

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

District: **Redwoods Community College District**

District Code: **160**

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:

Ron Cox

Name

Administrative Services

Title

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Phone Number

Extension

Ron-Cox@redwoods.edu

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, 2009**. Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

PART 1

REVENUES, EXPENDITURES,

AND FUND BALANCE DATA

10 – General Fund

20 – Debt Service Funds

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CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09

Budget Year: 2009-10

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	202,148	184,939	1,918,423	4,131,195	2,120,571	4,316,134
State Revenues	8600	20,480,533	28,476,898	4,990,409	4,108,289	25,470,942	32,585,187
Local Revenues	8800	11,173,105	1,978,587	305,260	329,048	11,478,365	2,307,635
TOTAL REVENUES	801	31,855,786	30,640,424	7,214,092	8,568,532	39,069,878	39,208,956
EXPENDITURES:							
Academic Salaries	1000	13,325,939	13,337,178	1,069,393	1,423,003	14,395,332	14,760,181
Classified Salaries	2000	6,212,595	6,622,891	2,490,598	2,289,401	8,703,193	8,912,292
Employee Benefits	3000	5,643,712	5,810,648	1,047,325	1,084,974	6,691,037	6,895,622
Supplies and Materials	4000	538,847	945,238	261,319	391,993	800,166	1,337,231
Other Operating Expenses and Services	5000	3,996,850	3,925,677	752,456	1,017,232	4,749,306	4,942,909
Capital Outlay	6000	193,218	647,836	688,239	938,941	881,457	1,586,777
TOTAL EXPENDITURES	501	29,911,161	31,289,468	6,309,330	7,145,544	36,220,491	38,435,012
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,944,625	(649,044)	904,762	1,422,988	2,849,387	773,944
OTHER FINANCING SOURCES	8900	1,204,675	1,915,989	71,537	67,445	1,276,212	1,983,434
OTHER OUTGO	7000	818,805	2,583,794	967,139	1,490,433	1,785,944	4,074,227
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,330,495	(1,316,849)	9,160		2,339,655	(1,316,849)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,527,613	3,858,108		9,160	1,527,613	3,867,268
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,527,613				1,527,613	
ENDING FUND BALANCE, JUNE 30	905	3,858,108	2,541,259	9,160	9,160	3,867,268	2,550,419

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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

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)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,170,443	3,818,241				
TOTAL REVENUES	801	2,170,443	3,818,241				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					102,867	97,808
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					102,867	97,808
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	700,000	660,000			67,900	66,400
Debt Interest and Other Service Charges	712	1,482,724	3,147,241			34,967	31,408
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	2,182,724	3,807,241			102,867	97,808
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(2,182,724)	(3,807,241)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(12,281)	11,000				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,605,093	1,592,812				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,605,093					
ENDING FUND BALANCE, JUNE 30	905	1,592,812	1,603,812				

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 34 FARM OPERATIONS FUND		FUND: 39 OTHER SPECIAL REVENUE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	76,826	64,000				
State Revenues	8600	370,978	458,657		200,000		
Local Revenues	8800	56,100	89,412	41,491	60,000	1,377,961	1,361,661
TOTAL REVENUES	801	503,904	612,069	41,491	260,000	1,377,961	1,361,661
EXPENDITURES:							
Academic Salaries	1000					1,873	
Classified Salaries	2000	393,746	415,414	60,724	23,872	227,738	227,115
Employee Benefits	3000	219,945	280,300	24,314	10,096	100,827	82,084
Supplies and Materials	4000	21,808	26,732	12,847	8,550	432,760	416,504
Other Operating Expenses and Services	5000	8,414	1,343	20,084	17,482	356,983	354,977
Capital Outlay	6000	10,065		1,903	200,000	285,624	420,240
TOTAL EXPENDITURES	501	653,978	723,789	119,872	260,000	1,405,805	1,500,920
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(150,074)	(111,720)	(78,381)		(27,844)	(139,259)
OTHER FINANCING SOURCES	8900	166,752	111,720	83,914		84,922	25,000
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	16,678		5,533		57,078	(114,259)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(7,559)	9,119	16,124	21,657	351,118	408,196
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	(7,559)		16,124		351,118	
ENDING FUND BALANCE, JUNE 30	905	9,119	9,119	21,657	21,657	408,196	293,937

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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

