

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2005-06)

(Budget Report for Fiscal Year 2006-07)

District: **Foothill-DeAnza Community College District**

District Code: **420**

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

10/2/06
Date


District Superintendent

10/2/06
Date

Contact:

Hector Quinonez

Name

Controller

Title

(650) 949-6250

Phone Number

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 **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	2,320	2,340	3,342,891	3,783,115	3,345,211	3,785,455
State Revenues	8600	70,494,504	86,605,790	11,412,020	11,244,139	81,906,524	97,849,929
Local Revenues	8800	104,386,528	105,580,543	5,284,702	6,191,369	109,671,230	111,771,912
TOTAL REVENUES	801	174,883,352	192,188,673	20,039,613	21,218,623	194,922,965	213,407,296
EXPENDITURES:							
Academic Salaries	1000	68,068,162	74,221,684	5,268,473	5,656,650	73,336,635	79,878,334
Classified Salaries	2000	32,154,989	37,668,071	8,562,970	8,804,190	40,717,959	46,472,261
Employee Benefits	3000	32,817,104	37,789,627	3,914,830	4,302,515	36,731,934	42,092,142
Supplies and Materials	4000	3,839,244	2,259,504	1,402,010	1,432,129	5,241,254	3,691,633
Other Operating Expenses and Services	5000	21,145,697	31,878,315	1,782,038	2,774,021	22,927,735	34,652,336
Capital Outlay	6000	1,343,628	963,889	1,141,537	1,211,441	2,485,165	2,175,330
TOTAL EXPENDITURES	501	159,368,824	184,781,090	22,071,858	24,180,946	181,440,682	208,962,036
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	15,514,528	7,407,583	(2,032,245)	(2,962,323)	13,482,283	4,445,260
OTHER FINANCING SOURCES	8900	574,783	65,000	5,017,589	5,449,900	5,592,372	5,514,900
OTHER OUTGO	7000	10,312,117	9,067,443	3,258,508	2,973,272	13,570,625	12,040,715
NET INCREASE/(DECREASE) IN FUND BALANCE	901	5,777,194	(1,594,860)	(273,164)	(485,695)	5,504,030	(2,080,555)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,575,789	26,352,983	5,185,974	4,912,810	25,761,763	31,265,793
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	20,575,789		5,185,974		25,761,763	
ENDING FUND BALANCE, JUNE 30	905	26,352,983	24,758,123	4,912,810	4,427,115	31,265,793	29,185,238

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> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	9,467,406	11,452,554			57,753	66,794
TOTAL REVENUES	801	9,467,406	11,452,554			57,753	66,794
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802			20,000	20,000	3,451,210	3,417,394
Other Incoming Transfers	803	26,807,584				86,267	118,987
TOTAL - OTHER FINANCING SOURCES	808	26,807,584		20,000	20,000	3,537,477	3,536,381
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,755,000	3,565,000	20,000	20,000	2,567,702	2,596,107
Debt Interest and Other Service Charges	712	31,755,839	7,887,554	900	300	1,078,529	1,040,794
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	34,510,839	11,452,554	20,900	20,300	3,646,231	3,636,901
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(7,703,255)	(11,452,554)	(900)	(300)	(108,754)	(100,520)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,764,151		(900)	(300)	(51,001)	(33,726)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	6,377,137	8,141,288	42,100	41,200	1,542,674	1,491,673
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	6,377,137		42,100		1,542,674	
ENDING FUND BALANCE, JUNE 30	905	8,141,288	8,141,288	41,200	40,900	1,491,673	1,457,947

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)
REVENUES:							
Federal Revenues	8100	63,809	26,000				
State Revenues	8600	939,451	1,004,986				
Local Revenues	8800	740,937	1,324,600				
TOTAL REVENUES	801	1,744,197	2,355,586				
EXPENDITURES:							
Academic Salaries	1000	862,425	743,629				
Classified Salaries	2000	297,291	784,874				
Employee Benefits	3000	287,672	475,418				
Supplies and Materials	4000	101,466	216,330				
Other Operating Expenses and Services	5000	9,960	50,000				
Capital Outlay	6000		35,000				
TOTAL EXPENDITURES	501	1,558,814	2,305,251				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	185,383	50,335				
OTHER FINANCING SOURCES	8900	42,127					
OTHER OUTGO	7000	3,877					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	223,633	50,335				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	219,720	443,353				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	219,720					
ENDING FUND BALANCE, JUNE 30	905	443,353	493,688				

