

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET



2020-2021

REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 1: Vacant

Area 2: Mr. Dan Kelley
P.O. Box 92
Hydesville, CA 95547
(707) 408-3343
Email: danny@edgecaliber.com

Term of Office expires: December 2022



Area 3: Ms. Carol Mathews
911 Ternie Lane
Crescent City, CA 95531
(707) 464-4262
Email: cjmathews@charter.net

Term of Office expires: December 2022



Area 4: Mr. Richard Dorn
3100 Main Street
Eureka, CA 95503
(707) 443-1846
Email: Richard-dorn@redwoods.edu

Term of Office expires: December 2020



REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 5: Mr. Bruce Emad
P.O. Box 795
Bayside, CA 95524
(707) 443-7814
Email: bruceemad@gmail.com

Term of Office expires: December 2020



Area 6: Dr. Colleen Mullery
4161 Patricks Point Drive
Trinidad, CA 95570
(707) 826-5084
Email:

Term of Office expires: December 2020



Area 7: Mrs. Sally Biggin
P.O. Box 1127
Hoopa, CA 95546
(530) 625-4736
Email:

Term of Office expires: December 2020



REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2020-2021

COLLEGE OVERVIEW

Located on northern California's picturesque Redwood Coast, College of the Redwoods is a community college that delivers excellent academic and career technical education. Established in 1964, CR serves a diverse population of communities in Del Norte and Humboldt counties as well as the northwest section of Mendocino and western edge of Trinity counties. CR's main campus is located just south of Eureka in Humboldt County, and an Education center is in Crescent City. An instructional site can be found in Hoopa. CR's Community Education office is located in downtown Eureka.

CR offers a wide variety of accessible learning opportunities, including online classes and other distance education options. CR awards Associate of Arts and Associate of Science Degrees as well as a wide variety of career education certificates for vocational and professional development. It is an accredited, two-year institution that has articulation agreements with major four-year universities. CR is committed to the success of each student.

CR MISSION

College of the Redwoods puts student success first by providing accessible and relevant transfer, career and adult education of the highest quality.

We strive to create a safe and inclusive environment that promotes and values diversity among students, faculty, and staff.

We partner with the community to contribute to the economic vitality and lifelong learning needs of our service area.

We continually assess student learning and institutional performance which leads directly to the continuous improvement of our curriculum, programs and services.

To achieve its mission, the Redwoods Community College District follows the mission of the California Community College System as determined by the State Legislature.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2020-2021

CR VISION STATEMENT

College of the Redwoods will create and sustain the conditions that will enable all students to experience an educational journey that is intellectually, socially, and personally transformative. We will inspire participatory citizenship grounded in critical thinking and an engaged student body.

STRATEGIC DIRECTIONS

Meet the needs of internal and external communities by:

- Providing lifelong education and training that produces graduates with the skills necessary to sustain individual career success within a global economy
- Providing employers and communities with the human resources they will require for economic success and community engagement
- Taking a leadership position to promote effective education and other related public policies
- Being responsive in a timely fashion to the changing needs of our community by providing targeted programming that improves the skills, knowledge, and economic progress of our workforce

Make College of the Redwoods the college of choice by:

- Providing high quality, innovative, and responsive transfer and career education and training programs that lead toward certificates and degrees
- Entering into alliances with industry, community, and academic partners to enhance the education of our students
- Promoting the unique features, culture, and character of Redwoods' campuses
- Providing an effective, supportive, safe, accessible and affordable learning environment using appropriate technologies
- Being vigilant for opportunities to improve the delivery and quality of instruction

Make College of the Redwoods the employer of choice for management, faculty and support staff by:

- Partnering with faculty, staff and managers to provide relevant professional development
- Providing an effective, supportive, safe, secure and accessible working environment
- Nurturing continuous improvement of working relationships through mutual respect at all levels in the college
- Implementing outreach practices that enhance diversity of recruitment pools

Value and respect our diversity by:

- Sustaining an operating environment that capitalizes on the unique contributions of our diverse communities
- Equipping our students with the skills necessary to respond to the opportunities and challenges associated with ever-changing societal demographics
- Appreciating the viewpoints, attributes, capabilities and differences of each individual

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2020-2021

VISION FOR SUCCESS GOALS

Goal 1C: Increase All Students Who Attained the Vision Goal Completion Definition

College of the Redwoods will increase among all students, the number of students who earned various types of awards and the number of students who enrolled in either a noncredit career education course or any college level credit course in the selected or subsequent year from 526 in 2016-17 to 657 in 2021-22, an increase of 25%.

Goal 2A: Increase All Students Who Earned an Associate Degree for Transfer

College of the Redwoods will increase among all students, the number who earned an associate degree for transfer in the selected or subsequent year from 59 in 2016-17 to 87 in 2021-22, an increase of 47%.

Goal 2B: Increase All Students Who Transferred to a CSU or UC Institution

College of the Redwoods will increase among all students, the number who transferred to a four-year institution from 311 in 2016-17 to 420 in 2021-22, an increase of 35%.

Goal 3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners

College of the Redwoods will decrease among all students who earned an associate degree in the selected year, the average number of units earned in the California community college system among students who had taken at least 60 units at the college from 86 in 2016-17 to 79 in 2021-22, a decrease of 8%.

Goal 4C: Increase All Students with a Job Closely Related to Their Field of Study

College of the Redwoods will increase among all students who responded to the CTE Outcomes Survey and did not transfer, the proportion who reported that they are working in a job very closely or closely related to their field of study from 69% in 2016-17 to 77% in 2021-22, an increase of 12%.

