

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2004-05**

Budget Year: **2005-06**

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	67,681	60,000	4,145,523	6,154,893	4,213,204	6,214,893
State Revenues	8600	55,725,566	58,640,977	11,987,447	12,337,775	67,713,013	70,978,752
Local Revenues	8800	58,835,185	60,504,011	3,968,088	3,973,746	62,803,273	64,477,757
TOTAL REVENUES	801	114,628,432	119,204,988	20,101,058	22,466,414	134,729,490	141,671,402
EXPENDITURES:							
Academic Salaries	1000	55,871,859	57,183,701	4,468,456	4,859,496	60,340,315	62,043,197
Classified Salaries	2000	19,981,517	20,815,321	6,429,485	6,759,618	26,411,002	27,574,939
Employee Benefits	3000	23,936,253	25,160,782	2,969,856	4,077,937	26,906,109	29,238,719
Supplies and Materials	4000	1,074,120	1,785,769	1,052,436	2,020,306	2,126,556	3,806,075
Other Operating Expenses and Services	5000	10,175,351	12,048,879	3,220,320	2,868,218	13,395,671	14,917,097
Capital Outlay	6000	668,238	1,092,674	1,262,266	1,713,190	1,930,504	2,805,864
TOTAL EXPENDITURES	501	111,707,338	118,087,126	19,402,819	22,298,765	131,110,157	140,385,891
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,921,094	1,117,862	698,239	167,649	3,619,333	1,285,511
OTHER FINANCING SOURCES	8900	376,609	218,457	717,190	870,247	1,093,799	1,088,704
OTHER OUTGO	7000	1,504,581	3,178,242	1,463,343	1,612,582	2,967,924	4,790,824
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,793,122	(1,841,923)	(47,914)	(574,686)	1,745,208	(2,416,609)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,691,005	8,484,127	1,268,116	1,220,202	7,959,121	9,704,329
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,691,005		1,268,116		7,959,121	
ENDING FUND BALANCE, JUNE 30	905	8,484,127	6,642,204	1,220,202	645,516	9,704,329	7,287,720

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	59					
State Revenues	8600	127,170					
Local Revenues	8800	11,274,816				264,740	
TOTAL REVENUES	801	11,402,045				264,740	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	8,500,000				1,585,000	
Debt Interest and Other Service Charges	712	3,473,250				331,927	
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	11,973,250				1,916,927	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(11,973,250)				(1,916,927)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(571,205)				(1,652,187)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	12,593,568	12,022,363			8,227,082	6,574,895
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	12,593,568				8,227,082	
ENDING FUND BALANCE, JUNE 30	905	12,022,363	12,022,363			6,574,895	6,574,895

