

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2005-06)

(Budget Report for Fiscal Year 2006-07)

District: **Rancho Santiago Community College District**

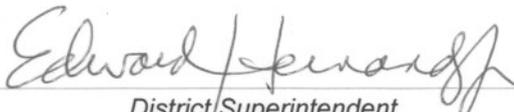
District Code: **870**

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



District Chief Business Officer

Date 9/12/06



District Superintendent

Date 9/13/06

Contact:

Ann-Marie Gabel

Name

Assistant Vice Chancellor of Fiscal Serv

Title

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Phone Number

Extension

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 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: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100		8,796	9,530,372	9,011,415	9,530,372	9,020,211
State Revenues	8600	68,381,789	81,130,884	11,665,869	16,715,559	80,047,658	97,846,443
Local Revenues	8800	60,554,199	59,039,113	2,093,727	3,241,450	62,647,926	62,280,563
TOTAL REVENUES	801	128,935,988	140,178,793	23,289,968	28,968,424	152,225,956	169,147,217
EXPENDITURES:							
Academic Salaries	1000	55,218,594	59,710,744	4,376,283	4,169,249	59,594,877	63,879,993
Classified Salaries	2000	29,265,301	32,864,139	7,752,958	7,688,959	37,018,259	40,553,098
Employee Benefits	3000	25,302,198	30,334,913	3,376,039	3,116,929	28,678,237	33,451,842
Supplies and Materials	4000	1,199,136	1,916,146	1,804,597	1,936,792	3,003,733	3,852,938
Other Operating Expenses and Services	5000	17,115,363	20,518,116	3,547,339	5,252,767	20,662,702	25,770,883
Capital Outlay	6000	483,446	981,956	1,524,652	6,027,951	2,008,098	7,009,907
TOTAL EXPENDITURES	501	128,584,038	146,326,014	22,381,868	28,192,647	150,965,906	174,518,661
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	351,950	(6,147,221)	908,100	775,777	1,260,050	(5,371,444)
OTHER FINANCING SOURCES	8900	15,617	10,000	70,000	160,000	85,617	170,000
OTHER OUTGO	7000	882,474	1,538,555	945,245	1,019,452	1,827,719	2,558,007
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(514,907)	(7,675,776)	32,855	(83,675)	(482,052)	(7,759,451)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,011,000	16,815,848	144,723	177,578	17,155,723	16,993,426
Prior Years Adjustments	903	319,755				319,755	
Adjusted Beginning Balance	904	17,330,755		144,723		17,475,478	
ENDING FUND BALANCE, JUNE 30	905	16,815,848	9,140,072	177,578	93,903	16,993,426	9,233,975

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	84,530					
Local Revenues	8800	9,749,090	11,421,447				
TOTAL REVENUES	801	9,833,620	11,421,447				
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	13,905,354	17,146,130				
Debt Interest and Other Service Charges	712	1,299,365	12,500				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	15,204,719	17,158,630				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(15,204,719)	(17,158,630)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(5,371,099)	(5,737,183)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	15,472,411	10,145,089				
Prior Years Adjustments	903	43,777					
Adjusted Beginning Balance	904	15,516,188					
ENDING FUND BALANCE, JUNE 30	905	10,145,089	4,407,906				

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: 31 BOOKSTORE FUND		FUND: 33 CHILD DEVELOPMENT FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			334,572	294,420		
State Revenues	8600			3,335,564	3,584,348		
Local Revenues	8800	7,631,445	7,662,000	286,111	371,697		
TOTAL REVENUES	801	7,631,445	7,662,000	3,956,247	4,250,465		
EXPENDITURES:							
Academic Salaries	1000			1,687,709	1,870,159		
Classified Salaries	2000	934,028	1,015,000	827,257	952,888		
Employee Benefits	3000	287,734	325,000	960,144	1,015,238		
Supplies and Materials	4000	5,593,770	5,600,000	164,930	183,004		
Other Operating Expenses and Services	5000	214,813	260,000	41,634	107,901		
Capital Outlay	6000	12,089	81,000	10,790	6,052		
TOTAL EXPENDITURES	501	7,042,434	7,281,000	3,692,464	4,135,242		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	589,011	381,000	263,783	115,223		
OTHER FINANCING SOURCES	8900			5,600			
OTHER OUTGO	7000	200,600	200,600	146,694	115,223		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	388,411	180,400	122,689			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,538,942	3,927,353	182,857	305,546		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,538,942		182,857			
ENDING FUND BALANCE, JUNE 30	905	3,927,353	4,107,753	305,546	305,546		

