

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

District: REDWOODS

District Code: 160

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Julia Morrison

(707) 476-4122

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
Instructional Salaries					
Contract or Regular	1100	5,884,849	5,884,849		5,884,849
Other	1300	3,767,656	3,767,656		3,767,656
Total Instructional Salaries		9,652,505	9,652,505	0	9,652,505
Non-Instructional Salaries					
Contract or Regular	1200		1,487,558	26,285	1,513,843
Other	1400		175,954		175,954
Total Non-Instructional Salaries		0	1,663,512	26,285	1,689,797
Total Academic Salaries		9,652,505	11,316,017	26,285	11,342,302
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,202,524	61,216	4,263,740
Other	2300		177,211	25,475	202,686
Total Non-Instructional Salaries		0	4,379,735	86,691	4,466,426
Instructional Aides					
Regular Status	2200	194,954	194,954		194,954
Other	2400	142,326	142,326		142,326
Total Instructional Aides		337,280	337,280	0	337,280
Total Classified Salaries		337,280	4,717,015	86,691	4,803,706
Employee Benefits	3000	3,271,340	6,664,671	52,772	6,717,443
Supplies and Materials	4000		157,036	5,566	162,602
Other Operating Expenses	5000	105,570	3,465,241	110,917	3,576,158
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		13,366,695	26,319,980	282,231	26,602,211

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
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
Objects to Exclude	Object Code				
Rents and Leases	5060			45,775	45,775
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		696,692		696,692

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
Total Exclusions		0	696,692	45,775	742,467
Total for ECS 84362, 50% Law		13,366,695	25,623,288	236,456	25,859,744
Percent of CEE (Instructional Salary Cost / Total CEE)		52.17%	100.00%		
50% of Current Expense of Education			12,811,644		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		13,366,695	25,623,288	236,456	25,859,744
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,366,695	26,319,980	282,231	26,602,211
Capital Expenditures	6000	12,598	53,869		53,869
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,379,293	26,373,849	282,231	26,656,080

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(588,364)	(155,298)	(743,662)
In County Treasury	9112	10,327,287	6,184,732	16,512,019
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,194,477	2,656,125	4,850,602
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	53,119		53,119
Prepaid Items	9220	28,275	803	29,078
TOTAL ASSETS		12,014,794	8,686,362	20,701,156
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	750,940	176,187	927,127
Accrued Salaries and Wages Payable	9520	793,720	82,497	876,217
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	4,006,944		4,006,944
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	684,942	8,219,645	8,904,587
TOTAL LIABILITIES		6,236,546	8,478,329	14,714,875

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		208,033	208,033
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	5,778,248		5,778,248
Total Fund Balance		5,778,248	208,033	5,986,281
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		5,778,248	208,033	5,986,281
TOTAL LIABILITIES AND FUND EQUITY		12,014,794	8,686,362	20,701,156

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,734,014		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,734,014	0	0
LIABILITIES				
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 LIABILITIES		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, 2021

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	3,734,014		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,734,014	0	0
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		3,734,014	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,734,014	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			500	13,563		19,243
In County Treasury	9112			233,233	31,847		515,908
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			72,456	35,623		72,498
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	306,189	81,033	0	607,649
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			47,044	19,725		68
Accrued Salaries and Wages Payable	9520			11,002			(5,850)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			138,729			86,505
TOTAL LIABILITIES		0	0	196,775	19,725	0	80,723

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND BALANCE (NON-GASB 54)							
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	109,414	61,308	0	526,926
Total Fund Balance		0	0	109,414	61,308	0	526,926
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	109,414	61,308	0	526,926
TOTAL LIABILITIES AND FUND EQUITY		0	0	306,189	81,033	0	607,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	740,033		422,333
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			
TOTAL ASSETS		740,033	0	422,333
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	163,571		
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 LIABILITIES		163,571	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
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	576,462		422,333
Total Fund Balance		576,462	0	422,333
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		576,462	0	422,333
TOTAL LIABILITIES AND FUND EQUITY		740,033	0	422,333

