

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2003-04

Budget Year: 2004-05

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	2,744	8,796	8,143,592	7,150,080	8,146,336	7,158,876
State Revenues	8600	39,672,584	55,342,342	9,403,216	11,207,936	49,075,800	66,550,278
Local Revenues	8800	70,576,834	58,116,093	2,003,678	2,246,292	72,580,512	60,362,385
TOTAL REVENUES	801	110,252,162	113,467,231	19,550,486	20,604,308	129,802,648	134,071,539
EXPENDITURES:							
Academic Salaries	1000	49,349,547	54,081,846	3,729,721	3,109,011	53,079,268	57,190,857
Classified Salaries	2000	25,819,477	28,149,821	6,523,505	6,771,464	32,342,982	34,921,285
Employee Benefits	3000	19,927,097	23,206,131	2,845,567	2,926,374	22,772,664	26,132,505
Supplies and Materials	4000	989,615	948,405	1,250,206	1,840,059	2,239,821	2,788,464
Other Operating Expenses and Services	5000	11,990,158	14,293,122	2,389,485	3,266,980	14,379,643	17,560,102
Capital Outlay	6000	372,842	503,786	1,713,914	2,030,608	2,086,756	2,534,394
TOTAL EXPENDITURES	501	108,448,736	121,183,111	18,452,398	19,944,496	126,901,134	141,127,607
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,803,426	(7,715,880)	1,098,088	659,812	2,901,514	(7,056,068)
OTHER FINANCING SOURCES	8900	17,559	10,000	50,000	70,000	67,559	80,000
OTHER OUTGO	7000	1,769,973	2,105,324	1,079,234	729,812	2,849,207	2,835,136
NET INCREASE/(DECREASE) IN FUND BALANCE	901	51,012	(9,811,204)	68,854		119,866	(9,811,204)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,046,924	17,097,936			17,046,924	17,097,936
Prior Years Adjustments	903			(68,854)		(68,854)	
Adjusted Beginning Balance	904	17,046,924		(68,854)		16,978,070	
ENDING FUND BALANCE, JUNE 30	905	17,097,936	7,286,732			17,097,936	7,286,732

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Governmental Funds Group

20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2003-04

Budget Year: 2004-05

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	88,179					
Local Revenues	8800	6,866,554	7,427,263				
TOTAL REVENUES	801	6,954,733	7,427,263				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803	1,398,626					
TOTAL - OTHER FINANCING SOURCES	808	1,398,626					
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711		3,420,000				
Debt Interest and Other Service Charges	712	4,155,313	4,007,263				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	4,155,313	7,427,263				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,756,687)	(7,427,263)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,198,046					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		3,258,135				
Prior Years Adjustments	903	(939,911)					
Adjusted Beginning Balance	904	(939,911)					
ENDING FUND BALANCE, JUNE 30	905	3,258,135	3,258,135				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2003-04

Budget Year: 2004-05

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 31 BOOKSTORE FUND		FUND: 33 CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			171,975	193,433		
State Revenues	8600			2,548,039	3,135,079		
Local Revenues	8800	7,244,126	7,260,000	322,085	300,966		
TOTAL REVENUES	801	7,244,126	7,260,000	3,042,099	3,629,478		
EXPENDITURES:							
Academic Salaries	1000			1,493,427	1,486,580		
Classified Salaries	2000	896,825	915,000	754,078	801,925		
Employee Benefits	3000	257,857	285,000	786,815	857,270		
Supplies and Materials	4000	5,263,387	5,500,000	156,227	146,168		
Other Operating Expenses and Services	5000	233,153	250,000	41,294	31,566		
Capital Outlay	6000	75,294	60,000	26,217	112,763		
TOTAL EXPENDITURES	501	6,726,516	7,010,000	3,258,058	3,436,272		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	517,610	250,000	(215,959)	193,206		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	200,600	200,600	60,536	75,538		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	317,010	49,400	(276,495)	117,668		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,717,240	3,034,250	437,850	22,637		
Prior Years Adjustments	903			(138,718)			
Adjusted Beginning Balance	904	2,717,240		299,132			
ENDING FUND BALANCE, JUNE 30	905	3,034,250	3,083,650	22,637	140,305		

