

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: REDWOODS

District Code: 160

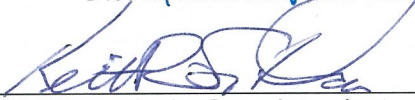
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Julia Morrison

(707) 476-4122

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, 2018. Please submit the report to :

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

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,302,217	6,302,217	26,965	6,329,182
Other	1300	4,711,490	4,806,282	70,546	4,876,828
<b>Total Instructional Salaries</b>		11,013,707	11,108,499	97,511	11,206,010
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,552,783		1,552,783
Other	1400		122,734		122,734
<b>Total Non-Instructional Salaries</b>		0	1,675,517	0	1,675,517
<b>Total Academic Salaries</b>		11,013,707	12,784,016	97,511	12,881,527
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,431,761	23,027	4,454,788
Other	2300		342,181	56,360	398,541
<b>Total Non-Instructional Salaries</b>		0	4,773,942	79,387	4,853,329
<b>Instructional Aides</b>					
Regular Status	2200	327,357	329,070	1,350	330,420
Other	2400	132,185	132,185		132,185
<b>Total Instructional Aides</b>		459,542	461,255	1,350	462,605
<b>Total Classified Salaries</b>		459,542	5,235,197	80,737	5,315,934
<b>Employee Benefits</b>	3000	3,501,229	6,985,139	43,982	7,029,121
<b>Supplies and Materials</b>	4000		234,948	2,096	237,044
<b>Other Operating Expenses</b>	5000	155,354	2,937,880	400,603	3,338,483
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		15,129,832	28,177,180	624,929	28,802,109

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	41,733			0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		16,389	86,437	102,826
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		715,054		715,054

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		41,733	731,443	86,437	817,880
<b>Total for ECS 84362, 50% Law</b>		15,088,099	27,445,737	538,492	27,984,229
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.97%	100.00%		
<b>50% of Current Expense of Education</b>			13,722,868		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		15,088,099	27,445,737	538,492	27,984,229
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		15,129,832	28,177,180	624,929	28,802,109
<b>Capital Expenditures</b>	6000	3,558	3,558		3,558
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		15,133,390	28,180,738	624,929	28,805,667

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(9,848,141)	2,005,186	(7,842,955)
In County Treasury	9112	12,561,972	2,083,247	14,645,219
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,244,046	715,460	2,959,506
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	46,846		46,846
Prepaid Items	9220	24,385	804	25,189
<b>TOTAL ASSETS</b>		5,029,108	4,804,697	9,833,805
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	629,030	466,789	1,095,819
Accrued Salaries and Wages Payable	9520	949,278	81,601	1,030,879
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,025,466	4,078,457	5,103,923
<b>TOTAL LIABILITIES</b>		2,603,774	4,626,847	7,230,621

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		177,851	177,851
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	2,425,334		2,425,334
<b>Total Fund Balance</b>		<b>2,425,334</b>	<b>177,851</b>	<b>2,603,185</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>2,425,334</b>	<b>177,851</b>	<b>2,603,185</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>5,029,108</b>	<b>4,804,698</b>	<b>9,833,806</b>

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,937,704		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		2,937,704	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	2,937,704		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		2,937,704	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		2,937,704	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,937,704	0	0



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			1,096,329	94,807		1,487,437
In County Treasury	9112			(876,988)	(102,927)		(890,662)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			
Investments (at cost)	9120						
Accounts Receivable	9130			72,478	10,000		95,800
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	292,319	1,880	0	692,575
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			93,793	1,880		31,629
Accrued Salaries and Wages Payable	9520			10,610			5,513
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						125,421
<b>TOTAL LIABILITIES</b>		0	0	104,403	1,880	0	162,563

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	187,917	0	0	530,012
<b>Total Fund Balance</b>		0	0	187,917	0	0	530,012
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	187,917	0	0	530,012
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	292,320	1,880	0	692,575

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	172,626		1,922,780
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		172,626	0	1,922,780
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	159,857		263,912
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		159,857	0	263,912

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	12,768		1,658,870
<b>Total Fund Balance</b>		12,768	0	1,658,870
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		12,768	0	1,658,870
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		172,625	0	1,922,782

