

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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

11/4/19  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

11/4/19  
\_\_\_\_\_  
Date

Contact:

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,184,138	6,184,138	27,536	6,211,674
Other	1300	4,733,360	4,957,380	69,361	5,026,741
<b>Total Instructional Salaries</b>		10,917,498	11,141,518	96,897	11,238,415
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,694,299		1,694,299
Other	1400		162,946		162,946
<b>Total Non-Instructional Salaries</b>		0	1,857,245	0	1,857,245
<b>Total Academic Salaries</b>		10,917,498	12,998,763	96,897	13,095,660
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,624,326	25,055	4,649,381
Other	2300		261,334	52,847	314,181
<b>Total Non-Instructional Salaries</b>		0	4,885,660	77,902	4,963,562
<b>Instructional Aides</b>					
Regular Status	2200	330,690	337,072	3,960	341,032
Other	2400	136,408	136,408		136,408
<b>Total Instructional Aides</b>		467,098	473,480	3,960	477,440
<b>Total Classified Salaries</b>		467,098	5,359,140	81,862	5,441,002
<b>Employee Benefits</b>	3000	3,640,376	7,398,613	51,101	7,449,714
<b>Supplies and Materials</b>	4000		218,837	6,203	225,040
<b>Other Operating Expenses</b>	5000	113,747	2,683,118	428,048	3,111,166
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		15,138,719	28,658,471	664,111	29,322,582

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		31,553		31,553
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		1,173	101,269	102,442
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		567,132		567,132

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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>		0	599,858	101,269	701,127
<b>Total for ECS 84362, 50% Law</b>		15,138,719	28,058,613	562,842	28,621,455
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.95%	100.00%		
<b>50% of Current Expense of Education</b>			14,029,306		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		15,138,719	28,058,613	562,842	28,621,455
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		15,138,719	28,658,471	664,111	29,322,582
<b>Capital Expenditures</b>	6000	1,484	99,128		99,128
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		15,140,203	28,757,599	664,111	29,421,710

For Year Ended June 30, 2019

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	(13,886,262)	863,398	(13,022,864)
In County Treasury	9112	22,736,130	2,773,946	25,510,076
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,020,587	1,505,716	2,526,303
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	48,194		48,194
Prepaid Items	9220	26,235	804	27,039
<b>TOTAL ASSETS</b>		9,944,884	5,143,864	15,088,748
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,085,095	172,156	5,257,251
Accrued Salaries and Wages Payable	9520	847,666	48,224	895,890
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	1,348,120	4,778,685	6,126,805
<b>TOTAL LIABILITIES</b>		7,280,881	4,999,065	12,279,946

For Year Ended June 30, 2019

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		144,799	144,799
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	2,664,004		2,664,004
<b>Total Fund Balance</b>		<b>2,664,004</b>	<b>144,799</b>	<b>2,808,803</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>2,664,004</b>	<b>144,799</b>	<b>2,808,803</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>9,944,885</b>	<b>5,143,864</b>	<b>15,088,749</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, 2019

District ID: 160

Name: REDWOODS

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,334,820		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,334,820	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, 2019

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	3,334,820		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		3,334,820	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>		3,334,820	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,334,820	0	0



31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2019

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			1,648,732	128,635		1,932,924
In County Treasury	9112			(1,495,085)	(132,148)		(1,375,358)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			
Investments (at cost)	9120						
Accounts Receivable	9130			85,605	10,000		124,702
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	239,752	6,487	0	682,268
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,431	2,234		16,762
Accrued Salaries and Wages Payable	9520			16,448	550		(3,700)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			82,724			102,274
<b>TOTAL LIABILITIES</b>		0	0	105,603	2,784	0	115,336

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	134,149	3,703	0	566,932
<b>Total Fund Balance</b>		0	0	134,149	3,703	0	566,932
<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	134,149	3,703	0	566,932
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	239,752	6,487	0	682,268

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	1,817,856		855,203
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>		1,817,856	0	855,203
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	705,087		6,238
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>		705,087	0	6,238