Goal 5.1C: Increase All Students who Attained the Vision Goal Completion Definition

DI Student Group	2016-17	2021-22	% Increase
Hispanic	65	100	54%
LGBT	12	15	25%
First Generation	101	130	29%

Goal 5.2A: Increase All Students who Earned an Associate Degree for Transfer

DI Student Group	2016-17	2021-22	% Increase
First Generation	11	18	64%

Goal 5.2B: Increase All Students who Transferred to a CSU or UC Institution

DI Student Group	2016-17	2021-22	% Increase
Disabled	29	49	69%
First Generation	54	77	43%

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021**

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REDWOODS COMMUNITY COLLEGE DISTRICT FINAL BUDGET 2020-2021

PRESIDENT'S MESSAGE

Our 2020-21 budget is a demonstrable representation of the College of Redwoods mission, an adherence to accreditation standards and eligibility requirements, and our commitment to providing the highest quality education within a realistic and balanced budget. This budget is based on the best understandings at the time it was developed and provides an overview of the revenue needs and expenditure plans for the College.

Thanks to the hard work of the College of the Redwoods administrative team, I am presenting this structurally balanced budget to the Board of Trustees, college constituencies, and our service area community. In closing, the Board of Trustees, faculty and staff are fully committed to providing students in our service area with a comprehensive, rigorous, student-centered education. This final budget provides the foundation for College of the Redwoods to continue playing an important role in the educational and economic development of our service area.

The 2020-21 Final Budget Assumptions are:

- 2020-21 Advanced Apportionment Revenue;
- Regular step increases for permanent staff;
- Step and parity increase for associate faculty;
- Managing salary costs through vacancy management and position inventory control; and
- Transferring \$90,000 to the Child Development Center, \$50,991 to the Shively Farm, and \$645,000 to the OPEB fund.
- Contingent upon revenue receipts, transferring an additional \$1.5 million to OPEB and \$500,000 to the Pension fund.

Keith

Keith Flamer
President/Superintendent
College of the Redwoods

REDWOODS COMMUNITY COLLEGE DISTRICT

2020-2021 FINAL BUDGET ASSUMPTIONS

Revenue

2020-21 Advanced Apportionment Revenue with apportionment deferrals - Revenue level assumed in Final Budget

As a result of the global COVID-19 pandemic, California's economy is experiencing a serious downturn with a significant revenue shortfall. The state budget that was passed and signed in June, maintains apportionment at 2019-20 levels with no COLA, however also included is \$1.4 billion in apportionment payment deferrals from fiscal year 2020-21 to 2021-22 (rather than cuts to funding), meaning districts won't receive all of their revenue until future years. The budget also includes additional trigger deferrals of \$791 million that will be rescinded if the state receives sufficient additional federal relief.

The Redwoods Community College District 2020-21 Final Budget assumes the 2020-21 Advanced Apportionment Report available revenue, which is \$29,847,195. The Budget is built around the assumptions of minimizing operational costs as much as possible and achieving operational efficiencies. Even then, the District will have to participate in a Tax and Revenue Anticipation Note (TRAN) to borrow enough cash to cover operating expenditures. From February 2021 through June 2021, approximately \$5 million in unrestricted general fund apportionment payments will be deferred.

Although the Budget includes significant transfers out to the Other Post Employment Benefits (OPEB) and Pension funds, as well as an ending fund balance of 9.0%, this is based off of the revenue level the District is authorized to earn, and doesn't reflect the revenue that will be received. In other words, the District won't have the cash to back the fund balances until future

2020-21 available Advanced Apportionment Revenue	\$	29,847,195
Estimated 2020-21 Apportionment deferrals	\$	5,000,000

Expense

Salaries:

Permanent staff based on the 20-21 position inventory and includes regular step increases only. Several positions are frozen and not funded for the fiscal year, and Cabinet members will not be receiving step increases. Associate faculty (AF) budget is based on the 2020-21 schedule of classes and includes increases for steps and parity pay. Temp/hourly staff based on an estimated need and the allocation available given revenue and permanent staff salary, benefits, fixed operating obligations, and transfers out.

Benefits:

Permanent staff benefits include STRS at 16.15% and PERS at 20.7%. Health and welfare benefits include SISC medical, dental, and vision rates as proposed for 2020-21. Temporary/hourly staff benefits include an increase for STRS and PERS.

Fixed Expenses:

Fixed expenses include increases in some expenses such as insurance, with offsetting decreases in some utilities.

Other Operating:

The decrease in Other Operating expenses includes the one time cost of approximately \$250,000 for the "incurred but not reported" (IBNR) charges, offset by a reduction in the PE/Athletics discretionary budget. The IBNR amount could increase once the invoice and payments are finalized.

Capital Outlay:

The allocation is the same as the 2020-21 amount.

Transfers:

- Net transfers out
 - o \$90,000 Child Development Center (\$90,000 for 2019-20)
 - o \$50,991 Shively Farm (\$86,177 for 2019-20)
 - o \$645,000 OPEB (\$520,000 for 2019-20)

Revenue Contingent Transfers:

- The following transfers out are contingent upon if/when deferred payments are received:
- o \$1,500,000 additional to OPEB
 - o \$500,000 to the Pension Fund

