

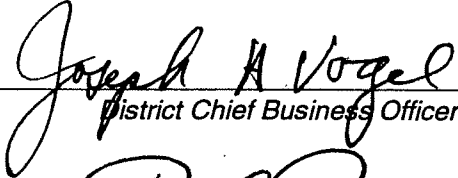
California Community Colleges

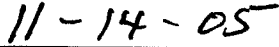
ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2004-05)
(Budget Report for Fiscal Year 2005-06)


District: **Imperial Community College District**

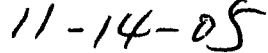
District Code: **030**

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


 Date


 District Superintendent


 Date

Contact: Carlos Fletes
Name

Director of Fiscal Services
Title

(760) 355-6234 carlos.fletes@imperial.edu
Phone Number Extension 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, 2005**. 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: 2004-05 Budget Year: 2005-06

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100		1,053	2,803,617	3,679,157	2,803,617	3,680,210
State Revenues	8600	20,736,266	22,836,155	3,844,465	3,772,771	24,580,731	26,608,926
Local Revenues	8800	6,341,672	5,546,567	464,146	579,958	6,805,818	6,126,525
TOTAL REVENUES	801	27,077,938	28,383,775	7,112,228	8,031,886	34,190,166	36,415,661
EXPENDITURES:							
Academic Salaries	1000	11,812,653	15,004,072	2,021,744	2,592,861	13,834,397	17,596,933
Classified Salaries	2000	4,961,258	5,827,954	2,044,263	2,052,557	7,005,521	7,880,511
Employee Benefits	3000	5,729,776	7,440,463	876,292	1,135,134	6,606,068	8,575,597
Supplies and Materials	4000	699,777	911,833	480,826	414,296	1,180,603	1,326,129
Other Operating Expenses and Services	5000	2,213,378	2,396,058	894,676	1,069,078	3,108,054	3,465,136
Capital Outlay	6000	100,036	137,587	373,668	356,041	473,704	493,628
TOTAL EXPENDITURES	501	25,516,878	31,717,967	6,691,469	7,619,967	32,208,347	39,337,934
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,561,060	(3,334,192)	420,759	411,919	1,981,819	(2,922,273)
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	145,041	146,951	394,898	411,919	539,939	558,870
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,416,019	(3,481,143)	25,861		1,441,880	(3,481,143)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,741,687	5,157,706	419,301	405,062	4,160,988	5,562,768
Prior Years Adjustments	903			(40,100)		(40,100)	
Adjusted Beginning Balance	904	3,741,687		379,201		4,120,888	
ENDING FUND BALANCE, JUNE 30	905	5,157,706	1,676,563	405,062	405,062	5,562,768	2,081,625

Handwritten notes:
 2/11/05
 2/11/05
 2/11/05

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2004-05 Budget Year: 2005-06

Description	State Use Only (EDP)	DEBT SERVICE FUNDS					
		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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1					
TOTAL REVENUES	801						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708						
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20					
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	20					
ENDING FUND BALANCE, JUNE 30	905	20	20				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2004-05 Budget Year: 2005-06

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	534,207	494,976				
Local Revenues	8800	5,631	6,000				
TOTAL REVENUES	801	539,838	500,976				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	267,296	322,141				
Employee Benefits	3000	136,496	143,461				
Supplies and Materials	4000	24,960	10,523				
Other Operating Expenses and Services	5000	16,034	19,851				
Capital Outlay	6000	134,766	5,000				
TOTAL EXPENDITURES	501	579,552	500,976				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(39,714)					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(39,714)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	154,006	96,559				
Prior Years Adjustments	903	(17,733)					
Adjusted Beginning Balance	904	136,273					
ENDING FUND BALANCE, JUNE 30	905	96,559	96,559				

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05 Budget Year: 2005-06

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		Capital Projects Funds		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:									
Federal Revenues	8100								
State Revenues	8600	24,105							
Local Revenues	8800	419,889	750,000						
TOTAL REVENUES	801	444,094	750,000						
EXPENDITURES:									
Academic Salaries	1000								
Classified Salaries	2000	59,188	61,109						
Employee Benefits	3000	21,046	32,339						
Supplies and Materials	4000								
Other Operating Expenses and Services	5000	862,793	1,000,000						
Capital Outlay	6000	1,121,172	2,000,000						
TOTAL EXPENDITURES	501	2,064,199	3,093,448						
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(1,620,105)	(2,343,448)						
OTHER FINANCING SOURCES									
OTHER OUTGO									
NET INCREASE/(DECREASE) IN FUND BALANCE	901	22,486,446	(3,143,448)						
BEGINNING FUND BALANCE:									
Net Beginning Balance, July 1	902	4,028,134	26,412,108						
Prior Years Adjustments	903	(102,472)							
Adjusted Beginning Balance	904	3,925,662							
ENDING FUND BALANCE, JUNE 30	905	26,412,108	23,268,660						

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2004-05 Budget Year: 2005-06