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		423,053		
In County Treasury	9112	653	(343,567)		771,290
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,246		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				166,700
<b>Total Fixed Assets</b>		0	0	0	166,700
<b>TOTAL ASSETS</b>		653	80,732	0	937,990

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	700	11,384		73,780
Accrued Salaries and Wages Payable	9520		1,415		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		67,932		
<b>Total Current Liabilities and Deferred Revenue</b>		700	80,731	0	73,780
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	700	80,731	0	73,780

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	(48)			864,209
<b>Total Reserved Fund Balance</b>		(48)	0	0	864,209
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		(48)	0	0	864,209
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		652	80,731	0	937,989

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	4,284			1,450,340				
In County Treasury	9112	253,874			(1,283,756)				517,599
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				436,240				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		258,158	0	0	602,824	0	0	0	517,599

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,874							
Accrued Salaries and Wages Payable	9520								13,696
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	47,165			602,819				
<b>Total Current Liabilities and Deferred Revenue</b>		49,039	0	0	602,819	0	0	0	13,696
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	49,039	0	0	602,819	0	0	0	13,696

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 160

Name: REDWOODS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	209,121			6				503,903
<b>Total Reserved Fund Balance</b>		<b>209,121</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>503,903</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>209,121</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>503,903</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>258,160</b>	<b>0</b>	<b>0</b>	<b>602,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>517,599</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	78,041		78,041
Higher Education Act	8120		1,068,211	1,068,211
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		46,499	46,499
Student Financial Aid	8150	10,240		10,240
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		178,530	178,530
Other Federal Revenues	8190	1,478	9,917	11,395
<b>Total Federal Revenues</b>	8100	89,759	1,303,157	1,392,916
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	11,405,489		11,405,489
Other General Apportionment	8613	218,722		218,722
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		966,491	966,491
Disabled Students Programs and Services(DSPS)	8623		595,350	595,350
Temporary Assistance for Needy Families (TANF)	8624		164,780	164,780
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		225,834	225,834
Telecommunications and Technology Infrastructure Program (TTIP)	8626		203,135	203,135
Other General Categorical Programs	8627		3,790,131	3,790,131

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	3,856,775		3,856,775
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		668,589	668,589
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	115,475		115,475
Timber Yield Tax	8672	433,418		433,418
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	716,123	237,778	953,901
State Mandated Costs	8685	223,757		223,757
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		15,454	15,454
<b>Total State Revenues</b>	8600	16,969,759	6,867,542	23,837,301

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,472,760		8,472,760
Tax Allocation, Supplemental Roll	8812	130,820		130,820
Tax Allocation, Unsecured Roll	8813	303,622		303,622
Prior Years Taxes	8816	31,985		31,985
Education Revenues Augmentation Fund (ERAF)	8817	1,072,785		1,072,785
Redevelopment Agency Funds - Pass Through	8818	(293,027)		(293,027)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	4,500	105,409	109,909
Contract Services	8830			
Contract Instructional Services	8831		7,230	7,230
Other Contract Services	8832			0
Sales and Commissions	8840	4,097		4,097
Rentals and Leases	8850	650		650
Interest and Investment Income	8860	47,697		47,697
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,136,243		1,136,243
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		161,943	161,943
Instructional Materials Fees and Sales of Materials	8877	33,522		33,522
Insurance	8878			0
Student Records	8879	13,436		13,436
Nonresident Tuition	8880	636,569		636,569
Parking Services and Public Transportation	8881		137,196	137,196
Other Student Fees and Charges	8885	2,697	69,439	72,136
Other Local Revenues	8890	338,369	17,541	355,910
<b>Total Local Revenues</b>	8800	11,936,725	498,758	12,435,483
<b>Total Revenues</b>		28,996,243	8,669,457	37,665,700



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	913,063	62,789	975,852
<b>Total Other Financing Sources</b>	8900	913,063	62,789	975,852
<b>Total Revenues and Other Financing Sources</b>		29,909,306	8,732,246	38,641,552