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		6,258		
In County Treasury	9112	638	54,719		376,314
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		61		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				1,259,559
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		638	61,038	0	1,635,873

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	638	1,784		71,006
Accrued Salaries and Wages Payable	9520		4,297		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		54,957		
Total Current Liabilities and Deferred Revenue		638	61,038	0	71,006
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
TOTAL LIABILITIES	968	638	61,038	0	71,006

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				1,564,867
Total Reserved Fund Balance		0	0	0	1,564,867
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	1,564,867
TOTAL LIABILITIES AND FUND EQUITY		638	61,038	0	1,635,873

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
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		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
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
Fund Balance (GASB 54)	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				672,959				
In County Treasury	9112	396,823	14,059		(830,423)				3,336,251
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				707,546				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		396,823	14,059	0	550,082	0	0	0	3,336,251

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	64							
Accrued Salaries and Wages Payable	9520	163							13,696
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	33,426			550,077				
Total Current Liabilities and Deferred Revenue		33,653	0	0	550,077	0	0	0	13,696
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	33,653	0	0	550,077	0	0	0	13,696

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND EQUITY									
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	363,170	14,059		5				3,322,555
Total Reserved Fund Balance		363,170	14,059	0	5	0	0	0	3,322,555
Fund Balance (GASB 54)	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	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		363,170	14,059	0	5	0	0	0	3,322,555
TOTAL LIABILITIES AND FUND EQUITY		396,823	14,059	0	550,082	0	0	0	3,336,251

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	28,900		28,900
Higher Education Act	8120		1,158,576	1,158,576
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		32,494	32,494
Student Financial Aid	8150	8,065		8,065
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		146,619	146,619
Other Federal Revenues	8190	1,003	3,326,881	3,327,884
Total Federal Revenues	8100	37,968	4,664,570	4,702,538
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	13,287,476		13,287,476
Other General Apportionment	8613	428,450		428,450
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		937,373	937,373
Disabled Students Programs and Services(DSPS)	8623		542,317	542,317
Temporary Assistance for Needy Families (TANF)	8624		143,587	143,587
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		231,517	231,517
Telecommunications and Technology Infrastructure Program (TTIP)	8626		197,691	197,691
Other General Categorical Programs	8627		4,138,140	4,138,140

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,126,463		5,126,463
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		692,822	692,822
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	103,808		103,808
Timber Yield Tax	8672	277,105		277,105
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	696,692	101,505	798,197
State Mandated Costs	8685	110,751		110,751
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		692,750	692,750
Total State Revenues	8600	20,030,745	7,677,702	27,708,447

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	9,541,967		9,541,967
Tax Allocation, Supplemental Roll	8812	116,163		116,163
Tax Allocation, Unsecured Roll	8813	378,565		378,565
Prior Years Taxes	8816	34,584		34,584
Education Revenues Augmentation Fund (ERAF)	8817	418,164		418,164
Redevelopment Agency Funds - Pass Through	8818	(221,450)		(221,450)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		48,264	48,264
Contract Services	8830			
Contract Instructional Services	8831		16,698	16,698
Other Contract Services	8832			0
Sales and Commissions	8840	1,343		1,343
Rentals and Leases	8850			0
Interest and Investment Income	8860	70,166		70,166
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	939,067		939,067
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
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		147,647	147,647
Instructional Materials Fees and Sales of Materials	8877	15,941		15,941
Insurance	8878			0
Student Records	8879	12,742		12,742
Nonresident Tuition	8880	362,909		362,909
Parking Services and Public Transportation	8881		9,470	9,470
Other Student Fees and Charges	8885	1,093	27,747	28,840
Other Local Revenues	8890	54,037	6,441	60,478
Total Local Revenues	8800	11,725,291	256,267	11,981,558
Total Revenues		31,794,004	12,598,539	44,392,543