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	21,396,917	1,199,517				
Local Revenues	8800	3,929,337	2,500,000				
TOTAL REVENUES	801	25,326,254	3,699,517				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	889,093	850,779				
Employee Benefits	3000	301,277	341,802				
Supplies and Materials	4000	942,001	990,259				
Other Operating Expenses and Services	5000	11,425,126	6,742,996				
Capital Outlay	6000	57,024,986	49,758,108				
TOTAL EXPENDITURES	501	70,582,483	58,683,944				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(45,256,229)	(54,984,427)				
OTHER FINANCING SOURCES	8900	64,293,412	110,000				
OTHER OUTGO	7000	5,383,458					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	13,653,725	(54,874,427)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	81,372,031	95,025,756				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	81,372,031					
ENDING FUND BALANCE, JUNE 30	905	95,025,756	40,151,329				

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	9,809,596	10,326,790	1,315,696	1,420,510	971,341	709,500
COST of SALES	510	7,554,667	7,909,530	495,714	524,920		
GROSS PROFIT or (LOSS)	520	2,254,929	2,417,260	819,982	895,590	971,341	709,500
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,461,846	1,460,830	421,831	460,640		
Employee Benefits	3000	400,449	355,540	160,498	203,870		
Supplies and Materials	4000	96,471		93,130			
Other Operating Expenses and Services	5000	367,871	469,220	101,456	195,750	760,984	688,500
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,326,637	2,285,590	776,915	860,260	760,984	688,500
NET PROFIT OR LOSS	201	(71,708)	131,670	43,067	35,330	210,357	21,000
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	41,139	76,080	5,049	22,250		
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(112,847)	55,590	38,018	13,080	210,357	21,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,509,080	1,396,233	672,446	710,464	1,278,452	1,488,809
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,509,080		672,446		1,278,452	
ENDING FUND BALANCE, JUNE 30	905	1,396,233	1,451,823	710,464	723,544	1,488,809	1,509,809

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	39,445,638	43,472,272				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	39,448,638	43,472,272				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	39,448,638	43,472,272				
NET INCOME / LOSS	201	(3,000)					
OTHER FINANCING SOURCES	8900	2,893,096		640,000			
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	2,890,096		640,000			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,609,914	8,500,010	500,000	1,140,000		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,609,914		500,000			
ENDING FUND BALANCE, JUNE 30	905	8,500,010	8,500,010	1,140,000	1,140,000		

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: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			7,680,215	7,727,840		
State Revenues	8600			1,210,318	1,182,000		
Local Revenues	8800	1,891,562	1,331,466	59,746	49,850		
TOTAL REVENUES	801	1,891,562	1,331,466	8,950,279	8,959,690		
EXPENDITURES:							
Academic Salaries	1000	33,856	34,610				
Classified Salaries	2000	492,315	517,296				
Employee Benefits	3000	93,528	103,719				
Supplies and Materials	4000	284,651	153,563				
Other Operating Expenses and Services	5000	832,340	614,938	637,375	42,850		
Capital Outlay	6000	149,196	29,924				
TOTAL EXPENDITURES	501	1,885,886	1,454,050	637,375	42,850		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,676	(122,584)	8,312,904	8,916,840		
OTHER FINANCING SOURCES	8900			553,899	308,000		
OTHER OUTGO	7000			8,896,676	9,224,840		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	5,676	(122,584)	(29,873)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,160,598	2,166,274	2,919,601	2,879,056		
Prior Years Adjustments	903			(10,672)			
Adjusted Beginning Balance	904	2,160,598		2,908,929			
ENDING FUND BALANCE, JUNE 30	905	2,166,274	2,043,690	2,879,056	2,879,056		

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	\$219,296,771
Appropriations subject to limit.	12	\$139,960,865
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$70,581,146
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

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	31,265,793
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	1,422,356
Subtotal B	619	1,422,356
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	4,912,810
Local	622	
Subtotal C	629	4,912,810
D. Subtotal. Reserved (B + C)	675	6,335,166
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	626,770
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	616,017
Other	633	
Subtotal E	639	1,242,787
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	8,010,000
Other	664	8,614,922
Subtotal H	669	16,624,922
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	24,202,875
J. UNCOMMITTED BALANCE (A less I)	690	7,062,918

