

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

District: REDWOODS

District Code: 160

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Julia Morrison

**Electronic Certification Date:** Thursday, September 28, 2023

Contact: Julia Morrison VP Administrative Services  
(707) 476-4122 Ext: Julia-Morrison@redwoods.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,787,195	6,787,195		6,787,195
Other	1300	5,746,460	5,746,460	79,544	5,826,004
<b>Total Instructional Salaries</b>		12,533,655	12,533,655	79,544	12,613,199
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,872,536	58,631	1,931,167
Other	1400		171,787		171,787
<b>Total Non-Instructional Salaries</b>		0	2,044,323	58,631	2,102,954
<b>Total Academic Salaries</b>		12,533,655	14,577,978	138,175	14,716,153
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		5,997,214	75,445	6,072,659
Other	2300		192,262	121,656	313,918
<b>Total Non-Instructional Salaries</b>		0	6,189,476	197,101	6,386,577
<b>Instructional Aides</b>					
Regular Status	2200	416,386	416,386		416,386
Other	2400	247,024	247,343		247,343
<b>Total Instructional Aides</b>		663,410	663,729	0	663,729
<b>Total Classified Salaries</b>		663,410	6,853,205	197,101	7,050,306
<b>Employee Benefits</b>	3000	4,067,770	8,547,506	97,329	8,644,835
<b>Supplies and Materials</b>	4000		334,758	34,103	368,861
<b>Other Operating Expenses</b>	5000	142,572	4,296,650	488,167	4,784,817
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		17,407,407	34,610,097	954,875	35,564,972

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				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		1,053	90,797	91,850
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				0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,053	90,797	91,850
<b>Total for ECS 84362, 50% Law</b>		17,407,407	34,609,044	864,078	35,473,122
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.30%	100.00%		
<b>50% of Current Expense of Education</b>			17,304,522		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		17,407,407	34,609,044	864,078	35,473,122
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		17,407,407	34,610,097	954,875	35,564,972
<b>Capital Expenditures</b>	6000	7,945	76,927		76,927
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		17,415,352	34,687,024	954,875	35,641,899

For Year Ended June 30, 2023

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			0
In County Treasury	9112	9,115,110	17,367,060	26,482,170
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	4,164,084	1,216,403	5,380,487
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	88,823	804	89,627
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		13,368,017	18,584,267	31,952,284
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,407,547	445,089	2,852,636
Accrued Salaries and Wages Payable	9520	523,707		523,707
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	1,170,369	17,951,871	19,122,240
<b>TOTAL LIABILITIES</b>		4,101,623	18,396,960	22,498,583

For Year Ended June 30, 2023

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		187,307	187,307
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	9,266,394		9,266,394
<b>Total Fund Balance</b>		<b>9,266,394</b>	<b>187,307</b>	<b>9,453,701</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>9,266,394</b>	<b>187,307</b>	<b>9,453,701</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>13,368,017</b>	<b>18,584,267</b>	<b>31,952,284</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

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

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	4,638,908		250,000
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		4,638,908	0	250,000
<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, 2023

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	4,638,908		250,000
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		4,638,908	0	250,000
<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>		4,638,908	0	250,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,638,908	0	250,000



- 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, 2023

District ID: 160

Name: REDWOODS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			841,529	79,880		649,728
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			17,331			111,659
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	858,860	79,880	0	761,387
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			28,390			(935)
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			826,132	18,379		359,056
<b>TOTAL LIABILITIES</b>		0	0	854,522	18,379	0	358,121

- 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, 2023

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	4,338	61,501	0	403,266
<b>Total Fund Balance</b>		0	0	4,338	61,501	0	403,266
<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	4,338	61,501	0	403,266
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	858,860	79,880	0	761,387

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	18,066,080		
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>		18,066,080	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,005,950		
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	10,000,000		
<b>TOTAL LIABILITIES</b>		16,005,950	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			
Total Fund Balance		0	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	2,060,130		
Total Designated Fund Balance		2,060,130	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		2,060,130	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,066,080	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				
In County Treasury	9112	1,745	285,597		1,184,074
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		791		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				157,331
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
<b>TOTAL ASSETS</b>		1,745	286,388	0	1,341,405