**REDWOODS COMMUNITY COLLEGE DISTRICT
BUDGET FORECAST THROUGH 2022-2023
UNRESTRICTED GENERAL FUND**

	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021 ADVANCED	BUDGET FORECAST 2021-2022	BUDGET FORECAST 2022-2023
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 2,855,896	\$ 2,459,099	\$ 2,816,676	\$ 2,276,698
REVENUES				
DEFICIT/HOLD HARMLESS (1)	28,476,361	29,847,195	28,527,157	29,457,142
FEDERAL	41,580	41,580	41,580	41,580
OTHER STATE (2)	1,044,893	1,015,251	1,035,556	1,056,267
OTHER LOCAL (3)	1,109,816	900,000	900,000	900,000
OTHER FINANCING SOURCES				
TOTAL REVENUE	<u>30,672,650</u>	<u>31,804,026</u>	<u>30,504,293</u>	<u>31,454,990</u>
TOTAL SOURCES	<u>33,528,546</u>	<u>34,263,125</u>	<u>33,320,969</u>	<u>33,731,688</u>
USE OF FUNDS				
SALARIES (4)	18,693,833	17,401,359	18,085,798	18,335,114
BENEFITS (5)	7,747,561	7,362,624	8,094,242	8,696,010
TOTAL SALARIES & BENEFITS	<u>26,441,394</u>	<u>24,763,983</u>	<u>26,180,040</u>	<u>27,031,124</u>
FIXED EXPENSES (6)	2,452,198	2,404,930	2,424,930	2,454,930
OTHER OPERATING (7)	1,429,677	1,441,545	1,441,545	1,441,545
CAPITAL OUTLAY	50,000	50,000	50,000	50,000
OTHER OUTGO	-	-	-	-
TOTAL OTHER EXPENSES	<u>3,931,875</u>	<u>3,896,475</u>	<u>3,916,475</u>	<u>3,946,475</u>
TOTAL USES	<u>30,373,269</u>	<u>28,660,458</u>	<u>30,096,515</u>	<u>30,977,599</u>
SOURCES OVER (UNDER) USES	3,155,277	5,602,667	3,224,453	2,754,089
TRANSFER IN (OUT) (8)	<u>(696,177)</u>	<u>(2,785,991)</u>	<u>(947,755)</u>	<u>(950,321)</u>
ENDING FUND BALANCE	<u>\$ 2,459,099</u>	<u>\$ 2,816,676</u>	<u>\$ 2,276,698</u>	<u>\$ 1,803,768</u>
ENDING FUND PERCENT	7.9%	9.0%	7.3%	5.6%

(1) 2020-21 revenue is the available SCFF amount on the 2020-21 Advanced Apportionment Report. This is the level of revenue that the District has been authorized to earn, however approximately \$5 million will be deferred until a future fiscal year. Hold Harmless revenue is assumed for both 2021-22 and 2022-23, adjusted by an estimated 0% COLA in 2021-22 (2.48% is the statutory rate) and a 3.26% statutory COLA in 2022-23 (COLA rates as per FCMAT's

(2) Other State revenue includes an estimated decrease for lottery in 2020-21, and increases in 2021-22 and 2022-23.

(3) Other Local revenue includes an estimated decrease in 2020-21, and is held flat 2021-22 and 2022-23 for nonresident tuition revenue.

(4) Permanent staff salaries include step increases in 2020-21, 2021-22, and 2022-23. In 2020-21, Cabinet members are foregoing step increases and Board member stipends are suspended. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty and a 1% parity increase in each year 2020-21, 2021-22, and 2022-23.

(5) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates as proposed for 2020-21. A 3% increase in health and welfare benefits is included in 2021-22 and 2022-23. For 2020-21 the STRS rate is 16.15% and PERS is 20.7%; in 2021-22 STRS is 16.02% and PERS 22.84%; and in 2022-23 the STRS rate is 18.2% and PERS is 24.6%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS

(6) 2020-21 through 2022-23 Fixed Expenses include a slight increase in some utilities and services, as well as a decrease in others due to savings from completed UIR projects.

(7) 2020-21 other operating expenses are reduced to stay within estimated actual revenue levels. Other operating expenses in 2021-22 and 2022-23 are carried forward from 2020-21 levels.

(8) Planned transfers out in 2019-20 are \$90,000 to Child Development Center (CDC), \$86,177 to Shively Farm, and \$520,000 to OPEB; 2020-21 are \$90,000 to CDC, \$50,991 to Shively Farm, and \$645,000 to OPEB; 2021-22 are \$90,000 to CDC, \$57,755 to Shively Farm, and \$800,000 to OPEB; and 2022-23 are \$90,000 to CDC, \$60,321 to Shively Farm, and \$800,000 to OPEB. Revenue contingent transfers out for 2020-21 include an additional \$1,500,000 to OPEB, and \$500,000 to the Pension fund.

Retirement Assumptions: It's assumed that for fiscal years 2021-22 and 2022-23 two faculty at class 4, step 21 will have retired and both will be replaced at class 4, steps 5-7.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
UNRESTRICTED GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCES

	ACTUAL 2018-2019	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021 ADVANCED	2019-2020 TO 2020-2021 % CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 2,425,336	\$ 2,855,895	\$ 2,459,098	
REVENUES				
SCFF AT ADVANCED	28,756,011	28,476,361	29,847,195	4.8%
FEDERAL (2)	83,485	41,580	41,580	0.0%
OTHER STATE (3)	1,071,304	1,044,893	1,015,251	-2.8%
OTHER LOCAL (4)	871,353	1,109,816	900,000	-18.9%
OTHER FINANCING SOURCES				
TOTAL REVENUE	30,782,153	30,672,650	31,804,026	3.7%
TOTAL SOURCES	33,207,489	33,528,544	34,263,124	2.2%
USE OF FUNDS				
SALARIES (5)	18,536,662	18,693,833	17,401,359	-6.9%
BENEFITS (6)	7,449,715	7,747,561	7,362,624	-5.0%
TOTAL SALARIES & BENEFITS	25,986,376	26,441,394	24,763,983	-6.3%
FIXED EXPENSES (7)	2,228,693	2,452,198	2,404,930	-1.9%
OTHER OPERATING (8)	1,107,514	1,429,677	1,441,545	0.8%
CAPITAL OUTLAY	99,132	50,000	50,000	0.0%
OTHER OUTGO		-		
TOTAL OTHER EXPENSES	3,435,338	3,931,875	3,896,475	-0.9%
TOTAL USES	29,421,715	30,373,269	28,660,458	-5.6%
SOURCES OVER (UNDER) USES	3,785,774	3,155,275	5,602,665	77.6%
TRANSFER IN (OUT) (9)(10)	(929,878)	(696,177)	(2,785,991)	300.2%
ENDING FUND BALANCE	\$ 2,855,895	\$ 2,459,098	\$ 2,816,674	
ENDING FUND PERCENT	9.48%	7.9%	9.0%	

(1) 2020-21 revenue is the available SCFF amount on the 2020-21 Advanced Apportionment Report. This is the level of revenue that the District has been authorized to earn, however approximately \$5 million will be deferred until a future fiscal year.

