

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2003-04)  
(Budget Report for Fiscal Year 2004-05)

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

11/30/04

Date



District Superintendent

12/1/04

Date

**Contact:** Carlos Fletes

Name

Director of Fiscal Services

Title

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Extension

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E-Mail

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, 2004**. 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: 2003-04 Budget Year: 2004-05

**GENERAL FUND**

State Use Only (EDP)	Description	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
	<b>REVENUES:</b>						
8100	Federal Revenues	133		2,385,468	3,000,490	2,385,601	3,000,490
8600	State Revenues	14,832,419	17,404,288	3,438,709	3,834,714	18,271,128	21,239,002
8800	Local Revenues	8,136,482	7,451,970	1,035,147	644,076	9,171,629	8,096,046
801	<b>TOTAL REVENUES</b>	22,969,034	24,856,258	6,859,324	7,479,280	29,828,358	32,335,538
	<b>EXPENDITURES:</b>						
1000	Academic Salaries	9,748,888	11,345,443	2,062,170	2,265,771	11,811,058	13,611,214
2000	Classified Salaries	4,563,359	5,127,005	1,982,895	2,090,156	6,546,254	7,217,161
3000	Employee Benefits	4,599,964	5,951,827	814,923	944,233	5,414,887	6,896,060
4000	Supplies and Materials	537,028	897,408	328,717	325,938	865,745	1,223,346
5000	Other Operating Expenses and Services	2,075,108	2,333,590	890,171	951,223	2,965,279	3,284,813
6000	Capital Outlay	378,069	54,027	366,735	479,982	744,804	534,009
501	<b>TOTAL EXPENDITURES</b>	21,902,416	25,709,300	6,445,611	7,057,303	28,348,027	32,766,603
201	<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,066,618	(853,042)	413,713	421,977	1,480,331	(431,065)
8900	<b>OTHER FINANCING SOURCES</b>	554,240				554,240	
7000	<b>OTHER OUTGO</b>	19,558	146,951	434,600	421,977	454,158	568,928
901	<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	1,601,300	(999,993)	(20,887)		1,580,413	(999,993)
	<b>BEGINNING FUND BALANCE:</b>						
902	Net Beginning Balance, July 1	1,580,287	3,741,687	970,047	419,301	2,550,334	4,160,988
903	Prior Years Adjustments	560,100		(529,859)		30,241	
904	Adjusted Beginning Balance	2,140,387		440,188		2,580,575	
905	<b>ENDING FUND BALANCE, JUNE 30</b>	3,741,687	2,741,694	419,301	419,301	4,160,988	3,160,995

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

**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: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	OTHER DEBT SERVICE FUND	Budget (2)
		Actual (1)		Actual (1)		Actual (1)	
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	126					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>126</b>					
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
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	10,975	20				
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>10,975</b>	<b>20</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(10,975)</b>	<b>(20)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(10,849)</b>	<b>(20)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	10,869	20				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>10,869</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>20</b>					

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

**Governmental Funds Group**  
**30 Special Revenue Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

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

**Special Revenue Funds**

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND			FUND:		
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	471,094	604,024				
Local Revenues	8800	4,653					
<b>TOTAL REVENUES</b>	<b>801</b>	<b>475,747</b>	<b>604,024</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	200,872	268,867				
Employee Benefits	3000	63,617	109,885				
Supplies and Materials	4000	42,583	54,542				
Other Operating Expenses and Services	5000	52,236	57,254				
Capital Outlay	6000	172,681	113,476				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>531,989</b>	<b>604,024</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(56,242)</b>					
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(56,242)</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	243,307	154,006				
Prior Years Adjustments	903	(33,059)					
Adjusted Beginning Balance	<b>904</b>	<b>210,248</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>154,006</b>	<b>154,006</b>				

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

**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: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	110,203					
Local Revenues	8800			16,852			
<b>TOTAL REVENUES</b>	<b>801</b>	<b>110,203</b>		<b>16,852</b>			
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000		55,377				
Employee Benefits	3000		20,646				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000				709,945		
Capital Outlay	6000	230,577	1,000,000	257,519	75,000		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>230,577</b>	<b>1,076,023</b>	<b>523,222</b>	<b>784,945</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(120,374)</b>	<b>(1,076,023)</b>	<b>(506,370)</b>	<b>(784,945)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>3,323,693</b>		<b>1,197,069</b>			
<b>OTHER OUTGO</b>	<b>7000</b>	<b>554,240</b>					
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>2,649,079</b>	<b>(1,076,023)</b>	<b>690,699</b>	<b>(784,945)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902		2,649,079	662,152	1,352,851		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			662,152			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>2,649,079</b>	<b>1,573,056</b>	<b>1,352,851</b>	<b>567,906</b>		