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	1,745	20,243		66,629
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		266,145		
Total Current Liabilities and Deferred Revenue		1,745	286,388	0	66,629
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	0	0
<b>TOTAL LIABILITIES</b>	968	1,745	286,388	0	66,629

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				
Total Reserved Fund Balance		0	0	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	0	0
Uncommitted(Unrestricted) Fund Balance	9790				1,274,776
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	1,274,776
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,745	286,388	0	1,341,405

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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, 2023

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, 2023

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								
In County Treasury	9112	429,522	40,190		(979,809)				3,785,565
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				1,229,433				
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>		429,522	40,190	0	249,624	0	0	0	3,785,565

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,159							
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	41,330	8,266		249,619				
Total Current Liabilities and Deferred Revenue		44,489	8,266	0	249,619	0	0	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	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	44,489	8,266	0	249,619	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	385,033			5				3,785,565
<b>Total Reserved Fund Balance</b>		<b>385,033</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,785,565</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		31,924						
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>385,033</b>	<b>31,924</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,785,565</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>429,522</b>	<b>40,190</b>	<b>0</b>	<b>249,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,785,565</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	41,649		41,649
Higher Education Act	8120		1,279,114	1,279,114
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		57,350	57,350
Student Financial Aid	8150	9,780		9,780
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		241,498	241,498
Other Federal Revenues	8190	385	2,910,270	2,910,655
<b>Total Federal Revenues</b>	8100	51,814	4,488,232	4,540,046
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,397,565		20,397,565
Other General Apportionment	8613	637,714		637,714
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,218,663	1,218,663
Disabled Students Programs and Services(DSPS)	8623		462,845	462,845
Temporary Assistance for Needy Families (TANF)	8624		328,918	328,918
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		270,151	270,151
Telecommunications and Technology Infrastructure Program (TTIP)	8626		198,258	198,258
Other General Categorical Programs	8627		6,869,859	6,869,859

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	4,439,283		4,439,283
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		957,013	957,013
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	101,647		101,647
Timber Yield Tax	8672	348,996		348,996
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	832,955	47,170	880,125
State Mandated Costs	8685	123,558		123,558
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		1,408,942	1,408,942
<b>Total State Revenues</b>	8600	26,881,718	11,761,819	38,643,537

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	10,431,067		10,431,067
Tax Allocation, Supplemental Roll	8812	177,873		177,873
Tax Allocation, Unsecured Roll	8813	426,990		426,990
Prior Years Taxes	8816	28,103		28,103
Education Revenues Augmentation Fund (ERAF)	8817	461,298		461,298
Redevelopment Agency Funds - Pass Through	8818	(253,422)		(253,422)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		22,260	22,260
Contract Services	8830			
Contract Instructional Services	8831		12,926	12,926
Other Contract Services	8832			0
Sales and Commissions	8840	1,921		1,921
Rentals and Leases	8850			0
Interest and Investment Income	8860	352,064		352,064
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	924,347		924,347
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		142,237	142,237
Instructional Materials Fees and Sales of Materials	8877	34,599		34,599
Insurance	8878			0
Student Records	8879	6,216		6,216
Nonresident Tuition	8880	529,474		529,474
Parking Services and Public Transportation	8881		58,522	58,522
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	2,960	57,273	60,233
Other Local Revenues	8890	77,053	228,076	305,129
<b>Total Local Revenues</b>	8800	13,200,543	521,294	13,721,837
<b>Total Revenues</b>		40,134,075	16,771,345	56,905,420



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	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#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		40,134,075	16,771,345	56,905,420

