

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT


(Financial Report for Fiscal Year 2002-03)

(Budget Report for Fiscal Year 2003-04)

District: **Imperial Community College District**

District Code: **030**


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

12/16/03

Date



District Superintendent

Dec. 16, 2003

Date

Contact:

Carlos Fletes

Name

Title

Director of Fiscal Services

Title

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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 **November 3, 2003**. 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: 2002-03 Budget Year: 2003-04

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	1,008		2,154,439	2,288,704	2,155,447	2,288,704
State Revenues	8600	14,686,236	14,020,604	3,087,891	3,306,268	17,774,127	17,326,872
Local Revenues	8800	7,178,762	7,932,198	888,478	1,090,611	8,067,240	9,022,809
TOTAL REVENUES	801	21,866,006	21,952,802	6,130,808	6,685,583	27,996,814	28,638,385
EXPENDITURES:							
Academic Salaries	1000	10,138,314	9,495,596	1,938,101	2,178,262	12,076,415	11,673,858
Classified Salaries	2000	4,691,999	4,783,082	2,031,456	2,078,918	6,723,455	6,862,000
Employee Benefits	3000	3,677,748	4,432,911	682,111	870,239	4,359,859	5,303,150
Supplies and Materials	4000	665,576	718,326	296,433	319,510	962,009	1,037,836
Other Operating Expenses and Services	5000	1,957,263	1,972,869	605,741	734,983	2,563,004	2,707,852
Capital Outlay	6000	455,316	550,018	569,224	503,671	1,024,540	1,053,689
TOTAL EXPENDITURES	501	21,586,216	21,952,802	6,123,066	6,685,583	27,709,282	28,638,385
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	279,790		7,742		287,532	
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	279,790		7,742		287,532	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,585,519	1,580,287	39,334	970,047	2,624,853	2,550,334
Prior Years Adjustments	903	(1,285,022)		922,971		(362,051)	
Adjusted Beginning Balance	904	1,300,497		962,305		2,262,802	
ENDING FUND BALANCE, JUNE 30	905	1,580,287	1,580,287	970,047	970,047	2,550,334	2,550,334

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	288					
TOTAL REVENUES	801	288					
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						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900		10,869				
TOTAL - OTHER OUTGO	708		10,869				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202		10,869				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	288	(10,869)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,581					
Prior Years Adjustments	903		10,869				
Adjusted Beginning Balance	904	10,581					
ENDING FUND BALANCE, JUNE 30	905	10,869					

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Imperial Community College District

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

**Governmental Funds Group
30 Special Revenue Funds**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04 **Special Revenue Funds**

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	529,283	558,627				
Local Revenues	8800	5,893	5,000				
TOTAL REVENUES	801	535,176	563,627				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	236,515	268,867				
Employee Benefits	3000	100,877	109,885				
Supplies and Materials	4000	15,972	52,040				
Other Operating Expenses and Services	5000	28,967	39,409				
Capital Outlay	6000	12,580	88,475				
TOTAL EXPENDITURES	501	394,911	558,676				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	140,265	4,951				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	140,265	4,951				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	217,109	243,307				
Prior Years Adjustments	903	(114,067)					
Adjusted Beginning Balance	904	103,042					
ENDING FUND BALANCE, JUNE 30	905	243,307	248,258				

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

**Governmental Funds Group
40 Capital Projects Funds**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

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	63,876					
Local Revenues	8800	1,679,774	4,000				
TOTAL REVENUES	801	1,743,650	4,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	84,626	104,000				
Capital Outlay	6000	996,874	562,152				
TOTAL EXPENDITURES	501	1,081,500	666,152				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	662,150	(662,152)				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	662,150	(662,152)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2	662,152				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2					
ENDING FUND BALANCE, JUNE 30	905	662,152					

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	3,191,889	800,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	3,283,042	1,144,665				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	3,283,042	1,144,665				
NET INCOME / LOSS	201	(91,153)	(344,665)				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	(91,153)	(344,665)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	438,521	344,665				
Prior Years Adjustments	903	(2,703)					
Adjusted Beginning Balance	904	435,818					
ENDING FUND BALANCE, JUNE 30	905	344,665					

