

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

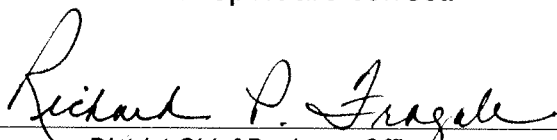
(Financial Report for Fiscal Year 2005-06)

(Budget Report for Fiscal Year 2006-07)

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

*Oct 10, 2006*

\_\_\_\_\_  
Date



\_\_\_\_\_  
District Superintendent

*Oct 10, 2006*

\_\_\_\_\_  
Date

**Contact:**

Carlos Fletes

\_\_\_\_\_  
Name

Director of Fiscal Services

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Title

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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, 2006**. 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: 2005-06 Budget Year: 2006-07

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)
<b>REVENUES:</b>							
Federal Revenues	8100	532	945	3,496,747	4,143,088	3,497,279	4,144,033
State Revenues	8600	25,206,542	28,276,191	3,781,486	6,245,148	28,988,028	34,521,339
Local Revenues	8800	6,232,778	5,937,943	831,442	875,605	7,064,220	6,813,548
<b>TOTAL REVENUES</b>	<b>801</b>	<b>31,439,852</b>	<b>34,215,079</b>	<b>8,109,675</b>	<b>11,263,841</b>	<b>39,549,527</b>	<b>45,478,920</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	14,656,399	14,809,364	2,593,021	3,046,497	17,249,420	17,855,861
Classified Salaries	2000	5,637,340	5,828,999	2,078,532	2,022,887	7,715,872	7,851,886
Employee Benefits	3000	6,682,672	7,010,796	1,102,264	1,123,366	7,784,936	8,134,162
Supplies and Materials	4000	716,125	927,596	532,327	888,452	1,248,452	1,816,048
Other Operating Expenses and Services	5000	2,387,045	2,829,269	1,073,636	1,809,544	3,460,681	4,638,813
Capital Outlay	6000	126,218	145,930	379,777	1,835,169	505,995	1,981,099
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>30,205,799</b>	<b>31,551,954</b>	<b>7,759,557</b>	<b>10,725,915</b>	<b>37,965,356</b>	<b>42,277,869</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>1,234,053</b>	<b>2,663,125</b>	<b>350,118</b>	<b>537,926</b>	<b>1,584,171</b>	<b>3,201,051</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>163,527</b>	<b>435,976</b>	<b>431,567</b>	<b>537,926</b>	<b>595,094</b>	<b>973,902</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,070,526</b>	<b>2,227,149</b>	<b>(81,449)</b>		<b>989,077</b>	<b>2,227,149</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	5,157,706	5,737,027	405,062	323,613	5,562,768	6,060,640
Prior Years Adjustments	903	(491,205)				(491,205)	
Adjusted Beginning Balance	<b>904</b>	<b>4,666,501</b>		<b>405,062</b>		<b>5,071,563</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>5,737,027</b>	<b>7,964,176</b>	<b>323,613</b>	<b>323,613</b>	<b>6,060,640</b>	<b>8,287,789</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 2005-06 Budget Year: 2006-07

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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	13,246	14,000				
Local Revenues	8800	2,500,152	2,500,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>2,513,398</b>	<b>2,514,000</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	1,208,238	1,300,000				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>1,208,238</b>	<b>1,300,000</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(1,208,238)</b>	<b>(1,300,000)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,305,160</b>	<b>1,214,000</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	21	1,305,181				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>21</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,305,181</b>	<b>2,519,181</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: 2005-06 Budget Year: 2006-07

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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	458,808	507,430				
Local Revenues	8800	5,199	5,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>464,007</b>	<b>512,430</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	244,474	341,550				
Employee Benefits	3000	123,172	133,165				
Supplies and Materials	4000	15,665	7,753				
Other Operating Expenses and Services	5000	865	19,851				
Capital Outlay	6000	15,570	10,111				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>399,746</b>	<b>512,430</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>64,261</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>64,261</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	96,559	168,464				
Prior Years Adjustments	903	7,644					
Adjusted Beginning Balance	<b>904</b>	<b>104,203</b>					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>168,464</b>	<b>168,464</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: 2005-06 Budget Year: 2006-07