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	549,746	24,538	82,809	132,529		789,622
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	64,899		617			65,516
Biological Sciences	0400	1,208,779	9,822	20,604	1,551		1,240,756
Business and Management	0500	487,992	0	1,336	1,216		490,544
Media and Communications	0600	60,494					60,494
Information Technology	0700	415,002	3,239	2,734			420,975
Education	0800	1,042,768	55,654	23,887	7,720		1,130,029
Engineering and Industrial Technologies	0900	1,196,078	16,056	99,557	282,705		1,594,396
Fine and Applied Arts	1000	1,515,197	12,265	26,364	84,511		1,638,337
Foreign language	1100	210,639	533	2,000			213,172
Health	1200	2,061,383	51,267	452,774	258,234		2,823,658
Family and Consumer Sciences	1300	656,780	146,964	47,696	15,970		867,410
Law	1400						0
Humanities(Letters)	1500	1,931,775	775	6,954			1,939,504
Library Science	1600						0
Mathematics	1700	1,577,045	0	709			1,577,754
Military Studies	1800						0
Physical Sciences	1900	1,415,655	2,254	42,031	13,276		1,473,216
Psychology	2000	663,109	(71)	1,000			664,038
Public and Protective Services	2100	918,950	2,121	23,284	60,713		1,005,068
Social Sciences	2200	1,677,833		8,050	3,435		1,689,318
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,089,018	(6,298)	170,398	30,279		1,283,397
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	153,756					153,756
<b>Sub-Total Instructional Activites</b>		18,896,898	319,119	1,012,804	892,139		21,120,960
<b>Total Expenditures for GF Activities*</b>		18,914,704	20,966,499	9,042,969	2,215,482	2,726,939	53,866,593

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		3,004,127	241,580	52,325		3,298,032
Course and Curriculum Development	6020		32,884	41,600			74,484
Academic / Faculty Senate	6030		105,536	2,436			107,972
Other Instructional Administration & Governance	6090		195,745				195,745
<b>Total Instructional Admin. &amp; Governance</b>		0	3,338,292	285,616	52,325	0	3,676,233
Instructional Support Services	6100						
Learning Center	6110		158,065	7,285	262		165,612
Library	6120		585,336	972	47,798		634,106
Media	6130		17,319	9,378			26,697
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150				480,176		480,176
Other Instructional Support Services	6190		463,776	154,846	478,770		1,097,392
<b>Total Instructional Support Services</b>		0	1,224,496	172,481	1,007,006	0	2,403,983
Admissions and Records	6200	29	647,112	179,624			826,765
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,378,957	53,046	1,008		2,433,011
Matriculation and Student Assessment	6320			687			687
Transfer Programs	6330			13			13
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		275,079	25,448	6,996		307,523
<b>Total Student Counseling and Guidance</b>		0	2,654,036	79,194	8,004	0	2,741,234

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		196,378	1,889			198,267
Disabled Student Programs and Services (DSPS)	6420		550,067	16,223	4,171		570,461
Extended Opportunity Programs and Services (EOPS)	6430		852,331	14,401			866,732
Health Services	6440		63,387	345,631			409,018
Student Personnel Administration	6450						0
Financial Aid Administration	6460		700,845	64,405	1,879		767,129
Job Placement Services	6470		231,435	7,747			239,182
Veterans Services	6480		200,517	38,184	12,918		251,619
Miscellaneous Student Services	6490	610	324,262	383,174	3,125	10,830	722,001
<b>Total Other Student Services</b>		610	3,119,222	871,654	22,093	10,830	4,024,409
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		590,514	610,863	4,100		1,205,477
Custodial Services	6530		924,165	44,692			968,857
Grounds Maintenance and Repairs	6550		307,314	33,154			340,468
Utilities	6570			1,026,176			1,026,176
Other Operations and Maintenance of Plant	6590		62,077	212,795			274,872
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,884,070	1,927,680	4,100	0	3,815,850
<b>Planning, Policymaking and Coordinations</b>	6600		2,001,951	327,152	1,900		2,331,003