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	275,600	108,849	384,449
Total Other Financing Sources	8900	275,600	108,849	384,449
Total Revenues and Other Financing Sources		32,069,604	12,707,388	44,776,992

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	495,692	11,521	21,033	69,411		597,657
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	22,762					22,762
Biological Sciences	0400	1,006,563	6,542	47,158	10,272		1,070,535
Business and Management	0500	295,968	(4,090)	1,000			292,878
Communications	0600	44,927	300	3,175	24,055		72,457
Computer and Information Science	0700	473,574	12,233	4,648	46,222		536,677
Education	0800	617,885	10,006	5,874			633,765
Engineering and Related Industrial Technology	0900	809,174	43,325	51,403	353,396		1,257,298
Fine and Applied Arts	1000	935,367	2,462	15,637	13,703		967,169
Foreign language	1100	143,423	(1)				143,422
Health	1200	1,741,638	55,056	119,530	10,715		1,926,939
Consumer Education And Home Economics	1300	458,081	138,110	11,931	19,147		627,269
Law	1400						0
Humanities(Letters)	1500	1,816,793	1,498	12,250			1,830,541
Library Science	1600	3,225					3,225
Mathematics	1700	1,228,426	(5)				1,228,421
Military Studies	1800						0
Physical Sciences	1900	792,815	6	22,668	2,703		818,192
Psychology	2000	606,032	(16)	2,000			608,016
Public Affairs and Services	2100	599,435	122,587	12,494	12,851		747,367
Social Sciences	2200	1,088,518	137	1,000			1,089,655
Commercial Services	3000						0
Interdisciplinary Studies	4900	562,234	67,776	101,736	28,556		760,302
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		13,742,532	467,447	433,537	591,031		15,234,547
Total Expenditures for GF Activities*		13,726,775	15,194,643	5,727,001	978,648	6,414,738	42,041,805

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	11	2,365,786	75,699	19,934		2,461,430
Course and Curriculum Development	6020		464,860				464,860
Academic / Faculty Senate	6030		73,006	1,100			74,106
Other Instructional Administration & Governance	6090		102,238	5,000			107,238
Total Instructional Admin. & Governance		11	3,005,890	81,799	19,934	0	3,107,634
Instructional Support Services	6100						
Learning Center	6110		109,412	14,272			123,684
Library	6120		395,910	23,043	16,488		435,441
Media	6130		91,425	7,862			99,287
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	(244)	157,199	233,204	45,799		435,958
Total Instructional Support Services		(244)	753,946	278,381	62,287	0	1,094,370
Admissions and Records	6200		496,559	8,661			505,220
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,719,101	143,617	5,276		1,867,994
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		7,564	3,750			11,314
Total Student Counseling and Guidance		0	1,726,665	147,367	5,276	0	1,879,308

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: 2020-2021

Budget Year: 2021-2022

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		157,783	1,558	1,910		161,251
Disabled Student Programs and Services (DSPS)	6420		469,129	6,110	7,726		482,965
Extended Opportunity Programs and Services (EOPS)	6430		637,598	8,278	20		645,896
Health Services	6440		52,762	109,901			162,663
Student Personnel Administration	6450						0
Financial Aid Administration	6460		721,214	58,417	28,293		807,924
Job Placement Services	6470		60,543	638	6,704		67,885
Veterans Services	6480		131,405	27,587			158,992
Miscellaneous Student Services	6490		116,687	143,743	21,160		281,590
Total Other Student Services		0	2,347,121	356,232	65,813	0	2,769,166
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		473,250	134,019	17,610		624,879
Custodial Services	6530		664,294	54,927	5,818		725,039
Grounds Maintenance and Repairs	6550		205,609	8,376			213,985
Utilities	6570			605,418			605,418
Other Operations and Maintenance of Plant	6590		227,997	15,080	88,326		331,403
Total Operation and Maintenance of Plant	6500	0	1,571,150	817,820	111,754	0	2,500,724
Planning, Policymaking and Coordinations	6600		1,360,343	261,620			1,621,963