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: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	1,016,987					
State Revenues	8600	10,350,725	21,242,794				
Local Revenues	8800	388,882	315,626	5,178,438	6,500,000		
TOTAL REVENUES	801	11,756,594	21,558,420	5,178,438	6,500,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	48,456	17,387				
Other Operating Expenses and Services	5000	125,248	9,220	146,729	305,173		
Capital Outlay	6000	11,187,336	23,533,542	41,863,525	115,105,888		
TOTAL EXPENDITURES	501	11,361,040	23,560,149	42,010,254	115,411,061		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	395,554	(2,001,729)	(36,831,816)	(108,911,061)		
OTHER FINANCING SOURCES	8900	711,137	1,353,162	5,024,518	120,875,133		
OTHER OUTGO	7000	312,401	70,000	10,020			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	794,290	(718,567)	(31,817,318)	11,964,072		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,035,340	5,829,630	132,076,149	100,258,831		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,035,340		132,076,149			
ENDING FUND BALANCE, JUNE 30	905	5,829,630	5,111,063	100,258,831	112,222,903		

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: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	4,014,609	3,045,312	4,785,133	4,879,868		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			7,535,015	7,535,015		
Supplies and Materials	4000	2,883	10,515				
Other Operating Expenses and Services	5000	2,839,123	3,326,680	5,927	6,500		
Capital Outlay	6000	13,152	25,000				
TOTAL EXPENDITURES	501	2,855,158	3,362,195	7,540,942	7,541,515		
NET INCOME / LOSS	201	1,159,451	(316,883)	(2,755,809)	(2,661,647)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	1,159,451	(316,883)	(2,755,809)	(2,661,647)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,179,358	4,338,809	(7,011,774)	(9,767,583)		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,179,358		(7,011,774)			
ENDING FUND BALANCE, JUNE 30	905	4,338,809	4,021,926	(9,767,583)	(12,429,230)		

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: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	6,294,111	6,430,430				
State Revenues	8600	912,799	959,059				
Local Revenues	8800	70,517	131,415	138,998	142,000	1,580,079	1,635,500
TOTAL REVENUES	801	7,277,427	7,520,904	138,998	142,000	1,580,079	1,635,500
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			21,451	29,000	411,742	472,250
Employee Benefits	3000			3,791	6,000	108,671	134,000
Supplies and Materials	4000					287	2,000
Other Operating Expenses and Services	5000	63,063	33,355	105,710	116,302	1,201,340	1,204,000
Capital Outlay	6000					72,632	41,200
TOTAL EXPENDITURES	501	63,063	33,355	130,952	151,302	1,794,672	1,853,450
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	7,214,364	7,487,549	8,046	(9,302)	(214,593)	(217,950)
OTHER FINANCING SOURCES	8900			22,000	2,000	200,600	200,600
OTHER OUTGO	7000	7,220,246	7,464,589			22,000	2,000
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(5,882)	22,960	30,046	(7,302)	(35,993)	(19,350)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,766,513	1,760,631	419,354	449,400	930,809	894,816
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,766,513		419,354		930,809	
ENDING FUND BALANCE, JUNE 30	905	1,760,631	1,783,591	449,400	442,098	894,816	875,466

**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	\$206,973,630
Appropriations subject to limit.	12	\$122,547,105
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$73,018,464
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$120,214

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
A. NET ENDING BALANCE	905	16,993,426
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	18,500
Subtotal B	619	18,500
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	380,141
Subtotal C	629	380,141
D. Subtotal, Reserved (B + C)	675	398,641
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	8,955,104
Other	633	
Subtotal E	639	8,955,104
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	7,639,681
Other	664	
Subtotal H	669	7,639,681
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	16,993,426
J. UNCOMMITTED BALANCE (A less I)	690	