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	444,785	14,507	30,904	29,468		519,664
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	52,618					52,618
Biological Sciences	0400	843,966	9,518	33,261	22,577		909,322
Business and Management	0500	463,026	21,257	19,093			503,376
Communications	0600	123,151	1,536	2,413	27,191		154,291
Computer and Information Science	0700	595,550	90	9,844	165,599		771,083
Education	0800	673,956	56,429	45,516	2,273		778,174
Engineering and Related Industrial Technology	0900	1,175,308	16,180	86,659	178,465		1,456,612
Fine and Applied Arts	1000	907,013	10,101	39,585	6,334		963,033
Foreign language	1100	201,218		2,159			203,377
Health	1200	1,557,771	64,500	54,674	55,399		1,732,344
Consumer Education And Home Economics	1300	523,343	153,051	79,832	30,603		786,829
Law	1400						0
Humanities(Letters)	1500	2,099,827	4,399	2,791			2,107,017
Library Science	1600						0
Mathematics	1700	1,754,837	31,238	9,031			1,795,106
Military Studies	1800						0
Physical Sciences	1900	750,972	2,872	7,074			760,918
Psychology	2000	562,963	130				563,093
Public Affairs and Services	2100	509,616	119,960	9,448	1,304		640,328
Social Sciences	2200	1,116,137		52,027			1,168,164
Commercial Services	3000						0
Interdisciplinary Studies	4900	652,469	51,988	127,333	11,874		843,664
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	41,733					41,733
<b>Sub-Total Instructional Activities</b>		15,050,259	557,756	611,644	531,087		16,750,746
<b>Total Expenditures for GF Activities*</b>		15,257,736	15,058,807	5,714,290	870,672	1,310,474	38,211,979

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	1,181	1,901,666	139,038	3,596		2,045,481
Course and Curriculum Development	6020		7,890	207,403			215,293
Academic / Faculty Senate	6030		58,926	16,769			75,695
Other Instructional Administration & Governance	6090			14,304			14,304
<b>Total Instructional Admin. &amp; Governance</b>		1,181	1,968,482	377,514	3,596	0	2,350,773
Instructional Support Services	6100						
Learning Center	6110		143,110	2,519			145,629
Library	6120		555,815	20,067	13,829		589,711
Media	6130		82,875	4,341			87,216
Museums and Galleries	6140			971			971
Academic Information Systems and Technology	6150		12,191	2,056			14,247
Other Instructional Support Services	6190	18,870	174,179	5,545	116,375		314,969
<b>Total Instructional Support Services</b>		18,870	968,170	35,499	130,204	0	1,152,743
Admissions and Records	6200		487,523	11,697			499,220
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	62,864	1,727,492	172,577	48,787		2,011,720
Matriculation and Student Assessment	6320			2,475			2,475
Transfer Programs	6330		50,358	374			50,732
Career Guidance	6340	652	57,637				58,289
Other Student Counseling and Guidance	6390			345			345
<b>Total Student Counseling and Guidance</b>		63,516	1,835,487	175,771	48,787	0	2,123,561

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		172,444	10,611			183,055
Disabled Student Programs and Services (DSPS)	6420	101,422	602,837	7,553			711,812
Extended Opportunity Programs and Services (EOPS)	6430	115	682,336	58,748	6,701		747,900
Health Services	6440		40,233	147,735			187,968
Student Personnel Administration	6450						0
Financial Aid Administration	6460		675,641	42,420	2,008		720,069
Job Placement Services	6470						0
Veterans Services	6480		122,663	138			122,801
Miscellaneous Student Services	6490	3,615	126,477	38,510	33,434		202,036
<b>Total Other Student Services</b>		105,152	2,422,631	305,715	42,143	0	2,875,641
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		511,982	172,754	250		684,986
Custodial Services	6530		707,133	36,232			743,365
Grounds Maintenance and Repairs	6550		219,459	197,817			417,276
Utilities	6570			700,740			700,740
Other Operations and Maintenance of Plant	6590		141,998	90,094	68,939		301,031
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,580,572	1,197,637	69,189	0	2,847,398
Planning, Policymaking and Coordinations	6600	35	1,666,716	1,057,556	3,709		2,728,016

