

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2003-04)

(Budget Report for Fiscal Year 2004-05)

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

10-28-2004

Date



District Superintendent

10-28-2004

Date

**Contact:**

Ron Cox

Name

Director, Fiscal Services

Title

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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, 2004**. 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: 2003-04 Budget Year: 2004-05

**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)
<b>REVENUES:</b>							
Federal Revenues	8100	248,922	240,419	1,402,509	1,631,392	1,651,431	1,871,811
State Revenues	8600	14,601,314	15,076,644	4,036,652	3,798,657	18,637,966	18,875,301
Local Revenues	8800	12,837,815	12,591,606	584,952	435,476	13,422,767	13,027,082
<b>TOTAL REVENUES</b>	<b>801</b>	<b>27,688,051</b>	<b>27,908,669</b>	<b>6,024,113</b>	<b>5,865,525</b>	<b>33,712,164</b>	<b>33,774,194</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	11,158,319	11,544,314	847,638	624,946	12,005,957	12,169,260
Classified Salaries	2000	5,953,336	5,679,545	2,109,063	1,665,189	8,062,399	7,344,734
Employee Benefits	3000	5,891,360	5,798,625	1,007,703	845,523	6,899,063	6,644,148
Supplies and Materials	4000	433,007	588,330	318,407	263,663	751,414	851,993
Other Operating Expenses and Services	5000	3,153,824	3,605,008	760,819	710,862	3,914,643	4,315,870
Capital Outlay	6000	303,989	245,468	268,510	246,347	572,499	491,815
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>26,893,835</b>	<b>27,461,290</b>	<b>5,312,140</b>	<b>4,356,530</b>	<b>32,205,975</b>	<b>31,817,820</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>794,216</b>	<b>447,379</b>	<b>711,973</b>	<b>1,508,995</b>	<b>1,506,189</b>	<b>1,956,374</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>13,919</b>		<b>33,865</b>	<b>77,535</b>	<b>47,784</b>	<b>77,535</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,336,592</b>	<b>2,178,135</b>	<b>743,926</b>	<b>1,586,530</b>	<b>2,080,518</b>	<b>3,764,665</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(528,457)</b>	<b>(1,730,756)</b>	<b>1,912</b>		<b>(526,545)</b>	<b>(1,730,756)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	3,295,402	2,766,945	157,611	159,523	3,453,013	2,926,468
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>3,295,402</b>		<b>157,611</b>		<b>3,453,013</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>2,766,945</b>	<b>1,036,189</b>	<b>159,523</b>	<b>159,523</b>	<b>2,926,468</b>	<b>1,195,712</b>

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

**Governmental Funds Group**  
**20 Debt service Funds:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2003-04 Budget Year: 2004-05

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					102,830	104,238
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>					102,830	104,238
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711					52,400	56,700
Debt Interest and Other Service Charges	712					50,430	47,538
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>					102,830	104,238
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

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

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

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2003-04 Budget Year: 2004-05

**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)
<b>REVENUES:</b>							
Federal Revenues	8100	81,293	57,533	20,383			
State Revenues	8600	243,027	246,088				
Local Revenues	8800	29,196	30,000	74,691	47,125	909,884	1,184,538
<b>TOTAL REVENUES</b>	<b>801</b>	<b>353,516</b>	<b>333,621</b>	<b>95,074</b>	<b>47,125</b>	<b>909,884</b>	<b>1,184,538</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	235,101	273,843	39,787	35,835	132,073	127,257
Employee Benefits	3000	131,792	185,250	16,222	17,394	56,455	64,587
Supplies and Materials	4000	7,434		29,121	17,200	356,510	390,200
Other Operating Expenses and Services	5000	3,448	13,300	10,869	15,400	330,349	398,789
Capital Outlay	6000			2,496	2,000	64,070	200,052
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>377,775</b>	<b>472,393</b>	<b>98,495</b>	<b>87,829</b>	<b>939,457</b>	<b>1,180,885</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(24,259)</b>	<b>(138,772)</b>	<b>(3,421)</b>	<b>(40,704)</b>	<b>(29,573)</b>	<b>3,653</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>73,688</b>	<b>138,772</b>		<b>45,704</b>	<b>63,639</b>	<b>48,795</b>
<b>OTHER OUTGO</b>	<b>7000</b>					<b>13,919</b>	
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>49,429</b>		<b>(3,421)</b>	<b>5,000</b>	<b>20,147</b>	<b>52,448</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	(7,066)	42,363	3,421		314,549	334,696
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	(7,066)		3,421		314,549	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>42,363</b>	<b>42,363</b>		<b>5,000</b>	<b>334,696</b>	<b>387,144</b>