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	488,883	488,883				
Local Revenues	8800	665,700	318,300				
TOTAL REVENUES	801	1,154,583	807,183				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	16,026					
Capital Outlay	6000	4,865,510	6,603,286				
TOTAL EXPENDITURES	501	4,881,536	6,603,286				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(3,726,953)	(5,796,103)				
OTHER FINANCING SOURCES	8900	59,000					
OTHER OUTGO	7000	1,204,675					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(4,872,628)	(5,796,103)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,430,080	15,557,452				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	20,430,080					
ENDING FUND BALANCE, JUNE 30	905	15,557,452	9,761,349				

CALIFORNIA COMMUNITY COLLEGES
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Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	2,595,671	3,103,234				
COST of SALES	510						
GROSS PROFIT or (LOSS)	520	2,595,671	3,103,234				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000		367,806				
Employee Benefits	3000		100,898				
Supplies and Materials	4000	2,089,039	2,301,296				
Other Operating Expenses and Services	5000	24,180	299,711				
Capital Outlay	6000	7,336					
TOTAL EXPENDITURES	501	2,120,555	3,069,711				
NET PROFIT OR LOSS	201	475,116	33,523				
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000		15,000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	475,116	18,523				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		475,116				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905	475,116	493,639				

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Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2008-09**

Budget Year: **2009-10**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>71</u> ASSOCIATED STUDENTS TRUST FUND		FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>79</u> OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			11,040,043	9,815,000		
State Revenues	8600			505,471	550,000		
Local Revenues	8800	17,949	15,000			458,032	74,000
TOTAL REVENUES	801	17,949	15,000	11,545,514	10,365,000	458,032	74,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000		17,658			759,787	732,000
Supplies and Materials	4000	628	8,624				
Other Operating Expenses and Services	5000	3,672	670	15,497	7,456		
Capital Outlay	6000		9,330				
TOTAL EXPENDITURES	501	4,300	36,282	15,497	7,456	759,787	732,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	13,649	(21,282)	11,530,017	10,357,544	(301,755)	(658,000)
OTHER FINANCING SOURCES	8900					163,901	233,407
OTHER OUTGO	7000			11,529,681	10,357,544		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	13,649	(21,282)	336		(137,854)	(424,593)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	99,833	113,482	(331)	5	4,898,809	4,760,955
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	99,833		(331)		4,898,809	
ENDING FUND BALANCE, JUNE 30	905	113,482	92,200	5	5	4,760,955	4,336,362

PART 2

SUPPLEMENTAL DATA

Gann Appropriation Limit

Analysis of Net Ending Balance for the General Fund

Analysis of Compliance with the 50 Percent Law

Detail of General Fund Revenues

Expenditures by Activity for the General Fund

Receipt and Expenditures of Lottery Proceeds

Analysis of Interfund Transfers

Balance Sheets by Fund

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: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$39,980,647
Appropriations subject to limit.	12	\$28,096,984
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$20,674,767
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$520,277

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	3,867,268
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	76,832
Subtotal B	619	76,832
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	9,160
Subtotal C	629	9,160
D. Subtotal, Reserved (B + C)	675	85,992
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	3,781,276
Other	664	
Subtotal H	669	3,781,276
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	3,867,268
J. UNCOMMITTED BALANCE (A less I)	690	

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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	10,820,990	10,820,990
Noninstructional Salaries (CA 1200 and 1400)	408		2,380,328
Subtotal Academic Salaries	409	10,820,990	13,201,318
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,495,209
Instructional Aides (CA 2200 and 2400)	416	787,336	787,336
Subtotal Classified Salaries	419	787,336	5,282,545
Employee Benefits (CA 3000)	429	2,563,411	5,299,993
Supplies and Materials (CA 4000)	435		400,780
Other Operating Expenses and Services (CA 5000)	449		3,582,362
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		256
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	14,171,737	27,767,254
Less Exclusions for Current Expense of Education	469		430,195
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	14,171,737	27,337,059
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.84%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		13,668,529
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		13,668,529

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2008-09**

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	187,764		187,764
Higher Education Act	8120		1,365,938	1,365,938
Workforce Investment Act	8130		143,557	143,557
Temporary Assistance for Needy Families (TANF)	8140		88,165	88,165
Student Financial Aid	8150	13,705		13,705
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		319,102	319,102
Other Federal Revenues	8190	679	1,661	2,340
TOTAL FEDERAL REVENUES	8100	202,148	1,918,423	2,120,571
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	19,138,281		19,138,281
Other General Apportionments	123	281,964		281,964
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,017,128	1,017,128
Disabled Students Programs and Services (DSPS)	126		1,105,980	1,105,980
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		299,013	299,013
Telecomm. and Technology Infrastructure Program (TTIP)	129		35,426	35,426
Other General Categorical Programs	130		1,603,517	1,603,517
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		858,360	858,360
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	137,926		137,926
Timber Yield Tax	135	358,016		358,016
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	562,849	70,985	633,834
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	1,497		1,497
TOTAL STATE REVENUES	8600	20,480,533	4,990,409	25,470,942

