

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

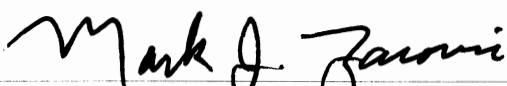
(Financial Report for Fiscal Year 2004-05)

(Budget Report for Fiscal Year 2005-06)

District: **Rancho Santiago Community College District**

District Code: **870**

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


District Chief Business Officer

9/13/2005
Date


District Superintendent

9-13-05
Date

Contact:

Ann-Marie Gabel

Name

Assistant Vice Chancellor of Fiscal Serv

Title

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Phone Number

Extension

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2005**. Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 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	2,749	8,796	7,973,475	8,010,283	7,976,224	8,019,079
State Revenues	8600	63,046,913	68,398,511	11,769,372	10,329,526	74,816,285	78,728,037
Local Revenues	8800	56,040,762	56,033,827	1,767,626	2,164,180	57,808,388	58,198,007
TOTAL REVENUES	801	119,090,424	124,441,134	21,510,473	20,503,989	140,600,897	144,945,123
EXPENDITURES:							
Academic Salaries	1000	51,525,310	53,998,418	3,742,345	3,218,740	55,267,655	57,217,158
Classified Salaries	2000	26,641,334	31,006,615	7,103,411	6,324,408	33,744,745	37,331,023
Employee Benefits	3000	23,756,893	27,838,368	3,048,324	3,007,782	26,805,217	30,846,150
Supplies and Materials	4000	963,451	1,298,328	1,652,591	1,946,553	2,616,042	3,244,881
Other Operating Expenses and Services	5000	14,504,568	17,476,090	3,161,199	3,296,826	17,665,767	20,772,916
Capital Outlay	6000	737,574	1,178,988	1,849,760	2,009,035	2,587,334	3,188,023
TOTAL EXPENDITURES	501	118,129,130	132,796,807	20,557,630	19,803,344	138,686,760	152,600,151
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	961,294	(8,355,673)	952,843	700,645	1,914,137	(7,655,028)
OTHER FINANCING SOURCES	8900	55,729	10,000	70,000	70,000	125,729	80,000
OTHER OUTGO	7000	1,259,274	704,933	855,658	816,461	2,114,932	1,521,394
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(242,251)	(9,050,606)	167,185	(45,816)	(75,066)	(9,096,422)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,097,936	17,011,000		144,723	17,097,936	17,155,723
Prior Years Adjustments	903	155,315		(22,462)		132,853	
Adjusted Beginning Balance	904	17,253,251		(22,462)		17,230,789	
ENDING FUND BALANCE, JUNE 30	905	17,011,000	7,960,394	144,723	98,907	17,155,723	8,059,301