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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	865,362	800,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>865,362</b>	<b>800,000</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	59,759	69,046				
Employee Benefits	3000	32,079	33,689				
Supplies and Materials	4000	14,491					
Other Operating Expenses and Services	5000	631,468	750,000				
Capital Outlay	6000	2,120,079	2,000,000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>2,857,876</b>	<b>2,852,735</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(1,992,514)</b>	<b>(2,052,735)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>676,778</b>	<b>700,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(2,669,292)</b>	<b>(2,752,735)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	26,412,108	23,624,578				
Prior Years Adjustments	903	(118,238)					
Adjusted Beginning Balance	904	26,293,870					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>23,624,578</b>	<b>20,871,843</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: 2005-06 Budget Year: 2006-07

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>	<b>801</b>	2	1				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>NET INCOME / LOSS</b>	<b>201</b>	2	1				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>		65				
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	2	(64)				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	62	64				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	62					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	64					

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 2005-06 Budget Year: 2006-07

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND		FUND: 71 ASSOCIATED STUDENTS TRUST 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	71,321	70,000	381,499	400,000	99,737	100,000
<b>TOTAL REVENUES</b>	<b>801</b>	<b>71,321</b>	<b>70,000</b>	<b>381,499</b>	<b>400,000</b>	<b>99,737</b>	<b>100,000</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000					2,173	2,000
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	68,131	70,000			84,249	80,000
Capital Outlay	6000					7,643	7,000
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>68,131</b>	<b>70,000</b>			<b>94,065</b>	<b>89,000</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,190</b>		<b>381,499</b>	<b>400,000</b>	<b>5,672</b>	<b>11,000</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>			<b>422,328</b>	<b>400,000</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>3,190</b>		<b>(40,829)</b>		<b>5,672</b>	<b>11,000</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	45,677	48,867	50,625	9,796	59,114	64,786
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>45,677</b>		<b>50,625</b>		<b>59,114</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>48,867</b>	<b>48,867</b>	<b>9,796</b>	<b>9,796</b>	<b>64,786</b>	<b>75,786</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: 2005-06 Budget Year: 2006-07

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)
<b>REVENUES:</b>							
Federal Revenues	8100	9,669,939	10,000,000				
State Revenues	8600	1,858,492	2,000,000				
Local Revenues	8800	176,575	180,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>11,705,006</b>	<b>12,180,000</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>11,705,006</b>	<b>12,180,000</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>	<b>11,705,006</b>	<b>12,180,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						



**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: 2006-07**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$37,415,766
Appropriations subject to limit.	12	\$30,462,028
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$27,091,125
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$346,730

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Analysis of Net Ending Balance  
For the General Fund

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	6,060,640
Identify the following legally restricted or Board designated amounts within the net ending balance:		
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	323,613
Local	622	
<b>Subtotal C</b>	<b>629</b>	<b>323,613</b>
<b>D. Subtotal Reserved (B + C)</b>	<b>675</b>	<b>323,613</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>	<b>323,613</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>5,737,027</b>

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

Object Category	State Use Only (EDP)	ECS 84362(a)	ECS 84362(b)
		Instructional Salary Costs (AC 0100-5900 and AC 6110) ( 1 )	Total (AC 0100 - 6799) ( 2 )
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	11,811,008	11,887,149
Noninstructional Salaries (CA 1200 and 1400)	408		2,598,904
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>11,811,008</b>	<b>14,486,053</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		5,025,107
Instructional Aides (CA 2200 and 2400)	416	383,095	383,095
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>383,095</b>	<b>5,408,202</b>
Employee Benefits (CA 3000)	429	4,460,100	6,598,018
Supplies and Materials (CA 4000)	435		599,976
Other Operating Expenses and Services (CA 5000)	449		2,140,622
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>16,654,203</b>	<b>29,232,871</b>
Less Exclusions for Current Expense of Education	469		741,784
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>16,654,203</b>	<b>28,491,087</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>58.45%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		14,245,543
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		14,245,543