**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:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	801	804,658					
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	1,031,114					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	501	1,031,114					
<b>NET INCOME / LOSS</b>	201	(226,456)					
<b>OTHER FINANCING SOURCES</b>	8900						
<b>OTHER OUTGO</b>	7000						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	901	(226,456)					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	344,665					
Prior Years Adjustments	903	(118,209)					
Adjusted Beginning Balance	904	226,456					
<b>ENDING FUND BALANCE, JUNE 30</b>	905						

**CALIFORNIA COMMUNITY COLLEGES**  
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**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: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100			7,061,942	7,461,554		
State Revenues	8600			1,075,740	1,000,000		
Local Revenues	8800	24,201	29,953			445,727	500,000
<b>TOTAL REVENUES</b>	<b>801</b>	<b>24,201</b>	<b>29,953</b>	<b>8,137,682</b>	<b>8,461,554</b>	<b>445,727</b>	<b>500,000</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	432					
Employee Benefits	3000						
Supplies and Materials	4000	73	200				
Other Operating Expenses and Services	5000	22,270	25,335				
Capital Outlay	6000	5,730	4,418				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>28,505</b>	<b>29,953</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(4,304)</b>		<b>8,137,682</b>	<b>8,461,554</b>	<b>445,727</b>	<b>500,000</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>			<b>8,137,682</b>	<b>8,461,554</b>	<b>430,892</b>	<b>500,000</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(4,304)</b>				<b>14,835</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	42,120	40,969			55,007	62,880
Prior Years Adjustments	903	3,153				(6,962)	
Adjusted Beginning Balance	<b>904</b>	<b>45,273</b>				<b>48,045</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>40,969</b>	<b>40,969</b>			<b>62,880</b>	<b>62,880</b>

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

**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

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

**Fiduciary Funds Group**

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	167,883	170,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>167,883</b>	<b>170,000</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	170,400	170,000				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>170,400</b>	<b>170,000</b>				
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,517)</b>					
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(2,517)</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	59,677	57,160				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>59,677</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>57,160</b>	<b>57,160</b>				



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

**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
<b>A. NET ENDING BALANCE</b>	<b>905</b>	4,160,988
Identify the following legally restricted or Board designated amounts <i>within the net ending balance:</i>		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
<b>Subtotal B</b>	<b>619</b>	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	419,301
Local	622	
<b>Subtotal C</b>	<b>629</b>	419,301
<b>Subtotal C</b>	<b>675</b>	419,301
<b>D. Subtotal Reserved (B + C)</b>		
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	
<b>Subtotal E</b>	<b>639</b>	
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	
Other	664	
<b>Subtotal H</b>	<b>669</b>	
<b>I. TOTAL DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	419,301
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	3,741,687

**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: 2003-04

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)</b>	<b>ECS 84362(b) Total (AC 0100 - 6799) (2)</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	7,624,813	7,308,549
Noninstructional Salaries (CA 1200 and 1400)	408		2,308,163
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>7,624,813</b>	<b>9,616,712</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,109,681
Instructional Aides (CA 2200 and 2400)	416	279,221	279,221
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>279,221</b>	<b>4,388,902</b>
Employee Benefits (CA 3000)	429	2,718,502	4,522,562
Supplies and Materials (CA 4000)	435		459,444
Other Operating Expenses and Services (CA 5000)	449		1,882,674
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>10,622,536</b>	<b>20,870,294</b>
Less Exclusions for Current Expense of Education	469		623,780
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>10,622,536</b>	<b>20,246,514</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	52.47%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		10,123,257
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		10,123,257

**CALIFORNIA COMMUNITY COLLEGES  
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**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	\$28,338,075
Appropriations subject to limit.	12	\$22,519,419
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$15,730,653
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$191,417