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

**Governmental Funds Group**  
**40 Capital Projects Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2003-04 Budget Year: 2004-05

**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)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	142,947	287,890				
Local Revenues	8800	336,998	227,000				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>479,945</b>	<b>514,890</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,617					
Employee Benefits	3000	176					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,913					
Capital Outlay	6000	1,601,283	1,435,521				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>1,638,989</b>	<b>1,435,521</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(1,159,044)</b>	<b>(920,631)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,013,168</b>	<b>920,631</b>				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(145,876)</b>					
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	393,826	247,950				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	393,826					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>247,950</b>	<b>247,950</b>				

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

**Fiduciary Funds Group**  
**70** Fiduciary Funds Group

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2003-04 Budget Year: 2004-05

**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)
<b>REVENUES:</b>							
Federal Revenues	8100			7,498,347	6,800,000		
State Revenues	8600			616,816	500,000		
Local Revenues	8800	11,118	10,800	25,723	50,000	836,919	810,243
<b>TOTAL REVENUES</b>	<b>801</b>	<b>11,118</b>	<b>10,800</b>	<b>8,140,886</b>	<b>7,350,000</b>	<b>836,919</b>	<b>810,243</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	60	350				
Other Operating Expenses and Services	5000	5,646	8,750	17,040		4,000	
Capital Outlay	6000		1,700				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>5,706</b>	<b>10,800</b>	<b>17,040</b>		<b>548,858</b>	<b>592,733</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>5,412</b>		<b>8,123,846</b>	<b>7,350,000</b>	<b>288,061</b>	<b>217,510</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						<b>400,000</b>
<b>OTHER OUTGO</b>	<b>7000</b>			<b>8,123,846</b>	<b>7,350,000</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>5,412</b>				<b>288,061</b>	<b>617,510</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	84,502	89,914	5	5	3,940,559	4,228,620
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	84,502		5		3,940,559	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>89,914</b>	<b>89,914</b>	<b>5</b>	<b>5</b>	<b>4,228,620</b>	<b>4,846,130</b>

**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: 2004-05**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$35,957,544
Appropriations subject to limit.	12	\$24,058,188
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$14,867,619
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$356,493

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

**Analysis of Net Ending Balance**  
**For the General Fund**

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	2,926,468
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	133,431
<b>Subtotal B</b>	<b>619</b>	133,431
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	159,523
<b>Subtotal C</b>	<b>629</b>	159,523
<b>D. Subtotal Reserved (B + C)</b>	<b>675</b>	292,954
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	341,379
<b>Subtotal E</b>	<b>639</b>	341,379
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
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	2,292,135
Other	664	
<b>Subtotal H</b>	<b>669</b>	2,292,135
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	2,926,468
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	