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		44,936	3,464			48,400
Fiscal Operations	6720		793,502	786,415	5,131		1,585,048
Human Resources Management	6730		980,019	121,317	10,987		1,112,323
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		515	79,458	6,376		86,349
Staff Diversity	6760			18,717	3,683		22,400
Logistical Services	6770		1,524,958	811,434	48,738		2,385,130
Management Information Systems	6780		1,741,511	1,075,092	118,241		2,934,844
Other General Institutional Support Services	6790		141,572	111,571	33,546		286,689
<b>Total General Institutional Support Services</b>	6700	0	5,227,013	3,007,468	226,702	0	8,461,183
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			2,858			2,858
Community Use of Facilities	6830						0
Economic Development	6840		2,762	154			2,916
Other Community Services & Economic Development	6890		14,219	455,190			469,409
<b>Total Community Services</b>	6800	0	16,981	458,202	0	0	475,183

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		247				247
Child Development Centers	6920			2,000			2,000
Farm Operations	6930		83,015	132,857			215,872
Food Services	6940		8,671				8,671
Parking	6950		17,282	24,165			41,447
Student and Co-Curricular Activities	6960	17,167	261,725	521,794	1,213		801,899
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	17,167	370,940	680,816	1,213	0	1,070,136
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: 2022-2023

Budget Year: 2023-2024

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		163,267	40,278			203,545
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					1,454,390	1,454,390
Student Aid	7320					1,261,719	1,261,719
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,716,109	2,716,109
<b>Sub-Total Non-Instructional Activites</b>		17,806	20,647,380	8,030,165	1,323,343	2,726,939	32,745,633
<b>Total Expenditures General Fund: activities *</b>		18,914,704	20,966,499	9,042,969	2,215,482	2,726,939	53,866,593

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$27,286,130
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	2,527.01		
	2. 2022-2023 Second Period Actual FTES	3,103.79		
	3. 2022-2023 Population change factor (C2/C1)	1.2282		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$35,000,794
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)			\$35,000,794
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$35,000,794
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			26,677,020
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			350,000
C.	Local Property taxes			11,927,291
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			321,593
H.	2023-2024 Appropriations Subject to Limit			\$38,632,718



For Actual Year: 2022-2023

Budget Year: 2023-2024

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	51,814	50,000	4,488,232	2,083,040	4,540,046	2,133,040
State Revenues	8600	26,881,718	41,542,090	11,761,819	13,908,287	38,643,537	55,450,377
Local Revenues	8800	13,200,543	870,000	521,294	327,000	13,721,837	1,197,000
<b>Total Revenues</b>		40,134,075	42,462,090	16,771,345	16,318,327	56,905,420	58,780,417
<b>EXPENDITURES:</b>							
Academic Salaries	1000	14,716,157	16,286,531	2,401,944	2,600,000	17,118,101	18,886,531
Classified Salaries	2000	7,050,305	9,070,768	3,923,069	3,665,094	10,973,374	12,735,862
Employee Benefits	3000	8,798,588	10,772,379	2,991,140	3,446,184	11,789,728	14,218,563
Supplies and Materials	4000	359,793	3,238,274	932,411	900,000	1,292,204	4,138,274
Other Operating Expenses and Services	5000	4,640,127	2,413,140	3,110,638	2,500,000	7,750,765	4,913,140
Capital Outlay	6000	76,927	100,000	2,138,555	2,000,000	2,215,482	2,100,000
<b>Total Expenditures</b>		35,641,897	41,881,092	15,497,757	15,111,278	51,139,654	56,992,370
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		4,492,178	580,998	1,273,588	1,207,049	5,765,766	1,788,047
<b>Other Financing Sources</b>	8900		0		20,000	0	20,000
<b>Other Outgo</b>	7000	1,454,398	1,434,720	1,272,541	1,200,000	2,726,939	2,634,720
<b>Net Increase/(Decrease) in Fund Balance</b>		3,037,780	(853,722)	1,047	27,049	3,038,827	(826,673)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,228,614	9,266,394	186,260	187,307	6,414,874	9,453,701
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,228,614		186,260		6,414,874	
<b>Ending Fund Balance, June 30</b>		9,266,394	8,412,672	187,307	214,356	9,453,701	8,627,028