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		16,778	456			17,234
Fiscal Operations	6720		466,749	1,518,188	1,910		1,986,847
Human Resources Management	6730		603,482	75,398			678,880
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	18	49,195	74,338	28,174		151,725
Staff Diversity	6760			3,995			3,995
Logistical Services	6770		728,813	654,166			1,382,979
Management Information Systems	6780		1,162,617	607,806	1,068		1,771,491
Other General Institutional Support Services	6790		104,330	62,989	79,218		246,537
Total General Institutional Support Services	6700	18	3,131,964	2,997,336	110,370	0	6,239,688
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,215			1,215
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		31,232	105,368	12,183		148,783
Total Community Services	6800	0	31,232	106,583	12,183	0	149,998

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		240	179			419
Child Development Centers	6920			1,200			1,200
Farm Operations	6930		110,621	498			111,119
Food Services	6940			925			925
Parking	6950		4,895	20,019			24,914
Student and Co-Curricular Activities	6960	(15,542)	93,640	114,629			192,727
Student Housing	6970			23,965			23,965
Other Ancillary Services	6990			315			315
Total Ancillary Services	6900	(15,542)	209,396	161,730	0	0	355,584
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Physical Property and Related Acquisitions	7100		92,930	40,000			132,930
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			35,935			35,935
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	35,935	0	0	35,935
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,955,979	4,955,979
Student Aid	7320					1,351,624	1,351,624
Other Outgo	7390					107,135	107,135
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,414,738	6,414,738
Sub-Total Non-Instructional Activites		(15,757)	14,727,196	5,293,464	387,617	6,414,738	26,807,258
Total Expenditures General Fund: activities *		13,726,775	15,194,643	5,727,001	978,648	6,414,738	42,041,805

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$31,405,471
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	3,792.96		
	2. 2020-2021 Second Period Actual FTES	2,679.30		
	3. 2020-2021 Population change factor (C2/C1)	0.7064		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$23,456,015
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)			\$23,456,015
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$23,456,015
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			18,056,234
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			569,288
C.	Local Property taxes			10,584,871
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			303,501
H.	2021-2022 Appropriations Subject to Limit			\$28,906,892

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	37,968	41,580	4,664,570	7,553,524	4,702,538	7,595,104
State Revenues	8600	20,030,745	32,284,405	7,677,702	9,010,079	27,708,447	41,294,484
Local Revenues	8800	11,725,291	730,000	256,267	540,000	11,981,558	1,270,000
Total Revenues		31,794,004	33,055,985	12,598,539	17,103,603	44,392,543	50,159,588
EXPENDITURES:							
Academic Salaries	1000	11,342,302	11,223,279	1,768,682	1,000,000	13,110,984	12,223,279
Classified Salaries	2000	4,803,704	7,225,407	2,415,574	2,740,153	7,219,278	9,965,560
Employee Benefits	3000	6,717,445	7,667,168	1,873,711	2,300,141	8,591,156	9,967,309
Supplies and Materials	4000	162,132	2,528,743	458,166	1,000,000	620,298	3,528,743
Other Operating Expenses and Services	5000	3,576,160	2,218,555	1,530,543	2,700,000	5,106,703	4,918,555
Capital Outlay	6000	53,869	50,000	924,779	2,750,000	978,648	2,800,000
Total Expenditures		26,655,612	30,913,152	8,971,455	12,490,294	35,627,067	43,403,446
Excess /(Deficiency) of Revenues over Expenditures		5,138,392	2,142,833	3,627,084	4,613,309	8,765,476	6,756,142
Other Financing Sources	8900	275,600		108,849	90,000	384,449	90,000
Other Outgo	7000	2,785,501	969,567	3,629,237	2,750,000	6,414,738	3,719,567
Net Increase/(Decrease) in Fund Balance		2,628,491	1,173,266	106,696	1,953,309	2,735,187	3,126,575
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,149,756	5,778,248	101,337	208,033	3,251,093	5,986,281
Prior Years Adjustments	9020	1				1	
Adjusted Beginning Balance	9030	3,149,757		101,337		3,251,094	
Ending Fund Balance, June 30		5,778,248	6,951,514	208,033	2,161,342	5,986,281	9,112,856