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710			814			814
Fiscal Operations	6720		609,276	116,331			725,607
Human Resources Management	6730		759,897	94,497			854,394
Noninstruct Staff Retirees' Benefits & Retirement *	6740		61,590				61,590
Staff Development	6750		3,676	88,242			91,918
Staff Diversity	6760			41,111			41,111
Logistical Services	6770		777,543	566,907			1,344,450
Management Information Systems	6780		976,799	508,308	3,080		1,488,187
Other General Institutional Support Services	6790		6,063	10,189			16,252
<b>Total General Institutional Support Services</b>	6700	0	3,194,844	1,426,399	3,080	0	4,624,323
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		40,182	63,183	1,938		105,303
<b>Total Community Services</b>	6800	0	40,182	63,183	1,938	0	105,303

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920	311	8,520				8,831
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		127,609	45,329	15,837		188,775
Student and Co-Curricular Activities	6960	18,412	200,315	366,139	21,102		605,968
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	18,723	336,444	411,468	36,939	0	803,574
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100			40,207			40,207
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					191,047	191,047
Student Aid	7320					610,323	610,323
Other Outgo	7390					509,104	509,104
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,310,474	1,310,474
<b>Sub-Total Non-Instructional Activites</b>		207,477	14,501,051	5,102,646	339,585	1,310,474	21,461,233
<b>Total Expenditures General Fund: activities *</b>		15,257,736	15,058,807	5,714,290	870,672	1,310,474	38,211,979

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$27,795,233
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	3,969.45		
	2. 2017-2018 Second Period Actual FTES	3,383.78		
	3. 2017-2018 Population change factor (C2/C1)	0.8525		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$24,565,059
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$24,565,059
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$1,413,301	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			1,413,301
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$23,151,758
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			14,519,383
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			391,589
C.	Local Property taxes			11,395,875
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			297,698
H.	2018-2019 Appropriations Subject to Limit			\$26,009,149



For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	89,759	41,580	1,303,157	1,290,000	1,392,916	1,331,580
State Revenues	8600	16,969,759	29,342,330	6,867,542	6,836,715	23,837,301	36,179,045
Local Revenues	8800	11,936,725	1,060,624	498,758	590,000	12,435,483	1,650,624
<b>Total Revenues</b>		<b>28,996,243</b>	<b>30,444,534</b>	<b>8,669,457</b>	<b>8,716,715</b>	<b>37,665,700</b>	<b>39,161,249</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,881,525	11,647,156	981,097	1,300,000	13,862,622	12,947,156
Classified Salaries	2000	5,315,934	7,065,487	2,553,361	2,484,011	7,869,295	9,549,498
Employee Benefits	3000	7,029,121	7,688,535	1,555,505	1,620,690	8,584,626	9,309,225
Supplies and Materials	4000	238,348	1,526,677	350,824	300,000	589,172	1,826,677
Other Operating Expenses and Services	5000	3,226,146	2,290,578	1,898,972	1,700,000	5,125,118	3,990,578
Capital Outlay	6000	3,558	40,000	867,114	900,000	870,672	940,000
<b>Total Expenditures</b>		<b>28,694,632</b>	<b>30,258,433</b>	<b>8,206,873</b>	<b>8,304,701</b>	<b>36,901,505</b>	<b>38,563,134</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>301,611</b>	<b>186,101</b>	<b>462,584</b>	<b>412,014</b>	<b>764,195</b>	<b>598,115</b>
<b>Other Financing Sources</b>	8900	913,063		62,789	90,000	975,852	90,000
<b>Other Outgo</b>	7000	697,937		612,537	500,000	1,310,474	500,000
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>516,737</b>	<b>186,101</b>	<b>(87,164)</b>	<b>2,014</b>	<b>429,573</b>	<b>188,115</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	1,908,607	2,425,344	270,609	183,445	2,179,216	2,608,789
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	1,908,607		270,609		2,179,216	
<b>Ending Fund Balance, June 30</b>		<b>2,425,344</b>	<b>2,611,445</b>	<b>183,445</b>	<b>185,459</b>	<b>2,608,789</b>	<b>2,796,904</b>