CALIFORNIA COMMUNITY COLLEGES
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Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2008-09**

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	7,620,493		7,620,493
Tax Allocation, Supplemental Roll	8812	210,276		210,276
Tax Allocation, Unsecured Roll	8813	363,411		363,411
Prior Years Taxes	8816	(4,072)		(4,072)
Education Revenue Augmentation Fund (ERAF)	8817	(233,415)		(233,415)
Contributions, Gifts, Grants, and Endowments	8820	16,611	76,029	92,640
Contract Services (CA 8830):				
Contract Instructional Services	140	9,382	11,300	20,682
Other Contract Services	141	523,282		523,282
Sales and Commissions	8840	77,526		77,526
Rentals and Leases	8850	148,224		148,224
Interest and Investment Income	8860	33,506		33,506
Student Fees and Charges				
Community Services Classes	8872	278,354		278,354
Dormitory	8873			
Enrollment	8874	975,024		975,024
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		65,506	65,506
Instructional Materials Fees and Sales of Materials	8877	76,772		76,772
Insurance	8878	1,355		1,355
Student Records	8879	26,090		26,090
Nonresident Tuition	8880	814,335		814,335
Parking Services and Public Transportation	8881		150,595	150,595
Other Student Fees and Charges	8885	141,796	1,830	143,626
Other Local Revenues	8890	94,155		94,155
TOTAL LOCAL REVENUES	8800	11,173,105	305,260	11,478,365
TOTAL REVENUES (8100 + 8600 + 8800)	801	31,855,786	7,214,092	39,069,878
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,204,675	71,537	1,276,212
TOTAL OTHER FINANCING SOURCES	8900	1,204,675	71,537	1,276,212
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	33,060,461	7,285,629	40,346,090

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2008-09

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	229,320	1,381	5,111	3,639		239,451
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	23,619					23,619
Biological Sciences	0400	893,751	1,788	27,215	7,215		929,969
Business and Management	0500	789,011		5,684	34,853		829,548
Communications	0600	246,514		2,061			248,575
Information Technology	0700	485,199	3,131	4,559	35,627		528,516
Education	0800	997,460	25,438	226,960	30,629		1,280,487
Engineering and Industrial Tech.	0900	1,164,870	65	88,381	169,012		1,422,328
Fine and Applied Arts	1000	1,131,563	7,675	55,058	43,243		1,237,539
Foreign Language	1100	445,774			848		446,622
Health	1200	1,308,155	40,480	97,696	132,869		1,579,200
Family and Consumer Sciences	1300	600,007	100,472	101,650	5,905		808,034
Law	1400						
Humanities (Letters)	1500	1,864,864	5,822	6,858	4,373		1,881,917
Library Science	1600						
Mathematics	1700	1,279,929	7,817	9,467	4,848		1,302,061
Military Studies	1800						
Physical Sciences	1900	593,150	10,842	7,032	9,282		620,306
Psychology	2000	372,124		1,300			373,424
Public and Protective Services	2100	476,009		54,006	13,780		543,795
Social Sciences	2200	805,986		5,558	350		811,894
Commercial Services	3000						
Interdisciplinary Studies	4900	761,741	262,273	89,495	84,021		1,197,530
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	14,469,046	467,184	788,091	580,494		16,304,815

** 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: 2008-09

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		2,311,021	255,956	11,412		2,578,389
Course and Curriculum Development	6020		41,833	15,754			57,587
Academic/Faculty Senate	6030		52,939	2,709	1,818		57,466
Other Instruct. Admin. & Instruct. Governance	6090		568,267	2,082			570,349
Subtotal - Instructional Administration	6000		2,974,060	276,501	13,230		3,263,791
Instructional Support Services (6100)							
Learning Center	6110	13,486	85,117	9,268	7,258		115,129
Library	6120		546,557	55,855	49,517		651,929
Media	6130		253,422	9,534	2,619		265,575
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	13,486	885,096	74,657	59,394		1,032,633
Admissions and Records	6200		489,679	37,013			526,692
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,482,631	280,902	18,237		1,781,770
Matriculation and Student Assessment	6320		59,023	5,766			64,789
Transfer Programs	6330		176,321	1,124			177,445
Career Guidance	6340		43,260	585	280		44,125
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,761,235	288,377	18,517		2,068,129