(2) Federal revenue includes Pell administrative allowance, Redwood National Parks In Lieu of Taxes, and Forest Reserve funds.

(3) The decrease in Other State revenue is based off an estimated decrease in the Unrestricted State Lottery

(4) The decrease in Other Local revenue is based off an estimated decrease in Non-Resident Tuition.

(5) Permanent staff salaries include step increases. Cabinet members are foregoing step increases. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty as well as a 1% parity increase.

(6) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates as proposed effective 10-01-2020. For 2020-21 the STRS rate is 16.15% and PERS is 20.7%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(7) Fixed expenses include increases in some expenses such as insurance, with offsetting decreases in some utilities.

(8) The decrease in Other Operating expenses includes the one time cost of approximately \$250,000 for the "incurred but not reported" (IBNR) charges, offset by a reduction in the PE/Athletics discretionary budget. The IBNR amount could increase once the invoice and payments are finalized.

(9) 2019-20 Actual Planned Transfers - Net transfers out to the Child Development Center, Shively Farm, and OPEB.

(10) 2020-21 Planned Transfers - Annual transfers out to Child Development Center \$90,000, Shively Farm \$50,991, and OPEB \$645,000. Revenue contingent transfers out for 2020-21 include an additional \$1,500,000 to OPEB, and \$500,000 to the Pension fund.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
UNRESTRICTED GENERAL FUND - BUDGET SCENARIOS
STATEMENT OF REVENUES

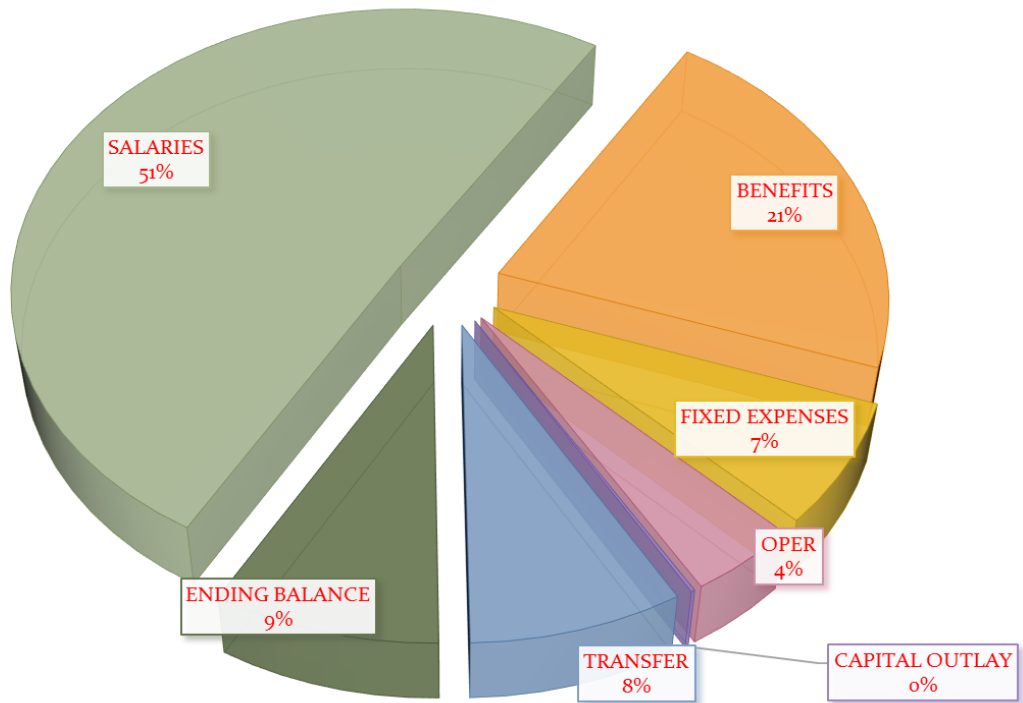
	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021 ADVANCED	<u>%</u> CHANGE
REVENUES:				
PRIOR YEAR REVENUE				
STATE APPORTIONMENT	\$ 14,490,162	\$ 15,280,407	\$ 14,933,452	-2.3%
STATE SUBVENTIONS				
TOTAL	14,490,162	15,280,407	14,933,452	-2.3%
PROPERTY TAXES				
SECURED	9,798,754	9,369,118	9,712,251	3.7%
UNSECURED				
TOTAL TAXES	9,798,754	9,369,118	9,712,251	3.7%
ENROLLMENT FEES	1,104,990	1,126,440	1,126,440	0.0%
PROP 30 EPA	3,362,105	2,700,396	4,075,052	50.9%
TOTAL HOLD HARMLESS REVENUE	28,756,011	28,476,361	29,847,195	4.8%
FEDERAL REVENUE	83,485	41,580	41,580	0.0%
STATE REVENUE				
CA STATE LOTTERY	567,132	566,893	537,251	-5.2%
OTHER REVENUE	504,172	478,000	478,000	0.0%
TOTAL STATE	1,071,304	1,044,893	1,015,251	-2.8%
LOCAL REVENUE				
INTEREST	56,971	135,000	60,000	-55.6%
NON-RESIDENT TUITION	563,837	754,816	620,000	-17.9%
OTHER STUDENT CHARGES				
OTHER MISC. REVENUE	250,545	220,000	220,000	0.0%
TOTAL LOCAL	871,353	1,109,816	900,000	-18.9%
TOTAL REVENUE	\$ 30,782,153	\$ 30,672,650	\$ 31,804,026	3.7%