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						
State Revenues	8600	137,619					
Local Revenues	8800	12,491,056	9,379,395				
TOTAL REVENUES	801	12,628,675	9,379,395				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803	7,948,001					
TOTAL - OTHER FINANCING SOURCES	808	7,948,001					
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	3,420,000	6,395,000				
Debt Interest and Other Service Charges	712	4,946,923	8,827,100				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	8,366,923	15,222,100				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(418,922)	(15,222,100)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	12,209,753	(5,842,705)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,258,136	15,472,411				
Prior Years Adjustments	903	4,522					
Adjusted Beginning Balance	904	3,262,658					
ENDING FUND BALANCE, JUNE 30	905	15,472,411	9,629,706				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: <u>31</u> BOOKSTORE FUND		FUND: <u>33</u> CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			235,230	215,935		
State Revenues	8600			3,296,228	3,275,637		
Local Revenues	8800	7,443,247	7,390,000	300,785	292,997		
TOTAL REVENUES	801	7,443,247	7,390,000	3,832,243	3,784,569		
EXPENDITURES:							
Academic Salaries	1000			1,504,999	1,720,852		
Classified Salaries	2000	909,700	1,015,000	801,225	799,375		
Employee Benefits	3000	283,501	325,000	831,158	912,773		
Supplies and Materials	4000	5,321,878	5,300,000	192,581	171,765		
Other Operating Expenses and Services	5000	219,919	260,000	46,112	22,138		
Capital Outlay	6000	2,957	205,000	113,545			
TOTAL EXPENDITURES	501	6,737,955	7,105,000	3,489,620	3,626,903		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	705,292	285,000	342,623	157,666		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	200,600	200,600	182,402	157,666		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	504,692	84,400	160,221			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,034,250	3,538,942	22,636	182,857		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,034,250		22,636			
ENDING FUND BALANCE, JUNE 30	905	3,538,942	3,623,342	182,857	182,857		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	155,867	1,016,987				
State Revenues	8600	5,151,615	12,517,966				
Local Revenues	8800	623,073	306,460	1,709,208	2,625,000		
TOTAL REVENUES	801	5,930,555	13,841,413	1,709,208	2,625,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	121,305	43,758	60,010	4,859		
Other Operating Expenses and Services	5000	300,639	167,497	76,435	164,299		
Capital Outlay	6000	6,809,702	15,252,843	27,398,795	125,639,904		
TOTAL EXPENDITURES	501	7,231,646	15,464,098	27,535,240	125,809,062		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(1,301,091)	(1,622,685)	(25,826,032)	(123,184,062)		
OTHER FINANCING SOURCES	8900	1,057,277	704,933	119,999,867	5,001,231		
OTHER OUTGO	7000	312,401	312,402				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(556,215)	(1,230,154)	94,173,835	(118,182,831)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,591,555	5,035,340	38,120,954	132,076,149		
Prior Years Adjustments	903			(218,640)			
Adjusted Beginning Balance	904	5,591,555		37,902,314			
ENDING FUND BALANCE, JUNE 30	905	5,035,340	3,805,186	132,076,149	13,893,318		

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	3,005,420	4,344,152	5,286,590	4,100,463		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			7,576,000	7,576,000		
Supplies and Materials	4000	6,986	27,515				
Other Operating Expenses and Services	5000	2,623,610	3,325,000	4,998	7,000		
Capital Outlay	6000	18,593	67,745				
TOTAL EXPENDITURES	501	2,649,189	3,420,260	7,580,998	7,583,000		
NET INCOME / LOSS	201	356,231	923,892	(2,294,408)	(3,482,537)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	356,231	923,892	(2,294,408)	(3,482,537)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,823,127	3,179,358	(4,717,366)	(7,011,774)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,823,127		(4,717,366)			
ENDING FUND BALANCE, JUNE 30	905	3,179,358	4,103,250	(7,011,774)	(10,494,311)		

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>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			6,647,775	6,718,066		
State Revenues	8600			966,361	974,616		
Local Revenues	8800	128,079	124,500	47,615	28,375	1,304,385	1,544,500
TOTAL REVENUES	801	128,079	124,500	7,661,751	7,721,057	1,304,385	1,544,500
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	25,105	31,000			385,821	437,000
Employee Benefits	3000	2,512	4,000			107,432	120,000
Supplies and Materials	4000						2,700
Other Operating Expenses and Services	5000	91,983	115,980	34,242	34,145	993,039	1,053,700
Capital Outlay	6000					38,802	45,000
TOTAL EXPENDITURES	501	119,600	150,980	34,242	34,145	1,525,094	1,658,400
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	8,479	(26,480)	7,627,509	7,686,912	(220,709)	(113,900)
OTHER FINANCING SOURCES	8900	25,000	22,000			222,771	200,600
OTHER OUTGO	7000	1,500		7,595,954	7,691,682	93,541	22,000
NET INCREASE/(DECREASE) IN FUND BALANCE	901	31,979	(4,480)	31,555	(4,770)	(91,479)	64,700
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	387,375	419,354	1,734,958	1,766,513	1,022,288	930,809
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	387,375		1,734,958		1,022,288	
ENDING FUND BALANCE, JUNE 30	905	419,354	414,874	1,766,513	1,761,743	930,809	995,509

**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	\$193,237,857
Appropriations subject to limit.	12	\$110,594,814
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$64,362,995
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$113,995

