

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2005-06)

(Budget Report for Fiscal Year 2006-07)

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

10/20/06

Date



District Superintendent

10/20/06

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, 2006**. 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: 2005-06 Budget Year: 2006-07

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	229,829	229,339	1,690,349	2,274,386	1,920,178	2,503,725
State Revenues	8600	17,062,583	19,605,157	3,969,429	4,742,384	21,032,012	24,347,541
Local Revenues	8800	10,227,377	10,709,446	628,447	591,951	10,855,824	11,301,397
TOTAL REVENUES	801	27,519,789	30,543,942	6,288,225	7,608,721	33,808,014	38,152,663
EXPENDITURES:							
Academic Salaries	1000	11,888,340	12,567,573	827,408	861,612	12,715,748	13,429,185
Classified Salaries	2000	6,223,955	6,411,081	2,050,614	2,061,910	8,274,569	8,472,991
Employee Benefits	3000	5,701,525	5,947,897	954,499	899,557	6,656,024	6,847,454
Supplies and Materials	4000	520,298	441,474	358,105	352,696	878,403	794,170
Other Operating Expenses and Services	5000	3,539,367	3,751,492	982,534	832,613	4,521,901	4,584,105
Capital Outlay	6000	217,919	238,825	377,468	387,040	595,387	625,865
TOTAL EXPENDITURES	501	28,091,404	29,358,342	5,550,628	5,395,428	33,642,032	34,753,770
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(571,615)	1,185,600	737,597	2,213,293	165,982	3,398,893
OTHER FINANCING SOURCES	8900	915,000		77,717	151,813	992,717	151,813
OTHER OUTGO	7000	560,696	1,185,600	832,824	2,365,106	1,393,520	3,550,706
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(217,311)		(17,510)		(234,821)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,116,670	899,359	42,199	24,689	1,158,869	924,048
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,116,670		42,199		1,158,869	
ENDING FUND BALANCE, JUNE 30	905	899,359	899,359	24,689	24,689	924,048	924,048

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

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)	Actual (1)	Budget (2)	Actual (1)	Budget (2)		
REVENUES:													
Federal Revenues	8100												
State Revenues	8600												
Local Revenues	8800	1,445,343	1,579,397										
TOTAL REVENUES	801	1,445,343	1,579,397										
Other Financing Sources (CA 8900):													
Interfund Transfers - In	802	3,240								100,454			101,483
Other Incoming Transfers	803												
TOTAL - OTHER FINANCING SOURCES	808	3,240								100,454			101,483
Other Outgo (CA 7000):													
Debt Retirement (Long Term Debt) (CA 7100):													
Debt Reduction	711		295,000										60,000
Debt Interest and Other Service Charges	712	601,102	846,918										41,483
Transfers (Outgoing) (CA 7300 and 7400)	730												
Reserve for Contingencies	7900												
TOTAL - OTHER OUTGO	708	601,102	1,141,918							100,454			101,483
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(597,862)	(1,141,918)										
NET INCREASE/(DECREASE) IN FUND BALANCE	901	847,481	437,479										
BEGINNING FUND BALANCE:													
Net Beginning Balance, July 1	902	9,934	857,415										
Prior Years Adjustments	903												
Adjusted Beginning Balance	904	9,934											
ENDING FUND BALANCE, JUNE 30	905	857,415	1,294,894										

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

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	70,367	74,032				
State Revenues	8600	285,434	309,963				
Local Revenues	8800	16,748	15,600	36,504	23,900	1,424,635	1,124,955
TOTAL REVENUES	801	372,549	399,595	36,504	23,900	1,424,635	1,124,955
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	268,496	312,035	45,601	54,620	178,030	169,956
Employee Benefits	3000	162,828	174,744	16,117	20,888	75,070	76,919
Supplies and Materials	4000	17,202	12,250	8,603	10,500	391,989	402,380
Other Operating Expenses and Services	5000	2,962	5,930	21,583	22,770	356,615	374,603
Capital Outlay	6000			27,945	4,000	213,353	12,500
TOTAL EXPENDITURES	501	451,488	504,959	119,849	112,778	1,215,057	1,036,358
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(78,939)	(105,364)	(83,345)	(88,878)	209,578	88,597
OTHER FINANCING SOURCES	8900		105,364	81,661	88,878	61,496	106,458
OTHER OUTGO	7000					300,000	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(78,939)		(1,684)		(28,926)	195,055
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	115,493	36,554	4,339	2,655	164,084	135,158
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	115,493		4,339		164,084	
ENDING FUND BALANCE, JUNE 30	905	36,554	36,554	2,655	2,655	135,158	330,213