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2003-04

Budget Year: 2004-05

Capital Projects Funds

Description	State Use Only (EDP)	FUND: <u>41</u> CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	306,258	377,157				
State Revenues	8600	1,709,772	14,928,193				
Local Revenues	8800	310,684	949,349				
TOTAL REVENUES	801	2,326,714	16,254,699				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	3,605	31,854				
Other Operating Expenses and Services	5000	388,926	359,781				
Capital Outlay	6000	25,175,335	36,119,131				
TOTAL EXPENDITURES	501	25,567,866	36,510,766				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(23,241,152)	(20,256,067)				
OTHER FINANCING SOURCES	8900	836,297	1,057,277				
OTHER OUTGO	7000	1,681,007	312,402				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(24,085,862)	(19,511,192)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	68,575,370	43,712,508				
Prior Years Adjustments	903	(777,000)					
Adjusted Beginning Balance	904	67,798,370					
ENDING FUND BALANCE, JUNE 30	905	43,712,508	24,201,316				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2003-04 Budget Year: 2004-05

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	1,703,692	1,871,732	2,812,908	2,965,848		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			7,576,000	7,576,000		
Supplies and Materials	4000	7,438	27,515				
Other Operating Expenses and Services	5000	2,384,777	3,196,742	4,070	5,000		
Capital Outlay	6000	36,299	67,745				
TOTAL EXPENDITURES	501	2,428,514	3,292,002	7,580,070	7,581,000		
NET INCOME / LOSS	201	(724,822)	(1,420,270)	(4,767,162)	(4,615,152)		
OTHER FINANCING SOURCES	8900	781,864	881,864				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	57,042	(538,406)	(4,767,162)	(4,615,152)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,766,085	2,823,127	49,795	(4,717,367)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,766,085		49,795			
ENDING FUND BALANCE, JUNE 30	905	2,823,127	2,284,721	(4,717,367)	(9,332,519)		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2003-04 Budget Year: 2004-05

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			6,279,427	6,509,057		
State Revenues	8600			975,706	1,024,407		
Local Revenues	8800	141,058	112,000	32,680	41,555	1,253,853	1,280,750
TOTAL REVENUES	801	141,058	112,000	7,287,813	7,575,019	1,253,853	1,280,750
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	12,198	31,000			355,516	390,000
Employee Benefits	3000	283	2,186			75,779	95,000
Supplies and Materials	4000					1,520	2,000
Other Operating Expenses and Services	5000	64,633	115,980	36,385	36,800	776,966	885,000
Capital Outlay	6000					181,076	60,000
TOTAL EXPENDITURES	501	77,114	149,166	36,385	36,800	1,390,857	1,432,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	63,944	(37,166)	7,251,428	7,538,219	(137,004)	(151,250)
OTHER FINANCING SOURCES	8900	25,000	25,000			200,600	200,600
OTHER OUTGO	7000			7,186,455	7,492,056	25,000	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	88,944	(12,166)	64,973	46,163	38,596	49,350
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	298,431	387,375	1,669,985	1,734,958	983,693	1,022,289
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	298,431		1,669,985		983,693	
ENDING FUND BALANCE, JUNE 30	905	387,375	375,209	1,734,958	1,781,121	1,022,289	1,071,639

**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: 2004-05

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$179,953,960
Appropriations subject to limit.	12	\$98,955,416
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$51,162,930
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$721,167

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	17,097,936
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	
Local	622	151,631
Subtotal C	629	151,631
D. Subtotal. Reserved (B + C)	675	151,631
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	10,049,733
Other	633	
Subtotal E	639	10,049,733
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	6,486,659
Other	664	
Subtotal H	669	6,486,659
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	16,688,023
J. UNCOMMITTED BALANCE (A less I)	690	409,913

CALIFORNIA COMMUNITY COLLEGES
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Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA
For Actual Year: 2003-04