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	17,155,723
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	353,224
Subtotal C	629	353,224
D. Subtotal Reserved (B + C)	675	353,224
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	9,576,714
Other	633	
Subtotal E	639	9,576,714
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	7,040,085
Other	664	
Subtotal H	669	7,040,085
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	16,970,023
J. UNCOMMITTED BALANCE (A less I)	690	185,700

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	39,778,881	39,778,881
Noninstructional Salaries (CA 1200 and 1400)	408		11,566,370
Subtotal Academic Salaries	409	39,778,881	51,345,251
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		22,518,841
Instructional Aides (CA 2200 and 2400)	416	2,226,454	2,226,454
Subtotal Classified Salaries	419	2,226,454	24,745,295
Employee Benefits (CA 3000)	429	9,033,141	22,977,837
Supplies and Materials (CA 4000)	435		903,600
Other Operating Expenses and Services (CA 5000)	449	3,060,118	13,736,234
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	54,098,594	113,708,217
Less Exclusions for Current Expense of Education	469		5,764,211
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	54,098,594	107,944,006
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.12%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		53,972,003
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		53,972,003

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)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		2,458,113	2,458,113
Workforce Investment Act	8130		41,077	41,077
Temporary Assistance for Needy Families (TANF)	8140		186,670	186,670
Student Financial Aid	8150		29,445	29,445
Veterans Education	8160	2,749		2,749
Vocational and Technical Education Act (VTEA)	8170		1,202,217	1,202,217
Other Federal Revenues	8190		4,055,953	4,055,953
TOTAL FEDERAL REVENUES	8100	2,749	7,973,475	7,976,224
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,197,095		2,197,095
State General Apportionment	122	50,281,174		50,281,174
Other General Apportionments	123	6,596,733		6,596,733
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,704,059	1,704,059
Disabled Students Programs and Services (DSPS)	126		1,666,508	1,666,508
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		422,402	422,402
Telecomm. and Technology Infrastructure Program (TTIP)	129		110,448	110,448
Other General Categorical Programs	130		6,158,201	6,158,201
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		1,019,864	1,019,864
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	380,218		380,218
Timber Yield Tax	135	5		5
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,578,112	687,890	4,266,002
State Mandated Costs	138	13,576		13,576
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	63,046,913	11,769,372	74,816,285

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)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	28,454,068		28,454,068
Tax Allocation, Supplemental Roll	8812	1,779,193		1,779,193
Tax Allocation, Unsecured Roll	8813	1,376,143		1,376,143
Prior Years Taxes	8816	22,072		22,072
Education Revenue Augmentation Fund (ERAF)	8817	14,310,522		14,310,522
Contributions, Gifts, Grants, and Endowments	8820	13,015	77,409	90,424
Contract Services (CA 8830):				
Contract Instructional Services	140	11,828	61,766	73,594
Other Contract Services	141			
Sales and Commissions	8840	5,199	4,813	10,012
Rentals and Leases	8850	352,394		352,394
Interest and Investment Income	8860	827,045	5,715	832,760
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	6,432,146		6,432,146
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		416,322	416,322
Instructional Materials Fees and Sales of Materials	8877	88,476		88,476
Insurance	8878			
Student Records	8879	114,963		114,963
Nonresident Tuition	8880	1,793,471		1,793,471
Parking Services and Public Transportation	8881		578,963	578,963
Other Student Fees and Charges	8885	72		72
Other Local Revenues	8890	460,155	622,638	1,082,793
TOTAL LOCAL REVENUES	8800	56,040,762	1,767,626	57,808,388
TOTAL REVENUES (8100 + 8600 + 8800)	801	119,090,424	21,510,473	140,600,897
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	7,859		7,859
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	47,870	70,000	117,870
TOTAL OTHER FINANCING SOURCES	8900	55,729	70,000	125,729
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	119,146,153	21,580,473	140,726,626