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

**Fiduciary Funds Group
70 Fiduciary Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2002-03 Budget Year: 2003-04

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801	25,783	25,000	434,301	100,000	626,514	600,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,200	1,200				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	21,639	23,800	434,301	100,000	620,262	600,000
Capital Outlay	6000						
TOTAL EXPENDITURES	501	22,839	25,000	434,301	100,000	620,262	600,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,944					600,000
OTHER FINANCING SOURCES	8900						6,252
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,944					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	39,176	42,120	60,669	59,677	47,769	61,259
Prior Years Adjustments	903			(992)		7,238	
Adjusted Beginning Balance	904	39,176	42,120	59,677	59,677	55,007	61,259
ENDING FUND BALANCE, JUNE 30	905	42,120	42,120	59,677	59,677	61,259	61,259

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Annual Financial and Budget Report**

**Fiduciary Funds Group
70 Fiduciary Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	6,740,164	6,517,595				
State Revenues	8600	1,200,207	1,211,946				
Local Revenues	8800	81,449					
TOTAL REVENUES	801	8,021,820	7,729,541				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	8,021,820	7,729,541				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	8,021,820	7,729,541				
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

**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: 2003-04

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$25,885,005
Appropriations subject to limit.	12	\$17,070,246
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$10,697,481
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$171,679

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2002-03

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	2,550,334
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	970,047
Local	622	
Subtotal C	629	970,047
D. Subtotal Reserved (B + C)	675	970,047
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	1,317,168
Other	664	
Subtotal H	669	1,317,168
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	2,287,215
J. UNCOMMITTED BALANCE (A less I)	690	263,119

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

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

SUPPLEMENTAL DATA

For Actual Year: 2002-03

		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	7,914,892	7,647,767
Noninstructional Salaries (CA 1200 and 1400)	408		2,292,589
Subtotal Academic Salaries	409	7,914,892	9,940,356
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		3,916,042
Instructional Aides (CA 2200 and 2400)	416	436,325	505,629
Subtotal Classified Salaries	419	436,325	4,421,671
Employee Benefits (CA 3000)	429	2,149,552	3,591,678
Supplies and Materials (CA 4000)	435		556,379
Other Operating Expenses and Services (CA 5000)	449		1,867,699
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	10,500,769	20,377,783
Less Exclusions for Current Expense of Education	469		609,110
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	10,500,769	19,768,673
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.12%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		9,884,336
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		9,884,336

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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		1,528,798	1,528,798
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		387,707	387,707
Other Federal Revenues	8190	1,008	237,934	238,942
TOTAL FEDERAL REVENUES	8100	1,008	2,154,439	2,155,447
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	12,209,366		12,209,366
Other General Apportionments	123	1,705,599		1,705,599
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		657,792	657,792
Disabled Students Programs and Services (DSPS)	126		486,253	486,253
Temporary Assistance for Needy Families (TANF)	127		75,375	75,375
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		329,780	329,780
Telecomm. and Technology Infrastructure Program (TTIP)	129		170,762	170,762
Other General Categorical Programs	130		551,116	551,116
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		79,574	79,574
Other Reimbursable Categorical Programs	133		737,239	737,239
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	82,711		82,711
Timber Yield Tax	135			
Other State Tax Subventions	136	79,450		79,450
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	609,110		609,110
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	14,686,236	3,087,891	17,774,127