**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: 2003-04

		<b>S11 GENERAL FUND - UNRESTRICTED SUBFUND</b>		
		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 )
<b>Object Category</b>				
Academic Salaries (CA 1000):				
	Instructional Salaries (CA 1100 and 1300)	407	8,923,202	8,923,202
	Noninstructional Salaries (CA 1200 and 1400)	408		2,118,193
	<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>8,923,202</b>	<b>11,041,395</b>
Classified Salaries (CA 2000):				
	Noninstructional Salaries (CA 2100 and 2300)	411		4,488,175
	Instructional Aides (CA 2200 and 2400)	416	670,238	670,238
	<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>670,238</b>	<b>5,158,413</b>
	Employee Benefits (CA 3000)	429	2,507,103	5,546,914
	Supplies and Materials (CA 4000)	435		371,828
	Other Operating Expenses and Services (CA 5000)	449		2,800,744
	Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		15,070
	<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>12,100,543</b>	<b>24,934,364</b>
	Less Exclusions for Current Expense of Education	469		446,247
	<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>12,100,543</b>	<b>24,488,117</b>
	Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	49.41%	100.00%
	50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,244,058
	Nonexempted Deficiency from second preceding fiscal year	473		
	<b>Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)</b>	<b>474</b>		<b>12,244,058</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110	212,590		212,590
Higher Education Act	8120		844,153	844,153
Workforce Investment Act	8130		148,126	148,126
Temporary Assistance for Needy Families (TANF)	8140		49,622	49,622
Student Financial Aid	8150	26,468		26,468
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		325,491	325,491
Other Federal Revenues	8190	9,864	35,117	44,981
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>248,922</b>	<b>1,402,509</b>	<b>1,651,431</b>
<b>State Revenues (CA 8600)</b>				
<b>General Apportionments (CA 8610)</b>				
Apprenticeship Apportionment	121			
State General Apportionment	122	11,701,339		11,701,339
Other General Apportionments	123	1,629,604		1,629,604
<b>General Categorical Programs (CA 8620)</b>				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		875,889	875,889
Disabled Students Programs and Services (DSPS)	126		1,034,842	1,034,842
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		223,251	223,251
Telecomm. and Technology Infrastructure Program (TTIP)	129		61,104	61,104
Other General Categorical Programs	130		778,327	778,327
<b>Reimbursable Categorical Programs (CA 8650)</b>				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		963,535	963,535
<b>State Tax Subventions (CA 8670):</b>				
Homeowners' Property Tax Relief	134	130,305		130,305
Timber Yield Tax	135	494,115		494,115
Other State Tax Subventions	136			
<b>State Non-Tax Revenues (CA 8680):</b>				
State Lottery Proceeds	137	644,371	99,704	744,075
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	1,580		1,580
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>14,601,314</b>	<b>4,036,652</b>	<b>18,637,966</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
 For Actual Year: 2003-04

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	5,265,580		5,265,580
Tax Allocation, Supplemental Roll	8812	202,436		202,436
Tax Allocation, Unsecured Roll	8813	264,345		264,345
Prior Years Taxes	8816	23,233		23,233
Education Revenue Augmentation Fund (ERAF)	8817	3,572,768		3,572,768
Contributions, Gifts, Grants, and Endowments	8820	269,555	241,389	510,944
Contract Services (CA 8830):				
Contract Instructional Services	140	21,133	10,500	31,633
Other Contract Services	141	223,747	13,978	237,725
Sales and Commissions	8840	58,190		58,190
Rentals and Leases	8850	160,389		160,389
Interest and Investment Income	8860	160,170		160,170
Student Fees and Charges				
Community Services Classes	8872	345,870		345,870
Dormitory	8873			
Enrollment	8874	966,607		966,607
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		74,122	74,122
Instructional Materials Fees and Sales of Materials	8877	25,859		25,859
Insurance	8878			
Student Records	8879	22,568		22,568
Nonresident Tuition	8880	709,029		709,029
Parking Services and Public Transportation	8881		233,614	233,614
Other Student Fees and Charges	8885	43,148	1,980	45,128
Other Local Revenues	8890	503,188	9,369	512,557
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>12,837,815</b>	<b>584,952</b>	<b>13,422,767</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>27,688,051</b>	<b>6,024,113</b>	<b>33,712,164</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	13,919	33,865	47,784
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>13,919</b>	<b>33,865</b>	<b>47,784</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>27,701,970</b>	<b>6,057,978</b>	<b>33,759,948</b>