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2005-06 Budget Year: 2006-07

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	26,184					
Local Revenues	8800	565,652	304,000				
TOTAL REVENUES	801	591,836	304,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	46,322					
Employee Benefits	3000	15,253					
Supplies and Materials	4000	8					
Other Operating Expenses and Services	5000	7,056					
Capital Outlay	6000	3,010,734	7,129,077				
TOTAL EXPENDITURES	501	3,079,373	7,129,077				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(2,487,537)	(6,825,077)				
OTHER FINANCING SOURCES	8900	84,824	69,000				
OTHER OUTGO	7000	128,240					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(2,530,953)	(6,756,077)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	17,342,869	14,811,916				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	17,342,869					
ENDING FUND BALANCE, JUNE 30	905	14,811,916	8,055,839				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

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			8,509,043	8,622,081		
State Revenues	8600			618,069	655,000		
Local Revenues	8800	8,498	6,000	4,122		702,281	791,480
TOTAL REVENUES	801	8,498	6,000	9,131,234	9,277,081	702,281	791,480
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		350				575,000
Other Operating Expenses and Services	5000	1,647	3,950	9,250	9,861	1,300	8,000
Capital Outlay	6000	1,190	1,700				
TOTAL EXPENDITURES	501	2,837	6,000	9,250	9,861	540,526	583,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	5,661		9,121,984	9,267,220	161,755	208,480
OTHER FINANCING SOURCES	8900					152,866	152,866
OTHER OUTGO	7000			9,121,984	9,267,220		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	5,661				314,621	361,346
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	83,268	88,929	5	5	4,550,490	4,865,111
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	83,268		5		4,550,490	
ENDING FUND BALANCE, JUNE 30	905	88,929	88,929	5	5	4,865,111	5,226,457

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: 2006-07

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$34,697,948
Appropriations subject to limit.	12	\$25,667,352
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$18,383,133
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$430,174

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	924,048
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	127,035
Subtotal B	619	127,035
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	24,690
Subtotal C	629	24,690
D. Subtotal, Reserved (B + C)	675	151,725
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	414,150
Subtotal E	639	414,150
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	358,173
Other	664	
Subtotal H	669	358,173
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	924,048
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: 2005-06

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	9,354,734	9,354,734
Noninstructional Salaries (CA 1200 and 1400)	408		2,388,189
Subtotal Academic Salaries	409	9,354,734	11,742,923
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,827,924
Instructional Aides (CA 2200 and 2400)	416	652,589	652,589
Subtotal Classified Salaries	419	652,589	5,480,513
Employee Benefits (CA 3000)	429	2,528,846	5,401,326
Supplies and Materials (CA 4000)	435		387,760
Other Operating Expenses and Services (CA 5000)	449		3,209,175
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	12,536,169	26,221,697
Less Exclusions for Current Expense of Education	469		395,667
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	12,536,169	25,826,030
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	48.54%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,913,015
Nonexempted Deficiency from second preceding fiscal year	473		130,738
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		13,043,753

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	217,507		217,507
Higher Education Act	8120		1,056,658	1,056,658
Workforce Investment Act	8130		31,025	31,025
Temporary Assistance for Needy Families (TANF)	8140		55,920	55,920
Student Financial Aid	8150	11,490		11,490
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170		506,284	506,284
Other Federal Revenues	8190	832	40,462	41,294
TOTAL FEDERAL REVENUES	8100	229,829	1,690,349	1,920,178
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	15,064,907		15,064,907
Other General Apportionments	123	554,872		554,872
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		858,200	858,200
Disabled Students Programs and Services (DSPS)	126		1,031,344	1,031,344
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		237,973	237,973
Telecomm. and Technology Infrastructure Program (TTIP)	129		56,380	56,380
Other General Categorical Programs	130		923,175	923,175
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		725,252	725,252
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	139,258		139,258
Timber Yield Tax	135	632,698		632,698
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	584,880	137,105	721,985
State Mandated Costs	138	80,642		80,642
Other State Non-Tax Revenues	139			
Other State Revenues	8690	5,326		5,326
TOTAL STATE REVENUES	8600	17,062,583	3,969,429	21,032,012

