

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2002-03)
(Budget Report for Fiscal Year 2003-04)

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

10-31-03

Date

District Superintendent

10.31.03

Date

Contact:

Ron Cox

Name

Director, Fiscal Services

Title

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Phone Number

Extension

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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 **November 3, 2003**. 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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2002-03 Budget Year: 2003-04

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	290,002	278,397	1,596,879	1,613,630	1,886,881	1,892,027
State Revenues	8600	16,147,664	14,862,353	3,781,364	3,949,523	19,929,028	18,811,876
Local Revenues	8800	11,264,089	12,480,155	504,252	323,894	11,768,341	12,804,049
TOTAL REVENUES	801	27,701,755	27,620,905	5,882,495	5,887,047	33,584,250	33,507,952
EXPENDITURES:							
Academic Salaries	1000	11,401,831	10,982,356	816,472	887,792	12,218,303	11,870,148
Classified Salaries	2000	6,029,841	5,988,457	2,048,145	2,101,667	8,077,986	8,090,124
Employee Benefits	3000	5,059,082	5,954,131	793,611	1,062,980	5,852,693	7,017,111
Supplies and Materials	4000	470,797	464,361	356,647	97,451	827,444	561,812
Other Operating Expenses and Services	5000	3,493,755	3,716,050	836,555	401,283	4,330,310	4,117,333
Capital Outlay	6000	350,041	274,036	413,036	104,842	763,077	378,878
TOTAL EXPENDITURES	501	26,805,347	27,379,391	5,264,466	4,656,015	32,069,813	32,035,406
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	896,408	241,514	618,029	1,231,032	1,514,437	1,472,546
OTHER FINANCING SOURCES	8900		13,919	42,664	402,984	42,664	416,903
OTHER OUTGO	7000	1,797,335	2,244,761	643,880	1,634,016	2,441,215	3,878,777
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(900,927)	(1,989,328)	16,813		(884,114)	(1,989,328)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,196,329	3,295,402	140,798	157,611	4,337,127	3,453,013
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,196,329		140,798		4,337,127	
ENDING FUND BALANCE, JUNE 30	905	3,295,402	1,306,074	157,611	157,611	3,453,013	1,463,685

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2002-03 Budget Year: 2003-04

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21		Fund: 22		Fund: 29	
		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						
TOTAL REVENUES	801						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					101,090	102,830
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808					101,090	102,830
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712					48,000	52,400
Transfers (Outgoing) (CA 7300 and 7400)	730					53,090	50,430
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708					101,090	102,830
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						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2002-03 Budget Year: 2003-04

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	22,814	82,778		25,000		
State Revenues	8600	246,908	218,054				
Local Revenues	8800	18,822	30,000	81,306	59,975	710,590	534,050
TOTAL REVENUES	801	288,544	330,832	81,306	84,975	710,590	534,050
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	252,358	224,772	35,421	42,045	112,344	123,771
Employee Benefits	3000	108,027	145,396	12,021	16,682	41,253	62,046
Supplies and Materials	4000	11,833	10,658	19,908	23,544	36,791	21,500
Other Operating Expenses and Services	5000	3,268	7,117	22,618	16,323	355,574	367,702
Capital Outlay	6000	730		4,505	2,500	181,846	85,000
TOTAL EXPENDITURES	501	376,216	387,943	94,473	101,094	727,808	660,019
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(87,672)	(57,111)	(13,167)	(16,119)	(17,218)	(125,969)
OTHER FINANCING SOURCES	8900	83,698	73,688			19,851	21,000
OTHER OUTGO	7000		1,577				13,919
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(3,974)	15,000	(13,167)	(16,119)	2,633	(118,888)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(3,092)	(7,066)	16,588	3,421	311,916	314,549
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	(3,092)		16,588		311,916	
ENDING FUND BALANCE, JUNE 30	905	(7,066)	7,934	3,421	(12,698)	314,549	195,661

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2002-03 Budget Year: 2003-04

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	2,198,507	387,432				
Local Revenues	8800	387,575	308,000				
TOTAL REVENUES	801	2,586,082	695,432				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	19,514					
Other Operating Expenses and Services	5000	7,882					
Capital Outlay	6000	4,107,850	2,126,614				
TOTAL EXPENDITURES	501	4,135,246	2,126,614				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(1,549,164)	(1,431,182)				
OTHER FINANCING SOURCES	8900	1,464,228	1,013,168				
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(84,936)	(418,014)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	478,762	393,826				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	478,762					
ENDING FUND BALANCE, JUNE 30	905	393,826	(24,188)				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2002-03 Budget Year: 2003-04