For Actual Year: 2017-2018

Budget Year: 2018-2019

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	14,136	14,000				
Local Revenues	8800	2,808,288	2,755,422				
<b>Total Revenues</b>		<b>2,822,424</b>	<b>2,769,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,648,494	2,702,069				
Debt Interest and Other Service Charges	7120	1,870	1,987				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>2,650,364</b>	<b>2,704,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(2,650,364)</b>	<b>(2,704,056)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>172,060</b>	<b>65,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,767,403	2,937,704		0	0	0
Prior Years Adjustments	9020	(1,759)					
Adjusted Beginning Balance	9030	2,765,644		0		0	
<b>Ending Fund Balance, June 30</b>		<b>2,937,704</b>	<b>3,003,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For Actual Year 2017-2018

Budget Year: 2018-2019

**Special Revenue Funds**

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					153,444	243,529
State Revenues	8600					415,731	367,833
Local Revenues	8800					29,147	30,000
<b>Total Income</b>		0	0	0	0	598,322	641,362
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					389,129	373,457
Employee Benefits	3000					256,571	251,808
Supplies and Materials	4000					47,150	48,000
Other Operating Expenses and Services	5000					15,728	15,000
Capital Outlay	6000					4,715	10,000
<b>Total Expenditures</b>		0	0	0	0	713,293	698,265
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(114,971)	(56,903)
<b>Other Financing Sources</b>	8900					90,000	90,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(24,971)	33,097
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	212,888	187,917
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		212,888	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	187,917	221,014

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	11,108	29,469			724,268	1,248,269
<b>Total Income</b>		11,108	29,469	0	0	724,268	1,248,269
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	17,647	60,210			345,942	357,162
Employee Benefits	3000	5,854	36,710			123,152	171,482
Supplies and Materials	4000	15,501	17,000			87,707	110,000
Other Operating Expenses and Services	5000	18,852	20,000			252,898	370,000
Capital Outlay	6000					69,101	110,000
<b>Total Expenditures</b>		57,854	133,920	0	0	878,800	1,118,644
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(46,746)	(104,451)	0	0	(154,532)	129,625
<b>Other Financing Sources</b>	8900	38,258	95,762			27,958	
<b>Other Outgo</b>	7000						2,000
<b>Net Increase/(Decrease) in Fund Balance</b>		(8,488)	(8,689)	0	0	(126,574)	127,625
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,488	0		0	656,527	530,012
Prior Years Adjustments	9020					59	
Adjusted Beginning Balance	9030	8,488		0		656,586	
<b>Ending Fund Balance, June 30</b>		0	(8,689)	0	0	530,012	657,637

For Actual Year 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	196,001	2,000,000				
Local Revenues	8800	8,069	1,100,000			33,586	34,000
<b>Total Income</b>		204,070	3,100,000	0	0	33,586	34,000
<b>Expenditures</b>							
Academic Salaries	1000					16,955	
Classified Salaries	2000	75,453	300,000			98,342	18,407
Employee Benefits	3000	30,839	130,000			53,731	6,013
Supplies and Materials	4000	164	1,000			21,014	29,000
Other Operating Expenses and Services	5000	80,337	1,000,000			1,115,118	1,000,000
Capital Outlay	6000	18,100	450,000			239,902	450,000
<b>Total Expenditures</b>		204,893	1,881,000	0	0	1,545,062	1,503,420
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(823)	1,219,000	0	0	(1,511,476)	(1,469,420)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	613,063					
<b>Net Increase/(Decrease) in Fund Balance</b>		(613,886)	1,219,000	0	0	(1,511,476)	(1,469,420)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	626,654	12,768		0	3,170,346	1,658,870
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	626,654			0	3,170,346	
<b>Ending Fund Balance, June 30</b>		12,768	1,231,768	0	0	1,658,870	189,450