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,112,769		848,965
<b>Total Fund Balance</b>		1,112,769	0	848,965
<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>		1,112,769	0	848,965
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,817,856	0	855,203

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		859,232		
In County Treasury	9112	(10)	(783,480)		180,555
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,647		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				578,532
Prepaid Items	9220				
Fixed Assets	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
<b>TOTAL ASSETS</b>		(10)	77,399	0	759,087

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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	38	14,347		86,905
Accrued Salaries and Wages Payable	9520		1,243		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		61,809		
<b>Total Current Liabilities and Deferred Revenue</b>		38	77,399	0	86,905
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	38	77,399	0	86,905

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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)			672,181
<b>Total Reserved Fund Balance</b>		(48)	0	0	672,181
<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	672,181
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		(10)	77,399	0	759,086

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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, 2019

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		
<b>Total Current Liabilities and Deferred Revenue</b>		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		
<b>Total Long-Term Liabilities</b>		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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, 2019

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	4,285			981,709				
In County Treasury	9112	309,121			(1,167,114)				382,847
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				301,315				
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>		313,406	0	0	115,910	0	0	0	382,847

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,290			87,923				
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	50,366			27,982				
<b>Total Current Liabilities and Deferred Revenue</b>		<b>51,656</b>	<b>0</b>	<b>0</b>	<b>115,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>51,656</b>	<b>0</b>	<b>0</b>	<b>115,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	261,750			5				382,847
<b>Total Reserved Fund Balance</b>		261,750	0	0	5	0	0	0	382,847
<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	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>		261,750	0	0	5	0	0	0	382,847
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		313,406	0	0	115,910	0	0	0	382,847

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	72,171		72,171
Higher Education Act	8120		1,220,543	1,220,543
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		45,440	45,440
Student Financial Aid	8150	10,270		10,270
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		171,664	171,664
Other Federal Revenues	8190	1,044	109,549	110,593
<b>Total Federal Revenues</b>	8100	83,485	1,547,196	1,630,681
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	14,224,064		14,224,064
Other General Apportionment	8613	422,183		422,183
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		987,169	987,169
Disabled Students Programs and Services(DSPS)	8623		565,770	565,770
Temporary Assistance for Needy Families (TANF)	8624		152,332	152,332
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		240,503	240,503
Telecommunications and Technology Infrastructure Program (TTIP)	8626		210,914	210,914
Other General Categorical Programs	8627		4,070,580	4,070,580

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	3,396,906		3,396,906
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		497,460	497,460
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	105,314		105,314
Timber Yield Tax	8672	482,888		482,888
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	567,132	194,590	761,722
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	98,840		98,840
Other State Revenues	8690		220,178	220,178
<b>Total State Revenues</b>	8600	19,297,327	7,139,496	26,436,823

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	8,634,850		8,634,850
Tax Allocation, Supplemental Roll	8812	113,860		113,860
Tax Allocation, Unsecured Roll	8813	355,103		355,103
Prior Years Taxes	8816	24,682		24,682
Education Revenues Augmentation Fund (ERAF)	8817	381,566		381,566
Redevelopment Agency Funds - Pass Through	8818	(299,509)		(299,509)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	3,600	130,990	134,590
Contract Services	8830			
Contract Instructional Services	8831		12,070	12,070
Other Contract Services	8832			0
Sales and Commissions	8840	5,649		5,649
Rentals and Leases	8850			0
Interest and Investment Income	8860	56,971		56,971
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,127,542		1,127,542
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		168,895	168,895
Instructional Materials Fees and Sales of Materials	8877	37,975		37,975
Insurance	8878			0
Student Records	8879	12,340		12,340
Nonresident Tuition	8880	598,216		598,216
Parking Services and Public Transportation	8881		114,072	114,072
Other Student Fees and Charges	8885	3,293	39,301	42,594
Other Local Revenues	8890	153,310	1,776	155,086
<b>Total Local Revenues</b>	8800	11,209,448	467,104	11,676,552
<b>Total Revenues</b>		30,590,260	9,153,796	39,744,056