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	6,070,936		6,070,936
Tax Allocation, Supplemental Roll	8812	330,895		330,895
Tax Allocation, Unsecured Roll	8813	310,402		310,402
Prior Years Taxes	8816	13,238		13,238
Education Revenue Augmentation Fund (ERAF)	8817	402,587		402,587
Contributions, Gifts, Grants, and Endowments	8820	131,544	338,590	470,134
Contract Services (CA 8830):				
Contract Instructional Services	140	15,753	10,744	26,497
Other Contract Services	141	266,724	5,934	272,658
Sales and Commissions	8840	94,828		94,828
Rentals and Leases	8850	153,814		153,814
Interest and Investment Income	8860			
Student Fees and Charges				
Community Services Classes	8872	321,412		321,412
Dormitory	8873			
Enrollment	8874	1,135,315		1,135,315
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		58,578	58,578
Instructional Materials Fees and Sales of Materials	8877	26,523		26,523
Insurance	8878			
Student Records	8879	20,335		20,335
Nonresident Tuition	8880	684,470		684,470
Parking Services and Public Transportation	8881		212,177	212,177
Other Student Fees and Charges	8885	68,076	2,078	70,154
Other Local Revenues	8890	180,525	346	180,871
TOTAL LOCAL REVENUES	8800	10,227,377	628,447	10,855,824
TOTAL REVENUES (8100 + 8600 + 8800)	801	27,519,789	6,288,225	33,808,014
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	465,000		465,000
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	450,000	77,717	527,717
TOTAL OTHER FINANCING SOURCES	8900	915,000	77,717	992,717
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	28,434,789	6,365,942	34,800,731

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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	262,756	24,734	4,101	14,748		306,339
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	764,147	3,252	27,330	443		795,172
Business and Management	0500	787,550		2,914	283		790,747
Communications	0600	201,182		5,158	1,535		207,875
Information Technology	0700	402,210	2,869	23,629	73,125		501,833
Education	0800	818,649	69,610	205,172	49,199		1,142,630
Engineering and Industrial Tech.	0900	1,076,913	485	79,332	62,674		1,219,404
Fine and Applied Arts	1000	812,084	11,405	30,244	4,605		858,338
Foreign Language	1100	325,017		259			325,276
Health	1200	983,959	4,253	50,843	6,569		1,045,624
Family and Consumer Sciences	1300	396,172	59,948	109,060	7,042		572,222
Law	1400	13,048		375	1,707		15,130
Humanities (Letters)	1500	1,787,027	3,207	5,413	2,648		1,798,295
Library Science	1600						
Mathematics	1700	1,322,160		19,010	18,902		1,360,072
Military Studies	1800						
Physical Sciences	1900	685,396	3,954	18,265	6,597		714,212
Psychology	2000	291,508					291,508
Public and Protective Services	2100	430,836	37	21,795	13,243		465,911
Social Sciences	2200	885,971		6,641	2,774		895,386
Commercial Services	3000						
Interdisciplinary Studies	4900	665,251	326,176	132,448	30,424		1,154,299
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900						
Subtotal - Instructional Activities	599	12,911,836	509,930	741,989	296,518		14,460,273

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		2,129,431	182,387	1,311		2,313,129
Course and Curriculum Development	6020		67,459	72,376	1,666		141,501
Academic/Faculty Senate	6030		49,917	5,299			55,216
Other Instruct. Admin. & Instruct. Governance	6090		653,868	14,081	525		668,474
Subtotal - Instructional Administration	6000		2,900,675	274,143	3,502		3,178,320
Instructional Support Services (6100)							
Learning Center	6110	59,592	69,945	11,525			141,062
Library	6120		463,089	61,226	40,122		564,437
Media	6130		212,750	12,815	4,383		229,948
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150			115			115
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	59,592	745,784	85,681	44,505		935,562
Admissions and Records	6200		438,255	26,103	6,515		470,873
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		1,479,963	284,575	27,341		1,791,879
Matriculation and Student Assessment	6320		55,851	14,596			70,447
Transfer Programs	6330		159,575	808			160,383
Career Guidance	6340			1,883			1,883
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,695,389	301,862	27,341		2,024,592