**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 Actual (1)	Restricted Actual (1)	Total General Fund Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		1,777,257	1,777,257
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		71,606	71,606
Student Financial Aid	8150		47,992	47,992
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		279,571	279,571
Other Federal Revenues	8190	133	209,042	209,175
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	133	2,385,468	2,385,601
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	12,468,086		12,468,086
Other General Apportionments	123	1,589,441		1,589,441
General Categorical Programs (CA 8620)				
Child Development	124		3,878	3,878
Extended Opportunity Programs and Services (EOPS)	125		1,007,538	1,007,538
Disabled Students Programs and Services (DSPS)	126		524,967	524,967
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		313,291	313,291
Telecomm. and Technology Infrastructure Program (TTIP)	129		78,535	78,535
Other General Categorical Programs	130		559,775	559,775
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		83,198	83,198
Other Reimbursable Categorical Programs	133		822,266	822,266
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	83,574		83,574
Timber Yield Tax	135			
Other State Tax Subventions	136	49,503		49,503
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	641,815	45,261	687,076
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	14,832,419	3,438,709	18,271,128

**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 Actual (1)	Restricted Actual (1)	Restricted Actual (1)	Total General Fund Actual (1)		
<b>Local Revenues (CA 8800):</b>							
Property Taxes (CA8810):							
Tax Allocation, Secured Roll	8811	4,294,783				4,294,783	
Tax Allocation, Supplemental Roll	8812	91,615				91,615	
Tax Allocation, Unsecured Roll	8813	296,338				296,338	
Prior Years Taxes	8816						
Education Revenue Augmentation Fund (ERAF)	8817	2,008,955				2,008,955	
Contributions, Gifts, Grants, and Endowments	8820						
Contract Services (CA 8830):							
Contract Instructional Services	140						
Other Contract Services	141						
Sales and Commissions	8840	15,848		86,210		102,058	
Rentals and Leases	8850	4,200				4,200	
Interest and Investment Income	8860	53,587				53,587	
Student Fees and Charges							
Community Services Classes	8872			66,844		66,844	
Dormitory	8873						
Enrollment	8874	926,254				926,254	
Field Trips and use of Nondistrict Facilities	8875						
Health Services	8876						
Instructional Materials Fees and Sales of Materials	8877						
Insurance	8878						
Student Records	8879						
Nonresident Tuition	8880	81,160				81,160	
Parking Services and Public Transportation	8881			209,235		209,235	
Other Student Fees and Charges	8885	11,880		10,744		22,624	
Other Local Revenues	8890	351,862		662,114		1,013,976	
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>8,136,482</b>		<b>1,035,147</b>		<b>9,171,629</b>	
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>22,969,034</b>		<b>6,859,324</b>		<b>29,828,358</b>	
<b>Other Financing Sources (CA 8900):</b>							
Proceeds of General Fixed Assets	8910						
Proceeds of General Long-Term Debt	8940						
Incoming Transfer	8980	554,240				554,240	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>554,240</b>				<b>554,240</b>	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>23,523,274</b>		<b>6,859,324</b>		<b>30,382,598</b>	

**CALIFORNIA COMMUNITY COLLEGES**  
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**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	79,187		2,813			82,000	
Architecture and Environmental Design	0200							
Biological Sciences	0400							
Business and Management	0500	787,175	201,127	54,952	18,364		1,061,618	
Communications	0600							
Computer and Information Science	0700							
Education	0800							
Engineering and Related Industrial Tech.	0900	258,789	195,716	44,165	193		498,863	
Fine and Applied Arts	1000	641,511	70,570	26,189			738,270	
Foreign Language	1100	313,715	84,058	3,280			401,053	
Health	1200	1,890,851	519,575	97,640	22,095		2,530,161	
Consumer Education and Home Economics	1300	134,412	48,538	9,848			192,798	
Law	1400							
Humanities (Letters)	1500	2,141,551	138,185	36,321	426		2,316,483	
Library Science	1600							
Mathematics	1700	765,840	79,073	8,838			853,751	
Military Studies	1800							
Physical Sciences	1900	581,603	111,860	42,015	9,867		745,345	
Psychology	2000							
Public Affairs and Services	2100	178,300	34,673	86,571			299,544	
Social Sciences	2200	1,244,260	79,747	16,062	1,454		1,341,523	
Commercial Services	3000							
Interdisciplinary Studies	4900	66,167	94,571	299			161,037	
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	571,935					571,935	
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>9,655,296</b>	<b>1,657,693</b>	<b>428,993</b>	<b>52,399</b>		<b>11,794,381</b>	