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			7,123,556	6,900,000		
State Revenues	8600			545,105	500,000		
Local Revenues	8800	9,247	16,300	45,485	50,000	772,902	773,038
TOTAL REVENUES	801	9,247	16,300	7,714,146	7,450,000	772,902	773,038
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	210	1,920				
Other Operating Expenses and Services	5000	3,524	14,380	9,142			
Capital Outlay	6000					10,287	8,000
TOTAL EXPENDITURES	501	3,734	16,300	9,142		683,404	777,500
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,513		7,705,004	7,450,000	89,498	(4,462)
OTHER FINANCING SOURCES	8900					373,373	
OTHER OUTGO	7000			7,705,004	7,450,000		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	5,513				462,871	(4,462)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	78,989	84,502	5	5	3,477,688	3,940,559
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	78,989		5		3,477,688	
ENDING FUND BALANCE, JUNE 30	905	84,502	84,502	5	5	3,940,559	3,936,097

PART 2
SUPPLEMENTAL DATA

**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: 2003-04

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$35,281,306
Appropriations subject to limit.	12	\$21,736,327
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$13,328,611
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$337,360

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2002-03

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	3,453,013
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	115,131
Subtotal B	619	115,131
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	157,611
Subtotal C	629	157,611
D. Subtotal Reserved (B + C)	675	272,742
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	450,961
Subtotal E	639	450,961
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	2,729,310
Other	664	
Subtotal H	669	2,729,310
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	3,453,013
J. UNCOMMITTED BALANCE (A less I)	690	

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: 2002-03

		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	9,223,779	9,223,779	
Noninstructional Salaries (CA 1200 and 1400)	408		2,010,200	
Subtotal Academic Salaries	409	9,223,779	11,233,979	
Classified Salaries (CA 2000):				
Noninstructional Salaries (CA 2100 and 2300)	411		4,465,274	
Instructional Aides (CA 2200 and 2400)	416	687,279	687,279	
Subtotal Classified Salaries	419	687,279	5,152,553	
Employee Benefits (CA 3000)	429	2,312,471	4,726,821	
Supplies and Materials (CA 4000)	435		398,626	
Other Operating Expenses and Services (CA 5000)	449		3,051,948	
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451			
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	12,223,529	24,563,927	
Less Exclusions for Current Expense of Education	469		438,458	
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	12,223,529	24,125,469	
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.67%	100.00%	
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,062,734	
Nonexempted Deficiency from second preceding fiscal year	473			
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,062,734	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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	210,668		210,668
Higher Education Act	8120		817,489	817,489
Workforce Investment Act	8130		288,637	288,637
Temporary Assistance for Needy Families (TANF)	8140		52,234	52,234
Student Financial Aid	8150	1,080		1,080
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		371,939	371,939
Other Federal Revenues	8190	78,254	66,580	144,834
TOTAL FEDERAL REVENUES	8100	290,002	1,596,879	1,886,881
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	12,808,580		12,808,580
Other General Apportionments	123	1,939,864		1,939,864
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		692,732	692,732
Disabled Students Programs and Services (DSPS)	126		1,000,406	1,000,406
Temporary Assistance for Needy Families (TANF)	127		75,961	75,961
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		252,668	252,668
Telecomm. and Technology Infrastructure Program (TTIP)	129		259,939	259,939
Other General Categorical Programs	130		419,397	419,397
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		992,486	992,486
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	129,787		129,787
Timber Yield Tax	135	452,908		452,908
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	762,186	87,775	849,961
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	54,339		54,339
TOTAL STATE REVENUES	8600	16,147,664	3,781,364	19,929,028

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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	4,736,174		4,736,174
Tax Allocation, Supplemental Roll	8812	146,056		146,056
Tax Allocation, Unsecured Roll	8813	256,347		256,347
Prior Years Taxes	8816	14,514		14,514
Education Revenue Augmentation Fund (ERAF)	8817	3,373,826		3,373,826
Contributions, Gifts, Grants, and Endowments	8820	99,517	135,419	234,936
Contract Services (CA 8830):				
Contract Instructional Services	140	38,640	10,500	49,140
Other Contract Services	141	199,223	1,025	200,248
Sales and Commissions	8840	73,397		73,397
Rentals and Leases	8850	150,860		150,860
Interest and Investment Income	8860	323,341		323,341
Student Fees and Charges				
Community Services Classes	8872	203,930		203,930
Dormitory	8873			
Enrollment	8874	682,623		682,623
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		91,726	91,726
Instructional Materials Fees and Sales of Materials	8877	5,474		5,474
Insurance	8878			
Student Records	8879	16,694		16,694
Nonresident Tuition	8880	778,156		778,156
Parking Services and Public Transportation	8881		208,438	208,438
Other Student Fees and Charges	8885	47,459		47,459
Other Local Revenues	8890	117,858	57,144	175,002
TOTAL LOCAL REVENUES	8800	11,264,089	504,252	11,768,341
TOTAL REVENUES (8100 + 8600 + 8800)	801	27,701,755	5,882,495	33,584,250
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		42,664	42,664
TOTAL OTHER FINANCING SOURCES	8900		42,664	42,664
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	27,701,755	5,925,159	33,626,914