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	56,561	64,000	210,915	220,000		
Other Financing Sources	8900						
<b>Total Income</b>		56,561	64,000	210,915	220,000	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		56,561	64,000	210,915	220,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	34,972	36,000	141,400	150,000		
Employee Benefits	3000	27,973	28,000	69,515	70,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		62,945	64,000	210,915	220,000	0	0
<b>Net Profit or Loss</b>		(6,384)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(6,384)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,336	(48)	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,336		0		0	
<b>Ending Fund Balance, June 30</b>		(48)	(48)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,254,020	2,199,794				
Other Financing Sources	8900						
<b>Total Income</b>		1,254,020	2,199,794				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,254,020	2,199,794				
<b>Expenditures</b>							
Academic Salaries	1000	11,383					
Classified Salaries	2000	368,840	602,785				
Employee Benefits	3000	148,500	193,598				
Supplies and Materials	4000	65,711	600,000				
Other Operating Expenses and Services	5000	143,210	400,000				
Capital Outlay	6000	524,926	320,000				
<b>Total Expenditures</b>		1,262,570	2,116,383				
<b>Net Profit or Loss</b>		(8,550)	83,411				
<b>Other Outgo</b>	7000	16,493	20,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(25,043)	63,411				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	889,252	864,209				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	889,252					
<b>Ending Fund Balance, June 30</b>		864,209	927,620				

For Actual Year 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
<b>Ending Fund Balance, June 30</b>		0	0	0	0		



For Actual Year 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	88,107	120,018				
<b>Total Income</b>		88,107	120,018	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	8,445	12,113				
Employee Benefits	3000	1,210	3,292				
Supplies and Materials	4000	5,894	20,000				
Other Operating Expenses and Services	5000	25,999	30,000				
Capital Outlay	6000	10,005	12,000				
<b>Total Expenditures</b>		51,553	77,405	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		36,554	42,613	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	17,287	20,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		19,267	22,613	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	189,854	209,121		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	189,854		0		0	
<b>Ending Fund Balance, June 30</b>		209,121	231,734	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	8,909,160	7,949,194				
State Revenues	8600	904,482	1,700,000				
Local Revenues	8800						
<b>Total Income</b>		9,813,642	9,649,194	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,813,642	9,649,194	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	9,813,642	9,649,194				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6	6		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6		0		0	
<b>Ending Fund Balance, June 30</b>		6	6	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			203,535	189,372
<b>Total Income</b>		0	0	203,535	189,372
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			999,632	1,057,132
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,162	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	1,001,794	1,057,132
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(798,259)	(867,760)
<b>Other Financing Sources</b>	8900			502,161	250,000
<b>Other Outgo</b>	7000			300,000	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(596,098)	(617,760)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,100,001	503,903
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,100,001	
<b>Ending Fund Balance, June 30</b>		0	0	503,903	(113,857)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	49,956
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	38,258
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	500,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	613,063
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	300,000

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(1,069)			159,216	
Adjustments	9020						
Adjusted Beginning Balance	9030		(1,069)			159,216	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		716,123			237,778	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	1,046	1,046
Instructional Supplies & Materials	4300				0	180,734	180,734
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	181,780	181,780
Other Operating Expenses and Services	5000		715,054		715,054	23,698	738,752
Capital Outlay	6000						
Library Books	6300				0	24,389	24,389
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	24,389	24,389
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	715,054	0	715,054	229,867	944,921
<b>Ending Balance</b>					0	167,127	167,127

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)		Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010					167,127	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				167,127	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681		562,085			197,288	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	<b>4000</b>						
Software	4100				0	20,000	20,000
Books, Magazines, & Periodicals	4200				0	30,000	30,000
Instructional Supplies & Materials	4300				0	200,000	200,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	250,000	250,000
Other Operating Expenses and Services	5000		562,085		562,085	114,415	676,500
<b>Capital Outlay</b>	<b>6000</b>						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	562,085	0	562,085	364,415	926,500
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year 2017-2018

District ID: 160

Name: REDWOODS

EPA Revenue	3,856,775
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	3,856,775	0	0	3,856,775
TOTAL		3,856,775	0	0	3,856,775

Annual Financial and Budget Report

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,149,839	952,083	2,101,922	N/A	N/A
2016-17	1,340,398	1,158,142	2,498,540	396,618	18.87%
2017-18	1,510,516	1,274,448	2,784,964	286,424	11.46%
2018-19	1,625,308	1,379,207	3,004,515	219,551	7.88%
2019-20	1,764,308	1,483,207	3,247,515	243,000	8.09%
2020-21	1,829,308	1,584,207	3,413,515	166,000	5.11%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District is including increased pension costs in its multiyear budget forecast. Pension costs are being covered each year in the Tentative and Final Budgets approved by the Board of Trustees.