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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#	(80,149)	92,684	12,535
<b>Total Other Financing Sources</b>	8900	(80,149)	92,684	12,535
<b>Total Revenues and Other Financing Sources</b>		30,510,111	9,246,480	39,756,591

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 Natual Resources	0100	485,187	3,184	41,612	32,170		562,153
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	29,180					29,180
Biological Sciences	0400	936,442	8,962	17,247	3,137		965,788
Business and Management	0500	482,161	2,432				484,593
Communications	0600	142,484		3,255			145,739
Computer and Information Science	0700	541,023	53,602	9,976	101,894		706,495
Education	0800	690,711	67,160	66,820	28,446		853,137
Engineering and Related Industrial Technology	0900	1,092,962	16,083	118,707	173,189		1,400,941
Fine and Applied Arts	1000	959,372	15,617	35,807	16,009		1,026,805
Foreign language	1100	183,424		1,000			184,424
Health	1200	1,615,581	85,856	108,685	23,663		1,833,785
Consumer Education And Home Economics	1300	521,207	162,178	64,561	6,237		754,183
Law	1400						0
Humanities(Letters)	1500	2,055,889		6,387			2,062,276
Library Science	1600	1,445					1,445
Mathematics	1700	1,693,197	45,906	974			1,740,077
Military Studies	1800						0
Physical Sciences	1900	751,402	2,039	5,263			758,704
Psychology	2000	580,652	3				580,655
Public Affairs and Services	2100	533,508	141,781	4,343	1,861		681,493
Social Sciences	2200	1,136,341		48,081			1,184,422
Commercial Services	3000						0
Interdisciplinary Studies	4900	741,495	50,715	30,474	45,412		868,096
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	31,553					31,553
<b>Sub-Total Instructional Activites</b>		15,205,216	655,518	563,192	432,018		16,855,944
<b>Total Expenditures for GF Activities*</b>		15,980,175	15,708,693	5,506,182	831,407	1,524,518	39,550,975

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	655,005	1,505,437	121,975	4,525		2,286,942
Course and Curriculum Development	6020		8,526	809			9,335
Academic / Faculty Senate	6030		66,188	24,168			90,356
Other Instructional Administration & Governance	6090		7,665				7,665
<b>Total Instructional Admin. &amp; Governance</b>		655,005	1,587,816	146,952	4,525	0	2,394,298
Instructional Support Services	6100						
Learning Center	6110		146,007	2,029			148,036
Library	6120		548,047	18,485	9,823		576,355
Media	6130		87,043	17,902			104,945
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			25			25
Other Instructional Support Services	6190	28,393	408,074	158,621	148,313		743,401
<b>Total Instructional Support Services</b>		28,393	1,189,171	197,062	158,136	0	1,572,762
Admissions and Records	6200		494,346	11,359	2,677		508,382
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	50,677	2,082,092	171,299	1,967		2,306,035
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340	714	30,710				31,424
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		51,391	2,112,802	171,299	1,967	0	2,337,459

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		138,187	20,320			158,507
Disabled Student Programs and Services (DSPS)	6420		531,271	5,698			536,969
Extended Opportunity Programs and Services (EOPS)	6430	66	846,647	51,846	6,231		904,790
Health Services	6440		52,689	158,759			211,448
Student Personnel Administration	6450						0
Financial Aid Administration	6460		649,789	102,857	14,651		767,297
Job Placement Services	6470		17,399				17,399
Veterans Services	6480	15781	152,819	22,976	13,492		205,068
Miscellaneous Student Services	6490		61,077	22,445	5,103	7,245	95,870
<b>Total Other Student Services</b>		15,847	2,449,878	384,901	39,477	7,245	2,897,348
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		464,217	120,188	26,611		611,016
Custodial Services	6530		713,268	39,303			752,571
Grounds Maintenance and Repairs	6550		215,411	50,009			265,420
Utilities	6570			751,101			751,101
Other Operations and Maintenance of Plant	6590		593,781	109,443	99,224		802,448
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,986,677	1,070,044	125,835	0	3,182,556
<b>Planning, Policymaking and Coordinations</b>	6600	8	1,526,851	436,437			1,963,296