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenue

SUPPLEMENTAL DATA
 For Actual Year: 2002-03

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	4,093,398		4,093,398
Tax Allocation, Supplemental Roll	8812	81,329		81,329
Tax Allocation, Unsecured Roll	8813	249,304		249,304
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	1,848,257		1,848,257
Contributions, Gifts, Grants, and Endowments	8820		423,721	423,721
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840			
Rentals and Leases	8850		154,514	154,514
Interest and Investment Income	8860	53,931	22,073	76,004
Student Fees and Charges				
Community Services Classes	8872	39,319		39,319
Dormitory	8873			
Enrollment	8874	644,139		644,139
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	9,849		9,849
Nonresident Tuition	8880	89,469		89,469
Parking Services and Public Transportation	8881		198,680	198,680
Other Student Fees and Charges	8885	35,237	5,161	40,398
Other Local Revenues	8890	34,530	84,329	118,859
TOTAL LOCAL REVENUES	8800	7,178,762	888,478	8,067,240
TOTAL REVENUES (8100 + 8600 + 8800)	801	21,866,006	6,130,808	27,996,814
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
TOTAL OTHER FINANCING SOURCES	8900			
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	21,866,006	6,130,808	27,996,814

CALLIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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

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	85,615		4,119	602		90,336
Architecture and Environmental Design	0200						
Biological Sciences	0400						
Business and Management	0500	788,092	199,846	64,488	8,881		1,061,307
Communications	0600						
Computer and Information Science	0700						
Education	0800	610,221	56,670	18,375	295		685,561
Engineering and Related Industrial Tech.	0900	423,074	53,455	69,321	19,075		564,925
Fine and Applied Arts	1000	734,733	30,679	19,413	7,693		792,518
Foreign Language	1100	461,211	7,044	3,157			471,412
Health	1200	1,327,097	138,267	97,539	34,200		1,597,103
Consumer Education and Home Economics	1300	172,037	38,741	12,246			223,024
Law	1400						
Humanities (Letters)	1500	2,548,834	60,546	10,212	5,859		2,625,451
Library Science	1600						
Mathematics	1700	747,154	36,621	1,403	16,008		801,186
Military Studies	1800						
Physical Sciences	1900	597,559	44,294	33,081	927		675,861
Psychology	2000						
Public Affairs and Services	2100	251,139	49,822	67,385	2,706		371,052
Social Sciences	2200	1,281,851	34,489	9,856	8,856		1,335,052
Commercial Services	3000						
Interdisciplinary Studies	4900	104,740	47,827	2,032			154,599
Instruct. Staff-Retir's Bntis & Retire. Incents	5900	156,262					156,262
Subtotal - Instructional Activities	599	10,289,619	798,301	412,627	105,102		11,605,649

* 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

For Actual Year: 2002-03

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

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. Adm. & Instruct. Governance (6000)							
Academic Administration	6010		1,117,111	369,215	177,574		1,663,900
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030						
Other Instruct. Adm. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000						
Instructional Support Services (6100)			1,117,111	369,215	177,574		1,663,900
Learning Center	6110						
Library	6120	108,904		588			126,525
Media	6130		599,431	71,098	156,940		827,469
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100		280,053	3,329	46,561		329,943
Admissions and Records			896,517	75,015	203,501		1,283,937
Student Counseling and Guidance (6300)	6200	108,904	711,291	76,906			788,197
Counseling and Guidance	6310						
Matriculation and Student Assessment	6320		188,376	3,450	33,973		225,799
Transfer Programs	6330		941,977	3,687			945,664
Career Guidance	6340		173,261	11,299			184,560
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,330,467	399,139	19,516		1,749,122
			2,634,081	417,575	53,489		3,105,145

* 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

For Actual Year: 2002-03

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

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		652,111	24,558	2,238		678,907
Extended Opportunity Prgrms. & Services (EOPS)	6430		588,648	13,357			602,005
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		709,311	42,752			752,063
Job Placement Services	6470		166,060	2,106			168,166
Veterans Services	6480						
Miscellaneous Student Services	6490		251,078	10,339	1,088		262,505
Subtotal - Other Student Services	6400		2,367,208	93,112	3,326		2,463,646
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		473,206	205,671	50,164		729,041
Custodial Services	6530		595,017	56,762			651,779
Grounds Maintenance and Repairs	6550		182,095	68,952			251,047
Utilities	6570			520,453			520,453
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		1,250,318	851,838	50,164		2,152,320
Planning, Policymaking, and Coordination	6600		189,631	473,990	129,164		792,785

* 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
 For Actual Year: 2002-03

