

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

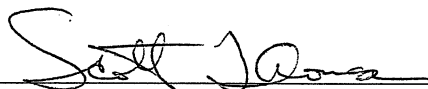
(Financial Report for Fiscal Year 2004-05)

(Budget Report for Fiscal Year 2005-06)

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

10-12-05

Date



District Superintendent

10.13.05

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 **October 10, 2005**. 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: 2004-05 Budget Year: 2005-06

**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	227,715	226,777	1,276,984	2,114,566	1,504,699	2,341,343
State Revenues	8600	17,543,269	16,896,495	4,300,105	3,946,745	21,843,374	20,843,240
Local Revenues	8800	9,946,502	10,406,845	556,890	668,145	10,503,392	11,074,990
<b>TOTAL REVENUES</b>	<b>801</b>	<b>27,717,486</b>	<b>27,530,117</b>	<b>6,133,979</b>	<b>6,729,456</b>	<b>33,851,465</b>	<b>34,259,573</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,130,802	11,449,921	782,772	767,356	12,913,574	12,217,277
Classified Salaries	2000	5,878,835	6,272,000	2,018,278	2,115,231	7,897,113	8,387,231
Employee Benefits	3000	5,991,479	5,966,077	993,991	913,440	6,985,470	6,879,517
Supplies and Materials	4000	511,143	449,914	359,290	431,461	870,433	881,375
Other Operating Expenses and Services	5000	3,292,726	3,572,440	935,671	885,516	4,228,397	4,457,956
Capital Outlay	6000	285,293	227,768	550,804	179,029	836,097	406,797
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>28,090,278</b>	<b>27,938,120</b>	<b>5,640,806</b>	<b>5,292,033</b>	<b>33,731,084</b>	<b>33,230,153</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(372,792)</b>	<b>(408,003)</b>	<b>493,173</b>	<b>1,437,423</b>	<b>120,381</b>	<b>1,029,420</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>300,000</b>	<b>615,000</b>	<b>89,610</b>	<b>65,775</b>	<b>389,610</b>	<b>680,775</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>1,577,483</b>	<b>206,997</b>	<b>700,107</b>	<b>1,503,198</b>	<b>2,277,590</b>	<b>1,710,195</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(1,650,275)</b>		<b>(117,324)</b>		<b>(1,767,599)</b>	
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,766,945	1,116,670	159,523	42,199	2,926,468	1,158,869
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,766,945		159,523		2,926,468	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>1,116,670</b>	<b>1,116,670</b>	<b>42,199</b>	<b>42,199</b>	<b>1,158,869</b>	<b>1,158,869</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: 2004-05 Budget Year: 2005-06

**DEBT SERVICE FUNDS**

State Use Only (EDP)	Description	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)
	<b>REVENUES:</b>						
8100	Federal Revenues						
8600	State Revenues						
8800	Local Revenues	34	1,309,401				
<b>801</b>	<b>TOTAL REVENUES</b>	34	1,309,401				
	Other Financing Sources (CA 8900):						
802	Interfund Transfers - In	9,900				104,238	100,454
803	Other Incoming Transfers						
<b>808</b>	<b>TOTAL - OTHER FINANCING SOURCES</b>	9,900				104,238	100,454
	Other Outgo (CA 7000):						
	Debt Retirement (Long Term Debt) (CA 7100):						
711	Debt Reduction					56,700	55,900
712	Debt Interest and Other Service Charges		561,206			47,538	44,554
730	Transfers (Outgoing) (CA 7300 and 7400)						
7900	Reserve for Contingencies						
<b>708</b>	<b>TOTAL - OTHER OUTGO</b>		561,206			104,238	100,454
<b>202</b>	<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	9,900	(561,206)				
<b>901</b>	<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	9,934	748,195				
	<b>BEGINNING FUND BALANCE:</b>						
902	Net Beginning Balance, July 1		9,934				
903	Prior Years Adjustments						
<b>904</b>	<b>Adjusted Beginning Balance</b>						
<b>905</b>	<b>ENDING FUND BALANCE, JUNE 30</b>	9,934	758,129				