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	62					
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
NET INCOME / LOSS	201	62					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	62					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		62				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905	62	62				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2004-05 Budget Year: 2005-06

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			8,779,242	9,000,000		
Local Revenues	8800			1,156,188	1,200,000		
TOTAL REVENUES	801	85,691	90,000	9,935,430	10,200,000	362,028	400,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	2,551	3,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	52,986	60,000				
Capital Outlay	6000	11,666	12,000				
TOTAL EXPENDITURES	501	67,203	75,000				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	18,488	15,000	9,935,430	10,200,000	362,028	400,000
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	18,488	15,000	9,935,430	10,200,000	388,146	400,000
BEGINNING FUND BALANCE:						(26,118)	
Net Beginning Balance, July 1	902	40,626	59,114				50,625
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	40,626				76,743	
ENDING FUND BALANCE, JUNE 30	905	59,114	74,114			50,625	50,625

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2004-05 Budget Year: 2005-06

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS				FUND:	
		Actual (1)		Budget (2)		Actual (1)	Budget (2)
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	82,141	80,000				
TOTAL REVENUES	801	82,141	80,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	88,997	85,000				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	88,997	85,000				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(6,856)	(5,000)				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(6,856)	(5,000)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	52,533	45,677				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	52,533					
ENDING FUND BALANCE, JUNE 30	905	45,677	40,677				

**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: 2005-06

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$33,408,097
Appropriations subject to limit.	12	\$25,121,428
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$21,541,031
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$320,525

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	5,562,768
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	405,062
Local	622	
Subtotal C	629	405,062
D. Subtotal Reserved (B + C)	675	405,062
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	405,062
J. UNCOMMITTED BALANCE (A less I)	690	5,157,706

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: 2004-05

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	9,216,777	9,249,618
Noninstructional Salaries (CA 1200 and 1400)	408		2,421,571
Subtotal Academic Salaries	409	9,216,777	11,671,189
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,450,745
Instructional Aides (CA 2200 and 2400)	416	308,064	308,064
Subtotal Classified Salaries	419	308,064	4,758,809
Employee Benefits (CA 3000)	429	3,685,076	5,653,483
Supplies and Materials (CA 4000)	435		566,421
Other Operating Expenses and Services (CA 5000)	449		2,022,893
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	13,209,917	24,672,795
Less Exclusions for Current Expense of Education	469		726,776
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	13,209,917	23,946,019
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.17%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		11,973,009
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		11,973,009

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		1,747,927	1,747,927
Workforce Investment Act	8130		89,446	89,446
Temporary Assistance for Needy Families (TANF)	8140		68,026	68,026
Student Financial Aid	8150		48,553	48,553
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		396,455	396,455
Other Federal Revenues	8190		453,210	453,210
TOTAL FEDERAL REVENUES	8100		2,803,617	2,803,617
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	18,690,976		18,690,976
Other General Apportionments	123	1,171,178		1,171,178
General Categorical Programs (CA 8620)				
Child Development	124		4,317	4,317
Extended Opportunity Programs and Services (EOPS)	125		1,010,508	1,010,508
Disabled Students Programs and Services (DSPS)	126		495,194	495,194
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		318,115	318,115
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,364	36,364
Other General Categorical Programs	130		910,799	910,799
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		125,702	125,702
Other Reimbursable Categorical Programs	133		891,968	891,968
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	82,564		82,564
Timber Yield Tax	135			
Other State Tax Subventions	136	80,781		80,781
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	690,477	51,498	741,975
State Mandated Costs	138	20,290		20,290
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	20,736,266	3,844,465	24,580,731

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
 For Actual Year: 2004-05

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	3,503,756		3,503,756
Tax Allocation, Supplemental Roll	8812	78,865		78,865
Tax Allocation, Unsecured Roll	8813	332,273		332,273
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	156,807		156,807
Rentals and Leases	8850			
Interest and Investment Income	8860	119,119		119,119
Student Fees and Charges				
Community Services Classes	8872	34,245	23,457	57,702
Dormitory	8873			
Enrollment	8874	1,522,033		1,522,033
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880	349,927		349,927
Parking Services and Public Transportation	8881		239,871	239,871
Other Student Fees and Charges	8885	23,635	9,821	33,456
Other Local Revenues	8890	221,012	190,997	412,009
TOTAL LOCAL REVENUES	8800	6,341,672	464,146	6,805,818
TOTAL REVENUES (8100 + 8600 + 8800)	801	27,077,938	7,112,228	34,190,166
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980			
TOTAL OTHER FINANCING SOURCES	8900			
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	27,077,938	7,112,228	34,190,166