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

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						
Fiscal Operations	6720						
Human Resources Management	6730		474,796	38,514	7,537		520,847
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		282,851	94,009	466		377,326
Staff Development	6750						
Staff Diversity	6760			712			712
Logistical Services	6770			9,085	2,888		11,973
Management Information Systems	6780		186,821	39,766	125,972		352,559
Other General Institutional Support Services	6790		431,843	65,423	55,867		553,133
Subtotal - General Institutional Support Services	6700		167,971	14,376	72,001		254,348
Community Svcs. & Economic Develop. (6800)			1,544,282	261,885	264,731		2,070,898
Community Recreation	6810						
Community Service Classes	6820		53,955	3,417			57,372
Community Use Facilities	6830	30,331		16,497	2,702		49,530
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		200,448	122,189	10,000		332,637
Subtotal - Community Services	6800	30,331	254,403	142,103	12,702		439,539

* Salaries and Benefits of Instructors and Instructional aides in instructional assignments
 ** Salaries and Benefits of staff in noninstructional assignments
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**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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

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						
Farm Operations	6930		148,691	82,371			231,062
Food Services	6940			15,565			15,565
Parking	6950			11,964	24,140		227,161
Student and Co-curricular Activities	6960			238,279	647		406,196
Student Housing	6970						
Other Ancillary Services	6990			18,133			18,133
Subtotal - Ancillary Services	6900		522,583	350,747	24,787		898,117
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		445,149				445,149
Subtotal - Auxiliary Operations	7000		445,149				445,149
Physical Property and Related Acquisitions (7100)	7100						445,149
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300						
TOTAL EXPENDITURES and OTHER OUTGO	391	10,428,854	12,730,875	3,525,013	1,024,540		27,709,282

* 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: 2002-03

Budget Year: 2003-04

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 4) (4)
1. 06/30/02 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				332,791
b) Accrued	860A				276,319
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	52,600	43,207		95,807
(e) Noninstructional Supplies & Materials	240A		74,458		74,458
7. Other Oper. Exp. & Services (5000)	400A	2,695	436,150		438,845
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	55,295	553,815		609,110
11. 06/30/03 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				609,110
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	52,600	43,208		95,808
(e) Noninstructional Supplies & Materials	240B		74,458		74,458
15. Other Oper. Exp. & Services (Object 5000)	400B	2,695	436,149		438,844
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	55,295	553,815		609,110
19. 06/30/04 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

10 General Fund — Combined
 (Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	10 General Fund — COMBINED
ASSETS		
Cash, Investments, and Receivables (CA 9100):		
Cash:		
Awaiting Deposit and in Banks	911	13,849
In County Treasury	912	968,243
Cash With Fiscal Agents	913	
Revolving Cash Accounts	914	20,000
Investments (at cost)	915	
Accounts Receivable	916	2,599,305
Due from Other Funds	917	
Inventories, Stores, and Prepaid Items	9200	
TOTAL ASSETS	909	3,601,397
LIABILITIES		
Current Liabilities and Deferred Revenue (CA 9510):		
Accounts Payable	951	491,181
Due to Other Funds	952	
Temporary Loans	954	
Current Portion of Long-Term Debt	955	
Deferred Revenues	956	559,882
TOTAL LIABILITIES	968	1,051,063
FUND EQUITY		
Reserved Fund Balance	9710	
Designated Fund Balance	9750	
Unrestricted Fund Balance	9790	
TOTAL FUND EQUITY	990	2,550,334
TOTAL LIABILITIES AND FUND EQUITY	991	3,601,397