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			1,513			1,513
Fiscal Operations	6720		540,158	640,423	678		1,181,259
Human Resources Management	6730		779,471	50,803	3,452		833,726
Noninstruct Staff Retirees' Benefits & Retirement *	6740		38,603				38,603
Staff Development	6750			50,151			50,151
Staff Diversity	6760			27,286			27,286
Logistical Services	6770		847,355	593,547	6,803		1,447,705
Management Information Systems	6780		1,077,942	506,464	40,531		1,624,937
Other General Institutional Support Services	6790	42	54,693	119,050	15,308		189,093
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>42</b>	<b>3,338,222</b>	<b>1,989,237</b>	<b>66,772</b>	<b>0</b>	<b>5,394,273</b>
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840			50			50
Other Community Services & Economic Development	6890		38,785	82,148			120,933
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>38,785</b>	<b>82,198</b>	<b>0</b>	<b>0</b>	<b>120,983</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	4,575	3,960				8,535
Farm Operations	6930		10,204				10,204
Food Services	6940						0
Parking	6950		112,835	10,055			122,890
Student and Co-Curricular Activities	6960	19,698	201,628	403,214			624,540
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	24,273	328,627	413,269	0	0	766,169
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: 2018-2019

Budget Year: 2019-2020

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			40,232			40,232
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					846,556	846,556
Student Aid	7320					538,649	538,649
Other Outgo	7390					132,068	132,068
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,517,273	1,517,273
<b>Sub-Total Non-Instructional Activites</b>		774,959	15,053,175	4,942,990	399,389	1,524,518	22,695,031
<b>Total Expenditures General Fund: activities *</b>		15,980,175	15,708,693	5,506,182	831,407	1,524,518	39,550,975

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$26,009,149
B.	2019-2020 Price Factor:			1.0385
C.	Population factor:			
	1.	2017-2018 Second Period Actual FTES	3,383.78	
	2.	2018-2019 Second Period Actual FTES	3,624.66	
	3.	2018-2019 Population change factor (C2/C1)	1.0712	
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$28,933,649
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)			\$28,933,649
F.	Adjustments to decrease limit:			
	1.	Transfers out of financial responsibility		\$0
	2.	Lapses of voter approved increases		0
	3.	Total adjustments - decrease		0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$28,933,649
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			17,488,450
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			548,893
C.	Local Property taxes			9,934,286
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			289,711
H.	2019-2020 Appropriations Subject to Limit			\$27,681,918



For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	83,485	41,580	1,547,196	1,291,713	1,630,681	1,333,293
State Revenues	8600	19,297,327	29,713,147	7,139,496	9,289,557	26,436,823	39,002,704
Local Revenues	8800	11,209,448		467,104	526,327	11,676,552	526,327
<b>Total Revenues</b>		30,590,260	29,754,727	9,153,796	11,107,597	39,744,056	40,862,324
<b>EXPENDITURES:</b>							
Academic Salaries	1000	13,095,660	11,529,533	1,140,881	600,000	14,236,541	12,129,533
Classified Salaries	2000	5,441,005	7,164,300	2,716,373	3,045,585	8,157,378	10,209,885
Employee Benefits	3000	7,449,719	7,747,561	1,845,230	2,018,653	9,294,949	9,766,214
Supplies and Materials	4000	225,036	388,187	418,559	300,000	643,595	688,187
Other Operating Expenses and Services	5000	3,111,166	3,493,688	1,751,421	1,700,000	4,862,587	5,193,688
Capital Outlay	6000	99,128	50,000	732,279	750,000	831,407	800,000
<b>Total Expenditures</b>		29,421,714	30,373,269	8,604,743	8,414,238	38,026,457	38,787,507
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,168,546	(618,542)	549,053	2,693,359	1,717,599	2,074,817
<b>Other Financing Sources</b>	8900	-80,149	1,109,816	92,684	90,000	12,535	1,199,816
<b>Other Outgo</b>	7000	849,729	705,762	674,789	515,000	1,524,518	1,220,762
<b>Net Increase/(Decrease) in Fund Balance</b>		238,668	(214,488)	(33,052)	2,268,359	205,616	2,053,871
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,425,344	2,664,004	183,445	144,799	2,608,789	2,808,803
Prior Years Adjustments	9020	(8)		(5,594)		(5,602)	
Adjusted Beginning Balance	9030	2,425,336		177,851		2,603,187	
<b>Ending Fund Balance, June 30</b>		2,664,004	2,449,516	144,799	2,413,158	2,808,803	4,862,674

