

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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

10/03/2022

Date



Keith Flamer (Oct 3, 2022 11:01 PDT)

District Superintendent

10/03/2022

Date

Contact: Julia Morrison Administrative Services

(707) 476-4119 Ext: Julia-Morrison@redwoods.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	5,903,171	5,903,171		5,903,171
Other	1300	5,021,652	5,060,071		5,060,071
Total Instructional Salaries		10,924,823	10,963,242	0	10,963,242
Non-Instructional Salaries					
Contract or Regular	1200		1,555,072	32,613	1,587,685
Other	1400		147,291		147,291
Total Non-Instructional Salaries		0	1,702,363	32,613	1,734,976
Total Academic Salaries		10,924,823	12,665,605	32,613	12,698,218
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,560,174	46,634	4,606,808
Other	2300		213,123	58,161	271,284
Total Non-Instructional Salaries		0	4,773,297	104,795	4,878,092
Instructional Aides					
Regular Status	2200	366,935	366,935		366,935
Other	2400	170,526	170,846		170,846
Total Instructional Aides		537,461	537,781	0	537,781
Total Classified Salaries		537,461	5,311,078	104,795	5,415,873
Employee Benefits	3000	3,582,375	7,168,735	56,322	7,225,057
Supplies and Materials	4000		247,313	22,071	269,384
Other Operating Expenses	5000	350,601	2,657,818	307,795	2,965,613
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,395,260	28,050,549	523,596	28,574,145

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,359	57,176	58,535
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		651,512		651,512

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	652,871	57,176	710,047
Total for ECS 84362, 50% Law		15,395,260	27,397,678	466,420	27,864,098
Percent of CEE (Instructional Salary Cost / Total CEE)		56.19%	100.00%		
50% of Current Expense of Education			13,698,839		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,395,260	27,397,678	466,420	27,864,098
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,395,260	28,050,549	523,596	28,574,145
Capital Expenditures	6000	5,371	47,201		47,201
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,400,631	28,097,750	523,596	28,621,346

For Year Ended June 30, 2022

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			0
In County Treasury	9112	8,808,221	9,744,877	18,553,098
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	(133,469)	700,567	567,098
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	87,812	804	88,616
Prepaid Items	9220			0
TOTAL ASSETS		8,762,564	10,446,248	19,208,812
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,278,703	236,459	1,515,162
Accrued Salaries and Wages Payable	9520	537,060		537,060
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	718,187	10,023,529	10,741,716
TOTAL LIABILITIES		2,533,950	10,259,988	12,793,938

For Year Ended June 30, 2022

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		186,260	186,260
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	6,228,614		6,228,614
Total Fund Balance		6,228,614	186,260	6,414,874
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		6,228,614	186,260	6,414,874
TOTAL LIABILITIES AND FUND EQUITY		8,762,564	10,446,248	19,208,812

- 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, 2022

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	4,053,017		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		4,053,017	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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, 2022

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	4,053,017		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,053,017	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		4,053,017	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,053,017	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, 2022

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						
In County Treasury	9112			510,086	89,150		434,635
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			72,776	2,000		87,091
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	582,862	91,150	0	521,726
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			72,258	4,462		(8,904)
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			432,199	17,815		185,939
TOTAL LIABILITIES		0	0	504,457	22,277	0	177,035

- 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, 2022

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	78,405	68,873	0	344,691
Total Fund Balance		0	0	78,405	68,873	0	344,691
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	78,405	68,873	0	344,691
TOTAL LIABILITIES AND FUND EQUITY		0	0	582,862	91,150	0	521,726

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	6,041,783		248,074
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		6,041,783	0	248,074
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,777,430		
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		2,777,430	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	3,075,000		248,074
Unassigned	9790	189,353		
Total Fund Balance		3,264,353	0	248,074
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		3,264,353	0	248,074
TOTAL LIABILITIES AND FUND EQUITY		6,041,783	0	248,074

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				
In County Treasury	9112	1,130	139,755		916,526
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		653		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				362,861
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		1,130	140,408	0	1,279,387

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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	1,130	8,619		89,679
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		131,789		
Total Current Liabilities and Deferred Revenue		1,130	140,408	0	89,679
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	1,130	140,408	0	89,679

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				1,189,708
Total Reserved Fund Balance		0	0	0	1,189,708
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	1,189,708
TOTAL LIABILITIES AND FUND EQUITY		1,130	140,408	0	1,279,387

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

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								
In County Treasury	9112	439,966	20,933		(768,797)				3,525,843
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				930,881				
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		439,966	20,933	0	162,084	0	0	0	3,525,843