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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	272,254	32,006	4,831			309,091
Architecture and Environmental Design	0200						
Biological Sciences	0400	735,502	2,917	25,533			763,952
Business and Management	0500	771,500		4,805	201		776,506
Communications	0600	13,020					13,020
Computer and Information Science	0700	831,537	15,676	22,153	128,932		998,298
Education	0800	975,090	38,104	205,799	7,407		1,226,400
Engineering and Related Industrial Tech.	0900	1,015,407		68,165	81,542		1,165,114
Fine and Applied Arts	1000	1,063,500	7,683	20,223	29,439		1,120,845
Foreign Language	1100	315,952		64			316,016
Health	1200	858,529	29,932	111,743	39,222		1,039,426
Consumer Education and Home Economics	1300	324,329	68,282	171,480	1,224		565,315
Law	1400	105,200		586			105,786
Humanities (Letters)	1500	1,616,381	9,452	16,009	13,321		1,655,163
Library Science	1600						
Mathematics	1700	1,125,708	8,892	5,885	24,490		1,164,975
Military Studies	1800						
Physical Sciences	1900	572,071	3,371	8,554	30,596		614,592
Psychology	2000	316,698		472	1,271		318,441
Public Affairs and Services	2100	396,670	76,935	18,633	11,438		503,676
Social Sciences	2200	704,338		54,226			758,564
Commercial Services	3000						
Interdisciplinary Studies	4900	749,126	367,196	106,896	64,601		1,287,819
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	12,762,812	660,446	846,057	433,684		14,702,999

* 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: 2002-03

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		1,681,347	313,321	13,641		2,008,309
Course and Curriculum Development	6020			2,582			2,582
Academic/Faculty Senate	6030		23,025	5,499			28,524
Other Instruct. Admin. & Instruct. Governance	6090		452,201				452,201
Subtotal - Instructional Administration	6000		2,156,573	321,402	13,641		2,491,616
Instructional Support Services (6100)							
Learning Center	6110	58,062	87,732	4,169			149,963
Library	6120		439,849	86,132	24,747		550,728
Media	6130		173,899	18,572			192,471
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	58,062	701,480	108,873	24,747		893,162
Admissions and Records	6200		363,842	49,441			413,283
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,813,070	213,554	27,476		2,054,100
Matriculation and Student Assessment	6320		33,808	7,789			41,597
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,846,878	221,343	27,476		2,095,697

* 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: 2002-03

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		736,837	46,190	48,420		831,447
Extended Opportunity Prgrms. & Services (EOPS)	6430		370,934	27,249		58,939	457,122
Health Services	6440		56,854	106,701			163,555
Student Personnel Administration	6450		50,677				50,677
Financial Aid Administration	6460		498,007	68,310			566,317
Job Placement Services	6470			2,655			2,655
Veterans Services	6480		5,435	13,577			19,012
Miscellaneous Student Services	6490		4,259	3,280			7,539
Subtotal - Other Student Services	6400		1,723,003	267,962	48,420	58,939	2,098,324
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		677,752	217,996	7,184		902,932
Custodial Services	6530		596,831	12,066			608,897
Grounds Maintenance and Repairs	6550		207,754	14,195			221,949
Utilities	6570			894,008			894,008
Other Operation and Maintenance of Plant	6590		124,361	132			124,493
Subtotal - Operation and Maintenance of Plant	6500		1,606,698	1,138,397	7,184		2,752,279
Planning, Policymaking, and Coordination	6600		1,102,115	108,693	8,769		1,219,577

* 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: 2002-03

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 Instructional Support Services (6700)							
Community Relations	6710		106,968	1,120			108,088
Fiscal Operations	6720		409,469	263,883	1,176		674,528
Human Resources Management	6730		370,956	224,057	5,273		600,286
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750			7,762			7,762
Staff Diversity	6760		653	11,448			12,101
Logistical Services	6770		804,088	775,386	13,345		1,592,819
Management Information Systems	6780		746,589	353,916	149,199		1,249,704
Other General Institutional Support Services	6790						
Subtotal - General Institutional Support Services	6700		2,438,723	1,637,572	168,993		4,245,288
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		22,600				22,600
Community Service Classes	6820	154,785	173,324	142,194	8,866		479,169
Community Use Facilities	6830			933			933
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800	154,785	195,924	143,127	8,866		502,702