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) Noninstructional Salaries (CA 1200 and 1400) Subtotal Academic Salaries	407 408 409	38,807,406 38,807,406	37,885,257 11,174,529 49,059,786
Classified Salaries (CA 2000): Noninstructional Salaries (CA 2100 and 2300) Instructional Aides (CA 2200 and 2400) Subtotal Classified Salaries	411 416 419	 1,959,026 1,959,026	21,895,843 2,129,362 24,025,205
Employee Benefits (CA 3000)	429	6,952,654	19,166,138
Supplies and Materials (CA 4000)	435		
Other Operating Expenses and Services (CA 5000)	449		
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	47,719,086	92,251,129
Less Exclusions for Current Expense of Education	469		5,797,309
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	47,719,086	86,453,820
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.20%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		43,226,910
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		43,226,910

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2003-04

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,972,488	1,972,488
Workforce Investment Act	8130		131,028	131,028
Temporary Assistance for Needy Families (TANF)	8140		179,480	179,480
Student Financial Aid	8150		12,560	12,560
Veterans Education	8160	2,744		2,744
Vocational and Technical Education Act (VTEA)	8170		1,254,097	1,254,097
Other Federal Revenues	8190		4,593,939	4,593,939
TOTAL FEDERAL REVENUES	8100	2,744	8,143,592	8,146,336
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,862,901		1,862,901
State General Apportionment	122	26,744,060		26,744,060
Other General Apportionments	123	7,426,657		7,426,657
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,787,672	1,787,672
Disabled Students Programs and Services (DSPS)	126		1,793,391	1,793,391
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		535,306	535,306
Telecomm. and Technology Infrastructure Program (TTIP)	129		165,889	165,889
Other General Categorical Programs	130		3,367,330	3,367,330
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		1,263,499	1,263,499
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	384,361		384,361
Timber Yield Tax	135	15		15
Other State Tax Subventions	136	2		2
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,254,588	490,129	3,744,717
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	39,672,584	9,403,216	49,075,800

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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	26,178,084		26,178,084
Tax Allocation, Supplemental Roll	8812	1,232,836		1,232,836
Tax Allocation, Unsecured Roll	8813	1,342,075		1,342,075
Prior Years Taxes	8816	596,325		596,325
Education Revenue Augmentation Fund (ERAF)	8817	33,142,901		33,142,901
Contributions, Gifts, Grants, and Endowments	8820	115,424	190,516	305,940
Contract Services (CA 8830):				
Contract Instructional Services	140		38,165	38,165
Other Contract Services	141			
Sales and Commissions	8840	4,187	5,740	9,927
Rentals and Leases	8850	441,783		441,783
Interest and Investment Income	8860	504,299	3,500	507,799
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	4,438,981		4,438,981
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		405,772	405,772
Instructional Materials Fees and Sales of Materials	8877	92,112		92,112
Insurance	8878			
Student Records	8879	86,048		86,048
Nonresident Tuition	8880	1,868,862		1,868,862
Parking Services and Public Transportation	8881		594,865	594,865
Other Student Fees and Charges	8885	68,102		68,102
Other Local Revenues	8890	464,815	765,120	1,229,935
TOTAL LOCAL REVENUES	8800	70,576,834	2,003,678	72,580,512
TOTAL REVENUES (8100 + 8600 + 8800)	801	110,252,162	19,550,486	129,802,648
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	14,231		14,231
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	3,328	50,000	53,328
TOTAL OTHER FINANCING SOURCES	8900	17,559	50,000	67,559
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	110,269,721	19,600,486	129,870,207