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA
 For Actual Year: 2004-05

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	61,274		4,696			65,970
Architecture and Environmental Design	0200						
Biological Sciences	0400						
Business and Management	0500	857,683	220,514	47,800	5,732		1,131,729
Communications	0600						
Computer and Information Science	0700						
Education	0800						
Engineering and Related Industrial Tech.	0900	415,281	160,979	28,839	5,241		610,340
Fine and Applied Arts	1000	912,780	79,313	36,231			1,028,324
Foreign Language	1100	513,787	71,263	5,467	5,642		596,159
Health	1200	2,093,526	392,069	114,697	458		2,600,750
Consumer Education and Home Economics	1300	208,911	13,731	11,004			233,646
Law	1400						
Humanities (Letters)	1500	2,616,890	123,761	36,066	1,676		2,778,393
Library Science	1600						
Mathematics	1700	989,858	89,407	8,397			1,087,662
Military Studies	1800						
Physical Sciences	1900	894,665	148,756	66,227	7,839		1,117,487
Psychology	2000						
Public Affairs and Services	2100	366,472	54,625	71,033			492,130
Social Sciences	2200	1,395,770	75,808	20,835	1,188		1,493,601
Commercial Services	3000						
Interdisciplinary Studies	4900	155,142	92,437	715			248,294
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	825,735					825,735
Subtotal - Instructional Activities	599	12,307,774	1,522,663	452,007	27,776		14,310,220

* 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: 2004-05

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		826,586	216,031	22,081		1,064,698
Course and Curriculum Development	6020		62,453	160,059	27,283		249,795
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		889,039	376,090	49,364		1,314,493
Instructional Support Services (6100)							
Learning Center	6110	23,109	116,760	1,079			140,948
Library	6120		663,482	90,461	93,257		847,200
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	23,109	1,601,609	404,748	213,781		2,243,247
Admissions and Records	6200		539,951	32,777			572,728
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		232,106	18,841	26,793		277,740
Matriculation and Student Assessment	6320		1,085,141	40,555	18,704		1,144,400
Transfer Programs	6330		190,265	11,444			201,709
Career Guidance	6340						
Other Student Counseling and Guidance	6390		1,478,399	419,729	6,782		1,904,910
Subtotal - Student Counseling and Guidance	6300		2,985,911	490,569	52,279		3,528,759

* 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: 2004-05

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		701,363	24,533	108		726,004
Extended Opportunity Prgrams. & Services (EOPS)	6430		719,599	10,882		62,990	793,471
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460		1,004,104	150,299	46,265		1,200,668
Job Placement Services	6470		38,940	7,962	355		47,257
Veterans Services	6480						
Miscellaneous Student Services	6490		78,358	9,006			87,364
Subtotal - Other Student Services	6400		2,542,364	202,682	46,728	62,990	2,854,764
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510			180,084			685,553
Custodial Services	6530		505,469	49,125			760,141
Grounds Maintenance and Repairs	6550		711,016	51,850			392,212
Utilities	6570		340,362	581,691			581,691
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500		1,556,847	862,750			2,419,597
Planning, Policymaking, and Coordination	6600		436,291	99,835			536,126

* 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: 2004-05

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			3,283				3,283
Fiscal Operations	6720		613,755	78,857	5,825			698,437
Human Resources Management	6730		432,397	51,381				483,778
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740							
Staff Development	6750		2,338	10,402				12,740
Staff Diversity	6760			11,078				11,078
Logistical Services	6770		230,436	461,395	73,555			765,386
Management Information Systems	6780		502,129	169,107				671,236
Other General Institutional Support Services	6790		66,224	111,812				178,036
Subtotal - General Institutional Support Services	6700		1,847,279	897,315	79,380			2,823,974
Community Svcs. & Economic Develop. (6800)								
Community Recreation	6810			32,745				42,351
Community Service Classes	6820		3,409	53,431				62,390
Community Use Facilities	6830							
Economic Development	6840							
Other Community Svcs. & Economic Development	6890			500				500
Subtotal - Community Services	6800		3,409	86,676				105,241

* 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: 2004-05

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		134,338	71,527			205,865
Farm Operations	6930						
Food Services	6940						
Parking	6950		209,852	25,523	4,300		239,675
Student and Co-curricular Activities	6960		342,364	286,158	96		628,618
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		686,554	383,208	4,396		1,074,158
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000		488,030				488,030
Physical Property and Related Acquisitions (7100)	7100		488,030				488,030
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320					476,949	476,949
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					476,949	476,949
TOTAL EXPENDITURES and OTHER OUTGO	391	12,334,292	15,111,694	4,288,657	473,704	539,939	32,748,286

* 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: 2004-05

Budget Year: 2005-06

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. 06/30/04 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				419,654
b) Accrued	860A				399,636
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	50,666	75	15,199	65,940
(e) Noninstructional Supplies & Materials	240A	1,046	84,006	5,451	90,503
7. Other Oper. Exp. & Services (5000)	400A		527,624	57,908	585,532
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	51,712	611,705	78,558	741,975
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				77,315
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				819,000
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	65,000	100	20,000	85,100
(e) Noninstructional Supplies & Materials	240B	118,215	100,000	6,000	224,215
15. Other Oper. Exp. & Services (Object 5000)	400B		527,000	60,000	587,000
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	183,215	627,100	-86,000	896,315
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				