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
UNRESTRICTED GENERAL FUND
STATEMENT OF USES OF FUNDS

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021 ADVANCED	<u>%</u> CHANGE
USE OF FUNDS				
SALARIES	\$ 18,536,662	\$ 18,693,833	\$ 17,401,359	-7%
BENEFITS	7,449,715	7,747,561	7,362,624	-5%
TOTAL SALARIES & BENEFITS	<u>25,986,376</u>	<u>26,441,394</u>	<u>24,763,983</u>	-6%
FIXED EXPENSES	2,228,693	2,452,198	2,404,930	-2%
OTHER OPERATING	1,107,514	1,429,677	1,441,545	1%
CAPITAL OUTLAY	99,132	50,000	50,000	0%
OTHER OUTGO				
TOTAL OTHER EXPENSES	<u>3,435,338</u>	<u>3,931,875</u>	<u>3,896,475</u>	-1%
TOTAL USES	<u>\$ 29,421,715</u>	<u>\$ 30,373,269</u>	<u>\$ 28,660,458</u>	-6%

USES CHART

USE OF UNRESTRICTED GENERAL FUNDS

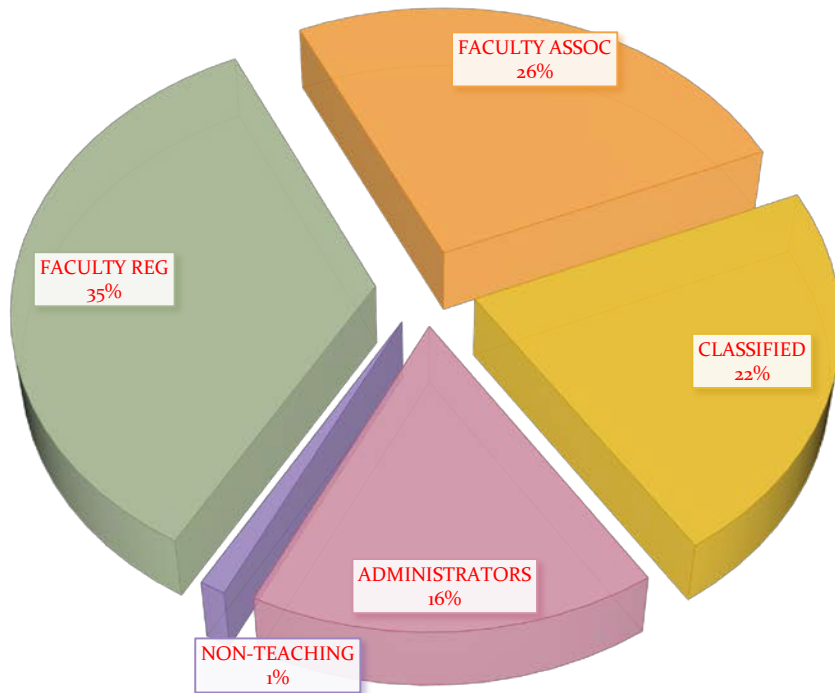


REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021	<u>%</u> CHANGE
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 6,211,673	\$ 6,187,317	\$ 6,023,879	-2.6%
ASSOCIATE INSTRUCTORS	5,026,741	5,099,125	4,458,232	-12.6%
NON-INSTRUCTORS-REGU.	139,602	142,091	75,069	-47.2%
NON-INSTRUCTORS-HOURLY	162,946	101,000	111,000	9.9%
TOTAL FACULTY	11,540,962	11,529,533	10,668,180	-7.5%
CLASSIFIED				
STAFF-REGULAR	3,101,444	3,405,252	3,170,337	-7%
INSTRUCTIONAL-REGULAR	341,032	426,782	268,420	-37%
HOURLY	424,669	418,430	356,254	-15%
OVERTIME	25,921	60,000	60,000	0%
TOTAL CLASSIFIED	3,893,065	4,310,464	3,855,011	-11%
ADMINISTRATORS				
ACADEMIC	1,554,697	1,540,535	1,532,341	-1%
CLASSIFIED	1,547,937	1,313,301	1,345,827	2%
TOTAL ADMINSTRATORS	3,102,634	2,853,836	2,878,168	1%
TOTAL SALARIES	\$ 18,536,662	\$ 18,693,833	\$ 17,401,359	-7%

SALARY CHART

SALARIES UNRESTRICTED GENERAL FUNDS



**REDWOODS COMMUNITY COLLEGE DISTRICT
FINL BUDGET 2020-2021**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> <u>ACTUAL</u> 2019-2020	<u>FINAL</u> <u>BUDGET</u> 2020-2021	<u>%</u> <u>CHANGE</u>
PUBLIC RETIREMENT				
STRS	\$ 1,634,048	\$ 1,739,533	\$ 1,592,172	-8%
PERS	978,754	\$ 1,098,864	\$ 1,061,351	-3%
FICA/MEDICARE	773,434	\$ 791,139	\$ 777,110	-2%
UNEMPLOYMENT	46,210	\$ 47,055	\$ 50,561	7%
WORKERS COMP. INS	219,205	\$ 225,353	\$ 228,144	1%
HEALTH PROTECTION				
MEDICAL, DENTAL, VISION & DISABILITY	3,798,064	3,845,616	3,653,287	-5%
BENEFITS, OTHER				
BENEFITS, TEMPORARY				
OTHER BENEFITS	-			
TOTAL OTHERS	-			
TOTAL BENEFITS	\$ 7,449,715	\$ 7,747,561	\$ 7,362,624	-5%

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
UNRESTRICTED GENERAL FUND
FIXED EXPENSE ANALYSIS

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021	<u>%</u> CHANGE
FIXED EXPENSES				
UTILITIES				
ELECTRIC	\$ 417,526	\$ 432,000	\$ 365,000	-16%
GAS	245,252	300,251	220,000	-27%
TELEPHONE	49,855	55,545	57,736	4%
DISPOSAL SERVICE	35,025	35,620	56,000	57%
WATER	29,666	33,300	25,000	-25%
INTERNET	14,152	13,959	14,038	1%
SEWER SERVICE	3,453	3,760	4,300	14%
LAUNDRY SERVICE	8,470	7,825	8,318	6%
	<u>803,400</u>	<u>882,260</u>	<u>750,392</u>	<u>-15%</u>
SERVICES				
PROFESSIONAL SERVICES	550,719	596,772	630,372	6%
SOFTWARE MAINTENANCE	571,395	653,386	673,386	3%
INSURANCE	303,178	319,780	350,780	10%
	<u>1,425,292</u>	<u>1,569,938</u>	<u>1,654,538</u>	<u>5%</u>
TOTAL FIXED EXPENSES	<u>\$ 2,228,693</u>	<u>\$ 2,452,198</u>	<u>\$ 2,404,930</u>	<u>-2%</u>