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,804							
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	32,688			162,079				
Total Current Liabilities and Deferred Revenue		34,492	0	0	162,079	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	34,492	0	0	162,079	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	405,474	20,933		5				3,525,843
Total Reserved Fund Balance		405,474	20,933	0	5	0	0	0	3,525,843
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		405,474	20,933	0	5	0	0	0	3,525,843
TOTAL LIABILITIES AND FUND EQUITY		439,966	20,933	0	162,084	0	0	0	3,525,843

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	37,945		37,945
Higher Education Act	8120		1,211,645	1,211,645
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		46,978	46,978
Student Financial Aid	8150	23,622		23,622
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		171,669	171,669
Other Federal Revenues	8190	1,089	5,136,630	5,137,719
Total Federal Revenues	8100	62,656	6,566,922	6,629,578
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	13,320,109		13,320,109
Other General Apportionment	8613	695,405		695,405
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,132,960	1,132,960
Disabled Students Programs and Services(DSPS)	8623		410,577	410,577
Temporary Assistance for Needy Families (TANF)	8624		216,302	216,302
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		271,170	271,170
Telecommunications and Technology Infrastructure Program (TTIP)	8626		189,122	189,122
Other General Categorical Programs	8627		5,309,841	5,309,841

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	7,525,930		7,525,930
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		937,210	937,210
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	104,237		104,237
Timber Yield Tax	8672	239,535		239,535
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	651,512	34,320	685,832
State Mandated Costs	8685	113,938		113,938
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		759,398	759,398
Total State Revenues	8600	22,650,666	9,260,900	31,911,566

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	9,452,134		9,452,134
Tax Allocation, Supplemental Roll	8812	60,449		60,449
Tax Allocation, Unsecured Roll	8813	385,637		385,637
Prior Years Taxes	8816	28,690		28,690
Education Revenues Augmentation Fund (ERAF)	8817	251,115		251,115
Redevelopment Agency Funds - Pass Through	8818	(120,990)		(120,990)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		30,000	30,000
Contract Services	8830			
Contract Instructional Services	8831		6,690	6,690
Other Contract Services	8832			0
Sales and Commissions	8840	1,749		1,749
Rentals and Leases	8850			0
Interest and Investment Income	8860	109,994		109,994
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	876,323		876,323
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		138,322	138,322
Instructional Materials Fees and Sales of Materials	8877	33,426		33,426
Insurance	8878			0
Student Records	8879	11,356		11,356
Nonresident Tuition	8880	317,681		317,681
Parking Services and Public Transportation	8881		57,371	57,371
Other Student Fees and Charges	8885	1,350	14,551	15,901
Other Local Revenues	8890	95,354	7,155	102,509
Total Local Revenues	8800	11,504,268	254,089	11,758,357
Total Revenues		34,217,590	16,081,911	50,299,501

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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#	1,735	40,795	42,530
Total Other Financing Sources	8900	1,735	40,795	42,530
Total Revenues and Other Financing Sources		34,219,325	16,122,706	50,342,031

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	300,366	8,160	36,483	39,099		384,108
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	78,945	247	668			79,860
Biological Sciences	0400	1,150,457	5,937	145,471	216,139		1,518,004
Business and Management	0500	372,929	(3,272)	2,182			371,839
Communications	0600	61,430					61,430
Computer and Information Science	0700	417,906	(24)	4,381			422,263
Education	0800	740,602	35,977	48,172			824,751
Engineering and Related Industrial Technology	0900	998,209	15,968	237,435	336,511		1,588,123
Fine and Applied Arts	1000	1,285,379	5,803	26,183	151,567		1,468,932
Foreign language	1100	177,897		2,000			179,897
Health	1200	1,960,807	34,947	160,377	28,090		2,184,221
Consumer Education And Home Economics	1300	563,124	207,905	10,916	8,299		790,244
Law	1400						0
Humanities(Letters)	1500	1,538,900	7,770	13,944			1,560,614
Library Science	1600						0
Mathematics	1700	1,380,706	(229)	81	7,519		1,388,077
Military Studies	1800						0
Physical Sciences	1900	1,185,350	833	4,000			1,190,183
Psychology	2000	709,961	(27)				709,934
Public Affairs and Services	2100	662,564	114,142	46,858	133,131		956,695
Social Sciences	2200	1,277,964	2,835	32,639			1,313,438
Commercial Services	3000						0
Interdisciplinary Studies	4900	789,217	(2,345)	71,076	5,355		863,303
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,355				5,355
Sub-Total Instructional Activites		15,652,713	439,982	842,866	925,710		17,861,271
Total Expenditures for GF Activities*		15,659,977	17,135,674	6,777,117	2,481,925	6,869,894	48,924,587