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	56,057,331	56,057,331
Noninstructional Salaries (CA 1200 and 1400)	408		12,010,831
Subtotal Academic Salaries	409	56,057,331	68,068,162
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		29,817,230
Instructional Aides (CA 2200 and 2400)	416	2,337,759	2,337,759
Subtotal Classified Salaries	419	2,337,759	32,154,989
Employee Benefits (CA 3000)	429	19,157,031	32,817,104
Supplies and Materials (CA 4000)	435		3,839,244
Other Operating Expenses and Services (CA 5000)	449		21,145,697
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	77,552,121	158,025,196
Less Exclusions for Current Expense of Education	469		10,509,897
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	77,552,121	147,515,299
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	52.57%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		73,757,649
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		73,757,649

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 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		361,485	361,485
Workforce Investment Act	8130		136,520	136,520
Temporary Assistance for Needy Families (TANF)	8140		45,386	45,386
Student Financial Aid	8150		15,705	15,705
Veterans Education	8160	2,320		2,320
Vocational and Technical Education Act (VTEA)	8170		788,009	788,009
Other Federal Revenues	8190		1,995,786	1,995,786
TOTAL FEDERAL REVENUES	8100	2,320	3,342,891	3,345,211
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,913,217		1,913,217
State General Apportionment	122	54,149,564		54,149,564
Other General Apportionments	123	9,931,805		9,931,805
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,658,064	1,658,064
Disabled Students Programs and Services (DSPS)	126		4,069,849	4,069,849
Temporary Assistance for Needy Families (TANF)	127		45,387	45,387
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		319,189	319,189
Telecomm. and Technology Infrastructure Program (TTIP)	129		139,910	139,910
Other General Categorical Programs	130		3,687,040	3,687,040
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		577,479	577,479
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	426,529		426,529
Timber Yield Tax	135	614		614
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,046,409	915,102	4,961,511
State Mandated Costs	138	26,366		26,366
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	70,494,504	11,412,020	81,906,524

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 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	44,964,399		44,964,399
Tax Allocation, Supplemental Roll	8812	2,750,225		2,750,225
Tax Allocation, Unsecured Roll	8813	4,026,684		4,026,684
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	16,777,952		16,777,952
Contributions, Gifts, Grants, and Endowments	8820	570,562	749,790	1,320,352
Contract Services (CA 8830):				
Contract Instructional Services	140	462,736		462,736
Other Contract Services	141			
Sales and Commissions	8840	184,420		184,420
Rentals and Leases	8850	496,273		496,273
Interest and Investment Income	8860	1,928,416	76,700	2,005,116
Student Fees and Charges				
Community Services Classes	8872	530,357		530,357
Dormitory	8873			
Enrollment	8874	12,494,391		12,494,391
Field Trips and use of Nondistrict Facilities	8875	69,497		69,497
Health Services	8876		1,213,951	1,213,951
Instructional Materials Fees and Sales of Materials	8877	416,313	1,328	417,641
Insurance	8878			
Student Records	8879	345,218		345,218
Nonresident Tuition	8880	11,240,839		11,240,839
Parking Services and Public Transportation	8881		2,353,377	2,353,377
Other Student Fees and Charges	8885			
Other Local Revenues	8890	7,128,246	889,556	8,017,802
TOTAL LOCAL REVENUES	8800	104,386,528	5,284,702	109,671,230
TOTAL REVENUES (8100 + 8600 + 8800)	801	174,883,352	20,039,613	194,922,965
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	574,783	5,017,589	5,592,372
TOTAL OTHER FINANCING SOURCES	8900	574,783	5,017,589	5,592,372
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	175,458,135	25,057,202	200,515,337