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 31 BOOKSTORE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	161,730	161,730				
Local Revenues	8800	738,086	744,541				
TOTAL REVENUES	801	899,816	906,271				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	654,973	565,780				
Employee Benefits	3000	226,754	245,024				
Supplies and Materials	4000	26,552	36,041				
Other Operating Expenses and Services	5000	7,793	20,015				
Capital Outlay	6000	897	5,000				
TOTAL EXPENDITURES	501	916,969	871,860				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(17,153)	34,411				
OTHER FINANCING SOURCES	8900	14,150					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,003)	34,411				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	200,741	197,738				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	200,741					
ENDING FUND BALANCE, JUNE 30	905	197,738	232,149				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,797,925	4,405,764				
Local Revenues	8800	1,745,292	3,736,863				
TOTAL REVENUES	801	8,543,217	8,142,627				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	100	50,000				
Employee Benefits	3000	4	5,560				
Supplies and Materials	4000	269,211	22,419				
Other Operating Expenses and Services	5000	363,884	1,272,225				
Capital Outlay	6000	24,921,038	318,032,769				
TOTAL EXPENDITURES	501	25,554,237	319,382,973				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(17,011,020)	(311,240,346)				
OTHER FINANCING SOURCES	8900	745,880	271,792,044				
OTHER OUTGO	7000	139,705	1,701,791				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(16,404,845)	(41,150,093)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	64,258,797	47,853,952				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	64,258,797					
ENDING FUND BALANCE, JUNE 30	905	47,853,952	6,703,859				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <u>51</u> BOOKSTORE FUND		FUND: <u>52</u> CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	10,544,517	10,587,100	1,544,708	1,402,113		
COST of SALES	510	7,724,825	7,593,000	680,784	613,864		
GROSS PROFIT or (LOSS)	520	2,819,692	2,994,100	863,924	788,249		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,108,508	1,116,468	666,849	475,447		
Employee Benefits	3000	382,200	511,062	226,897	175,563		
Supplies and Materials	4000	45,027	85,000	38,479	24,570		
Other Operating Expenses and Services	5000	538,173	531,332	43,993	39,540		
Capital Outlay	6000	45,205	44,000	7,854	8,000		
TOTAL EXPENDITURES	501	2,119,113	2,287,862	984,072	723,120		
NET PROFIT OR LOSS	201	700,579	706,238	(120,148)	65,129		
OTHER FINANCING SOURCES	8900			104,388			
OTHER OUTGO	7000	793,111	310,791				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(92,532)	395,447	(15,760)	65,129		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,092,058	2,999,526	120,609	104,849		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,092,058		120,609			
ENDING FUND BALANCE, JUNE 30	905	2,999,526	3,394,973	104,849	169,978		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 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			41,421	50,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	9,818					
Employee Benefits	3000	1,361			5,421,014		
Supplies and Materials	4000		20,000				
Other Operating Expenses and Services	5000	427,662	130,000				
Capital Outlay	6000	1,089					
TOTAL EXPENDITURES	501	439,930	150,000		5,421,014		
NET INCOME / LOSS	201	(439,930)	(150,000)	41,421	(5,371,014)		
OTHER FINANCING SOURCES	8900	283,443	150,000	1,513,786	6,585,380		
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	(156,487)		1,555,207	1,214,366		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	564,461	407,974		1,555,207		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	564,461					
ENDING FUND BALANCE, JUNE 30	905	407,974	407,974	1,555,207	2,769,573		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>72</u> STUDENT REPRESENTATION FEE TRUST FUND		FUND: <u>73</u> STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	115,628	50,725	53,872		409,186	
TOTAL REVENUES	801	115,628	50,725	53,872		409,186	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	8,244	2,500			11,500	
Employee Benefits	3000	289	76			585	
Supplies and Materials	4000	16,331	17,000	2,187		27,059	
Other Operating Expenses and Services	5000	25,943	50,500	28,016		13,648	
Capital Outlay	6000	4,110	13,000	11,003		24,188	
TOTAL EXPENDITURES	501	54,917	83,076	41,206		76,980	
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	60,711	(32,351)	12,666		332,206	
OTHER FINANCING SOURCES	8900	2,315	77,000				
OTHER OUTGO	7000	35,262		906		3,702	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	27,764	44,649	11,760		328,504	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	190,401	218,165	58,541	70,301	842,037	1,170,541
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	190,401		58,541		842,037	
ENDING FUND BALANCE, JUNE 30	905	218,165	262,814	70,301	70,301	1,170,541	1,170,541

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND: <u>77</u> DEFERRED COMPENSATION TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	9,775,023	9,866,377				
State Revenues	8600	1,132,325	1,100,000				
Local Revenues	8800	1,674	1,000	1,903,449	31,000		
TOTAL REVENUES	801	10,909,022	10,967,377	1,903,449	31,000		
EXPENDITURES:							
Academic Salaries	1000			98			
Classified Salaries	2000			214,151	69,176		
Employee Benefits	3000			39,783	29,752		
Supplies and Materials	4000			702,170	94,672		
Other Operating Expenses and Services	5000			527,801	66,550		
Capital Outlay	6000			179,015			
TOTAL EXPENDITURES	501			1,663,018	260,150		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	10,909,022	10,967,377	240,431	(229,150)		
OTHER FINANCING SOURCES	8900	356,747	350,000	273,440	121,000		
OTHER OUTGO	7000	11,269,052	11,317,377	144,764			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,283)		369,107	(108,150)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	48,416	45,133	1,075,921	1,445,028		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	48,416		1,075,921			
ENDING FUND BALANCE, JUNE 30	905	45,133	45,133	1,445,028	1,336,878		