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

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

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

For Actual Year: 2004-05 Budget Year: 2005-06

**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	69,177	59,072	4,617			
State Revenues	8600	254,324	252,017				
Local Revenues	8800	19,653	21,304	50,882	24,100	1,043,518	1,288,574
<b>TOTAL REVENUES</b>	<b>801</b>	<b>343,154</b>	<b>332,393</b>	<b>55,499</b>	<b>24,100</b>	<b>1,043,518</b>	<b>1,288,574</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	243,378	258,112	39,990	50,234	171,181	188,970
Employee Benefits	3000	150,064	159,363	16,346	20,261	74,504	94,735
Supplies and Materials	4000	12,538	6,550	19,684	7,900	374,140	391,400
Other Operating Expenses and Services	5000	2,816	10,100	18,800	16,100	321,327	336,944
Capital Outlay	6000		100	2,044	27,300	21,773	214,692
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>408,796</b>	<b>434,225</b>	<b>96,864</b>	<b>121,795</b>	<b>962,925</b>	<b>1,226,741</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(65,642)</b>	<b>(101,832)</b>	<b>(41,365)</b>	<b>(97,695)</b>	<b>80,593</b>	<b>61,833</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>138,772</b>	<b>101,832</b>	<b>45,704</b>	<b>97,695</b>	<b>48,795</b>	<b>97,084</b>
<b>OTHER OUTGO</b>	<b>7000</b>					<b>300,000</b>	<b>150,000</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>73,130</b>		<b>4,339</b>		<b>(170,612)</b>	<b>8,917</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	42,363	115,493		4,339	334,696	164,084
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	42,363				334,696	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>115,493</b>	<b>115,493</b>	<b>4,339</b>	<b>4,339</b>	<b>164,084</b>	<b>173,001</b>

Redwoods Community College District  District Code No.

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

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

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
For Actual Year: 2004-05 Budget Year: 2005-06

**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		287,890				
Local Revenues	8800	186,950	557,324				
<b>TOTAL REVENUES</b>	<b>801</b>	<b>186,950</b>	<b>845,214</b>				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	29,170					
Employee Benefits	3000	10,094					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	520,542					
Capital Outlay	6000	1,914,800	3,530,466				
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>2,474,606</b>	<b>3,530,466</b>				
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(2,287,656)</b>	<b>(2,685,252)</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>19,392,475</b>	<b>85,000</b>				
<b>OTHER OUTGO</b>	<b>7000</b>	<b>9,900</b>	<b>50,000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>17,094,919</b>	<b>(2,650,252)</b>				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	247,950	17,342,869				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	247,950					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>17,342,869</b>	<b>14,692,617</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: 2004-05 Budget Year: 2005-06

**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			8,067,378	7,814,000		
State Revenues	8600			628,438	600,000		
Local Revenues	8800	8,097	10,800	82,040		691,987	737,367
<b>TOTAL REVENUES</b>	<b>801</b>	<b>8,097</b>	<b>10,800</b>	<b>8,777,856</b>	<b>8,414,000</b>	<b>691,987</b>	<b>737,367</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13	350				
Other Operating Expenses and Services	5000	8,168	8,750	9,444	10,435		634,688
Capital Outlay	6000	6,562	1,700				8,000
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>14,743</b>	<b>10,800</b>	<b>9,444</b>	<b>10,435</b>	<b>522,983</b>	<b>642,688</b>
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(6,646)</b>				<b>169,004</b>	<b>94,679</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>					<b>152,866</b>	<b>152,866</b>
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(6,646)</b>				<b>321,870</b>	<b>247,545</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	89,914	83,268	5	5	4,228,620	4,550,490
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	89,914		5		4,228,620	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>83,268</b>	<b>83,268</b>	<b>5</b>	<b>5</b>	<b>4,550,490</b>	<b>4,798,035</b>

District Code No.