* 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: 2008-09

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		978,826	22,327	56,242		1,057,395
Extended Opportunity Prgms. & Services (EOPS)	6430		620,447	30,929			651,376
Health Services	6440		12,445	109,401			121,846
Student Personnel Administration	6450		137,281				137,281
Financial Aid Administration	6460		647,639	116,410			764,049
Job Placement Services	6470		2,483	36			2,519
Veterans Services	6480		4,198	1,999			6,197
Miscellaneous Student Services	6490		11,419	30,404			41,823
Subtotal - Other Student Services	6400		2,414,738	311,506	56,242		2,782,486
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		698,014	155,067	36,749		889,830
Custodial Services	6530		611,869	72,818			684,687
Grounds Maintenance and Repairs	6550		237,017	5,420	1,308		243,745
Utilities	6570			1,039,662			1,039,662
Other Operation and Maintenance of Plant	6590		39,641	204			39,845
Subtotal - Operation and Maintenance of Plant	6500		1,586,541	1,273,171	38,057		2,897,769
Planning, Policymaking, and Coordination	6600		1,448,258	445,295	36,492		1,930,045

* 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: 2008-09

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		61,612	1,457			63,069
Fiscal Operations	6720		379,772	224,888	1,569		606,229
Human Resources Management	6730		518,869	229,560	39,234		787,663
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740						
Staff Development	6750			9,292			9,292
Staff Diversity	6760		1,314	5,356	1,616		8,286
Logistical Services	6770		920,820	793,182	15,475		1,729,477
Management Information Systems	6780		585,824	378,663	15,285		979,772
Other General Institutional Support Services	6790						
Subtotal - General Institutional Support Services	6700		2,468,211	1,642,398	73,179		4,183,788
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810			85			85
Community Service Classes	6820	170,427	12,092	110,123	3,690		296,332
Community Use Facilities	6830						
Economic Development	6840		1,162	7,321			8,483
Other Community Svcs. & Economic Development	6890		2,894	6,535			9,429
Subtotal - Community Services	6800	170,427	16,148	124,064	3,690		314,329

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

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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: 2008-09

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		259,550	8,101			267,651
Child Development Centers	6920		9,943				9,943
Farm Operations	6930		6,503				6,503
Food Services	6940		212,203				212,203
Parking	6950		137,254	9,805	2,162		149,221
Student and Co-curricular Activities	6960			199			199
Student Housing	6970						
Other Ancillary Services	6990			100,000			100,000
Subtotal - Ancillary Services	6900		625,453	118,105	2,162		745,720
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100			170,294			170,294
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					732,893	732,893
Student Aid	7320					1,053,051	1,053,051
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,785,944	1,785,944
TOTAL EXPENDITURES and OTHER OUTGO	391	14,652,959	15,136,603	5,549,472	881,457	1,785,944	38,006,435

* 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

L10 GENERAL FUND

For Actual Year: **2008-09**

Budget Year: **2009-10**

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. 06/30/08 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				324,186
b) Accrued	860A				309,648
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		562,849		562,849
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	52,671	11,731		64,402
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A				
8. Capital Outlay:					
a) Library Books (Object 6300)	630A		6,583		6,583
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	52,671	581,163		633,834
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				893,550
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		770,525		770,525
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	123,025			123,025
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	123,025	770,525		893,550
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	1,204,675	
41	OUT	Capital Outlay Projects Fund		1,204,675
33	IN	Child Development Fund	166,752	
10	OUT	General Funds		166,752
34	IN	Farm Operations Fund	83,914	
10	OUT	General Funds		83,914
39	IN	Other Special Revenue Fund	84,922	
10	OUT	General Funds		84,922
41	IN	Capital Outlay Projects Fund	59,000	
10	OUT	General Funds		59,000
79	IN	Other Trust Funds	163,901	
10	OUT	General Funds		163,901
29	IN	Other Debt Service Fund	102,867	
10	OUT	General Funds		102,867

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

**** Summary Page ****

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**SUPPLEMENTAL DATA
For Actual Year: 2008-09**

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			1,866,031	1,866,031
10		General Funds	1,204,675	
41		Capital Outlay Projects Fund		1,204,675
33		Child Development Fund	166,752	
10		General Funds		661,356
34		Farm Operations Fund	83,914	
39		Other Special Revenue Fund	84,922	
41		Capital Outlay Projects Fund	59,000	
79		Other Trust Funds	163,901	
29		Other Debt Service Fund	102,867	