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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						
Local Revenues	8800	3,443,523	3,546,828				
<b>Total Revenues</b>		3,443,523	3,546,828	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					250,000	500,000
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	250,000	500,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,855,000	1,990,000				
Debt Interest and Other Service Charges	7120	1,002,632	912,857				
Transfers Outgoing	7300 & 7400						446,870
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,857,632	2,902,857	0	0	0	446,870
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,857,632)	(2,902,857)	0	0	250,000	53,130
<b>Net Increase/Decrease in Fund Balance</b>		585,891	643,971	0	0	250,000	53,130
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,053,017	4,638,908		0	0	250,000
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,053,017		0		0	
<b>Ending Fund Balance, June 30</b>		4,638,908	5,282,879	0	0	250,000	303,130

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					212,013	233,864
State Revenues	8600					924,730	1,061,225
Local Revenues	8800					24,684	25,000
<b>Total Income</b>		0	0	0	0	1,161,427	1,320,089
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					610,385	672,540
Employee Benefits	3000					404,403	511,991
Supplies and Materials	4000					94,270	98,300
Other Operating Expenses and Services	5000					183,509	96,888
Capital Outlay	6000					2,928	10,000
<b>Total Expenditures</b>		0	0	0	0	1,295,495	1,389,719
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(134,068)	(69,630)
<b>Other Financing Sources</b>	8900					60,000	90,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(74,068)	20,370
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	78,407	4,338
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		0		78,406	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	4,338	24,708

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	83,667	87,701			454,458	667,134
<b>Total Income</b>		83,667	87,701	0	0	454,458	667,134
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	34,371	49,087			292,089	412,066
Employee Benefits	3000	19,127	27,922			174,106	231,288
Supplies and Materials	4000	31,912	26,500			33,613	50,000
Other Operating Expenses and Services	5000	29,628	46,460			143,568	150,000
Capital Outlay	6000	1,603					6,500
<b>Total Expenditures</b>		116,641	149,969	0	0	643,376	849,854
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(32,974)	(62,268)	0	0	(188,918)	(182,720)
<b>Other Financing Sources</b>	8900	25,602	74,720			247,493	100,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,372)	12,452	0	0	58,575	(82,720)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	68,873	61,501		0	344,691	403,266
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	68,873		0		344,691	
<b>Ending Fund Balance, June 30</b>		61,501	73,953	0	0	403,266	320,546