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

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

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**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	262,765	21,818	5,355	13,109		303,047
Architecture and Environmental Design	0200						
Biological Sciences	0400	703,443	3,664	22,873	13,930		743,910
Business and Management	0500	821,027		5,046			826,073
Communications	0600	28,227		48			28,275
Computer and Information Science	0700	743,300	12,819	28,822	79,769		864,710
Education	0800	851,654	61,177	147,798	488		1,061,117
Engineering and Related Industrial Tech.	0900	996,715	1,977	51,599	47,890		1,098,181
Fine and Applied Arts	1000	908,228	12,706	21,203	16,697		958,834
Foreign Language	1100	310,801			70		310,871
Health	1200	989,316	4,188	66,222	1,632		1,061,358
Consumer Education and Home Economics	1300	315,219	44,089	114,699	2,724		476,731
Law	1400	36,312		1,755	1,669		39,736
Humanities (Letters)	1500	1,672,996	8,765	8,370			1,690,131
Library Science	1600						
Mathematics	1700	1,314,733	8,147	13,320	2,212		1,338,412
Military Studies	1800						
Physical Sciences	1900	607,436	3,227	9,767	6,894		627,324
Psychology	2000	329,221		200	796		330,217
Public Affairs and Services	2100	373,457	83,220	26,281	10,332		493,290
Social Sciences	2200	747,875		51,525	5,550		804,950
Commercial Services	3000						
Interdisciplinary Studies	4900	553,637	393,152	55,642	15,721		1,018,152
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>12,566,362</b>	<b>658,949</b>	<b>630,525</b>	<b>219,483</b>		<b>14,075,319</b>

\* 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: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,890,271	214,362	11,101		2,115,734
Course and Curriculum Development	6020		3,429	6,741			10,170
Academic/Faculty Senate	6030		40,875	4,284	654		45,813
Other Instruct. Admin. & Instruct. Governance	6090		521,776				521,776
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>2,456,351</b>	<b>225,387</b>	<b>11,755</b>		<b>2,693,493</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	63,565	117,476	11,403			192,444
Library	6120		548,308	65,520	62,582		676,410
Media	6130		193,843	19,277			213,120
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>63,565</b>	<b>859,627</b>	<b>96,200</b>	<b>62,582</b>		<b>1,081,974</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>451,533</b>	<b>80,893</b>	<b>1,512</b>		<b>533,938</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		1,568,749	201,824	14,743		1,785,316
Matriculation and Student Assessment	6320		52,150	5,805			57,955
Transfer Programs	6330		111,319	594			111,913
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,732,218</b>	<b>208,223</b>	<b>14,743</b>		<b>1,955,184</b>

\* 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: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		809,243	52,589	37,807		899,639
Extended Opportunity Prgrams. & Services (EOPS)	6430		460,897	18,687			479,584
Health Services	6440		65,240	100,443			165,683
Student Personnel Administration	6450		52,451				52,451
Financial Aid Administration	6460		591,587	136,122	23,035		750,744
Job Placement Services	6470			3,706	1,459		5,165
Veterans Services	6480			1,532			1,532
Miscellaneous Student Services	6490		1,043	17,954			18,997
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>1,980,461</b>	<b>331,033</b>	<b>62,301</b>		<b>2,373,795</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		737,739	199,549	26,663		963,951
Custodial Services	6530		600,515	10,386			610,901
Grounds Maintenance and Repairs	6550		207,080	12,123			219,203
Utilities	6570			915,092			915,092
Other Operation and Maintenance of Plant	6590		137,841	579	1,598		140,018
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,683,175</b>	<b>1,137,729</b>	<b>28,261</b>		<b>2,849,165</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>1,195,011</b>	<b>292,693</b>	<b>14,191</b>		<b>1,501,895</b>