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200	1,682					1,682
Biological Sciences	0400	1,706,073		23,764	1,886		1,731,723
Business and Management	0500	3,769,893	126,986	184,332	60,806		4,142,017
Communications	0600	463,639	475	34,102	96,802		595,018
Computer and Information Science	0700	1,172,448	16,233	11,515	41,287		1,241,483
Education	0800	2,653,497	52,171	132,651	36,917		2,875,236
Engineering and Related Industrial Tech.	0900	1,785,060		1,940,794	123,084		3,848,938
Fine and Applied Arts	1000	2,868,599	128,252	102,968	125,961		3,225,780
Foreign Language	1100	898,701		714			899,415
Health	1200	1,972,404	76,542	23,167	75,361		2,147,474
Consumer Education and Home Economics	1300	1,630,151	953	4,346	1,960		1,637,410
Law	1400	173,474					173,474
Humanities (Letters)	1500	4,109,026	239,520	110			4,348,656
Library Science	1600	15,505	15,261				30,766
Mathematics	1700	3,721,084	141,411	145			3,862,640
Military Studies	1800						
Physical Sciences	1900	1,413,856	143,276	52,693	170,265		1,780,090
Psychology	2000	1,103,467		2,066			1,105,533
Public Affairs and Services	2100	3,118,402	6,934	756,274	87,585		3,969,195
Social Sciences	2200	2,527,370					2,527,370
Commercial Services	3000	31,287	87,351	274,816	657		394,111
Interdisciplinary Studies	4900	12,414,569	628,205	2,244,309	517,837		15,804,920
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	776,198					776,198
Subtotal - Instructional Activities	599	48,326,385	1,663,570	5,788,766	1,340,408		57,119,129

* 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: 2003-04

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		12,992,547	614,919	57,438		13,664,904
Course and Curriculum Development	6020		193,860	39,224	20,153		253,237
Academic/Faculty Senate	6030		362,229	2,424			364,653
Other Instruct. Admin. & Instruct. Governance	6090		1,700	661			2,361
Subtotal - Instructional Administration	6000		13,550,336	657,228	77,591		14,285,155
Instructional Support Services (6100)							
Learning Center	6110	172,538	814,053	9,509			996,100
Library	6120		2,130,515	133,052	99,343		2,362,910
Media	6130		602,544	29,830	11,077		643,451
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		150,988		9,934		160,922
Other Instructional Support Services	6190		262,769	7,751	3,287		273,807
Subtotal - Instructional Support Services	6100	172,538	3,960,869	180,142	123,641		4,437,190
Admissions and Records	6200		2,086,584	57,040	10,874		2,154,498
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		6,211,493	36,662	16,196		6,264,351
Matriculation and Student Assessment	6320		453,976	61,542	43,189		558,707
Transfer Programs	6330		597,560	2,611	62,113		662,284
Career Guidance	6340						
Other Student Counseling and Guidance	6390		61,501	22,285			83,786
Subtotal - Student Counseling and Guidance	6300		7,324,530	123,100	121,498		7,569,128

* 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: 2003-04

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		1,213,697	36,872	2,673		1,253,242
Extended Opportunity Prgms. & Services (EOPS)	6430		691,592	49,579	29,079		770,250
Health Services	6440		683,512	13,115	3,258		699,885
Student Personnel Administration	6450		254,762	722			255,484
Financial Aid Administration	6460		1,223,516	58,726	48,184		1,330,426
Job Placement Services	6470		1,280,474	1,058			1,281,532
Veterans Services	6480		212,840				212,840
Miscellaneous Student Services	6490		3,784,283	805,222	32,370		4,621,875
Subtotal - Other Student Services	6400		9,344,676	965,294	115,564		10,425,534
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,529,775	484,528	17,170		2,031,473
Custodial Services	6530		2,205,537	196,523	13,857		2,415,917
Grounds Maintenance and Repairs	6550		407,477	209,543	925		617,945
Utilities	6570			2,939,206			2,939,206
Other Operation and Maintenance of Plant	6590		57,273	1,250			58,523
Subtotal - Operation and Maintenance of Plant	6500		4,200,062	3,831,050	31,952		8,063,064
Planning, Policymaking, and Coordination	6600		1,799,359	598,527	17,483		2,415,369

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

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2003-04

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		778,536	134,345	7,474		920,355
Fiscal Operations	6720		697,076	264,065	4,355		965,496
Human Resources Management	6730		1,162,710	107,458	10,313		1,280,481
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		953,520				953,520
Staff Development	6750		162,781	287,160	21,487		471,428
Staff Diversity	6760			48,828	3,028		51,856
Logistical Services	6770		2,861,653	764,711	65,970		3,692,334
Management Information Systems	6780		3,759,173	1,824,880	64,264		5,648,317
Other General Institutional Support Services	6790		1,210,266	45,889	1,700		1,257,855
Subtotal - General Institutional Support Services	6700		11,585,715	3,477,336	178,591		15,241,642
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		20,575				20,575
Community Service Classes	6820		84,055	251,013	521		335,589
Community Use Facilities	6830		221,439				221,439
Economic Development	6840		1,399,894	326,893	24,602		1,751,389
Other Community Svcs. & Economic Development	6890		17,255				17,255
Subtotal - Community Services	6800		1,743,218	577,906	25,123		2,346,247