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
 For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10 Total General Fund
		Unrestricted Actual (1)	Restricted Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		1,686,017	1,686,017
Workforce Investment Act	8130		213,105	213,105
Temporary Assistance for Needy Families (TANF)	8140		68,026	68,026
Student Financial Aid	8150		48,850	48,850
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		413,594	413,594
Other Federal Revenues	8190	532	1,067,155	1,067,687
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>532</b>	<b>3,496,747</b>	<b>3,497,279</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	4,544		4,544
State General Apportionment	122	23,742,941		23,742,941
Other General Apportionments	123	593,211		593,211
General Categorical Programs (CA 8620)				
Child Development	124		4,341	4,341
Extended Opportunity Programs and Services (EOPS)	125		1,086,884	1,086,884
Disabled Students Programs and Services (DSPS)	126		514,251	514,251
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		317,626	317,626
Telecomm. and Technology Infrastructure Program (TTIP)	129		1,100	1,100
Other General Categorical Programs	130		776,136	776,136
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		131,855	131,855
Other Reimbursable Categorical Programs	133		829,242	829,242
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	81,163		81,163
Timber Yield Tax	135			
Other State Tax Subventions	136	54,257		54,257
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	698,593	120,051	818,644
State Mandated Costs	138	31,833		31,833
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>25,206,542</b>	<b>3,781,486</b>	<b>28,988,028</b>

**CALIFORNIA COMMUNITY COLLEGES**  
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**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
 For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	3,228,571		3,228,571
Tax Allocation, Supplemental Roll	8812	20,001		20,001
Tax Allocation, Unsecured Roll	8813	310,998		310,998
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840	168,249		168,249
Rentals and Leases	8850			
Interest and Investment Income	8860	212,208		212,208
Student Fees and Charges				
Community Services Classes	8872	27,073	75,255	102,328
Dormitory	8873			
Enrollment	8874	1,598,264		1,598,264
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		157,438	157,438
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	391,420		391,420
Parking Services and Public Transportation	8881		278,415	278,415
Other Student Fees and Charges	8885	5,317	15,807	21,124
Other Local Revenues	8890	270,677	304,527	575,204
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>6,232,778</b>	<b>831,442</b>	<b>7,064,220</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>31,439,852</b>	<b>8,109,675</b>	<b>39,549,527</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>			
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>31,439,852</b>	<b>8,109,675</b>	<b>39,549,527</b>

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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	92,460		2,829			95,289
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500	908,578	229,153	127,534			1,265,265
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Tech.	0900	631,135	162,170	80,677	4,435		878,417
Fine and Applied Arts	1000	1,284,998	46,753	30,815	4,487		1,367,053
Foreign Language	1100	680,066	85,347	2,857			768,270
Health	1200	2,618,918	456,718	101,132	37,282		3,214,050
Family and Consumer Sciences	1300	250,589	92,850	17,273	3,979		364,691
Law	1400						
Humanities (Letters)	1500	3,409,779	133,306	32,350			3,575,435
Library Science	1600						
Mathematics	1700	1,219,872	96,816	13,085			1,329,773
Military Studies	1800						
Physical Sciences	1900	1,288,043	141,121	73,137	5,731		1,508,032
Psychology	2000						
Public and Protective Services	2100	468,212	62,191	69,957	4,907		605,267
Social Sciences	2200	1,681,311	84,302	21,556	7,505		1,794,674
Commercial Services	3000						
Interdisciplinary Studies	4900	191,054	42,623	512			234,189
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	681,162					681,162
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>15,406,177</b>	<b>1,633,350</b>	<b>573,714</b>	<b>68,326</b>		<b>17,681,567</b>