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	581,115	72,364	27,707	27,852		709,038
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	359,135	32,219	9,659			401,013
Biological Sciences	0400	3,269,817	110,056	148,518	55,466		3,583,857
Business and Management	0500	3,973,396	119,250	20,801	518		4,113,965
Communications	0600	1,447,776	85,597	49,301	7,129		1,589,803
Information Technology	0700	3,735,934	544,219	122,250	44,848		4,447,251
Education	0800	6,203,367	694,000	336,483	120,885		7,354,735
Engineering and Industrial Tech.	0900	4,835,041	205,839	2,826,021	34,573		7,901,474
Fine and Applied Arts	1000	6,860,551	421,122	1,135,055	31,024		8,447,752
Foreign Language	1100	2,548,885	81,069	15,821			2,645,775
Health	1200	3,664,468	532,054	456,025	57,981		4,710,528
Family and Consumer Sciences	1300	929,274	163,069	25,753			1,118,096
Law	1400	249,654	13,470	10,081	12,954		286,159
Humanities (Letters)	1500	10,568,881	369,063	88,559	17,372		11,043,875
Library Science	1600	54,459					54,459
Mathematics	1700	7,142,717	157,779	22,536	8,148		7,331,180
Military Studies	1800						
Physical Sciences	1900	3,671,447	166,734	142,703	20,440		4,001,324
Psychology	2000	1,663,679	30,450	7,436			1,701,565
Public and Protective Services	2100	309,226	9,849	108,203			427,278
Social Sciences	2200	7,376,579	236,910	72,766	45,909		7,732,164
Commercial Services	3000	312,504	5,078	31,811	5,072		354,465
Interdisciplinary Studies	4900	11,619,644	4,207,801	420,388	122,089		16,369,922
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	81,377,549	8,257,992	6,077,877	612,260		96,325,678

** 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		8,118,314	1,496,943	124,585		9,739,842
Course and Curriculum Development	6020		243,175	4,294	45,482		292,951
Academic/Faculty Senate	6030		111,081	11,269			122,350
Other Instruct. Admin. & Instruct. Governance	6090		277,214	95,717			372,931
Subtotal - Instructional Administration	6000		8,749,784	1,608,223	170,067		10,528,074
Instructional Support Services (6100)							
Learning Center	6110	121,034	73,595	582	18,454		213,665
Library	6120		2,917,750	438,458	36,864		3,393,072
Media	6130		789,087	108,404	25,808		923,299
Museums and Galleries	6140		38,211	2,662			40,873
Academic Information Systems and Tech.	6150		464,307	214,076	11,654		690,037
Other Instructional Support Services	6190		171,521	47,366	18,984		237,871
Subtotal - Instructional Support Services	6100	121,034	4,454,471	811,548	111,764		5,498,817
Admissions and Records	6200		3,437,473	351,659	12,044		3,801,176
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,760,129	80,488			3,840,617
Matriculation and Student Assessment	6320		1,413,285	48,140			1,461,425
Transfer Programs	6330		295,941	14,931			310,872
Career Guidance	6340		265,121	32,387	5,786		303,294
Other Student Counseling and Guidance	6390		333,516	31,196			364,712
Subtotal - Student Counseling and Guidance	6300		6,067,992	207,142	5,786		6,280,920

* 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		589,525	268,039	33,263		890,827
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,516,371	76,561	1,852		1,594,784
Health Services	6440		906,845	350,686	10,140		1,267,671
Student Personnel Administration	6450		222,927	9,368			232,295
Financial Aid Administration	6460		1,630,022	134,123	15,833		1,779,978
Job Placement Services	6470		238,689	663,562			902,251
Veterans Services	6480						
Miscellaneous Student Services	6490		730,978	87,719	7,262		825,959
Subtotal - Other Student Services	6400		5,835,357	1,590,058	68,350		7,493,765
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		3,334,730	421,440	187,198		3,943,368
Custodial Services	6530		2,331,300	1,093,088			3,424,388
Grounds Maintenance and Repairs	6550		1,527,439	144,589	1,519		1,673,547
Utilities	6570			2,488,389			2,488,389
Other Operation and Maintenance of Plant	6590		449,360	260,206	11,027		720,593
Subtotal - Operation and Maintenance of Plant	6500		7,642,829	4,407,712	199,744		12,250,285
Planning, Policymaking, and Coordination	6600		2,191,644	2,127,107	600,514		4,919,265