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	12,660					
Local Revenues	8800	2,846,137	2,884,107				
Total Revenues		2,858,797	2,884,107	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,770,019	2,822,719				
Debt Interest and Other Service Charges	7120	1,980	1,980				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,771,999	2,824,699	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,771,999)	(2,824,699)	0	0	0	0
Net Increase/Decrease in Fund Balance		86,798	59,408	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,647,216	3,734,014		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,647,216		0		0	
Ending Fund Balance, June 30		3,734,014	3,793,422	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					310,187	261,120
State Revenues	8600					588,960	606,309
Local Revenues	8800					28,940	30,000
Total Income		0	0	0	0	928,087	897,429
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					429,315	470,413
Employee Benefits	3000					297,363	327,623
Supplies and Materials	4000					87,249	77,073
Other Operating Expenses and Services	5000					102,063	108,439
Capital Outlay	6000					127,180	50,000
Total Expenditures		0	0	0	0	1,043,170	1,033,548
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(115,083)	(136,119)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(25,083)	(46,119)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	134,498	109,414
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		0		134,497	
Ending Fund Balance, June 30		0	0	0	0	109,414	63,295

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	106,438	75,000			358,052	1,047,508
Total Income		106,438	75,000	0	0	358,052	1,047,508
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	34,749	37,906			331,113	395,130
Employee Benefits	3000	21,957	22,633			176,602	229,296
Supplies and Materials	4000	32,612	34,000			56,802	75,000
Other Operating Expenses and Services	5000	17,667	19,000			97,577	250,000
Capital Outlay	6000	37,830				19,698	10,000
Total Expenditures		144,815	113,539	0	0	681,792	959,426
Excess /(Deficiency) of Revenues over Expenditures		(38,377)	(38,539)	0	0	(323,740)	88,082
Other Financing Sources	8900	81,334	59,567			262,983	10,000
Other Outgo	7000					184	200
Net Increase/(Decrease) in Fund Balance		42,957	21,028	0	0	(60,941)	97,882
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	18,351	61,308		0	587,867	526,926
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,351		0		587,867	
Ending Fund Balance, June 30		61,308	82,336	0	0	526,926	624,808

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	10,231,265	15,000,000				
Local Revenues	8800					32,994	45,000
Total Income		10,231,265	15,000,000	0	0	32,994	45,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,964	30,000			2,222	
Other Operating Expenses and Services	5000	10,643,316	14,000,000			14,460	400,000
Capital Outlay	6000	6,438	700,000				
Total Expenditures		10,656,718	14,730,000	0	0	16,682	400,000
Excess /(Deficiency) of Revenues over Expenditures		(425,453)	270,000	0	0	16,312	(355,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(425,453)	270,000	0	0	16,312	(355,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,001,915	576,462		0	406,022	422,333
Prior Years Adustments	9020					(1)	
Adjusted Beginning Balance	9030	1,001,915		0		406,021	
Ending Fund Balance, June 30		576,462	846,462	0	0	422,333	67,333

