

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	147,715	79,448	4,943,534	5,946,380	5,091,249	6,025,828
State Revenues	8600	75,172,565	85,723,261	7,435,388	11,849,282	82,607,953	97,572,543
Local Revenues	8800	20,855,503	23,083,493	2,187,230	1,808,215	23,042,733	24,891,708
TOTAL REVENUES	801	96,175,783	108,886,202	14,566,152	19,603,877	110,741,935	128,490,079
EXPENDITURES:							
Academic Salaries	1000	42,112,760	46,166,146	2,744,406	2,582,766	44,857,166	48,748,912
Classified Salaries	2000	19,650,809	21,060,820	5,872,896	5,661,193	25,523,705	26,722,013
Employee Benefits	3000	19,166,990	21,091,567	2,151,733	2,102,741	21,318,723	23,194,308
Supplies and Materials	4000	1,216,067	979,045	789,266	1,875,503	2,005,333	2,854,548
Other Operating Expenses and Services	5000	7,896,716	10,602,168	1,946,503	2,897,302	9,843,219	13,499,470
Capital Outlay	6000	613,648	402,295	1,074,511	2,680,543	1,688,159	3,082,838
TOTAL EXPENDITURES	501	90,656,990	100,302,041	14,579,315	17,800,048	105,236,305	118,102,089
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,518,793	8,584,161	(13,163)	1,803,829	5,505,630	10,387,990
OTHER FINANCING SOURCES	8900	594,871	432,953	1,484,902	960,390	2,079,773	1,393,343
OTHER OUTGO	7000	4,947,129	4,909,190	1,104,939	2,725,958	6,052,068	7,635,148
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,166,535	4,107,924	366,800	38,261	1,533,335	4,146,185
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,921,078	6,087,613	1,578,833	1,945,633	6,499,911	8,033,246
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,921,078		1,578,833		6,499,911	
ENDING FUND BALANCE, JUNE 30	905	6,087,613	10,195,537	1,945,633	1,983,894	8,033,246	12,179,431

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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: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	108,620	110,948				
Local Revenues	8800	314,503	342,052	1,509,928	1,233,227		
TOTAL REVENUES	801	423,123	453,000	1,509,928	1,233,227		
EXPENDITURES:							
Academic Salaries	1000	52,694	53,264				
Classified Salaries	2000	658,760	710,925	615,044	691,360		
Employee Benefits	3000	247,182	265,820	104,485	132,678		
Supplies and Materials	4000	48,271	57,788	50,995	54,448		
Other Operating Expenses and Services	5000	8,127	7,660	404,429	379,073		
Capital Outlay	6000	29,889	2,000	14,012	700		
TOTAL EXPENDITURES	501	1,044,923	1,097,457	1,188,965	1,258,259		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(621,800)	(644,457)	320,963	(25,032)		
OTHER FINANCING SOURCES	8900	625,600	622,800	9,304			
OTHER OUTGO	7000			139,833	234,666		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	3,800	(21,657)	190,434	(259,698)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	24,970	28,770	534,826	725,260		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	24,970		534,826			
ENDING FUND BALANCE, JUNE 30	905	28,770	7,113	725,260	465,562		