\* 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: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		115,832	946			116,778
Fiscal Operations	6720		472,379	68,867	896		542,142
Human Resources Management	6730		428,092	157,830	4,188		590,110
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750						
Staff Diversity	6760			6,709			6,709
Logistical Services	6770		827,582	827,599	19,307		1,674,488
Management Information Systems	6780		699,076	251,978	108,356		1,059,410
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,542,961</b>	<b>1,313,929</b>	<b>132,747</b>		<b>3,989,637</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		28,495				28,495
Community Service Classes	6820	182,488	138,505	131,474	4,000		456,467
Community Use Facilities	6830						
Economic Development	6840			5,189			5,189
Other Community Svcs. & Economic Development	6890		1,553	8,712			10,265
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>182,488</b>	<b>168,553</b>	<b>145,375</b>	<b>4,000</b>		<b>500,416</b>

\* 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: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910		222,531	6,396			228,927
Child Development Centers	6920		38,499		1,489		39,988
Farm Operations	6930		6,506				6,506
Food Services	6940						
Parking	6950		145,787	25,551	12,863		184,201
Student and Co-curricular Activities	6960			442			442
Student Housing	6970						
Other Ancillary Services	6990			1,000			1,000
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>413,323</b>	<b>33,389</b>	<b>14,352</b>		<b>461,064</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	9,514	3,328	2,338			15,180
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>9,514</b>	<b>3,328</b>	<b>2,338</b>			<b>15,180</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>			<b>93,131</b>	<b>6,572</b>		<b>99,703</b>
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			75,212			75,212
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>			<b>75,212</b>			<b>75,212</b>
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					1,287,189	1,287,189
Student Aid	7320					793,329	793,329
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,080,518</b>	<b>2,080,518</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>12,821,929</b>	<b>14,145,490</b>	<b>4,666,057</b>	<b>572,499</b>	<b>2,080,518</b>	<b>34,286,493</b>

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

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

**Receipt and Expenditures of Lottery Proceeds**

**L11 GENERAL FUND**

For Actual Year: 2003-04

Budget Year: 2004-05

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. 06/30/03 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	<b>904</b>				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				367,939
b) Accrued	860A				376,136
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		644,371		644,371
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	99,704			99,704
(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				
c) Other	650A				
10. Total Expenditures (add lines 5 thru 9)	<b>501A</b>	99,704	644,371		744,075
11. 06/30/04 Balance (lines 3 + 4 - 10)	<b>905A</b>				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				741,363
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		626,423		626,423
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	114,940			114,940
(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				
c) Other	650B				
18. Total Expenditures (add lines 13 thru 17)	<b>501B</b>	114,940	626,423		741,363
19. 06/30/05 Projected Balance (add lines 11 + 12 - 18)	<b>905B</b>				

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

**SUPPLEMENTAL DATA**

**Analysis of Interfund Transfers**

For Actual Year: 2003-04

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	73,688	
10	OUT	General Funds		73,688
39	IN	Other Special Revenue Fund	63,639	
10	OUT	General Funds		63,639
41	IN	Capital Outlay Projects Fund	1,013,168	
10	OUT	General Funds		1,013,168
29	IN	Other Debt Service Fund	102,830	
10	OUT	General Funds		102,830
10	IN	General Funds	13,919	
39	OUT	Other Special Revenue Fund		13,919

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

**\*\* Summary Page \*\***

Page: 2

**SUPPLEMENTAL DATA  
For Actual Year: 2003-04**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
<b>Totals</b>			1,267,244	1,267,244
33		Child Development Fund	73,688	
10		General Funds		1,253,325
39		Other Special Revenue Fund	63,639	
41		Capital Outlay Projects Fund	1,013,168	
29		Other Debt Service Fund	102,830	
10		General Funds	13,919	
39		Other Special Revenue Fund		13,919