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
RESTRICTED FUND

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 177,851	\$ 144,797	\$ 5,540,854	
REVENUE				
FEDERAL SOURCES (1)	1,547,195	1,291,713	2,091,713	61.93%
STATE SOURCES (1)	7,139,496	11,971,000	11,971,000	0.00%
LOCAL SOURCES (1)	467,105	540,000	495,000	-8.33%
TRANSFERS IN	92,684	90,000	90,000	0.00%
TOTAL SOURCES	<u>9,424,331</u>	<u>14,037,510</u>	<u>20,188,567</u>	<u>43.82%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	3,857,255	3,700,110	3,244,115	-12.32%
EMPLOYEE BENEFITS (2)	1,845,232	1,887,804	1,691,385	-10.40%
SUPPLIES & MATERIALS (3)	420,085	474,280	500,000	5.42%
SERVICES & OTHER OPERATING (3)	1,780,129	1,284,894	1,700,000	32.31%
CAPITAL OUTLAY (3)	719,567	433,121	750,000	73.16%
OTHER OUTGO (3)	657,266	716,447	750,000	4.68%
TOTAL EXPENDITURES	<u>9,279,534</u>	<u>8,496,656</u>	<u>8,635,500</u>	<u>1.63%</u>
ENDING FUND BALANCE	<u>\$ 144,797</u>	<u>\$ 5,540,854</u>	<u>\$ 11,553,067</u>	

(1) 2020-21 Federal amounts based on allocations or are estimates generated from 2019-20 amounts. Local Revenue amounts are estimates generated from 2019-20 amounts with a decrease in Parking revenue. 2020-21 State Revenues are based off of 2019-20 Advanced Apportionment

(2) 2020-21 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2020-21 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
STUDENT FINANCIAL AID TRUST FUND

	ACTUAL 2018-2019	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021	% CHANGE
SOURCES OF FUNDS				
REVENUE				
FEDERAL STUDENT FINANCIAL AID (1)	\$ 9,227,457	\$ 10,921,547	\$ 10,921,547	0.00%
STATE STUDENT FINANCIAL AID (1)	1,084,724	\$ 1,518,465	1,518,465	0.00%
TOTAL REVENUE	10,312,181	12,440,012	12,440,012	0.00%
USES OF FUNDS				
EXPENDITURES:				
STUDENT FINANCIAL AID	10,312,181	12,440,012	12,440,012	0.00%
TOTAL EXPENDITURES	\$ 10,312,181	\$ 12,440,012	\$ 12,440,012	0.00%

(1) 2020-21 Federal and State revenues are estimates based on available federal award information and the Governor's June 2020 State Budget.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
DEBT SERVICE FUND

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2019-2020</u>	<u>FINAL</u> <u>BUDGET</u> <u>2020-2021</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 2,937,704	\$ 3,334,820	\$ 3,749,171	
REVENUE				
LOCAL SOURCES (1)	3,101,165	3,142,400	3,236,672	3.00%
TOTAL SOURCES	<u>6,038,869</u>	<u>6,477,220</u>	<u>6,985,843</u>	<u>7.85%</u>
USES OF FUNDS				
USE OF FUNDS				
DEBT SERVICE-PRINCIPLE (2)	1,435,000	1,510,000	1,630,000	7.95%
DEBT SERVICE-INTEREST (2)	1,267,069	1,216,069	1,140,019	-6.25%
OTHER OPERATING EXP.	1,980	1,980	1,980	0.00%
TOTAL USE OF FUNDS	<u>2,704,049</u>	<u>2,728,049</u>	<u>2,771,999</u>	<u>1.61%</u>
ENDING FUND BALANCE	<u>\$ 3,334,820</u>	<u>\$ 3,749,171</u>	<u>\$ 4,213,844</u>	

(1) 2020-21 Local revenue amounts assume a 3% increase from 2019-20 levels.

(2) 2020-21 Principal and Interest amounts are from the Bond Debt Service Schedule.

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021**

CHILD DEVELOPMENT FUND

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 187,906	\$ 134,149	\$ 148,414	
REVENUE				
FEDERAL SOURCES (1)	297,249	206,051	256,000	24.24%
STATE SOURCES (1)	433,994	550,410	550,410	0.00%
LOCAL SOURCES (1)	27,205	27,205	30,000	10.28%
TRANSFERS IN	90,000	90,000	90,000	0.00%
TOTAL SOURCES	<u>1,036,354</u>	<u>1,007,814</u>	<u>1,074,824</u>	<u>6.65%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	419,021	410,000	486,658	18.70%
EMPLOYEE BENEFITS (2)	288,172	281,000	360,381	28.25%
SUPPLIES & MATERIALS (3)	68,870	67,000	67,000	0.00%
SERVICES & OTHER OPERATING (3)	55,354	76,400	60,000	-21.47%
CAPTIAL OUTLAY (3)	70,789	25,000	30,000	20.00%
TRANSFER OUT	-	-		
TOTAL EXPENDITURES	<u>902,205</u>	<u>859,400</u>	<u>1,004,039</u>	<u>16.83%</u>
ENDING FUND BALANCE	<u>\$ 134,149</u>	<u>\$ 148,414</u>	<u>\$ 70,785</u>	

(1) 2020-21 Federal, State, and Local Revenue amounts are estimates generated from 2019-20 amounts.