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	57,635	75,000	962	325,000		
Other Financing Sources	8900			271,742			
Total Income		57,635	75,000	272,704	325,000	0	0
Cost of Sales	5890						
Gross Profit or Loss		57,635	75,000	272,704	325,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	30,235	33,000	185,302	200,000		
Employee Benefits	3000	25,576	28,000	86,440	90,000		
Supplies and Materials	4000				25,000		
Other Operating Expenses and Services	5000	1,824	2,000	962	10,000		
Capital Outlay	6000						
Total Expenditures		57,635	63,000	272,704	325,000	0	0
Net Profit or Loss		0	12,000	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	12,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	12,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	625,357	800,000				
Other Financing Sources	8900	487,935					
Total Income		1,113,292	800,000				
Cost of Sales	5890						
Gross Profit or Loss		1,113,292	800,000				
Expenditures							
Academic Salaries	1000	4,000					
Classified Salaries	2000	115,054	120,000				
Employee Benefits	3000	44,260	45,000				
Supplies and Materials	4000	27,928	30,000				
Other Operating Expenses and Services	5000	131,548	134,000				
Capital Outlay	6000	110,936	112,000				
Total Expenditures		433,726	441,000				
Net Profit or Loss		679,566	359,000				
Other Outgo	7000	16,493	15,000				
Net Increase/(Decrease) in Fund Balance		663,073	344,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	899,173	1,564,867				
Prior Years Adjustments	9020	2,621					
Adjusted Beginning Balance	9030	901,794					
Ending Fund Balance, June 30		1,564,867	1,908,867				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	74,210	74,000	15,642	16,000		
Total Income		74,210	74,000	15,642	16,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	16,466	11,000				
Employee Benefits	3000	1,497	990				
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	2,807	8,000	1,583	2,000		
Capital Outlay	6000		2,000				
Total Expenditures		20,770	26,990	1,583	2,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		53,440	47,010	14,059	14,000	0	0
Other Financing Sources	8900						
Other Outgo	7000		5,000				
Net Increase/(Decrease) in Fund Balance		53,440	42,010	14,059	14,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	309,731	363,170		14,059		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	309,730		0		0	
Ending Fund Balance, June 30		363,170	405,180	14,059	28,059	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	8,063,571	11,616,061				
State Revenues	8600	1,309,004	771,644				
Local Revenues	8800						
Total Income		9,372,575	12,387,705	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		9,372,575	12,387,705	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	9,372,575	12,387,705				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5	5		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
Ending Fund Balance, June 30		5	5	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			161,852	160,000
Total Income		0	0	161,852	160,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			800,544	870,744
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	800,544	870,744
Excess /(Deficiency) of Revenues over Expenditures		0	0	(638,692)	(710,744)
Other Financing Sources	8900			2,645,000	800,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,006,308	89,256
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,316,247	3,322,555
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,316,247	
Ending Fund Balance, June 30		0	0	3,322,555	3,411,811

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	46,711
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	2,645,000
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	34,623
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	262,983
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	271,742
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	487,935

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					192,396		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			192,396		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		696,692			295,663		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	9,462		9,462
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	9,462		9,462
Other Operating Expenses and Services	5000		696,692		696,692	57,856		754,548
Capital Outlay	6000							
Library Books	6300				0	34,187		34,187
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	34,187		34,187
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	696,692	0	696,692	101,505		798,197
Ending Balance					0	386,554		386,554

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					386,554		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			386,554		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		391,200			150,000		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	100,000		100,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	100,000		100,000
Other Operating Expenses and Services	5000		391,200		391,200	40,000		431,200
Capital Outlay	6000							
Library Books	6300				0	40,000		40,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	40,000		40,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	391,200	0	391,200	180,000		571,200
Ending Balance					0	356,554		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 160

Name: REDWOODS

EPA Revenue	5,126,463
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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	5,126,463	0	0	5,126,463
TOTAL		5,126,463	0	0	5,126,463

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	1,626,028	1,625,538	3,251,566	N/A	N/A
2021-22	1,984,354	1,676,671	3,661,025	409,459	12.59%
2022-23	2,088,610	1,869,152	3,957,762	296,737	8.11%
2023-24	2,266,552	1,991,975	4,258,527	300,765	7.60%
2024-25	2,350,700	2,065,844	4,416,544	158,017	3.71%
2025-26	2,500,000	2,300,000	4,800,000	383,456	8.68%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The pension costs are built into the budget.