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	12,823					
Local Revenues	8800	3,088,342	3,142,400				
<b>Total Revenues</b>		3,101,165	3,142,400	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,702,069	2,726,069				
Debt Interest and Other Service Charges	7120	1,980	2,096				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,704,049	2,728,165	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,704,049)	(2,728,165)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		397,116	414,235	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,937,704	3,334,820		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,937,704		0		0	
<b>Ending Fund Balance, June 30</b>		3,334,820	3,749,055	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					297,239	326,292
State Revenues	8600					433,994	432,736
Local Revenues	8800					27,205	30,000
<b>Total Income</b>		0	0	0	0	758,438	789,028
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					419,021	497,831
Employee Benefits	3000					288,172	316,805
Supplies and Materials	4000					68,870	48,000
Other Operating Expenses and Services	5000					55,353	15,000
Capital Outlay	6000					70,789	10,000
<b>Total Expenditures</b>		0	0	0	0	902,205	887,636
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(143,767)	(98,608)
<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	(53,767)	(8,608)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	187,917	134,150
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		187,917	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	134,150	125,542

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	35,668	40,000			801,270	1,102,808
<b>Total Income</b>		35,668	40,000	0	0	801,270	1,102,808
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	58,926	59,880			347,480	488,720
Employee Benefits	3000	36,150	38,297			167,934	267,194
Supplies and Materials	4000	23,121	19,500			68,160	88,000
Other Operating Expenses and Services	5000	9,530	13,000			178,865	370,000
Capital Outlay	6000					10,063	30,000
<b>Total Expenditures</b>		127,727	130,677	0	0	772,502	1,243,914
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(92,059)	(90,677)	0	0	28,768	(141,106)
<b>Other Financing Sources</b>	8900	95,762	94,377			8,231	20,000
<b>Other Outgo</b>	7000					80	200
<b>Net Increase/(Decrease) in Fund Balance</b>		3,703	3,700	0	0	36,919	(121,306)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	3,703		0	530,012	566,931
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		530,012	
<b>Ending Fund Balance, June 30</b>		3,703	7,403	0	0	566,931	445,625

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	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	4,061,564	20,000,000				
Local Revenues	8800	1,100,000				40,656	30,340
<b>Total Income</b>		5,161,564	20,000,000	0	0	40,656	30,340
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					11,137	
Employee Benefits	3000					7,351	
Supplies and Materials	4000					20,352	
Other Operating Expenses and Services	5000	4,007,432	18,800,000			531,492	730,000
Capital Outlay	6000	177,674	200,000			280,227	
<b>Total Expenditures</b>		4,185,106	19,000,000	0	0	850,559	730,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		976,458	1,000,000	0	0	(809,903)	(699,660)
<b>Other Financing Sources</b>	8900	123,542					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,100,000	1,000,000	0	0	(809,903)	(699,660)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	12,768	1,112,768		0	1,658,870	848,965
Prior Years Adustments	9020					(2)	
Adjusted Beginning Balance	9030	12,768		0		1,658,868	
<b>Ending Fund Balance, June 30</b>		1,112,768	2,112,768	0	0	848,965	149,305