(2) 2020-21 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2020-21 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
STUDENT FARM

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> ACTUAL 2019-2020	<u>FINAL</u> BUDGET 2020-2021	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ -	\$ 3,703	\$ 14,284	
REVENUE				
FEDERAL SOURCES				
STATE SOURCES				
LOCAL SOURCES (1)	35,668	57,831	60,000	3.75%
TRANSFERS IN (2)	95,762	142,798	70,000	-50.98%
TOTAL SOURCES	<u>131,430</u>	<u>204,332</u>	<u>144,284</u>	<u>-29.39%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	58,926	51,883	33,849	-34.76%
EMPLOYEE BENEFITS (3)	36,150	32,039	20,743	-35.26%
SUPPLIES & MATERIALS (4)	23,121	32,850	34,000	3.50%
SERVICES & OTHER OPERATING (4)	9,530	16,655	19,000	14.08%
CAPITAL OUTLAY	-	56,621	-	0.00%
STUDENT FINANCIAL AID	-	-	-	0.00%
TOTAL EXPENDITURES	<u>127,727</u>	<u>190,048</u>	<u>107,592</u>	<u>-43.39%</u>
ENDING FUND BALANCE	<u>\$ 3,703</u>	<u>\$ 14,284</u>	<u>\$ 36,692</u>	

(1) 2020-21 Farm revenues are expected to increase due to the activities of the full time farm manager.

(2) 2020-21 Transfers in may decrease due to an estimated increase in sales as the result of the full time farm manager.

(3) The decrease in salary and benefits from 2019-20 to 2020-21 is due to the identification of alternative funding for a portion of the farm manager's compensation.

(4) Supplies, Materials, Services, and Other Operating have increased due to an expected increase in revenue generating farm activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
OTHER SPECIAL REVENUE FUND

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2019-2020</u>	<u>FINAL</u> <u>BUDGET</u> <u>2020-2021</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 530,013	\$ 566,932	\$ 620,171	
REVENUE				
LOCAL SOURCES (1)	801,270	1,127,663	718,663	-36.27%
TRANSFERS IN	8,232	400	10,000	0.00%
TOTAL SOURCES	<u>1,339,515</u>	<u>1,694,995</u>	<u>1,338,834</u>	<u>-21.01%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	347,480	426,078	358,558	-15.85%
EMPLOYEE BENEFITS (2)	167,934	237,591	202,732	-14.67%
SUPPLIES & MATERIALS (3)	68,160	81,955	75,000	-8.49%
SERVICES & OTHER OPERATING (3)	178,866	312,040	300,000	-3.86%
CAPITAL OUTLAY (3)	10,063	15,597	10,000	-35.89%
TRANSFER OUT (3)	80	1,563	200	-87.20%
TOTAL EXPENDITURES	<u>772,583</u>	<u>1,074,824</u>	<u>946,490</u>	<u>-11.94%</u>
ENDING FUND BALANCE	<u>\$ 566,932</u>	<u>\$ 620,171</u>	<u>\$ 392,344</u>	

(1) 2020-21 Revenues include an estimated decrease due to a tenant vacating a portion of the Redwood Business Complex as well as lost student housing revenue.

(2) 2020-21 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2020-21 The decrease in Supplies, Materials, Services, Other Operating, and Capital Outlay amounts is due to an expected decrease in student housing operational expenses.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
CAPITAL PROJECT FUNDS

	ACTUAL 2018-2019	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 1,671,637	\$ 1,961,733	\$ 1,046,941	
REVENUE				
STATE SOURCES (1)	4,061,564	17,237,511	25,500,000	47.93%
LOCAL SOURCES (2)	1,264,198	38,826	40,000	3.02%
TOTAL SOURCES	6,997,399	19,238,070	26,586,941	38.20%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (3)	11,137	-	-	
BENEFITS (3)	7,351	-	-	
SUPPLIES & MATERIALS (4)	20,352	15,462	30,000	94.02%
SERVICES & OTHER OPERATING (4)	4,538,923	18,085,920	25,100,000	38.78%
CAPITAL OUTLAY (4)	457,903	89,747	600,000	568.55%
OTHER OUTGO	-	-	-	
TOTAL EXPENDITURES	5,035,666	18,191,129	25,730,000	41.44%
ENDING FUND BALANCE	\$ 1,961,733	\$ 1,046,941	\$ 856,941	

(1) 2020-21 State Revenues include an estimated increase due to the Utility Infrastructure Replacement, Creative Arts, and Physical Education State Capital Projects.

(2) 2020-21 Local Revenue is expected to be similar to 2019-20 amounts.

(3) 2020-21 Salary and Benefits are zero as no salary or benefits will be expensed to Capital

(4) 2020-21 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates based off expected Measure Q and State Capital Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
ENTERPRISE FUNDS

	<u>ACTUAL</u> 2018-2019	<u>ESTIMATED</u> <u>ACTUAL</u> 2019-2020	<u>FINAL</u> <u>BUDGET</u> 2020-2021	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 864,163	\$ 672,135	\$ 456,195	
REVENUE				
LOCAL SOURCES (1)	963,151	1,833,950	940,000	-48.74%
TOTAL SOURCES	<u>1,827,314</u>	<u>2,506,085</u>	<u>1,396,195</u>	<u>-44.29%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	605,967	541,158	525,073	-2.97%
BENEFITS (2)	258,795	245,072	228,431	-6.79%
SUPPLIES & MATERIALS (3)	76,853	522,772	200,000	-61.74%
SERVICES & OTHER OPERATING (3)	163,606	349,796	300,000	-14.24%
CAPITAL OUTLAY (3)	31,526	374,269	120,000	-67.94%
OTHER OUTGO (3)	18,432	16,823	20,000	18.88%
TOTAL EXPENDITURES	<u>1,155,179</u>	<u>2,049,890</u>	<u>1,393,504</u>	<u>-32.02%</u>
ENDING FUND BALANCE	<u>\$ 672,135</u>	<u>\$ 456,195</u>	<u>\$ 2,691</u>	

(1) 2020-21 Revenues include an estimated COVID-19 related decrease for Dining Services, Workforce and Community Education, and Student House Project activity.