160

Redwoods Community College District

**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: 2005-06**

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$34,665,817
Appropriations subject to limit.	12	\$24,082,652
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$17,444,153
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$397,249

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

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

**SUPPLEMENTAL DATA**  
For Actual Year: 2004-05

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	1,158,869
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)		
<u>Investments (at cost)</u>	611	
<u>Student Loans Receivable</u>	612	
<u>Stores, Inventories, and Prepaid Items</u>	613	111,231
<b>Subtotal B</b>	<b>619</b>	111,231
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
<u>Federal and State</u>	621	
<u>Local</u>	622	42,199
<b>Subtotal C</b>	<b>629</b>	42,199
<b>D. Subtotal, Reserved (B + C)</b>	<b>675</b>	153,430
E. Amounts committed by contract/other legal obligations:		
<u>Capital Outlay and Equipment Replacement</u>	631	
<u>Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts</u>	632	
<u>Other</u>	633	378,276
<b>Subtotal E</b>	<b>639</b>	378,276
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:		
<u>Capital Outlay and Equipment Replacement</u>	661	
<u>Personal Services and/or Consulting Contracts</u>	662	
<u>General Reserve</u>	663	627,163
<u>Other</u>	664	
<b>Subtotal H</b>	<b>669</b>	627,163
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	1,158,869
<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: 2004-05

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110)</b> (1)	<b>ECS 84362(b) Total (AC 0100 - 6799)</b> (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	9,567,768	9,567,768
Noninstructional Salaries (CA 1200 and 1400)	408		2,398,265
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>9,567,768</b>	<b>11,966,033</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,453,346
Instructional Aides (CA 2200 and 2400)	416	644,152	644,152
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>644,152</b>	<b>5,097,498</b>
Employee Benefits (CA 3000)	429	2,627,366	5,654,736
Supplies and Materials (CA 4000)	435		409,632
Other Operating Expenses and Services (CA 5000)	449		2,981,491
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		6,358
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>12,839,286</b>	<b>26,115,748</b>
Less Exclusions for Current Expense of Education	469		462,730
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>	<b>12,839,286</b>	<b>25,653,018</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.05%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,826,509
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,826,509

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

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	215,385		215,385
Higher Education Act	8120		846,765	846,765
Workforce Investment Act	8130		6,800	6,800
Temporary Assistance for Needy Families (TANF)	8140		60,396	60,396
Student Financial Aid	8150	11,565	9,613	21,178
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		319,861	319,861
Other Federal Revenues	8190	765	33,549	34,314
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>227,715</b>	<b>1,276,984</b>	<b>1,504,699</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	15,761,663		15,761,663
Other General Apportionments	123	428,309		428,309
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		836,296	836,296
Disabled Students Programs and Services (DSPS)	126		1,021,606	1,021,606
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		232,654	232,654
Telecomm. and Technology Infrastructure Program (TTIP)	129		89,545	89,545
Other General Categorical Programs	130		1,171,109	1,171,109
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		824,401	824,401
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	129,877		129,877
Timber Yield Tax	135	567,342		567,342
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	651,959	124,494	776,453
State Mandated Costs	138	2,680		2,680
Other State Non-Tax Revenues	139			
Other State Revenues	8690	1,439		1,439
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>17,543,269</b>	<b>4,300,105</b>	<b>21,843,374</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

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	5,581,887		5,581,887
Tax Allocation, Supplemental Roll	8812	293,278		293,278
Tax Allocation, Unsecured Roll	8813	282,490		282,490
Prior Years Taxes	8816	15,015		15,015
Education Revenue Augmentation Fund (ERAF)	8817	731,142		731,142
Contributions, Gifts, Grants, and Endowments	8820	70,764	250,662	321,426
Contract Services (CA 8830):				
Contract Instructional Services	140	37,193	10,716	47,909
Other Contract Services	141	253,421	5,934	259,355
Sales and Commissions	8840	79,948		79,948
Rentals and Leases	8850	151,312		151,312
Interest and Investment Income	8860	55,228		55,228
Student Fees and Charges				
Community Services Classes	8872	299,925		299,925
Dormitory	8873			
Enrollment	8874	1,213,524		1,213,524
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		65,471	65,471
Instructional Materials Fees and Sales of Materials	8877	39,577		39,577
Insurance	8878			
Student Records	8879	22,715		22,715
Nonresident Tuition	8880	662,800		662,800
Parking Services and Public Transportation	8881		222,881	222,881
Other Student Fees and Charges	8885	70,569	1,226	71,795
Other Local Revenues	8890	85,714		85,714
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>9,946,502</b>	<b>556,890</b>	<b>10,503,392</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>27,717,486</b>	<b>6,133,979</b>	<b>33,851,465</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	300,000	89,610	389,610
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>300,000</b>	<b>89,610</b>	<b>389,610</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>28,017,486</b>	<b>6,223,589</b>	<b>34,241,075</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: 2004-05