* 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: 2005-06

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		815,246	53,100	59,894		928,240
Extended Opportunity Prgrms. & Services (EOPS)	6430		460,231	22,358			482,589
Health Services	6440		12,583	103,209			115,792
Student Personnel Administration	6450		58,238				58,238
Financial Aid Administration	6460		611,902	127,118	6,496		745,516
Job Placement Services	6470		2,284	156			2,440
Veterans Services	6480			1,806			1,806
Miscellaneous Student Services	6490		30,542	123,749	17,481		171,772
Subtotal - Other Student Services	6400		1,991,026	431,496	83,871		2,506,393
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		611,326	213,514	46,118		870,958
Custodial Services	6530		630,515	45,361			675,876
Grounds Maintenance and Repairs	6550		229,171	23,825			252,996
Utilities	6570			1,101,085			1,101,085
Other Operation and Maintenance of Plant	6590		132,251	1,801			134,052
Subtotal - Operation and Maintenance of Plant	6500		1,603,263	1,385,586	46,118		3,034,967
Planning, Policymaking, and Coordination	6600		1,207,765	269,703	18,084		1,495,552

* 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: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)					
General Institutional Support Services (6700)								
Community Relations	6710		180,335	725			181,060	
Fiscal Operations	6720		548,357	129,208	3,792		681,357	
Human Resources Management	6730		454,638	187,776	2,038		644,452	
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740							
Staff Development	6750			7,075			7,075	
Staff Diversity	6760			17,918			17,918	
Logistical Services	6770		895,578	798,990	8,129		1,702,697	
Management Information Systems	6780		725,746	381,071	24,176		1,130,993	
Other General Institutional Support Services	6790							
Subtotal - General Institutional Support Services	6700		2,804,654	1,522,763	38,135		4,365,552	
Community Svcs. & Economic Develop. (6800)								
Community Recreation	6810		15,412	507			15,919	
Community Service Classes	6820	180,306	93,461	171,604	6,547		451,918	
Community Use Facilities	6830							
Economic Development	6840			5,186			5,186	
Other Community Svcs. & Economic Development	6890							
Subtotal - Community Services	6800	180,306	108,873	177,297	6,547		473,023	

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

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2005-06

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		262,026	14,312			276,338
Child Development Centers	6920		27,182				27,182
Farm Operations	6930		906	2,000			2,906
Food Services	6940						
Parking	6950		193,730	12,556	24,251		230,537
Student and Co-curricular Activities	6960		5,149	150			5,299
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		488,993	29,018	24,251		542,262
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000						
Physical Property and Related Acquisitions (7100)	7100			154,663			154,663
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					499,194	499,194
Student Aid	7320					894,326	894,326
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,393,520	1,393,520
TOTAL EXPENDITURES and OTHER OUTGO	391	13,151,734	14,494,607	5,400,304	595,387	1,393,520	35,035,552

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

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L11 GENERAL FUND

For Actual Year: 2005-06

Budget Year: 2006-07

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. 06/30/05 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				316,875
b) Accrued	860A				405,110
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A		584,880		584,880
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	137,105			137,105
(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)	501A	137,105	584,880		721,985
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				792,484
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B		641,992		641,992
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	150,492			150,492
(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)	501B	150,492	641,992		792,484
19. 06/30/07 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: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
10	IN	General Funds	325,000	
10	OUT	General Funds		25,000
39	OUT	Other Special Revenue Fund		300,000
10	IN	General Funds	125,000	
41	OUT	Capital Outlay Projects Fund		125,000
21	IN	Bond Interest and Redemption Fund	3,240	
41	OUT	Capital Outlay Projects Fund		3,240
34	IN	Farm Operations Fund	81,661	
10	OUT	General Funds		81,661
39	IN	Other Special Revenue Fund	61,496	
10	OUT	General Funds		61,496
79	IN	Other Trust Funds	152,866	
10	OUT	General Funds		152,866
29	IN	Other Debt Service Fund	100,454	
10	OUT	General Funds		100,454

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

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SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			849,717	849,717
10		General Funds	450,000	
10		General Funds		421,477
39		Other Special Revenue Fund		300,000
41		Capital Outlay Projects Fund		128,240
21		Bond Interest and Redemption Fund	3,240	
34		Farm Operations Fund	81,661	
39		Other Special Revenue Fund	61,496	
79		Other Trust Funds	152,866	
29		Other Debt Service Fund	100,454	