & Instruct. Governance	6090		409,171	35,343	2,278		446,792
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		14,875,190	655,843	208,112		15,739,145
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		300,414	2,077			302,491
Library	6120		2,896,668	348,969	155,155		3,400,792
Media	6130		922,350	31,841	8,056		962,247
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		54,771	47,546			102,317
Other Instructional Support Services	6190		192,801	677,974	3,268		874,043
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		4,367,004	1,108,407	166,479		5,641,890
<b>Admissions and Records</b>	<b>6200</b>		4,571,339	311,439	2,137		4,884,915
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		10,180,032	576,586	173,474		10,930,092
Matriculation and Student Assessment	6320		452,552	45,132	2,641		500,325
Transfer Programs	6330		213,262	16,525			229,787
Career Guidance	6340		72,537	1,281			73,818
Other Student Counseling and Guidance	6390		55,411				55,411
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		10,973,794	639,524	176,115		11,789,433

\* 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>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		255,733	4,120			259,853
Extended Opportunity Prgms. & Services (EOPS)	6430		1,913,463	75,988	3,472	261,424	2,254,347
Health Services	6440		773,346	251,237	2,200		1,026,783
Student Personnel Administration	6450		2,037,627	91,940	32,927		2,162,494
Financial Aid Administration	6460		2,896,214	500,101	33,074		3,429,389
Job Placement Services	6470		646,522	18,484	7,711		672,717
Veterans Services	6480		408,171	12,427	5,863		426,461
Miscellaneous Student Services	6490		1,393,394	376,499	63,650		1,833,543
<b>Subtotal - Other Student Services</b>	<b>6400</b>		10,324,470	1,330,796	148,897	261,424	12,065,587
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		5,761,573	331,603	64,273		6,157,449
Grounds Maintenance and Repairs	6550		1,546,090	124,448	15,818		1,686,356
Utilities	6570			4,828,772			4,828,772
Other Operation and Maintenance of Plant	6590		3,530,122	1,633,444	154,008		5,317,574
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		10,837,785	6,918,267	234,099		17,990,151
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		5,623,342	839,755	613,949		7,077,046

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

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

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San Diego Community College District

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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>General Institutional Support Services (6700)</b>							
Community Relations	6710		304,836	704,714			1,009,550
Fiscal Operations	6720		6,077,236	2,349,986	71,090		8,498,312
Human Resources Management	6730		3,501,774	399,771	118,918		4,020,463
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		58,711	118,178			176,889
Staff Diversity	6760		225,265	3,918			229,183
Logistical Services	6770		9,063,724	860,832	67,602		9,992,158
Management Information Systems	6780		381,094	6,416,712	490,491		7,288,297
Other General Institutional Support Services	6790		332,661	26,874	595,369		954,904
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		19,945,301	10,880,985	1,343,470		32,169,756
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820						
Community Use Facilities	6830		82,383	38,249	162,559		283,191
Economic Development	6840			3,085			3,085
Other Community Svcs. & Economic Development	6890		419,234	299,111	57,351		775,696
<b>Subtotal - Community Services</b>	<b>6800</b>		501,617	340,445	219,910		1,061,972

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

\*\* Salaries and Benefits of staff in noninstructional 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: 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						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,422,030	698,069	51,761		2,171,860
Student and Co-curricular Activities	6960		694,478	569,939	35,613		1,300,030
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		2,116,508	1,268,008	87,374		3,471,890
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	17,583,787	1,081,658	897,689	63,462		19,626,596
Other Auxiliary Operations	7090		357,975	84,045	6,768		448,788
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	17,583,787	1,439,633	981,734	70,230		20,075,384
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					16,698,523	16,698,523
Student Aid	7320					111,116	111,116
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					16,809,639	16,809,639
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	104,713,580	89,620,057	29,301,817	5,606,943	17,071,063	246,313,460

\* 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**

<b>Description</b>	<b>State Use Only (EDP)</b>	<b>Instructional Activities (0100 - 5900) ( 1 )</b>	<b>Instructional &amp; Institutional Support Activities (6000 - 6700) ( 2 )</b>	<b>Others ( 3 )</b>	<b>Total (Col. 1 thru 3) ( 4 )</b>
1. 06/30/05 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,328,159
b) Accrued	860A				3,244,294
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		115,857		115,857
7. Other. Oper. Exp. & Services (5000)	400A		4,456,596		4,456,596
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>		4,572,453		4,572,453
11. 06/30/06 Balance (lines 3 + 4 - 10)	<b>905A</b>				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				5,302,836
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				
(e) Noninstructional Supplies & Materials	240B		163,000		163,000
15. Other Oper. Exp. & Services (Object 5000)	400B		5,139,836		5,139,836
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>		5,302,836		5,302,836
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

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
11	IN	Unrestricted Subfund	1,602,102	
40	OUT	Capital Projects Funds		
40	OUT	Capital Projects Funds		1,602,102
12	IN	Restricted Subfund	1,023,330	
60	OUT	Internal Service Funds		1,023,330
30	IN	Special Revenue Funds	100,000	
11	OUT	Unrestricted Subfund		100,000
40	IN	Capital Projects Funds	781,304	
11	OUT	Unrestricted Subfund		781,304
40	IN	Capital Projects Funds	303,321	
12	OUT	Restricted Subfund		303,321
50	IN	Enterprise Funds	450,000	
20	OUT	Debt Service Funds		450,000
60	IN	Internal Service Funds	4,680,914	
11	OUT	Unrestricted Subfund		4,680,914
60	IN	Internal Service Funds	85,137	
50	OUT	Enterprise Funds		85,137
60	IN	Internal Service Funds	34,612	
30	OUT	Special Revenue Funds		34,612
60	IN	Internal Service Funds	957,369	
12	OUT	Restricted Subfund		957,369
60	IN	Internal Service Funds	1,829,494	

**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
20	OUT	Debt Service Funds		1,829,494
71	IN	Associated Students Trust Fund	102,717	
11	OUT	Unrestricted Subfund		102,717
74	IN	Student Financial Aid Trust Fund	27,856	
11	OUT	Unrestricted Subfund		27,856
74	IN	Student Financial Aid Trust Fund	311,847	
12	OUT	Restricted Subfund		311,847
79	IN	Other Trust Funds	189,026	
11	OUT	Unrestricted Subfund		189,026