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	18,428,772	23,140,000				
Local Revenues	8800	76,979	5,000,000			2,286	
<b>Total Income</b>		18,505,751	28,140,000	0	0	2,286	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	19,883,414	29,640,000				
Capital Outlay	6000	586	700			226,334	
<b>Total Expenditures</b>		19,884,000	29,640,700	0	0	226,334	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,378,249)	(1,500,700)	0	0	(224,048)	0
<b>Other Financing Sources</b>	8900	174,026	446,870				
<b>Other Outgo</b>	7000		446,870			24,026	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,204,223)	(1,500,700)	0	0	(248,074)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,264,353	2,060,130		0	248,074	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,264,353		0		248,074	
<b>Ending Fund Balance, June 30</b>		2,060,130	559,430	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	46,615	66,873	493,710	700,000		
Other Financing Sources	8900	17,262	5,200		10,000		
<b>Total Income</b>		63,877	72,073	493,710	710,000	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		63,877	72,073	493,710	710,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	35,404	40,000	373,789	383,000		
Employee Benefits	3000	28,473	32,000	119,921	125,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		63,877	72,000	493,710	508,000	0	0
<b>Net Profit or Loss</b>		0	73	0	202,000	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	73	0	202,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	73	0	202,000	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	829,573	750,000				
Other Financing Sources	8900						
<b>Total Income</b>		829,573	750,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		829,573	750,000				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	104,913	99,887				
Employee Benefits	3000	15,811	17,798				
Supplies and Materials	4000	67,326	52,000				
Other Operating Expenses and Services	5000	202,041	180,000				
Capital Outlay	6000	354,414					
<b>Total Expenditures</b>		744,505	349,685				
<b>Net Profit or Loss</b>		85,068	400,315				
<b>Other Outgo</b>	7000		15,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		85,068	385,315				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,189,708	1,274,776				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,189,708					
<b>Ending Fund Balance, June 30</b>		1,274,776	1,660,091				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	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		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	78,875	81,500	14,428	24,087		
<b>Total Income</b>		78,875	81,500	14,428	24,087	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	32,762	32,000				
Employee Benefits	3000	3,011	3,000				
Supplies and Materials	4000	19,449	20,000				
Other Operating Expenses and Services	5000	33,994	30,000	3,437	4,100		
Capital Outlay	6000	11,895	3,000				
<b>Total Expenditures</b>		101,111	88,000	3,437	4,100	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(22,236)	(6,500)	10,991	19,987	0	0
<b>Other Financing Sources</b>	8900	7,256					
<b>Other Outgo</b>	7000	5,461	5,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(20,441)	(11,500)	10,991	19,987	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	405,474	385,033	20,933	31,924		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	405,474		20,933		0	
<b>Ending Fund Balance, June 30</b>		385,033	373,533	31,924	51,911	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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	8,654,240	9,315,198				
State Revenues	8600	2,953,799	3,000,000				
Local Revenues	8800						
<b>Total Income</b>		11,608,039	12,315,198	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>		11,608,039	12,315,198	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	11,608,039	12,315,198				
<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	5	5		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
<b>Ending Fund Balance, June 30</b>		5	5	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			161,185	142,100
<b>Total Income</b>		0	0	161,185	142,100
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			651,463	660,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			16,500	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	667,963	660,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(506,778)	(517,900)
<b>Other Financing Sources</b>	8900			766,500	750,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	259,722	232,100
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,525,843	3,785,565
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,525,843	
<b>Ending Fund Balance, June 30</b>		0	0	3,785,565	4,017,665

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	250,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	60,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	25,603
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	202,288
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	150,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	766,500
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	24,026

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			630,361		
Adjustments	9020		0			381,713		
Adjusted Beginning Balance	9030		0			1,012,074		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		832,955			47,170		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<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	1,389		1,389
Instructional Supplies & Materials	4300				0	9,566		9,566
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	10,955		10,955
Other Operating Expenses and Services	5000		832,955		832,955			832,955
Capital Outlay	6000							
Library Books	6300				0	30,279		30,279
Equipment	6400							
Equipment - Additional	6410				0	5,936		5,936
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	36,215		36,215
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	832,955	0	832,955	47,170		880,125
<b>Ending Balance</b>					0	1,012,074		1,012,074

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 160

Name: REDWOODS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,012,074		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,012,074		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		602,290			245,016		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<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	5,000		5,000
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	5,000		5,000
Other Operating Expenses and Services	5000		602,290		602,290			602,290
Capital Outlay	6000							
Library Books	6300				0	50,000		50,000
Equipment	6400							
Equipment - Additional	6410				0	200,000		200,000
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	250,000		250,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	602,290	0	602,290	255,000		857,290
<b>Ending Balance</b>					0	1,002,090		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 160

Name: REDWOODS

<b>EPA Revenue</b>	4,439,283
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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	4,439,283	0	0	4,439,283
<b>TOTAL</b>		4,439,283	0	0	4,439,283

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	2,413,583	2,954,338	5,367,921	N/A	N/A
2023-2024	2,840,843	3,493,295	6,334,138	966,217	18.00%
2024-2025	3,035,835	3,945,509	6,981,344	647,206	10.22%
2025-2026	3,200,000	4,100,000	7,300,000	318,656	4.56%
2026-2027	3,350,000	4,350,000	7,700,000	400,000	5.48%
2027-2028	3,500,000	4,500,000	8,000,000	300,000	3.90%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
The district builds the increasing cost of STRS and PERS into the budget, and also has \$500,000 set aside in a Pension Contribution Reserve fund.
<b>Does the district have an irrevocable trust?</b>
No