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						
Architecture and Environmental Design	0200	1,479					1,479
Biological Sciences	0400	1,634,772		22,331	42,847		1,699,950
Business and Management	0500	3,747,163	136,944	206,600	87,724		4,178,431
Communications	0600	457,785	1,897	53,633	59,730		573,045
Computer and Information Science	0700	1,206,533	27,387	14,654	328,731		1,577,305
Education	0800	2,691,047	59,129	139,823	102,432		2,992,431
Engineering and Related Industrial Tech.	0900	1,667,813	6,443	1,938,275	129,748		3,742,279
Fine and Applied Arts	1000	2,902,138	157,633	128,372	231,306		3,419,449
Foreign Language	1100	964,913		286			965,199
Health	1200	2,050,890	143,008	28,893	41,811		2,264,602
Consumer Education and Home Economics	1300	1,701,196	22,347	5,608	8,123		1,737,274
Law	1400	195,290	3,633	466			199,389
Humanities (Letters)	1500	4,563,881	250,329	3,928			4,818,138
Library Science	1600	15,342	15,386				30,728
Mathematics	1700	4,117,238	193,303	13,641	2,930		4,327,112
Military Studies	1800						
Physical Sciences	1900	1,783,630	153,627	24,746			1,962,003
Psychology	2000	1,174,219	3,168	1,364	634		1,179,385
Public Affairs and Services	2100	3,339,285	8,304	1,335,505	99,591		4,782,685
Social Sciences	2200	2,709,204		2,351			2,711,555
Commercial Services	3000	38,549	87,929	258,091			384,569
Interdisciplinary Studies	4900	14,479,180	1,036,890	2,092,585	367,960		17,976,615
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	955,811					955,811
Subtotal - Instructional Activities	599	52,397,358	2,307,357	6,271,152	1,503,567		62,479,434

* 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		12,287,999	622,220	102,619		13,012,838
Course and Curriculum Development	6020		227,258	39,802	4,872		271,932
Academic/Faculty Senate	6030		404,690	4,049			408,739
Other Instruct. Admin. & Instruct. Governance	6090			1,391			1,391
Subtotal - Instructional Administration	6000		12,919,947	667,462	107,491		13,694,900
Instructional Support Services (6100)							
Learning Center	6110	393,429	622,809	16,938	2,296		1,035,472
Library	6120		2,234,673	151,183	110,632		2,496,488
Media	6130		629,121	30,687	2,498		662,306
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		108,592		27,780		136,372
Other Instructional Support Services	6190		284,022	6,235			290,257
Subtotal - Instructional Support Services	6100	393,429	3,879,217	205,043	143,206		4,620,895
Admissions and Records	6200		2,142,502	59,082	21,837		2,223,421
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		6,620,819	94,573	83,261		6,798,653
Matriculation and Student Assessment	6320		692,276	104,033	143,966		940,275
Transfer Programs	6330		473,934	60,805			534,739
Career Guidance	6340		34,902	43,397			78,299
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		7,821,931	302,808	227,227		8,351,966

* 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 (DSPS)	6420		1,262,877	71,103	659		1,334,639
Extended Opportunity Prgms. & Services (EOPS)	6430		686,614	34,653	12,740		734,007
Health Services	6440		659,620	53,859	3,010		716,489
Student Personnel Administration	6450		296,818	872			297,690
Financial Aid Administration	6460		1,530,270	627,869	95,070		2,253,209
Job Placement Services	6470		1,105,977	927			1,106,904
Veterans Services	6480		166,469				166,469
Miscellaneous Student Services	6490		4,122,832	1,092,355	66,665		5,281,852
Subtotal - Other Student Services	6400		9,831,477	1,881,638	178,144		11,891,259
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,600,687	704,489	61,190		2,366,366
Custodial Services	6530		2,445,325	252,041	2,435		2,699,801
Grounds Maintenance and Repairs	6550		363,978	223,148	31,368		618,494
Utilities	6570			3,202,867			3,202,867
Other Operation and Maintenance of Plant	6590		62,208	1,076			63,284
Subtotal - Operation and Maintenance of Plant	6500		4,472,198	4,383,621	94,993		8,950,812
Planning, Policymaking, and Coordination	6600		1,877,042	621,932	78,860		2,577,834