(2) 2020-21 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2020-21 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates as per projected Dining Services, Workforce and Community Education, and Student House Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
EMPLOYEE BENEFIT TRUST

	<u>ACTUAL</u> <u>2018-2019</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2019-2020</u>	<u>FINAL</u> <u>BUDGET</u> <u>2020-2021</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 503,903	\$ 382,847	\$ 259,611	
REVENUE				
LOCAL SOURCES (1)	718,488	699,126	2,319,000	231.70%
TOTAL SOURCES	1,222,391	1,081,973	2,578,611	138.32%
USES OF FUNDS				
EXPENDITURES:				
RETIREE BENEFITS (2)	839,544	822,362	892,562	8.54%
ENDING FUND BALANCE	\$ 382,847	\$ 259,611	\$ 1,686,049	

(1) Local Sources include a transfer in from the unrestricted general fund and monthly employer contributions. The transfer in for 2018-19 was \$520,000, and the planned transfer in for 2019-20 is \$520,000 and \$645,000 in 2020-21, with an additional revenue-contingent transfer in of \$1.5 million.

(2) 2020-21 Retiree Benefits includes an increase due to the increased cost of medical insurance and accounts for newly eligible retirees as well as those who will no longer be eligible.

**REDWOODS CUMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021**

PENSION CONTRIBUTION FUND

	ACTUAL 2018-2019	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	
TRANSFER - IN ⁽¹⁾			500,000	
TOTAL SOURCES	-	-	500,000	
USES OF FUNDS				
EXPENDITURES:				
EMPLOYEE BENEFITS				
TRANSFER OUT	-	-	-	
ENDING FUND BALANCE	\$ -	\$ -	\$ 500,000	

(1) There is a planned, revenue-contingent 2020-21 transfer from the unrestricted general fund to the pension fund in the amount of \$500,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2020-2021
ASSOCIATED STUDENT ORGANIZATION

	ACTUAL 2018-2019	ESTIMATED ACTUAL 2019-2020	FINAL BUDGET 2020-2021	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 209,120	\$ 261,750	\$ 314,365	
REVENUE				
LOCAL SOURCES (1)	89,201	93,159	93,000	-0.17%
TOTAL SOURCES	298,321	354,909	407,365	14.78%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	4,200	8,808	8,000	-9.17%
BENEFITS (2)	382	1,310	1,300	-0.76%
SUPPLIES & MATERIALS (3)	7,689	4,893	5,000	2.19%
SERVICES & OTHER OPERATIONS (3)	14,969	25,533	20,000	-21.67%
CAPITAL OUTLAY (3)	1,031	-	2,000	
OTHER OUTGO (3)	8,300	-	11,000	
TOTAL EXPENDITURES	36,571	40,544	47,300	16.66%
ENDING FUND BALANCE	\$ 261,750	\$ 314,365	\$ 360,065	

(1) 2020-21 Revenue is estimated to be similar to 2019-20

(2) 2020-21 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2020-21 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

SUBFUND CODES

SUBFUND DESCRIPTIONS	SUBFUND CODES
UNRESTRICTED GENERAL FUND	11000-11009
RESTRICTED GENERAL FUND	11010-11078
STUDENT FINANCIAL AID TRUST FUND	174xx
DEBT SERVICE FUND	121xx
CHILD DEVELOPMENT FUND	133xx
STUDENT FARM	134xx
OTHER SP REVENUE FUND	139xx
CAPITAL PROJECTS FUND	141xx
ENTERPRISE FUND	15100, 15200, 159xx
ASSOCIATED STUDENT ORGANIZATION	171xx
EMPLOYEE BENEFIT TRUST	178xx
PENSION CONTRIBUTION RESERVE	179xx

REVENUE AND EXPENSE OBJECT CODES

REVENUES:	OBJECT CODE
STATE APPORTIONMENT	48611
STATE SUBVENTIONS	48671, 48672
PROPERTY TAXES	
SECURED	48811, 48812, 48814, 48816, 48817, 48818, 48819
UNSECURED	48813, 48815
ENROLLMENT FEES	48874
SB 361 PROP 30	48630
FEDERAL REVENUE	48100-48199
STATE REVENUE	
CA STATE LOTTERY	48681
OTHER REVENUE	48600-48699
LOCAL REVENUE	
INTEREST	48860
NON-RESIDENT TUITION	48880
OTHER MISC. REVENUE	48820-48899
EXPENSES	OBJECT CODE
SALARIES	
FACULTY	
INSTRUCTORS-REGULAR	511xx
ASSOCIATE INSTRUCTORS	513xx
NON-INSTRUCTORS-REG.	51208-51282
NON-INSTRUCTORS-HOURLY	514xx
CLASSIFIED	
STAFF-REGULAR	52120-52180
INSTRUCTIONAL-REGULAR	522xx
HOURLY	52315-52385 & 524xx
OVERTIME	52387-52388
ADMINISTRATORS	
ACADEMIC	51201
CLASSIFIED	52110-52115
BENEFITS	
STRS	531xx
PERS	532xx

FICA/MEDICARE	533xx
UNEMPLOYMENT	535xx
WORKERS COMP. INS	536xx
MEDICAL, DENTAL, VISION	534xx
BENEFITS, TEMPORARY	53xxx

FIXED EXPENSES

UTILITIES

ELECTRIC	55503
GAS	55502
TELEPHONE	55504
DISPOSAL SERVICE	55510
WATER	55501
INTERNET	55530
SEWER SERVICE	55505
LAUNDRY SERVICE	55520

SERVICES

PROFESSIONAL SERVICES	55170, 55325, 55621, 55701, 55720
SOFTWARE MAINTENANCE	55641
INSURANCE	55400

OTHER OPERATING

SUPPLIES AND MATERIALS	54xxx
SERVICES AND OTHER OPERATING	55xxx

CAPITAL OUTLAY	56xxx
OTHER OUTGO	57xxx