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: 2005-06

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	42,463,542	42,463,542
Noninstructional Salaries (CA 1200 and 1400)	408		12,687,872
Subtotal Academic Salaries	409	42,463,542	55,151,414
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		24,721,331
Instructional Aides (CA 2200 and 2400)	416	2,790,564	2,790,564
Subtotal Classified Salaries	419	2,790,564	27,511,895
Employee Benefits (CA 3000)	429	10,569,009	24,632,079
Supplies and Materials (CA 4000)	435		1,158,374
Other Operating Expenses and Services (CA 5000)	449	3,644,013	16,602,317
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	59,467,128	125,056,079
Less Exclusions for Current Expense of Education	469		6,789,501
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	59,467,128	118,266,578
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.28%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		59,133,289
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		59,133,289

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
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		2,600,203	2,600,203
Workforce Investment Act	8130		239,338	239,338
Temporary Assistance for Needy Families (TANF)	8140		171,043	171,043
Student Financial Aid	8150		12,390	12,390
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		1,270,558	1,270,558
Other Federal Revenues	8190		5,236,840	5,236,840
TOTAL FEDERAL REVENUES	8100		9,530,372	9,530,372
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,134,006		2,134,006
State General Apportionment	122	60,415,204		60,415,204
Other General Apportionments	123	1,467,093		1,467,093
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,801,643	1,801,643
Disabled Students Programs and Services (DSPS)	126		1,767,312	1,767,312
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		458,883	458,883
Telecomm. and Technology Infrastructure Program (TTIP)	129		228,986	228,986
Other General Categorical Programs	130		5,247,665	5,247,665
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		1,282,704	1,282,704
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	371,994		371,994
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,880,321	878,676	4,758,997
State Mandated Costs	138	61,352		61,352
Other State Non-Tax Revenues	139			
Other State Revenues	8690	51,819		51,819
TOTAL STATE REVENUES	8600	68,381,789	11,665,869	80,047,658

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
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	31,221,559		31,221,559
Tax Allocation, Supplemental Roll	8812	2,309,646		2,309,646
Tax Allocation, Unsecured Roll	8813	1,382,825		1,382,825
Prior Years Taxes	8816	721,241		721,241
Education Revenue Augmentation Fund (ERAF)	8817	13,921,926		13,921,926
Contributions, Gifts, Grants, and Endowments	8820	78,619	3,000	81,619
Contract Services (CA 8830):				
Contract Instructional Services	140		70,799	70,799
Other Contract Services	141			
Sales and Commissions	8840	4,973		4,973
Rentals and Leases	8850	288,370		288,370
Interest and Investment Income	8860	1,149,674	10,753	1,160,427
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	6,601,086		6,601,086
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		450,815	450,815
Instructional Materials Fees and Sales of Materials	8877	93,667		93,667
Insurance	8878			
Student Records	8879	118,107		118,107
Nonresident Tuition	8880	2,042,971		2,042,971
Parking Services and Public Transportation	8881		569,806	569,806
Other Student Fees and Charges	8885	57,254	62,594	119,848
Other Local Revenues	8890	562,281	925,960	1,488,241
TOTAL LOCAL REVENUES	8800	60,554,199	2,093,727	62,647,926
TOTAL REVENUES (8100 + 8600 + 8800)	801	128,935,988	23,289,968	152,225,956
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	15,617		15,617
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		70,000	70,000
TOTAL OTHER FINANCING SOURCES	8900	15,617	70,000	85,617
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	128,951,605	23,359,968	152,311,573