* 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: 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		792,124	137,010	2,658		931,792
Fiscal Operations	6720		2,262,636	435,446	7,232		2,705,314
Human Resources Management	6730		1,152,023	259,013			1,411,036
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,056,675				1,056,675
Staff Development	6750		156,006	395,658	564		552,228
Staff Diversity	6760			38,770			38,770
Logistical Services	6770		2,978,331	1,781,883	41,942		4,802,156
Management Information Systems	6780		4,028,083	1,875,928	103,550		6,007,561
Other General Institutional Support Services	6790		1,229,556	47,092	12,329		1,288,977
Subtotal - General Institutional Support Services	6700		13,655,434	4,970,800	168,275		18,794,509
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		20,733				20,733
Community Service Classes	6820		32,352	250,105	41,585		324,042
Community Use Facilities	6830		207,951				207,951
Economic Development	6840		1,570,904	338,201	16,021		1,925,126
Other Community Svcs. & Economic Development	6890		13,936				13,936
Subtotal - Community Services	6800		1,845,876	588,306	57,606		2,491,788

* 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)				
Ancillary Services (6900)							
Bookstores	6910		26,489				26,489
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		670,554	32,601			703,155
Student and Co-curricular Activities	6960		435,919	30,429			466,348
Student Housing	6970						
Other Ancillary Services	6990		745,818				745,818
Subtotal - Ancillary Services	6900		1,878,780	63,030			1,941,810
Auxiliary Operations (7000)							
Contract Education	7010		21,211	18,886	128		40,225
Other Auxiliary Operations	7090		373,858	25,173			399,031
Subtotal - Auxiliary Operations	7000		395,069	44,059	128		439,256
Physical Property and Related Acquisitions (7100)	7100			51,592	6,000		57,592
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210			171,284		199,998	371,282
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			171,284		199,998	371,282
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,914,934	1,914,934
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,914,934	1,914,934
TOTAL EXPENDITURES and OTHER OUTGO	391	52,790,787	63,026,830	20,281,809	2,587,334	2,114,932	140,801,692

* 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				80,066
3. Adjusted Beginning Balance (lines 1 + 2)	904				80,066
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,941,369
b) Accrued	860A				2,244,567
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	35,116	3,485		38,601
(b) Books, Magazines, & Periodicals	220A	3,723	43,033		46,756
(c) Instructional Supplies & Materials	230A	666,220	7,769		673,989
(e) Noninstructional Supplies & Materials	240A		182,807		182,807
7. Other Oper. Exp. & Services (5000)	400A	1,057,653	2,041,953		3,099,606
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		88,933		88,933
b) Equipment (Object 6400)	640A	60,516	74,794		135,310
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	1,823,228	2,442,774		4,266,002
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				3,642,720
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	49,950	4,746		54,696
(b) Books, Magazines, & Periodicals	220B	2,504	42,720		45,224
(c) Instructional Supplies & Materials	230B	778,952	22,259		801,211
(e) Noninstructional Supplies & Materials	240B		148,258		148,258
15. Other Oper. Exp. & Services (Object 5000)	400B	698,119	1,662,888		2,361,007
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		89,907		89,907
b) Equipment (Object 6400)	640B	31,277	111,140		142,417
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	1,560,802	2,081,918		3,642,720
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	116,393	
41	OUT	Capital Outlay Projects Fund		70,000
71	OUT	Associated Students Trust Fund		1,500
79	OUT	Other Trust Funds		44,893
41	IN	Capital Outlay Projects Fund	1,057,277	
10	OUT	General Funds		1,057,277
71	IN	Associated Students Trust Fund	25,000	
79	OUT	Other Trust Funds		25,000
79	IN	Other Trust Funds	202,078	
10	OUT	General Funds		1,478
31	OUT	Bookstore Fund		200,600

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

**** Summary Page ****

Page: 2

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
	Totals		1,400,748	1,400,748
10		General Funds	116,393	
41		Capital Outlay Projects Fund		70,000
71		Associated Students Trust Fund		1,500
79		Other Trust Funds		69,893
41		Capital Outlay Projects Fund	1,057,277	
10		General Funds		1,058,755
71		Associated Students Trust Fund	25,000	
79		Other Trust Funds	202,078	
31		Bookstore Fund		200,600