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
 21 Bond Interest and Redemption Fund
 22 Revenue Bond Interest and Redemption Fund
 29 Other Debt Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913	10,869		
Investments (at cost)	915			
Accounts Receivable	916			
Due from Other Funds	917			
TOTAL ASSETS	909			
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Reserved Fund Balance	970			
Designated Fund Balance	9750			
Unrestricted Fund Balance	9790	10,869		
TOTAL FUND EQUITY	990			
TOTAL LIABILITIES AND FUND EQUITY	991	10,869		
		10,869		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 30 Special Revenue Funds:
 31 Bookstore Fund
 32 Cafeteria Fund
 33 Child Development Fund
 34 Farm Operation Fund
 35 Revenue Bond Project Fund
 39 Other Special Revenue Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS		
		33	3	3
ASSETS		Fund	Fund	Fund
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913	100,310		
Revolving Cash Accounts	914			
Investments (at cost)	915			
Accounts Receivable	916	88,637		
Due from Other Funds	917	56,906		
Inventories, Stores, and Prepaid Items	9200			
TOTAL ASSETS				
	909	245,852		
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952	2,545		
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES				
	968	2,545		
FUND EQUITY				
Reserved Fund Balance	970			
Designated Fund Balance	9750			
Unrestricted Fund Balance	9790	243,307		
TOTAL FUND EQUITY				
	990	243,307		
TOTAL LIABILITIES AND FUND EQUITY				
	991	245,852		

Make additional copies as necessary.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 40 Capital Projects Funds:
 41 Capital Outlay Projects Fund
 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		
Cash With Fiscal Agent	913	717,162	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916		
Due from Other Funds	917	6,340	
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909		
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):		723,502	
Accounts Payable	951		
Due to Other Funds	952	61,346	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		
FUND EQUITY		61,346	
Reserved Fund Balance	9710		
Designated Fund Balance	9750		
Unrestricted Fund Balance	9790	662,156	
TOTAL FUND EQUITY	990	662,156	
TOTAL LIABILITIES AND FUND EQUITY	991	723,502	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

		INTERNAL SERVICE FUNDS	
		61	69
Description	State Use Only (EDP)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	118,209	
Cash With Fiscal Agent	913	260,252	
Investments (at cost)	915		
Accounts Receivable	916		
Due from Other Funds	917	671	
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909	379,132	
LIABILITIES			
9510):			
Accounts Payable	951		
Due to Other Funds	952	34,467	
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	34,467	
FUND EQUITY			
Reserved Fund Balance	9710		
Designated Fund Balance	9750		
Unrestricted Fund Balance	9790	344,665	
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990	344,665	
TOTAL LIABILITIES AND FUND EQUITY	991	379,132	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

- 70 Trust Funds
- 71 Associated Students Trust Fund
- 72 Student Representation Fee Trust Fund
- 73 Student Body Center Fee Trust Fund
- 74 Student Financial Aid Trust Fund
- 75 Scholarship and Loan Trust Fund
- 76 Investment Trust Fund
- 77 Deferred Compensation Trust Fund
- 79 Other Trust Funds

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

ASSETS	Description	State Use Only (EDP)	FIDUCIARY FUNDS				7
			71	74	75	79	
Cash, Investments, and Receivables (CA 9100):							
Cash:							
	Awaiting Deposit and in Banks						
	In County Treasury		42,120				
	Cash With Fiscal Agent	935					
	Revolving Cash Accounts	936			42,704		59,677
	Investments (at cost)	937					
	Accounts Receivable	938					
	Due from Other Funds	939					
	Student Loans Receivable	940					
	Inventories, Stores, and Prepaid Items	941					
	Fixed Assets (CA 9300)	942			20,000		
		943					
		947					
	TOTAL ASSETS	949	42,120	0	62,704	0	59,677
LIABILITIES							
Current Liabilities and Deferred Revenue (CA 9510):							
	Accounts Payable						
	Due to Other Funds	961					
	Temporary Loans	962			1,445		
	Current Portion of Long-Term Debt	963					
	Deferred Revenues	964					
	Long-term Liabilities	965					
		956					
	TOTAL LIABILITIES	969	0	0	1,445	0	0
FUND EQUITY							
	Reserved Fund Balance						
	Designated Fund Balance	9710					
	Unrestricted Fund Balance	9750					
	Investments in General Fixed Assets	9790					
		980			61,259		59,677
	TOTAL FUND EQUITY	989	42,120	0	61,259	0	59,677
		992	42,120	0	62,704	0	59,677
TOTAL LIABILITIES AND FUND EQUITY							