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	66,214	82,323	274,577	280,304		
Other Financing Sources	8900	5,848					
<b>Total Income</b>		72,062	82,323	274,577	280,304	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		72,062	82,323	274,577	280,304	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	39,622	46,463	194,523	200,304		
Employee Benefits	3000	31,941	35,860	80,054	80,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	499					
Capital Outlay	6000						
<b>Total Expenditures</b>		72,062	82,323	274,577	280,304	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(48)	(48)	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(48)		0		0	
<b>Ending Fund Balance, June 30</b>		(48)	(48)	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	616,511	1,016,991				
Other Financing Sources	8900						
<b>Total Income</b>		616,511	1,016,991				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		616,511	1,016,991				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	371,822	384,155				
Employee Benefits	3000	146,800	127,195				
Supplies and Materials	4000	76,853	50,000				
Other Operating Expenses and Services	5000	163,107	400,000				
Capital Outlay	6000	31,526	32,000				
<b>Total Expenditures</b>		790,108	993,350				
<b>Net Profit or Loss</b>		(173,597)	23,641				
<b>Other Outgo</b>	7000	18,432	20,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(192,029)	3,641				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	864,209	672,180				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	864,209					
<b>Ending Fund Balance, June 30</b>		672,180	675,821				

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	89,201	90,330				
<b>Total Income</b>		89,201	90,330	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	4,200	12,473				
Employee Benefits	3000	382	3,592				
Supplies and Materials	4000	7,689	10,000				
Other Operating Expenses and Services	5000	14,969	20,000				
Capital Outlay	6000	1,032	2,000				
<b>Total Expenditures</b>		28,272	48,065	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		60,929	42,265	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	8,299	11,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		52,630	31,265	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	209,121	261,751		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	209,121		0		0	
<b>Ending Fund Balance, June 30</b>		261,751	293,016	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	9,227,457	9,321,014				
State Revenues	8600	1,060,656	1,178,184				
Local Revenues	8800	7,000					
<b>Total Income</b>		10,295,113	10,499,198	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>		10,295,113	10,499,198	0	0	0	0
<b>Other Financing Sources</b>	8900	17,068					
<b>Other Outgo</b>	7000	10,312,181	10,499,198				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6	6		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6		0		0	
<b>Ending Fund Balance, June 30</b>		6	6	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			190,071	174,000
<b>Total Income</b>		0	0	190,071	174,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			831,127	890,080
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			8,417	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	839,544	890,080
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(649,473)	(716,080)
<b>Other Financing Sources</b>	8900			528,417	520,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(121,056)	(196,080)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	503,903	382,847
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		503,903	
<b>Ending Fund Balance, June 30</b>		0	0	382,847	186,767

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	95,762
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	123,542
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	528,417
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	17,068
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	1,700

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					194,477	
Adjustments	9020					(25,131)	
Adjusted Beginning Balance	9030		0			169,346	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		567,132			269,198	
		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>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	1,171	1,171
Instructional Supplies & Materials	4300				0	129,687	129,687
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	130,858	130,858
Other Operating Expenses and Services	5000		567,132		567,132	29,238	596,370
<b>Capital Outlay</b>							
Library Books	6300				0	34,494	34,494
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	34,494	34,494
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	567,132	0	567,132	194,590	761,722
<b>Ending Balance</b>					0	243,954	243,954

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					243,954	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			243,954	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		566,893			200,080	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (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	30,000	30,000
Books, Magazines, & Periodicals	4200				0	70,000	70,000
Instructional Supplies & Materials	4300				0	150,000	150,000
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			566,893	566,893		566,893
Capital Outlay	6000						
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	0	566,893	566,893	250,000	816,893
<b>Ending Balance</b>					0	194,034	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 160

Name: REDWOODS

EPA Revenue	3,396,906
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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	3,396,906	0	0	3,396,906
TOTAL		3,396,906	0	0	3,396,906

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,720,031	1,552,338	3,272,369	487,405	17.50%
2019-20	1,863,707	1,803,580	3,667,287	394,918	12.07%
2020-21	2,002,767	2,177,370	4,180,137	512,850	13.98%

<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 the multiyear budget forecast. Pension costs are being covered each year in the Tentative and Final Budgets approved by the Board of Trustees.