* 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: 2002-03

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		190,780	15,075			205,855
Child Development Centers	6920		29,273				29,273
Farm Operations	6930		168				168
Food Services	6940						
Parking	6950		150,072	13,691	15,033		178,796
Student and Co-curricular Activities	6960			741			741
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		370,293	29,507	15,033		414,833
Auxiliary Operations (7000)							
Contract Education	7010	7,348		23,454			30,802
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	7,348		23,454			30,802
Physical Property and Related Acquisitions (7100)	7100			97,176	6,264		103,440
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			164,750			164,750
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200			164,750			164,750
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,783,904	1,783,904
Student Aid	7320					598,372	598,372
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					2,382,276	2,382,276
TOTAL EXPENDITURES and OTHER OUTGO	391	12,983,007	13,165,975	5,157,754	763,077	2,441,215	34,511,028

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

** Salaries and Benefits of staff in noninstructional assignments

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Redwoods Community College District

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District Code No.

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

Receipt and Expenditures of Lottery Proceeds

L11 GENERAL FUND

For Actual Year: 2002-03

Budget Year: 2003-04

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. 06/30/02 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				689,267
b) Accrued	860A				160,694
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	71,713	690,473		762,186
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	87,775			87,775
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A				
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	159,488	690,473		849,961
11. 06/30/03 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				749,125
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	75,000	602,209		677,209
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	71,916			71,916
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B				
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	146,916	602,209		749,125
19. 06/30/04 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2002-03

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	83,698	
10	OUT	General Funds		83,698
39	IN	Other Special Revenue Fund	19,851	
10	OUT	General Funds		19,851
41	IN	Capital Outlay Projects Fund	1,163,228	
10	OUT	General Funds		1,163,228
79	IN	Other Trust Funds	373,373	
10	OUT	General Funds		373,373
29	IN	Other Debt Service Fund	101,090	
10	OUT	General Funds		101,090

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

**** Summary Page ****

Page: 2

**SUPPLEMENTAL DATA
For Actual Year: 2002-03**

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			1,741,240	1,741,240
33		Child Development Fund	83,698	
10		General Funds		1,741,240
39		Other Special Revenue Fund	19,851	
41		Capital Outlay Projects Fund	1,163,228	
79		Other Trust Funds	373,373	
29		Other Debt Service Fund	101,090	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	10 General Fund — COMBINED
ASSETS		
Cash, Investments, and Receivables (CA 9100):		
Cash:		
Awaiting Deposit and in Banks	911	474,732
In County Treasury	912	7,926,412
Cash With Fiscal Agents	913	
Revolving Cash Accounts	914	
Investments (at cost)	915	2,460
Accounts Receivable	916	2,192,944
Due from Other Funds	917	276,217
Inventories, Stores, and Prepaid Items	9200	115,131
TOTAL ASSETS	909	10,987,896
LIABILITIES		
Current Liabilities and Deferred Revenue (CA 9510):		
Accounts Payable	951	1,459,467
Due to Other Funds	952	
Temporary Loans	954	5,150,000
Current Portion of Long-Term Debt	955	
Deferred Revenues	956	925,416
TOTAL LIABILITIES	968	7,534,883
FUND EQUITY		
Reserved Fund Balance	9710	272,742
Designated Fund Balance	9750	3,180,271
Unrestricted Fund Balance	9790	
TOTAL FUND EQUITY	990	3,453,013
TOTAL LIABILITIES AND FUND EQUITY	991	10,987,896

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
 21 Bond Interest and Redemption Fund
 22 Revenue Bond Interest and Redemption Fund
 29 Other Debt Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916			
Due from Other Funds	917			
TOTAL ASSETS	909			
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Reserved Fund Balance	9710			
Designated Fund Balance	9750			
Unrestricted Fund Balance	9790			
TOTAL FUND EQUITY	990			
TOTAL LIABILITIES AND FUND EQUITY	991			

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 Special Revenue Funds:

- 30 Bookstore Fund
- 31 Cafeteria Fund
- 32 Child Development Fund
- 33 Farm Operation Fund
- 34 Revenue Bond Project Fund
- 35 Other Special Revenue Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33 Child Development Fund	34 Farm Operation Fund	39 Other Special Revenue Fund	Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911		363	3,603	
In County Treasury	912		23,286	409,010	
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	500			
Investments (at cost)	915				
Accounts Receivable	916	10,069	500	6,951	
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200		100	37,555	
TOTAL ASSETS	909	10,569	24,249	457,119	
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	6,226	10,903	89,938	
Due to Other Funds	952	11,409			
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956		9,925	52,632	
TOTAL LIABILITIES	968	17,635	20,828	142,570	
FUND EQUITY					
Reserved Fund Balance	9710				
Designated Fund Balance	9750		3,421	314,549	
Unrestricted Fund Balance	9790	-7,066			
TOTAL FUND EQUITY	990	-7,066	3,421	314,549	
TOTAL LIABILITIES AND FUND EQUITY	991	10,569	24,249	457,119	

Make additional copies as necessary.

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 40 Capital Projects Funds:
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	154,786	
Cash With Fiscal Agent	913		
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	431,300	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200	10,406	
TOTAL ASSETS	909	596,492	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	202,666	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	202,666	
FUND EQUITY			
Reserved Fund Balance	9710		
Designated Fund Balance	9750	393,826	
Unrestricted Fund Balance	9790		
TOTAL FUND EQUITY	990	393,826	
TOTAL LIABILITIES AND FUND EQUITY	991	596,492	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
Trust Funds

- | | | | |
|----|---------------------------------------|----|----------------------------------|
| 70 | Trust Funds | 75 | Scholarship and Loan Trust Fund |
| 71 | Associated Students Trust Fund | 76 | Investment Trust Fund |
| 72 | Student Representation Fee Trust Fund | 77 | Deferred Compensation Trust Fund |
| 73 | Student Body Center Fee Trust Fund | 79 | Other Trust Funds |
| 74 | Student Financial Aid Trust Fund | | |

COMBINED BALANCE SHEET
For Year Ended June 30, 2003

Description	State Use Only (EDP)	FIDUCIARY FUNDS		
		71 Associated Students Trust Fund	74 Student Financial Aid Trust Fund	79 Other Trust Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	935	118		
In County Treasury	936	84,063		
Cash With Fiscal Agent	937		3,917,609	
Revolving Cash Accounts	938			
Investments (at cost)	939			
Accounts Receivable	940	346	280,918	22,750
Due from Other Funds	941			
Student Loans Receivable	942			
Inventories, Stores, and Prepaid Items	943			
Fixed Assets (CA 9300)	947			
TOTAL ASSETS	949	84,527	280,918	3,940,559
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	961		4,417	
Due to Other Funds	962		276,217	
Temporary Loans	963			
Current Portion of Long-Term Debt	964			
Deferred Revenues	965	25	279	
Long-Term Liabilities	956			
TOTAL LIABILITIES	969	25	280,913	
FUND EQUITY				
Reserved Fund Balance	9710	84,502		
Designated Fund Balance	9750			3,940,559
Unrestricted Fund Balance	9790		5	
Investments in General Fixed Assets	980			
TOTAL FUND EQUITY	989	84,502	5	3,940,559
TOTAL LIABILITIES AND FUND EQUITY	992	84,527	280,918	3,940,559

District _____
 Code No. _____

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Memorandum
Account Groups*

GFA General Fixed Assets
 GLT General Long-Term Debt

COMBINED BALANCE SHEET
 For Year Ended June 30, 2003

Description	State Use Only (EDP)	ACCOUNT FUNDS	
		GFA	GLT
ASSETS			
Other Debits (CA 9400):			
Amount Available in Employee Benefit Tr Fund	945		3,676,746
Amount to be Provided for Retirement of			
General Long-Term Debt	946		8,256,435
Fixed Assets (Total)	9300	55,865,952	
TOTAL ASSETS	909	55,865,952	11,933,181
LIABILITIES (Long-Term) (CA 9560)			
Bonds Payable	957		
Revenue Bonds Payable	958		
Other Long-Term Liabilities (excludes current portion of paid leave balance)	959		11,933,181
Certificates of Participation	960		
TOTAL LIABILITIES	968		11,933,181
FUND EQUITY			
Investments in Fixed Assets	9800	55,865,952	
TOTAL LIABILITIES AND FUND EQUITY	991	55,865,952	11,933,181

* For Governmental Funds Only.

a Provide detail of EDP 959, Other Long-Term Liabilities, by item and amount. Attached pages as needed.

b See Footnote Instructions.

959 Details of Other Long-term Liabilities:

Compensated Absences 628,234
 Capital Leases 2,949,835
 Post Employment Health Benefits 8,355,112