* 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		1,187,155	340,235	69,925		1,597,315
Fiscal Operations	6720		2,062,060	7,767	26,233		2,096,060
Human Resources Management	6730		1,898,904	237,722	4,505		2,141,131
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740						
Staff Development	6750		256,491	234,500	1,416		492,407
Staff Diversity	6760		212,801	5,963	3,521		222,285
Logistical Services	6770		3,107,699	3,739,027	116,660		6,963,386
Management Information Systems	6780		6,040,836	1,211,683	368,050		7,620,569
Other General Institutional Support Services	6790		566,613	1,571,332			2,137,945
Subtotal - General Institutional Support Services	6700		15,332,559	7,348,229	590,310		23,271,098
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		91,103	1,519,239	(11,654)		1,598,688
Community Service Classes	6820		882,891	543,256	20,246		1,446,393
Community Use Facilities	6830		436,501	152,782	53,795		643,078
Economic Development	6840		308,051	462,303	17,235		787,589
Other Community Svcs. & Economic Development	6890			3,273			3,273
Subtotal - Community Services	6800		1,718,546	2,680,853	79,622		4,479,021

* 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						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,134,836	(2,613)			1,132,223
Student and Co-curricular Activities	6960		697,562	41,638			739,200
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		1,832,398	39,025			1,871,423
Auxiliary Operations (7000)							
Contract Education	7010	7,050		221,130			585,789
Other Auxiliary Operations	7090		3,402,241	698,426	34,704		4,135,371
Subtotal - Auxiliary Operations	7000	7,050	3,759,850	919,556	34,704		4,721,160
Physical Property and Related Acquisitions (7100)	7100						
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					12,748,416	12,748,416
Student Aid	7320						
Other Outgo	7330					822,209	822,209
Subtotal - Transfers, Student Aid, and Other Outgo	7300					13,570,625	13,570,625
TOTAL EXPENDITURES and OTHER OUTGO	391	81,505,633	69,280,895	28,168,989	2,485,165	13,570,625	195,011,307

* 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				3,742,754
b) Accrued	860A				1,218,757
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	4,123,270			4,123,270
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	9,121			9,121
(c) Instructional Supplies & Materials	230A	11,325			11,325
(e) Noninstructional Supplies & Materials	240A	122,877			122,877
7. Other Oper. Exp. & Services (5000)	400A	626,961			626,961
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	67,957			67,957
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	4,961,511			4,961,511
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	8C9B				4,472,239
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	3,716,660			3,716,660
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	8,221			8,221
(c) Instructional Supplies & Materials	230B	10,208			10,208
(e) Noninstructional Supplies & Materials	240B	110,760			110,760
15. Other Oper. Exp. & Services (Object 5000)	400B	565,134			565,134
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	61,256			61,256
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	4,472,239			4,472,239
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				

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Annual Financial and Budget Report
SUPPLEMENTAL DATA
Analysis of Interfund Transfers

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	4,613,539	
11	OUT	Unrestricted Subfund		4,613,539
30	IN	Special Revenue Funds	42,127	
11	OUT	Unrestricted Subfund		42,127
61	IN	Self-Insurance Fund	3,533,096	
11	OUT	Unrestricted Subfund		3,533,096
40	IN	Capital Projects Funds	452,890	
11	OUT	Unrestricted Subfund		452,890
20	IN	Debt Service Funds	1,396,614	
11	OUT	Unrestricted Subfund		1,396,614
11	IN	Unrestricted Subfund	329,303	
12	OUT	Restricted Subfund		329,303
74	IN	Student Financial Aid Trust Fund	49,643	
12	OUT	Restricted Subfund		49,643
40	IN	Capital Projects Funds	105,092	
12	OUT	Restricted Subfund		105,092
20	IN	Debt Service Funds	2,041,969	
12	OUT	Restricted Subfund		2,041,969
12	IN	Restricted Subfund	1,455	
74	OUT	Student Financial Aid Trust Fund		1,455
11	IN	Unrestricted Subfund	50,000	
40	OUT	Capital Projects Funds		50,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
20	IN	Debt Service Funds	32,626	
40	OUT	Capital Projects Funds		32,626

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
For Actual Year: 2005-06

**** Summary Page ****

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Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			12,648,354	12,648,354
12		Restricted Subfund	4,614,994	
11		Unrestricted Subfund		10,038,266
30		Special Revenue Funds	42,127	
61		Self-Insurance Fund	3,533,096	
40		Capital Projects Funds	557,982	
20		Debt Service Funds	3,471,209	
11		Unrestricted Subfund	379,303	
12		Restricted Subfund		2,526,007
74		Student Financial Aid Trust Fund	49,643	
74		Student Financial Aid Trust Fund		1,455
40		Capital Projects Funds		82,626