Governmental Funds Group

10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-08		GENERAL FUND								
	State Use	Fund: <u>11</u> UNRESTRICT	ED SUBFUND	Fund: <u>12</u> RESTRICTE	D SUBFUND	Fund: <u>10</u> TOT	⊺AL			
Description	Only (EDP)	Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)			
REVENUES:										
Federal Revenues	8100	133,139	133,000	6,939,130	5,849,880	7,072,269	5,982,880			
State Revenues	8600	91,226,325	89,734,165	11,415,497	13,433,385	102,641,822	103,167,550			
Local Revenues	8800	21,874,908	20,953,886	2,331,371	2,136,598	24,206,279	23,090,484			
TOTAL REVENUES	801	113,234,372	110,821,051	20,685,998	21,419,863	133,920,370	132,240,914			
EXPENDITURES:	1000	45 400 000	40.050.070	0.050.047	0.004.004	40 440 007	40 707 004			
Academic Salaries	1000	45,190,280	46,952,973	3,258,047	2,834,861	48,448,327	49,787,834			
Classified Salaries	2000	22,462,234	24,965,709	6,557,581	6,105,022	29,019,815	31,070,731			
Employee Benefits	3000 4000	21,301,923	23,362,287	2,348,174	2,355,476	23,650,097	25,717,763			
Supplies and Materials		1,022,653	1,207,457	1,678,433	1,610,918	2,701,086	2,818,375			
Other Operating Expenses and Services Capital Outlay	5000	8,513,262	11,385,904	4,301,975	3,089,267	12,815,237	14,475,171			
	6000	553,176	1,451,156	2,045,687	2,652,223	2,598,863	4,103,379			
TOTAL EXPENDITURES	501	99,043,528	109,325,486	20,189,897	18,647,767	119,233,425	127,973,253			
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	14,190,844	1,495,565	496,101	2,772,096	14,686,945	4,267,661			
OTHER FINANCING SOURCES	8900	530,208	1,795,615	1,163,086	1,221,654	1,693,294	3,017,269			
OTHER OUTGO	7000	5,048,753	3,277,369	1,010,407	3,833,415	6,059,160	7,110,784			
NET INCREASE/(DECREASE) IN FUND BALANCE	901	9,672,299	13,811	648,780	160,335	10,321,079	174,146			
BEGINNING FUND BALANCE:										
Net Beginning Balance, July 1	902	6,087,613	15,759,912	1,945,633	2,594,413	8,033,246	18,354,325			
Prior Years Adjustments	903									
Adjusted Beginning Balance	904	6,087,613		1,945,633		8,033,246				
ENDING FUND BALANCE, JUNE 30	905	15,759,912	15,773,723	2,594,413	2,754,748	18,354,325	18,528,471			

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Description	State Use Only (EDP)	REDEMPTION FUND		AND REDEMPTION FUND		
Description	(EDP)					
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)						

State Use Only (EDP)						
(EDP)						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2006-07 Budget Year: 2007-0		ENTERPRISE FUNDS								
		FUND:		FUND:	FUND:		FUND:			
Description	Only (EDP)	Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)			
TOTAL INCOME	801									
COST of SALES	510									
GROSS PROFIT or (LOSS)	520									
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 PROFIT OR LOSS	201									
OTHER FINANCING SOURCES	8900									
OTHER OUTGO	7000									
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901									
BEGINNING FUND BALANCE: Net Beginning Balance, July 1	902									
Prior Years Adjustments Adjusted Beginning Balance	903 904									
ENDING FUND BALANCE, JUNE 30	905									

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Long Beach Community College District

District Code No.

840

State Use					

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

Description	State Use Only (EDP)	S11
	11	
Appropriations subject to limit.	12	
Amount of State aid apportioinments and subventions included within the proceeds of taxes of the district.	13	
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

Analysis of Net Ending Balance For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2006-07

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE		
Identify the following legally restricted or Board designated amounts within the net ending balance:		B.A
B. Noncash Assets (items of noncash nature not readily available to meet		