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

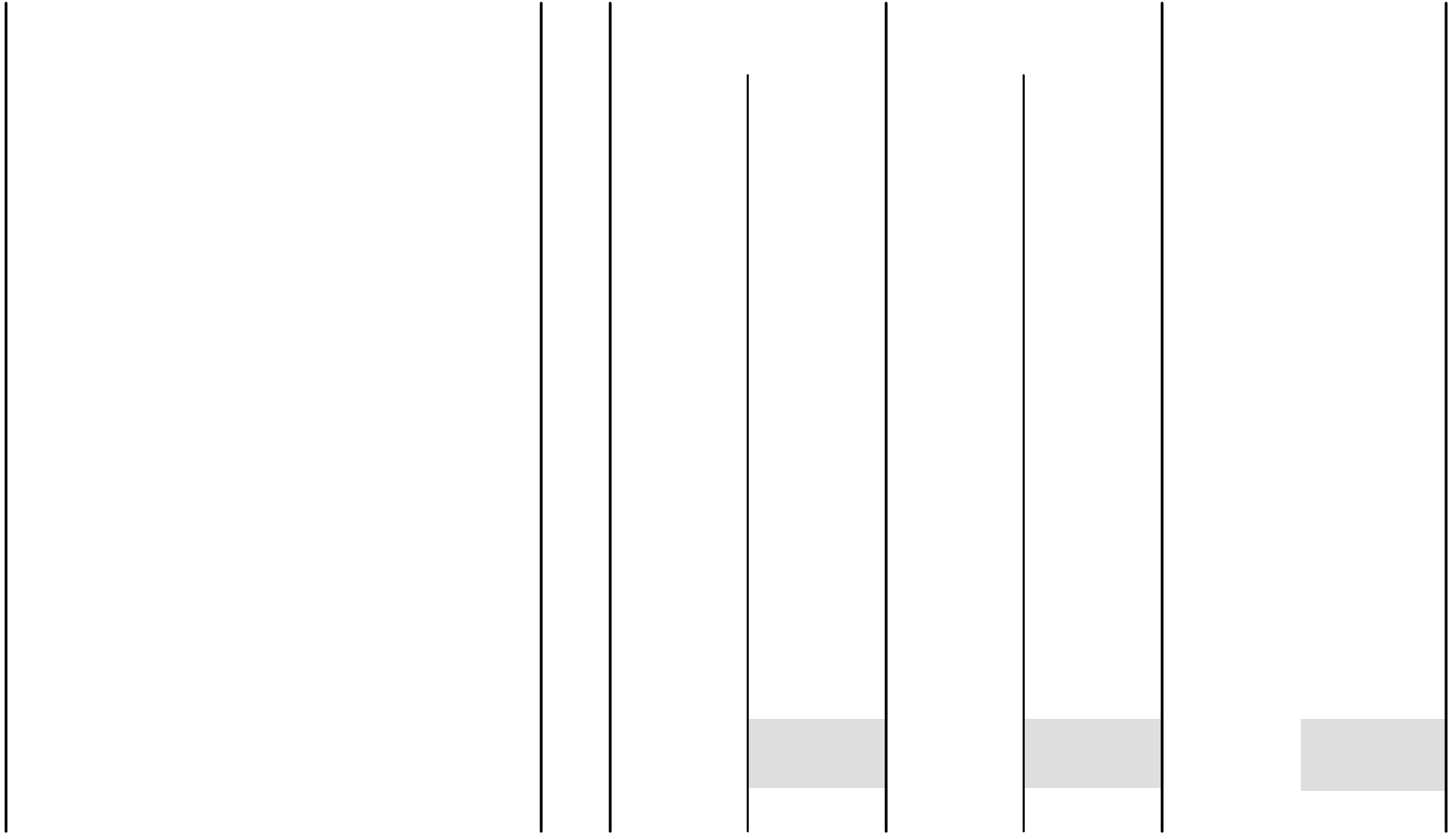
For Actual Year: 2005-06

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						
State Revenues	8600	3,762,325	12,956,435	70,519,550			
Local Revenues	8800	82,657	80,000	2,264,678	690,922		
TOTAL REVENUES	801	3,844,982	13,036,435	72,784,228	690,922		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			39,605	96,937		
Employee Benefits	3000			15,046	38,290		
Supplies and Materials	4000			130,691	29,011		
Other Operating Expenses and Services	5000	100,723	1,537,300	6,281,760	7,252,178		
Capital Outlay	6000	4,012,645	12,460,916	16,795,023	53,535,587		
TOTAL EXPENDITURES	501	4,113,368	13,998,216	23,262,125	60,952,003		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(268,386)	(961,781)	49,522,103	(60,261,081)		
OTHER FINANCING SOURCES	8900	848,289	936,315				
OTHER OUTGO	7000				4,644,288		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	579,903	(25,466)	49,522,103	(64,905,369)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	3,289,202	3,869,105	19,570,136	69,092,239		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	3,289,202		19,570,136			
ENDING FUND BALANCE, JUNE 30	905	3,869,105	3,843,639	69,092,239	4,186,870		





**CALIFORNIA COMMUNITY COLLEGES
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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	\$103,760,034
Appropriations subject to limit.	12	\$92,478,964
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$79,917,968
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,399,186

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S11 GENERAL FUND - UNRESTRICTED SUBFUND

[Redacted]

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

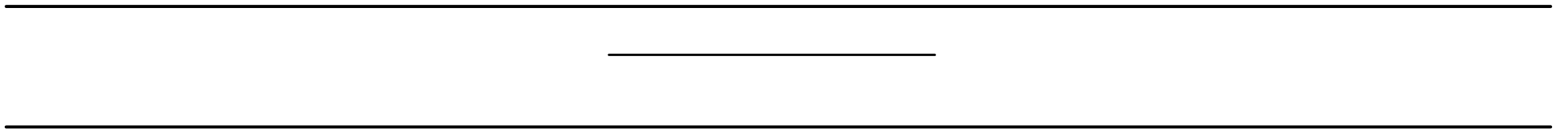
Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve				
Higher Education Act				
Workforce Investment Act				
Temporary Assistance for Needy Families (TANF)				
Student Financial Aid				
Veterans Education				
Vocational and Technical Education Act (VTEA)				
Other Federal Revenues				
TOTAL FEDERAL REVENUES				
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment				
State General Apportionment				
Other General Apportionments				
General Categorical Programs (CA 8620)				
Child Development				
Extended Opportunity Programs and Services (EOPS)				
Disabled Students Programs and Services (DSPS)				
Temporary Assistance for Needy Families (TANF)				
CA Work Oppor. & Responsibility to Kids (CalWORKs)				
Telecomm. and Technology Infrastructure Program (TTIP)				
Other General Categorical Programs				
Reimbursable Categorical Programs (CA 8650)				
In012 TTTTo4-mprovetmentGeract				
Other(Reimbursable Categorical Programs) Tj -12.72 -89.72 TD -0.0049 Tc -0.001 Tw (StateTax Subvrentpons (CA 8700):) Tj 12.72 -15 TD -0.0038 Tc -0.005				
Other(StateTax Subvrentpons) Tj -12.72 -17.28 TD 0 Tc -0.0021 Tw (StateNon-Tax Revenues (CA 8800):) Tj 12.72 -14.16 TD -0.2048 Tc 0.1591 Tw (StateLotet				
810t				