**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	242,901	24,037	1,040	16,262		284,240
Architecture and Environmental Design	0200						
Biological Sciences	0400	790,512	8,953	26,555	75,593		901,613
Business and Management	0500	892,620		6,715	28,058		927,393
Communications	0600	29,964					29,964
Computer and Information Science	0700	753,571	17,471	39,506	79,553		890,101
Education	0800	777,662	121,356	174,446	12,412		1,085,876
Engineering and Related Industrial Tech.	0900	964,516	835	50,230	96,536		1,112,117
Fine and Applied Arts	1000	1,019,896	9,498	49,703	21,891		1,100,988
Foreign Language	1100	325,667		120	3,269		329,056
Health	1200	990,493	3,789	50,995	15,573		1,060,850
Consumer Education and Home Economics	1300	415,458	57,624	112,727	32,598		618,407
Law	1400	46,088		1,500	4,062		51,650
Humanities (Letters)	1500	1,691,531	4,873	13,176	15,035		1,724,615
Library Science	1600						
Mathematics	1700	1,324,819	4,623	18,989	14,050		1,362,481
Military Studies	1800						
Physical Sciences	1900	620,056	3,896	8,047	11,143		643,142
Psychology	2000	337,682		1,052	407		339,141
Public Affairs and Services	2100	506,873	30,679	41,929	25,693		605,174
Social Sciences	2200	804,922		52,483	2,742		860,147
Commercial Services	3000						
Interdisciplinary Studies	4900	704,496	305,796	43,453	75,352		1,129,097
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>13,239,727</b>	<b>593,430</b>	<b>692,666</b>	<b>530,229</b>		<b>15,056,052</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

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

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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		2,103,883	172,846	12,184		2,288,913
Course and Curriculum Development	6020			5,897	11,201		17,098
Academic/Faculty Senate	6030		42,896	5,193			48,089
Other Instruct. Admin. & Instruct. Governance	6090		762,298	136			762,434
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>2,909,077</b>	<b>184,072</b>	<b>23,385</b>		<b>3,116,534</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	42,749	105,512	13,113	2,344		163,718
Library	6120		434,056	66,730	87,363		588,149
Media	6130		203,823	13,059			216,882
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150			704	4,526		5,230
Other Instructional Support Services	6190			200			200
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>42,749</b>	<b>743,391</b>	<b>93,806</b>	<b>94,233</b>		<b>974,179</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>422,030</b>	<b>30,203</b>	<b>2,949</b>		<b>455,182</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		1,458,547	304,124	15,241		1,777,912
Matriculation and Student Assessment	6320		54,002	9,024			63,026
Transfer Programs	6330		117,291	651			117,942
Career Guidance	6340		450	296	425		1,171
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>1,630,290</b>	<b>314,095</b>	<b>15,666</b>		<b>1,960,051</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
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S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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		809,140	103,091	25,478		937,709
Extended Opportunity Prgrams. & Services (EOPS)	6430		451,264	52,177	6,216		509,657
Health Services	6440		5,337	96,814			102,151
Student Personnel Administration	6450		55,347				55,347
Financial Aid Administration	6460		650,634	159,118	11,279		821,031
Job Placement Services	6470		2,010	1,052	2,752		5,814
Veterans Services	6480		5,579				5,579
Miscellaneous Student Services	6490		29,661	103,927			133,588
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,008,972</b>	<b>516,179</b>	<b>45,725</b>		<b>2,570,876</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		689,689	201,385	21,648		912,722
Custodial Services	6530		582,297	41,730			624,027
Grounds Maintenance and Repairs	6550		220,549	18,147			238,696
Utilities	6570			866,410			866,410
Other Operation and Maintenance of Plant	6590		92,638	745	2,509		95,892
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>1,585,173</b>	<b>1,128,417</b>	<b>24,157</b>		<b>2,737,747</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>1,077,409</b>	<b>298,504</b>	<b>6,593</b>		<b>1,382,506</b>