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

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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		1,141,550	256,436	19,537		1,417,523
Course and Curriculum Development	6020		184,001	90,849	74,552		349,402
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,325,551</b>	<b>347,285</b>	<b>94,089</b>		<b>1,766,925</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	20,472	134,012	750			155,234
Library	6120		713,665	85,746	12,050		811,461
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		897,588	295,703	122,234		1,315,525
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>20,472</b>	<b>1,745,265</b>	<b>382,199</b>	<b>134,284</b>		<b>2,282,220</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>593,188</b>	<b>36,469</b>			<b>629,657</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		329,476	34,213	61,535		425,224
Matriculation and Student Assessment	6320		1,258,324	38,036			1,296,360
Transfer Programs	6330		223,217	5,710			228,927
Career Guidance	6340						
Other Student Counseling and Guidance	6390		1,494,514	386,357	9,657		1,890,528
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>3,305,531</b>	<b>464,316</b>	<b>71,192</b>		<b>3,841,039</b>

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

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

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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		766,459	7,278	145	1,500	775,382
Extended Opportunity Prgms. & Services (EOPS)	6430		788,842	17,877		74,974	881,693
Health Services	6440			157,438			157,438
Student Personnel Administration	6450						
Financial Aid Administration	6460		1,098,359	50,314	1,171		1,149,844
Job Placement Services	6470		98,950	7,414			106,364
Veterans Services	6480						
Miscellaneous Student Services	6490		82,100	6,560			88,660
<b>Subtotal - Other Student Services</b>	<b>6400</b>		2,834,710	246,881	1,316	76,474	3,159,381
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		653,487	196,917			850,404
Custodial Services	6530		740,356	51,278			791,634
Grounds Maintenance and Repairs	6550		283,484	47,890			331,374
Utilities	6570			707,132			707,132
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		1,677,327	1,003,217			2,680,544
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		494,765	123,540			618,305

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

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



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

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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			5,604			5,604
Fiscal Operations	6720		590,740	149,470			740,210
Human Resources Management	6730		477,703	73,238			550,941
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		344,030				344,030
Staff Development	6750		3,111	7,171			10,282
Staff Diversity	6760		187	498	1,058		1,743
Logistical Services	6770		339,420	358,240	111,354		809,014
Management Information Systems	6780		610,119	198,892			809,011
Other General Institutional Support Services	6790		74,032	183,657			257,689
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,439,342</b>	<b>976,770</b>	<b>112,412</b>		<b>3,528,524</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		10,555	33,770			44,325
Community Service Classes	6820	31,370	1,058	69,925			102,353
Community Use Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>31,370</b>	<b>11,613</b>	<b>103,695</b>			<b>146,678</b>

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

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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		124,446	85,518	1,327		211,291
Farm Operations	6930						
Food Services	6940						
Parking	6950		239,216	30,619	8,580		278,415
Student and Co-curricular Activities	6960		403,913	334,910	14,469		753,292
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>767,575</b>	<b>451,047</b>	<b>24,376</b>		<b>1,242,998</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		463,992				463,992
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		<b>463,992</b>				<b>463,992</b>
<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					518,620	518,620
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>518,620</b>	<b>518,620</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>		<b>15,458,019</b>	<b>17,292,209</b>	<b>4,709,133</b>	<b>505,995</b>	<b>38,560,450</b>

\* 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: 2005-06

Budget Year: 2006-07

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. 06/30/05 Reported Ending Balance	902				77,315
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				77,315
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				530,597
b) Accrued	860A				453,956
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	112,593	2,500	14,480	129,573
(e) Noninstructional Supplies & Materials	240A		94,354	56,880	151,234
7. Other. Oper. Exp. & Services (5000)	400A		468,491	62,543	531,034
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A			6,803	6,803
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	112,593	565,345	140,706	818,644
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				243,224
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				998,000
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	63,870	251,147	16,632	331,649
(e) Noninstructional Supplies & Materials	240B	913	94,310	56,880	152,103
15. Other Oper. Exp. & Services (Object 5000)	400B		694,929	62,543	757,472
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	64,783	1,040,386	136,055	1,241,224
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				