SUPPLEMENTAL DATA

For Actual Year: 2006-07	S11 0	SENERAL FUND - UNRES	STRICTED SUBFUND
		l	

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2006-07

	State Use	Fund S11	Fund S12	Fund S10 Total
	Ose	Unrestricted	Restricted	General Fund
Description	(EDP)	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)		$\langle \rangle$		
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				
Reimburseable Categorical Programs (CA 8650)				
Instructional Improvement Grant				
Other Reimburseable Categorical Programs				
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief				
Timber Yield Tax				
Other State Tax Subventions				
State Non-Tax Re Tw (Student FI8):) Tj 12.72 -15agjmen76t FI). Vunitv	cor sNUES		
SMmm (Sd Castrier) 10,428 TD 4083 TC 076004 Tw (Dier Ste Noriax Re Tors) 17/20-15 TD 30			6-1836 TD/FO 936 TN93	58 c9016 Tw(1051A1E
(CA met) 7/2 +336 TD /7 936 (21 met) 70 +428 12 NLES				Ì
(A metyle 734714 18 TD F1 936 T15553 c 765014 133(3)NLES				

	State	Fund S11	Fund S12	Fund S10
	Use	Unrestricted	Restricted	Fund S10 Total General Fund
Description	Only (EDP)	Actual (1)	Actual (1)	Actual (1)
Description		(1)	(1)	(1)
				I

SUPPLEMENTAL DATA

For Actual Year: 2006-07

	State Use	Fund S11	Fund S12	Fund S10 Total General Fund
	Only	Unrestricted Actual	Restricted Actual	
Description	(EDP)	Actual (1)	Actual (1)	Actual (1)

Long Beach Community College District 840

District Code No.

	State	SALARIES and BENEFITS		Operating			
	Use Only	Instructional*	Noninstructional**	Expenses (T*w (S7 0) 0C	peratinc08T4 Tw ((3i -0.051-6 -(Ope	ratinc08T4 Tw ((3 -0
Activity Classification	(EDP)	(1)	(2)			29,35vitie	
Agriculture and Natural Resources	0100					29,877itie	
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400					2	0
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						

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2006-0706 0.43PLEMENTAL DATA

Expenditures by Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

S10 GENERAL FUND - COMBINED

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

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

Annual Financial and Budget Report

Expenditures by Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

	STO GENERAET OND - COMBINED								
		SALARIES	and BENEFITS	Operating					
Activity Classification	Use Only (EDP)	Instructional* (1)	Noninstructional** (2)	Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)		
Other Student Services (6400)									
Disabled Students Program & Services (DSPS)	6420		1,177,844	52,645	116,856		1,347,345		
Extended Opportunity Prgms. & Services (EOPS)	6430		1,325,119	63,265	8,115		1,396,499		
Health Services	6440		378,499	123,455	3,181		505,135		
Student Personnel Administration	6450		1,192,065	24,616	4,900		1,221,581		
Financial Aid Administration	6460		2,407,221	234,204	24,476		2,665,901		
Job Placement Services	6470								
Veterans Services	6480								
Miscellaneous Student Services	6490		697,006	70,776			767,782		
Subtotal - Other Student Services	6400		7,177,754	568,961	157,528		7,904,243		
Operation and Maintenance of Plant (6500)									
Building Maintenance and Repairs	6510		2,121,293	417,934	7,523		2,546,750		
Custodial Services	6530		3,156,334	190,937	28,697		3,375,968		
Grounds Maintenance and Repairs	6550		708,272				708,272		
Utilities	6570			2,414,888			<u>2,4</u> 14,888		
Other Operation and Maintenance of Plant	6590								
Subtotal - Operation and Maintenance of Plant	6500		5,985,899	3,023,759	36,220		9,045,878		
Planning, Policymaking, and Coordination	6600		2,628,925	2,404,207	27,197		5,060,329		

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

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Long Beach Community College District

840

District

Code No.

	State Use ⁻	SALARIES	and BENEFITS	Operating Expenses
	- ·	Instructional*	Noninstructional**	(4000 - 5000)
Activity Classification	(EDP)	(1)	(2)	(1000 0000)

Annual Financial and Budget Report

Expenditures by Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2006-07

S10 GENERAL FUND - COMBINED

	State Use	SALARIES a	and BENEFITS	Operating Expenses	Capital Outlay	Other Outgo	Total
Activity Classification	Ose Only (EDP)	Instructional* (1)	Noninstructional** (2)	(4000 - 5000) (3)		(7000) (5)	(1000 - 700 (6)
aries and Benefits of instructors and instructional							

** Salaries and Benefits of staff in noninstructional assignments

Description	State Use Only (EDP)	Instructional	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/06 Reported Ending Balance					
2. Adjustments					

SUPPLEME	NTAL DATA		Analysis of Interfund Transfers					
For Actual Y	/ear: 2006-07		Amount	Amount				
Fund #	In/Out	Fund Title	Transferred	d In Transferred Out				
-								

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