



**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**

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	53,829					
Local Revenues	8800	4,574,275	7,059,199			486,511	55,000
<b>TOTAL REVENUES</b>	<b>801</b>	<b>4,628,104</b>	<b>7,059,199</b>			<b>486,511</b>	<b>55,000</b>
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,700,000	950,000				
Debt Interest and Other Service Charges	712	1,733,088	1,665,588				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>4,433,088</b>	<b>2,615,588</b>				
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(4,433,088)</b>	<b>(2,615,588)</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>195,016</b>	<b>4,443,611</b>			<b>486,511</b>	<b>55,000</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	913,436	1,108,452			2,147,158	2,633,669
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>913,436</b>				<b>2,147,158</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,108,452</b>	<b>5,552,063</b>			<b>2,633,669</b>	<b>2,688,669</b>

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District

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

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

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



CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
**50** Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2004-05

Budget Year: 2005-06

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <b>59</b> OTHER ENTERPRISE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	1,164,566	2,109,423				
<b>COST of SALES</b>	<b>510</b>						
<b>GROSS PROFIT or (LOSS)</b>	<b>520</b>	1,164,566	2,109,423				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	640,003	748,764				
Employee Benefits	3000	124,361	142,708				
Supplies and Materials	4000	74,234	97,248				
Other Operating Expenses and Services	5000	334,977	399,717				
Capital Outlay	6000	1,650,007	13,455				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	2,823,582	1,401,892				
<b>NET PROFIT OR LOSS</b>	<b>201</b>	(1,659,016)	707,531				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	1,700,000					
<b>OTHER OUTGO</b>	<b>7000</b>	47,423	662,775				
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	(6,439)	44,756				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	540,265	534,826				
Prior Years Adjustments	903	1,000					
Adjusted Beginning Balance	<b>904</b>	541,265					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	534,826	579,582				

Long Beach Community College District

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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

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	22,476,693	23,394,255				
State Revenues	8600	3,408,333	3,289,010				
Local Revenues	8800	6		891,954	1,764,082		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>25,885,032</b>	<b>26,683,265</b>	<b>891,954</b>	<b>1,764,082</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,655,606	1,821,165		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>1,655,606</b>	<b>1,821,165</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>25,885,032</b>	<b>26,683,265</b>	<b>(763,652)</b>	<b>(57,083)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>84,534</b>	<b>85,000</b>	<b>1,000,000</b>	<b>1,821,165</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>25,989,744</b>	<b>26,768,265</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(20,178)</b>		<b>236,348</b>	<b>1,764,082</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	141,701	121,523	1,045,446	1,281,794		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>141,701</b>		<b>1,045,446</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>121,523</b>	<b>121,523</b>	<b>1,281,794</b>	<b>3,045,876</b>		

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

**Gann Appropriation Limit**

**SUPPLEMENTAL DATA**

**Proposition 4: Gann Appropriation Limit**

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

**Budget Year: 2005-06**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$115,692,189
Appropriations subject to limit.	12	\$81,030,063
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$66,467,478
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,250,552





**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	30,717,112	30,717,112
Noninstructional Salaries (CA 1200 and 1400)	408		7,676,768
<b>Subtotal Academic Salaries</b>	<b>409</b>	30,717,112	38,393,880
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		16,135,971
Instructional Aides (CA 2200 and 2400)	416	3,382,169	3,382,169
<b>Subtotal Classified Salaries</b>	<b>419</b>	3,382,169	19,518,140
Employee Benefits (CA 3000)	429	9,570,635	18,303,454
Supplies and Materials (CA 4000)	435		1,130,662
Other Operating Expenses and Services (CA 5000)	449		7,331,137
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		76,290
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	43,669,916	84,753,563
Less Exclusions for Current Expense of Education	469		4,037,029
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	43,669,916	80,716,534
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>54.10%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		40,358,267
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		40,358,267

**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)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		274,902	274,902
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		250,344	250,344
Student Financial Aid	8150			
Veterans Education	8160	3,448		3,448
Vocational and Technical Education Act (VTEA)	8170		898,351	898,351
Other Federal Revenues	8190	106,266	1,638,538	1,744,804
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	109,714	3,062,135	3,171,849
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	59,813,589		59,813,589
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		998,198	998,198
Disabled Students Programs and Services (DSPS)	126		994,514	994,514
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,068,270	1,068,270
Telecomm. and Technology Infrastructure Program (TTIP)	129		74,759	74,759
Other General Categorical Programs	130		2,849,783	2,849,783
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132		29,000	29,000
Other Reimbursable Categorical Programs	133		1,439,881	1,439,881
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	90,776		90,776
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,581,113	535,772	3,116,885
State Mandated Costs	138			
Other State Non-Tax Revenues	139	3,125,665		3,125,665
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	65,611,143	7,990,177	73,601,320



**CALIFORNIA COMMUNITY COLLEGES**  
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**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)



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**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)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		704,967	18,472	20,102		743,541
Extended Opportunity Prgms. & Services (EOPS)	6430		980,606	29,278	754		1,010,638
Health Services	6440		344,951	94,146	3,600		442,697
Student Personnel Administration	6450		1,249,634	18,070	8		1,267,712
Financial Aid Administration	6460		2,152,508	376,341	76,718		2,605,567
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490		429,918	106,524	53,774		590,216
<b>Subtotal - Other Student Services</b>	<b>6400</b>		5,862,584	642,831	154,956		6,660,371
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		1,805,534	342,333	23,141		2,171,008
Custodial Services	6530		2,660,805	145,492	2,794		2,809,091
Grounds Maintenance and Repairs	6550		631,499	36,500	1,586		669,585
Utilities	6570			1,914,073			1,914,073
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		5,097,838	2,438,398	27,521		7,563,757
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		3,407,925	2,616,442	9,470		6,033,837

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

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









Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2004-05

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	47,423	
59	OUT	Other Enterprise Fund		47,423
11	IN	Unrestricted Subfund	50,000	
33	OUT	Child Development Fund		50,000
11	IN	Unrestricted Subfund	730,800	
12	OUT	Restricted Subfund		730,800
61	IN	Self-Insurance Fund	500,000	
11	OUT	Unrestricted Subfund		500,000
79	IN	Other Trust Funds	1,000,000	
11	OUT	Unrestricted Subfund		1,000,000
74	IN	Student Financial Aid Trust Fund	84,534	
11	OUT	Unrestricted Subfund		84,534
12	IN	Restricted Subfund	1,333,469	
11	OUT	Unrestricted Subfund		1,333,469
59	IN	Other Enterprise Fund	1,700,000	
41	OUT	Capital Outlay Projects Fund		1,700,000