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

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

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

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

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

Budget Year: 2005-06

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$130,326,594
Appropriations subject to limit.	12	\$101,255,675
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$58,010,306
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$352,491

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	9,704,329
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	1,220,201
Local	622	
Subtotal C	629	1,220,201
D. Subtotal, Reserved (B + C)	675	1,220,201
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	6,366,404
Other	664	750,000
Subtotal H	669	7,116,404
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	8,336,605
J. UNCOMMITTED BALANCE (A less I)	690	1,367,722

SUPPLEMENTAL DATA

For Actual Year: 2004-05

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	44,806,164	46,114,812
Noninstructional Salaries (CA 1200 and 1400)	408		9,459,406
Subtotal Academic Salaries	409	44,806,164	55,574,218
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,878,402
Instructional Aides (CA 2200 and 2400)	416	2,091,666	2,091,666
Subtotal Classified Salaries	419	2,091,666	18,970,068
Employee Benefits (CA 3000)	429	11,839,142	23,463,708
Supplies and Materials (CA 4000)	435		934,963
Other Operating Expenses and Services (CA 5000)	449	640,315	9,122,467
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		567,480
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	59,377,287	108,632,904
Less Exclusions for Current Expense of Education	469	2,447,947	3,624,718
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	56,929,340	105,008,186
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	54.21%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		52,504,093
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		52,504,093

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10 Total General Fund
		Unrestricted	Restricted	
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,375,777	1,375,777
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160		2,302	2,302
Vocational and Technical Education Act (VTEA)	8170		1,101,844	1,101,844
Other Federal Revenues	8190	67,681	1,665,600	1,733,281
TOTAL FEDERAL REVENUES	8100	67,681	4,145,523	4,213,204
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	50,496,705		50,496,705
Other General Apportionments	123	1,594,944		1,594,944
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,977,987	1,977,987
Disabled Students Programs and Services (DSPS)	126		2,394,989	2,394,989
Temporary Assistance for Needy Families (TANF)	127		102,335	102,335
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		384,833	384,833
Telecomm. and Technology Infrastructure Program (TTIP)	129		260,450	260,450
Other General Categorical Programs	130		4,135,918	4,135,918
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,401,640	2,401,640
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	493,566		493,566
Timber Yield Tax	135			
Other State Tax Subventions	136	4,350		4,350
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,123,325	329,295	3,452,620
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	12,676		12,676
TOTAL STATE REVENUES	8600	55,725,566	11,987,447	67,713,013

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	37,451,419		37,451,419
Tax Allocation, Supplemental Roll	8812	2,389,976		2,389,976
Tax Allocation, Unsecured Roll	8813	1,435,742		1,435,742
Prior Years Taxes	8816	124,879		124,879
Education Revenue Augmentation Fund (ERAF)	8817	2,128,129		2,128,129
Contributions, Gifts, Grants, and Endowments	8820	180		180
Contract Services (CA 8830):				
Contract Instructional Services	140	107,841	10,499	118,340
Other Contract Services	141	6,885	1,136,861	1,143,746
Sales and Commissions	8840	2,749		2,749
Rentals and Leases	8850	572,696		572,696
Interest and Investment Income	8860	832,470	95	832,565
Student Fees and Charges				
Community Services Classes	8872	732,888		732,888
Dormitory	8873			
Enrollment	8874	10,585,634		10,585,634
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		732,680	732,680
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	121,182		121,182
Nonresident Tuition	8880	1,940,450		1,940,450
Parking Services and Public Transportation	8881		1,480,576	1,480,576
Other Student Fees and Charges	8885	250,991	104,933	355,924
Other Local Revenues	8890	151,074	502,444	653,518
TOTAL LOCAL REVENUES	8800	58,835,185	3,968,088	62,803,273
TOTAL REVENUES (8100 + 8600 + 8800)	801	114,628,432	20,101,058	134,729,490
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	376,609	717,190	1,093,799
TOTAL OTHER FINANCING SOURCES	8900	376,609	717,190	1,093,799
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	115,005,041	20,818,248	135,823,289