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)

MNonistructural ** Tj 130w-2.484 TD /0.052 Tc -0.0231 Tw (M(12-)						
Activity Classification						
Agriculture, Nat'l Resources	0100					
Architecture and Environmental Design	0200					
Environmental Sciences and Technologies	0300					
Biological Sciences	0400					
Business and Management	0500					
Communications	0600					
Information Technology	0700					
Education	0800					
Engineering and Industrial Tech.	0900					
Fine and Applied Arts	1000					
Foreign Language	1100					
Health	1200					
Family and Consumer Sciences	1300					
Law	1400					
Humanities (Letters)	1500					
Library Science	1600					
Mathematics	1700					
Military Studies	1800					
Physical Sciences	1900					
Psychology	2000					
Public and Protective Services	2100					
Social Sciences	2200					
Commercial Services	3000					
Interdisciplinary Studies	4900					
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900					
Subtotal - Instructional Activities	599					



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 (DSPTS)	6420		841,624				
Extended Opportunity Prgms. & Services (EOPS)	6430		1,294,039				
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460						
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal - Other Student Services	6400						
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510						
Custodial Services	6530						
Grounds Maintenance and Repairs	6550						
Utilities	6570						
Other Operation and Maintenance of Plant	6590						
Subtotal - Operation and Maintenance of Plant	6500						
Planning, Policymaking, and Coordination	6600						

* 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		528,623	242,703	14,472		785,798
Fiscal Operations	6720		1,908,662	312,098	6,640		2,227,400
Human Resources Management	6730		1,331,297	180,451	4,498		1,516,246
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		221,240				221,240
Staff Development	6750		147,816	16,620			164,436
Staff Diversity	6760			21,132	978		22,110
Logistical Services	6770		1,321,674	82,668	123,361		1,527,703
Management Information Systems	6780		2,357,886	942,737	222,211		3,522,834
Other General Institutional Support Services	6790		279,682	143,842	60,371		483,895
Subtotal - General Institutional Support Services	6700		8,096,880	1,942,251	432,531		10,471,662
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		69,639	5,987			75,626
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		3,109,627	1,446,415	20,998		4,577,040
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		3,179,266	1,452,402	20,998		4,652,666

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

** Salaries and Benefits of staff in noninstructional assignments

CCFS-311 (Rev. 6/2001, er)

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Long Beach Community College District

840

District Code No.

Activity Classification	State	SALARIES and BENEFITS		Operating	Capital Outlay	Other Outgo	Total
	Use Only (EDP)	Instructional*	Noninstructional**	Expenses (4000 - 5000)	(6000)	(7000)	(1000 - 7000)
		(1)	(2)	(3)	(4)	(5)	(6)

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					
2. Adjustments					
3. Adjusted Beginning Balance (lines 1 + 2)					
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received					
b) Accrued					
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)					
6. Supplies and Materials (0100 - 5900)					
7. Depreciation (6000 - 6700)					
8. Other (6000 - 6700)					
9. Other (6000 - 6700)					
10. Other (6000 - 6700)					
11. Other (6000 - 6700)					
12. Other (6000 - 6700)					
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48. Other (6000 - 6700)					
49. Other (6000 - 6700)					
50. Other (6000 - 6700)					

06/30/05 Reported Ending Balance (0100 - 5900) 19.5Tj 6 -11.16 T84 -24.72&D 27 T8bTc 0.0073 Tw2((0100 - 53s:) Tj(e19.5Nones 6 -11.16 T84 -24.72&D 27 T

CALIFORNIA COMMUNITY COLLEGES
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SUPPLEMENTAL DATA
For Actual Year: 2005-06

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	29,833	
39	OUT	Other Special Revenue Fund		29,833
33	IN	Child Development Fund	625,600	
11	OUT	Unrestricted Subfund		625,600
61	IN	Self-Insurance Fund	630,000	
11	OUT	Unrestricted Subfund		630,000
79	IN	Other Trust Funds	1,500,300	
11	OUT	Unrestricted Subfund		1,500,300
74	IN	Student Financial Aid Trust Fund	148,343	