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

\*\* Salaries and Benefits of staff in noninstructional assignments



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

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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		134,026	85,012			219,038
Fiscal Operations	6720		522,219	146,589	1,373		670,181
Human Resources Management	6730		449,135	120,471	4,576		574,182
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740						
Staff Development	6750			362			362
Staff Diversity	6760			10,304	1,675		11,979
Logistical Services	6770		783,049	877,111	12,521		1,672,681
Management Information Systems	6780		762,077	267,059	46,520		1,075,656
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services (6700)</b>	<b>6700</b>		<b>2,650,506</b>	<b>1,506,908</b>	<b>66,665</b>		<b>4,224,079</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		21,605				21,605
Community Service Classes	6820	172,290	144,504	179,979	1,370		498,143
Community Use Facilities	6830						
Economic Development	6840			2,067			2,067
Other Community Svcs. & Economic Development	6890		568				568
<b>Subtotal - Community Services (6800)</b>	<b>6800</b>	<b>172,290</b>	<b>166,677</b>	<b>182,046</b>	<b>1,370</b>		<b>522,383</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: 2004-05

**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		238,707	14,399			253,106
Child Development Centers	6920		29,722				29,722
Farm Operations	6930		3,969				3,969
Food Services	6940						
Parking	6950		282,038	17,761	25,125		324,924
Student and Co-curricular Activities	6960			106			106
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>554,436</b>	<b>32,266</b>	<b>25,125</b>		<b>611,827</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>			103,393			103,393
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220			16,275			16,275
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>			<b>16,275</b>			<b>16,275</b>
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					1,500,617	1,500,617
Student Aid	7320					776,973	776,973
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,277,590</b>	<b>2,277,590</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	13,454,766	14,341,391	5,098,830	836,097	2,277,590	36,008,674

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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: 2004-05

Budget Year: 2005-06

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. 06/30/04 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				362,758
b) Accrued	860A				413,695
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		651,959		651,959
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	124,494			124,494
(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	124,494	651,959		776,453
11. 06/30/05 Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				796,026
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		646,125		646,125
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	149,901			149,901
(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	149,901	646,125		796,026
19. 06/30/06 Projected Balance (add lines 11 + 12 - 18)	905B				

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

**SUPPLEMENTAL DATA**  
**For Actual Year: 2004-05**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
33	IN	Child Development Fund	138,772	
10	OUT	General Funds		138,772
34	IN	Farm Operations Fund	45,704	
10	OUT	General Funds		45,704
39	IN	Other Special Revenue Fund	48,795	
10	OUT	General Funds		48,795
41	IN	Capital Outlay Projects Fund	920,631	
10	OUT	General Funds		920,631
79	IN	Other Trust Funds	152,866	
10	OUT	General Funds		152,866
29	IN	Other Debt Service Fund	104,238	
10	OUT	General Funds		104,238
10	IN	General Funds	300,000	
39	OUT	Other Special Revenue Fund		300,000
21	IN	Bond Interest and Redemption Fund	9,900	
41	OUT	Capital Outlay Projects Fund		9,900

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

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

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**SUPPLEMENTAL DATA**  
**For Actual Year: 2004-05**

**Analysis of Interfund Transfers**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
Totals			1,720,906	1,720,906
33		Child Development Fund	138,772	
10		General Funds		1,411,006
34		Farm Operations Fund	45,704	
39		Other Special Revenue Fund	48,795	
41		Capital Outlay Projects Fund	920,631	
79		Other Trust Funds	152,866	
29		Other Debt Service Fund	104,238	
10		General Funds	300,000	
39		Other Special Revenue Fund		300,000
21		Bond Interest and Redemption Fund	9,900	
41		Capital Outlay Projects Fund		9,900