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2004-05**

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	641,137		32,553			673,690
Architecture and Environmental Design	0200						
Biological Sciences	0400	2,725,223		70,985	13,005		2,809,213
Business and Management	0500	2,735,715		5,766	741		2,742,222
Communications	0600	1,061,396		46,490	6,714		1,114,600
Computer and Information Science	0700	1,785,928		46,166	131,213		1,963,307
Education	0800	6,712,748		226,462	124,648		7,063,858
Engineering and Related Industrial Tech.	0900	2,243,411		129,568	109,537		2,482,516
Fine and Applied Arts	1000	5,731,350		111,926	24,084		5,867,360
Foreign Language	1100	1,958,742		2,520			1,961,262
Health	1200	3,633,704		72,519	33,206		3,739,429
Consumer Education and Home Economics	1300	1,758,442		12,778	37,824		1,809,044
Law	1400	64,084		5,332			69,416
Humanities (Letters)	1500	7,610,002		32,811			7,642,813
Library Science	1600						
Mathematics	1700	6,017,111		4,998			6,022,109
Military Studies	1800						
Physical Sciences	1900	3,565,764		31,840	31,829		3,629,433
Psychology	2000	1,392,373		206			1,392,579
Public Affairs and Services	2100	1,186,233		43,403	16,525		1,246,161
Social Sciences	2200	5,592,383		6,095	497		5,598,975
Commercial Services	3000						
Interdisciplinary Studies	4900	2,246,666		572,399	155,481		2,974,546
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	2,109,744					2,109,744
Subtotal - Instructional Activities	599	60,772,156		1,454,817	685,304		62,912,277

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		5,334,990	47,838	8,999		5,391,827
Course and Curriculum Development	6020		414,127	92,497	34,390		541,014
Academic/Faculty Senate	6030		206,884	6,901			213,785
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		5,956,001	147,236	43,389		6,146,626
Instructional Support Services (6100)							
Learning Center	6110	36,564	160,473	919			197,956
Library	6120		1,829,246	321,779	68,661		2,219,686
Media	6130		236,455	84,799	28,135		349,389
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		599,729	20,978	3,041		623,748
Subtotal - Instructional Support Services	6100	36,564	2,825,903	428,475	99,837		3,390,779
Admissions and Records	6200		1,432,125	143,797	11,505		1,587,427
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,877,138	80,037	28,190		4,985,365
Matriculation and Student Assessment	6320		584,773	12,357	20,938		618,068
Transfer Programs	6330		198,954	5,049			204,003
Career Guidance	6340		21,053				21,053
Other Student Counseling and Guidance	6390			9,933			9,933
Subtotal - Student Counseling and Guidance	6300		5,681,918	107,376	49,128		5,838,422

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPTS)	6420		1,983,645	391,574	93,407	757,042	3,225,668
Extended Opportunity Prgms. & Services (EOPS)	6430		1,719,660	96,653	55,278	(1,342,409)	529,182
Health Services	6440		871,144	214,950	4,315		1,090,409
Student Personnel Administration	6450		376,137	5,854			381,991
Financial Aid Administration	6460		2,068,792	713,340	95,495		2,877,627
Job Placement Services	6470		239,253	4,545			243,798
Veterans Services	6480		46,363	1,928	373		48,664
Miscellaneous Student Services	6490		1,970,845	261,763	24,580		2,257,188
Subtotal - Other Student Services	6400		9,275,839	1,690,607	273,448	(585,367)	10,654,527
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,405,077	440,691	60,776		1,906,544
Custodial Services	6530		2,332,088	162,554	725		2,495,367
Grounds Maintenance and Repairs	6550		1,262,486	107,678	35,955		1,406,119
Utilities	6570			3,024,527			3,024,527
Other Operation and Maintenance of Plant	6590		624,390	68,859	326		693,575
Subtotal - Operation and Maintenance of Plant	6500		5,624,041	3,804,309	97,782		9,526,132
Planning, Policymaking, and Coordination	6600		1,476,805	742,029	16,417		2,235,251