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

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

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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)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		781,406	214,476	12,371		1,008,253
Course and Curriculum Development	6020		8,049	8,661	7,479		24,189
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>789,455</b>	<b>223,137</b>	<b>19,850</b>		<b>1,032,442</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	11,294	115,981	1,262			128,537
Library	6120		635,234	75,412	115,301		825,947
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		602,991	292,791	53,364		949,146
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>11,294</b>	<b>1,354,206</b>	<b>369,465</b>	<b>168,665</b>		<b>1,903,630</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>87,588</b>	<b>48,920</b>			<b>136,508</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		134,977	6,191	4,381		145,549
Matriculation and Student Assessment	6320		1,405,739	22,873	8,257		1,436,869
Transfer Programs	6330		186,880	9,006	3,195		199,081
Career Guidance	6340						
Other Student Counseling and Guidance	6390		1,391,952	504,195	41,432		1,937,579
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,119,548</b>	<b>542,265</b>	<b>57,265</b>		<b>3,719,078</b>

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

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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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		722,988	19,022	12,254		754,264
Extended Opportunity Prgrams. & Services (EOPS)	6430		662,519	14,350		42,550	719,419
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		859,008	74,290			933,298
Job Placement Services	6470		44,553				44,553
Veterans Services	6480						
Miscellaneous Student Services	6490		69,707	15,488			85,195
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,358,775</b>	<b>123,150</b>	<b>12,254</b>	<b>42,550</b>	<b>2,536,729</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		446,858	159,971	144		606,973
Custodial Services	6530		639,394	47,663			687,057
Grounds Maintenance and Repairs	6550		238,465	51,395			289,860
Utilities	6570			643,175			643,175
Other Operation and Maintenance of Plant	6590		71,269				71,269
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,395,986</b>	<b>902,204</b>	<b>144</b>		<b>2,298,334</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>371,292</b>	<b>109,484</b>			<b>480,776</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
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**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)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710			1,120			1,120
Fiscal Operations	6720		513,386	99,829	3,628		616,843
Human Resources Management	6730		375,025	58,435	583		434,043
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750		1,343	9,933			11,276
Staff Diversity	6760			9,821	1,121		10,942
Logistical Services	6770		293,088	352,922	159,332		805,342
Management Information Systems	6780		509,987	59,233	242,362		811,582
Other General Institutional Support Services	6790		82,308	61,967			144,275
<b>Subtotal - General Institutional Support Services (6700)</b>			1,775,137	653,260	407,026		2,835,423
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		18,867	37,808			56,675
Community Service Classes	6820	37,932	5,670	25,530			69,132
Community Use Facilities	6830				11,210		11,210
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		176	22			198
<b>Subtotal - Community Services (6800)</b>		37,932	24,713	63,360	11,210		137,215

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**CALIFORNIA COMMUNITY COLLEGES**  
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**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)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920		140,031	74,160			214,191
Farm Operations	6930						
Food Services	6940		16,262	2,583	2,498		21,343
Parking	6950		183,307	21,842	3,990		209,139
Student and Co-curricular Activities	6960		314,800	268,201	9,503		592,504
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		654,400	366,786	15,991		1,037,177
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		478,884				478,884
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		478,884				478,884
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					411,608	411,608
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					411,608	411,608
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	9,704,522	14,067,677	3,831,024	744,804	454,158	28,802,185

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
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**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				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				377,088
b) Accrued	860A				309,988
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	44,678	736	14,474	59,888
(e) Noninstructional Supplies & Materials	240A	583	83,404	10,035	94,022
7. Other Oper. Exp. & Services (5000)	400A		473,162	57,910	531,072
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	2,094			2,094
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	47,355	557,302	82,419	687,076
11. 06/30/04 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				614,250
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	59,139	900	15,400	75,439
(e) Noninstructional Supplies & Materials	240B	845	92,000	11,000	103,845
15. Other Oper. Exp. & Services (Object 5000)	400B		377,056	57,910	434,966
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
Other	650B				
17. Total Expenditures (add lines 13 thru 17)	501B	59,984	469,956	84,310	614,250
19. 06/30/05 Projected Balance (add lines 11 + 12 - 18)	905B				