* 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: 2003-04

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		37,301				37,301
Child Development Centers	6920		119,612				119,612
Farm Operations	6930						
Food Services	6940						
Parking	6950		595,677	14,430	3,846		613,953
Student and Co-curricular Activities	6960		415,541	30,159			445,700
Student Housing	6970						
Other Ancillary Services	6990		741,055	3,977			745,032
Subtotal - Ancillary Services	6900		1,909,186	48,566	3,846		1,961,598
Auxiliary Operations (7000)							
Contract Education	7010		58,861	13,285			72,146
Other Auxiliary Operations	7090		469,025	24,231	3,448		496,704
Subtotal - Auxiliary Operations	7000		527,886	37,516	3,448		568,850
Physical Property and Related Acquisitions (7100)	7100			46,993	36,737		83,730
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210			230,000		199,998	429,998
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			230,000		199,998	429,998
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					2,649,209	2,649,209
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,649,209	2,649,209
TOTAL EXPENDITURES and OTHER OUTGO	391		48,498,923	59,695,991	16,619,464	2,086,756	2,849,207

* 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: 2003-04

Budget Year: 2004-05

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. 06/30/03 Reported Ending Balance	902				
2. Adjustments	903				-167,565
3. Adjusted Beginning Balance (lines 1 + 2)	904				-167,565
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				3,103,300
b) Accrued	860A				808,982
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	50,544	1,235		51,779
(b) Books, Magazines, & Periodicals	220A	1,775	42,179		43,954
(c) Instructional Supplies & Materials	230A	603,517	6,936		610,453
(e) Noninstructional Supplies & Materials	240A		182,477		182,477
7. Other. Oper. Exp. & Services (5000)	400A	998,059	1,688,149		2,686,208
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		81,732		81,732
b) Equipment (Object 6400)	640A	34,393	53,721		88,114
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	1,688,288	2,056,429		3,744,717
11. 06/30/04 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,744,636
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	26,868	672		27,540
(b) Books, Magazines, & Periodicals	220B	2,615	46,053		48,668
(c) Instructional Supplies & Materials	230B	846,435	8,459		854,894
(e) Noninstructional Supplies & Materials	240B		157,389		157,389
15. Other Oper. Exp. & Services (Object 5000)	400B	846,222	1,649,533		2,495,755
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		74,538		74,538
b) Equipment (Object 6400)	640B	68,874	16,978		85,852
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	1,791,014	1,953,622		3,744,636
19. 06/30/05 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2003-04

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
41	IN	Capital Outlay Projects Fund	836,297	
10	OUT	General Funds		836,297
61	IN	Self-Insurance Fund	781,864	
10	OUT	General Funds		781,864
10	IN	General Funds	50,000	
41	OUT	Capital Outlay Projects Fund		50,000
21	IN	Bond Interest and Redemption Fund	1,398,626	
41	OUT	Capital Outlay Projects Fund		1,398,626
71	IN	Associated Students Trust Fund	25,000	
79	OUT	Other Trust Funds		25,000
79	IN	Other Trust Funds	200,600	
31	OUT	Bookstore Fund		200,600

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2003-04

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			3,292,387	3,292,387
41		Capital Outlay Projects Fund	836,297	
10		General Funds		1,618,161
61		Self-Insurance Fund	781,864	
10		General Funds	50,000	
41		Capital Outlay Projects Fund		1,448,626
21		Bond Interest and Redemption Fund	1,398,626	
71		Associated Students Trust Fund	25,000	
79		Other Trust Funds		25,000
79		Other Trust Funds	200,600	
31		Bookstore Fund		200,600