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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	1,076					1,076
Architecture and Environmental Design	0200	2,238					2,238
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,850,320		23,454	1,100		1,874,874
Business and Management	0500	3,928,941	244,333	217,663	81,320		4,472,257
Communications	0600	503,860	3,287	34,307	123,859		665,313
Information Technology	0700	1,270,671	27,964	35,358	78,727		1,412,720
Education	0800	3,466,339	22,201	145,484	46,058		3,680,082
Engineering and Industrial Tech.	0900	1,788,001		2,216,960	115,566		4,120,527
Fine and Applied Arts	1000	3,051,389	149,809	286,313	90,334		3,577,845
Foreign Language	1100	1,125,811		236			1,126,047
Health	1200	2,155,195	429,984	252,995	151,143		2,989,317
Family and Consumer Sciences	1300	1,779,962	85,600	49,572	5,667		1,920,801
Law	1400	171,289					171,289
Humanities (Letters)	1500	5,110,098	328,418	3,960			5,442,476
Library Science	1600	21,613	12,846				34,459
Mathematics	1700	4,603,454	158,124	35,639	11,683		4,808,900
Military Studies	1800						
Physical Sciences	1900	1,844,066	183,020	40,140	8,395		2,075,621
Psychology	2000	689,076	4,337	518			693,931
Public and Protective Services	2100	3,562,768	9,897	1,853,139	102,358		5,528,162
Social Sciences	2200	2,897,576		21,833			2,919,409
Commercial Services	3000	44,198	91,898	309,517			445,613
Interdisciplinary Studies	4900	16,085,530	1,106,475	2,243,128	284,575		19,719,708
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	1,302,322					1,302,322
Subtotal - Instructional Activities	599	57,255,793	2,858,193	7,770,216	1,100,785		68,984,987

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		13,031,470	669,417	190,925		13,891,812
Course and Curriculum Development	6020		221,390	152,518			373,908
Academic/Faculty Senate	6030		470,456	7,621			478,077
Other Instruct. Admin. & Instruct. Governance	6090		18,156	4,149	2,383		24,688
Subtotal - Instructional Administration	6000		13,741,472	833,705	193,308		14,768,485
Instructional Support Services (6100)							
Learning Center	6110	419,784	755,323	55,636	35,035		1,265,778
Library	6120		2,386,824	171,937	107,871		2,666,632
Media	6130		697,322	39,441	2,106		738,869
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		115,989	53,506	85,981		255,476
Other Instructional Support Services	6190		271,970	11,941	2,176		286,087
Subtotal - Instructional Support Services	6100	419,784	4,227,428	332,461	233,169		5,212,842
Admissions and Records	6200		2,912,482	78,704	36,533		3,027,719
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		7,444,523	93,264	13,008		7,550,795
Matriculation and Student Assessment	6320		686,562	136,142	56,848		879,552
Transfer Programs	6330		609,236	34,996			644,232
Career Guidance	6340						
Other Student Counseling and Guidance	6390		8,414	32,868			41,282
Subtotal - Student Counseling and Guidance	6300		8,748,735	297,270	69,856		9,115,861

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,374,224	33,719	1,188		1,409,131
Extended Opportunity Prgms. & Services (EOPS)	6430		656,547	53,855	4,107		714,509
Health Services	6440		725,937	56,071	8,740		790,748
Student Personnel Administration	6450		277,604	3,280			280,884
Financial Aid Administration	6460		1,723,747	139,197	24,051		1,886,995
Job Placement Services	6470		1,121,297	1,408			1,122,705
Veterans Services	6480		205,814	594			206,408
Miscellaneous Student Services	6490		4,585,523	1,402,343	41,893		6,029,759
Subtotal - Other Student Services	6400		10,670,693	1,690,467	79,979		12,441,139
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,959,475	840,353	42,646		2,842,474
Custodial Services	6530		2,817,432	296,610	23,895		3,137,937
Grounds Maintenance and Repairs	6550		511,536	278,105	6,546		796,187
Utilities	6570			3,572,544			3,572,544
Other Operation and Maintenance of Plant	6590		69,773	1,525			71,298
Subtotal - Operation and Maintenance of Plant	6500		5,358,216	4,989,137	73,087		10,420,440
Planning, Policymaking, and Coordination	6600		1,982,717	760,682	34,576		2,777,975