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

** Salaries and Benefits of staff in noninstructional assignments

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Ventura 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: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		623,527	252,519	7,711		883,757
Fiscal Operations	6720		4,124,913	817,458	70,191		5,012,562
Human Resources Management	6730		1,126,487	118,210	4,953		1,249,650
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		2,585,831				2,585,831
Staff Development	6750		1,055	7,857			8,912
Staff Diversity	6760		41,655				41,655
Logistical Services	6770		3,245,549	1,861,325	264,512		5,371,386
Management Information Systems	6780		1,704,933	1,406,254	160,890		3,272,077
Other General Institutional Support Services	6790		5,007,629	1,305,071	67,937		6,380,637
Subtotal - General Institutional Support Services	6700		18,461,579	5,768,694	576,194		24,806,467
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		360,434	222,074	9,405		591,913
Community Use Facilities	6830		108,168	47,786			155,954
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		468,602	269,860	9,405		747,867

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

** Salaries and Benefits of staff in noninstructional assignments

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Ventura 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: 2004-05

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		758,233	28,182	908		787,323
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960		852,989	429,144	18,434		1,300,567
Student Housing	6970						
Other Ancillary Services	6990		34,397				34,397
Subtotal - Ancillary Services	6900		1,645,619	457,326	19,342		2,122,287
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		274				274
Subtotal - Auxiliary Operations	7000		274				274
Physical Property and Related Acquisitions (7100)	7100			285,975	48,753		334,728
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			221,726			221,726
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			221,726			221,726
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,823,582	1,823,582
Student Aid	7320					577,843	577,843
Other Outgo	7330					1,151,866	1,151,866
Subtotal - Transfers, Student Aid, and Other Outgo	7300					3,553,291	3,553,291
TOTAL EXPENDITURES and OTHER OUTGO	391	60,808,720	52,848,706	15,522,227	1,930,504	2,967,924	134,078,081

* 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: **2004-05**

Budget Year: **2005-06**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/04 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,744,090
b) Accrued	860A				1,379,235
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	2,109,744	1,013,581		3,123,325
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				
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)	501A	2,109,744	1,013,581		3,123,325
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,959,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	2,340,261	618,739		2,959,000
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				
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	2,340,261	618,739		2,959,000
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	720,943	
11	OUT	Unrestricted Subfund		720,943
41	IN	Capital Outlay Projects Fund	128,235	
11	OUT	Unrestricted Subfund		128,235
79	IN	Other Trust Funds	58,027	
11	OUT	Unrestricted Subfund		58,027
60	IN	Internal Service Funds	275,000	
11	OUT	Unrestricted Subfund		275,000
33	IN	Child Development Fund	12,150	
11	OUT	Unrestricted Subfund		12,150
52	IN	Cafeteria Fund	25,000	
11	OUT	Unrestricted Subfund		25,000
11	IN	Unrestricted Subfund	155,961	
12	OUT	Restricted Subfund		155,961
41	IN	Capital Outlay Projects Fund	358,639	
12	OUT	Restricted Subfund		358,639
74	IN	Student Financial Aid Trust Fund	347,346	
12	OUT	Restricted Subfund		347,346
12	IN	Restricted Subfund	4,406	
41	OUT	Capital Outlay Projects Fund		4,406
79	IN	Other Trust Funds	128,000	
51	OUT	Bookstore Fund		128,000

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	503,758	
51	OUT	Bookstore Fund		503,758
52	IN	Cafeteria Fund	79,388	
51	OUT	Bookstore Fund		79,388
79	IN	Other Trust Funds	56,965	
51	OUT	Bookstore Fund		56,965
33	IN	Child Development Fund	2,000	
71	OUT	Associated Students Trust Fund		2,000
79	IN	Other Trust Funds	7,949	
71	OUT	Associated Students Trust Fund		7,949
71	IN	Associated Students Trust Fund	3,702	
73	OUT	Student Body Center Fee Trust Fund		3,702
41	IN	Capital Outlay Projects Fund	123,707	
79	OUT	Other Trust Funds		123,707
12	IN	Restricted Subfund	15,360	
79	OUT	Other Trust Funds		15,360
71	IN	Associated Students Trust Fund	2,315	
71	OUT	Associated Students Trust Fund		2,315