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
General Institutional Support Services (6700)							
Community Relations	6710		847,115	598,228	19,448		1,464,791
Fiscal Operations	6720		463,752	445,987	7,006		916,745
Human Resources Management	6730		1,283,141	217,753	17,835		1,518,729
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		1,334,453				1,334,453
Staff Development	6750		174,695	457,412	7,210		639,317
Staff Diversity	6760			36,948	1,695		38,643
Logistical Services	6770		3,305,444	2,046,718	43,180		5,395,342
Management Information Systems	6780		4,234,678	2,331,993	34,992		6,601,663
Other General Institutional Support Services	6790		1,269,768	35,760	8,150		1,313,678
Subtotal - General Institutional Support Services	6700		12,913,046	6,170,799	139,516		19,223,361
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		24,320				24,320
Community Service Classes	6820		(2,291)	317,985			315,694
Community Use Facilities	6830		160,519				160,519
Economic Development	6840		1,889,793	268,297	23,388		2,181,478
Other Community Svcs. & Economic Development	6890		15,741				15,741
Subtotal - Community Services	6800		2,088,082	586,282	23,388		2,697,752

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 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)				
Ancillary Services (6900)							
Bookstores	6910		24,392				24,392
Child Development Centers	6920		23,739				23,739
Farm Operations	6930						
Food Services	6940						
Parking	6950		751,937	36,325	90		788,352
Student and Co-curricular Activities	6960		113,522	37,248			150,770
Student Housing	6970						
Other Ancillary Services	6990		726,408				726,408
Subtotal - Ancillary Services	6900		1,639,998	73,573	90		1,713,661
Auxiliary Operations (7000)							
Contract Education	7010		27,688	13,259	17,661		58,608
Other Auxiliary Operations	7090		447,046	24,568	1,150		472,764
Subtotal - Auxiliary Operations	7000		474,734	37,827	18,811		531,372
Physical Property and Related Acquisitions (7100)	7100			45,312	5,000		50,312
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					716,737	716,737
Student Aid	7320					1,035,982	1,035,982
Other Outgo	7330					75,000	75,000
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,827,719	1,827,719
TOTAL EXPENDITURES and OTHER OUTGO	391	57,675,577	67,615,796	23,666,435	2,008,098	1,827,719	152,793,625

* 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				
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				3,554,738
b) Accrued	860A				1,204,259
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	22,642	1,892		24,534
(b) Books, Magazines, & Periodicals	220A	6,459	44,844		51,303
(c) Instructional Supplies & Materials	230A	706,156	23,012		729,168
(e) Noninstructional Supplies & Materials	240A		224,107		224,107
7. Other. Oper. Exp. & Services (5000)	400A	1,255,437	2,279,419		3,534,856
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		93,124		93,124
b) Equipment (Object 6400)	640A	45,905	56,000		101,905
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	2,036,599	2,722,398		4,758,997
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				4,767,866
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	28,835	11,680		40,515
(b) Books, Magazines, & Periodicals	220B	1,992	50,949		52,941
(c) Instructional Supplies & Materials	230B	715,284	22,192		737,476
(e) Noninstructional Supplies & Materials	240B		4,460		4,460
15. Other Oper. Exp. & Services (Object 5000)	400B	1,350,749	2,451,869		3,802,618
16. Capital Outlay:					
a) Library Books (Object 6300)	630B		68,409		68,409
b) Equipment (Object 6400)	640B	47,697	13,750		61,447
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	2,144,557	2,623,309		4,767,866
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	70,000	
41	OUT	Capital Outlay Projects Fund		70,000
33	IN	Child Development Fund	5,600	
10	OUT	General Funds		5,600
41	IN	Capital Outlay Projects Fund	711,137	
10	OUT	General Funds		711,137
71	IN	Associated Students Trust Fund	22,000	
79	OUT	Other Trust Funds		22,000
79	IN	Other Trust Funds	200,600	
31	OUT	Bookstore Fund		200,600

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

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			1,009,337	1,009,337
10		General Funds	70,000	
41		Capital Outlay Projects Fund		70,000
33		Child Development Fund	5,600	
10		General Funds		716,737
41		Capital Outlay Projects Fund	711,137	
71		Associated Students Trust Fund	22,000	
79		Other Trust Funds		22,000
79		Other Trust Funds	200,600	
31		Bookstore Fund		200,600