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		2,589,203	94,282	7,066		2,690,551
Course and Curriculum Development	6020		32,046				32,046
Academic / Faculty Senate	6030		58,979	6,872			65,851
Other Instructional Administration & Governance	6090	65	494,588	7,913	126,955		629,521
Total Instructional Admin. & Governance		65	3,174,816	109,067	134,021	0	3,417,969
Instructional Support Services	6100						
Learning Center	6110		99,364	1,836			101,200
Library	6120	(18)	449,617	2,571	113,498		565,668
Media	6130		11,041	11,963			23,004
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		170,878	123,140	382,528		676,546
Total Instructional Support Services		(18)	730,900	139,510	496,026	0	1,366,418
Admissions and Records	6200		702,903	50,373			753,276
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,869,010	203,761	12,049		2,084,820
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		6,630				6,630
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		77,767	18,960	1,983		98,710
Total Student Counseling and Guidance		0	1,953,407	222,721	14,032	0	2,190,160

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		172,795	3,731			176,526
Disabled Student Programs and Services (DSPS)	6420		454,021	11,135	308		465,464
Extended Opportunity Programs and Services (EOPS)	6430		721,407	22,145	7,670		751,222
Health Services	6440		57,668	368,596			426,264
Student Personnel Administration	6450						0
Financial Aid Administration	6460		537,870	55,568	1,975		595,413
Job Placement Services	6470		178,647	17,456	3,238		199,341
Veterans Services	6480		134,136	10,399			144,535
Miscellaneous Student Services	6490	384	157,475	241,648	4,815	62	404,384
Total Other Student Services		384	2,414,019	730,678	18,006	62	3,163,149
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		457,119	160,404	6,530		624,053
Custodial Services	6530		892,403	44,307			936,710
Grounds Maintenance and Repairs	6550		244,457	24,804			269,261
Utilities	6570			843,887			843,887
Other Operations and Maintenance of Plant	6590		103,143	66,429	61,519		231,091
Total Operation and Maintenance of Plant	6500	0	1,697,122	1,139,831	68,049	0	2,905,002
Planning, Policymaking and Coordinations	6600		1,592,716	189,137			1,781,853

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		17,745	1,606			19,351
Fiscal Operations	6720		532,128	314,097			846,225
Human Resources Management	6730		771,367	238,361			1,009,728
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		28,777	183,160	39,745		251,682
Staff Diversity	6760			24,280	1,273		25,553
Logistical Services	6770		1,039,619	751,390	7,446		1,798,455
Management Information Systems	6780		1,526,086	798,506	758,273		3,082,865
Other General Institutional Support Services	6790		149,065	422,000	4,468		575,533
Total General Institutional Support Services	6700	0	4,064,787	2,733,400	811,205	0	7,609,392
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,821	4,070		5,891
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890	305	21,543	138,281			160,129
Total Community Services	6800	305	21,543	140,102	4,070	0	166,020

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		283				283
Child Development Centers	6920			2,919			2,919
Farm Operations	6930		61,676	44,360			106,036
Food Services	6940						0
Parking	6950		16,563	34,357			50,920
Student and Co-Curricular Activities	6960	6,528	158,561	357,673	10,806		533,568
Student Housing	6970		24,321				24,321
Other Ancillary Services	6990						0
Total Ancillary Services	6900	6,528	261,404	439,309	10,806	0	718,047
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: 2021-2022

Budget Year: 2022-2023

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		82,075	40,123			122,198
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,222,177	5,222,177
Student Aid	7320					1,543,764	1,543,764
Other Outgo	7390					103,891	103,891
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,869,832	6,869,832
Sub-Total Non-Instructional Activites		7,264	16,695,692	5,934,251	1,556,215	6,869,894	31,063,316
Total Expenditures General Fund: activities *		15,659,977	17,135,674	6,777,117	2,481,925	6,869,894	48,924,587

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$28,906,892
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	2,679.30		
	2. 2021-2022 Second Period Actual FTES	2,527.01		
	3. 2021-2022 Population change factor (C2/C1)	0.9432		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$29,323,487
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)			\$29,323,487
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$29,323,487
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			17,283,191
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			380,000
C.	Local Property taxes			9,860,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			(237,061)
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$27,286,130

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	62,656	41,580	6,566,922	4,074,040	6,629,578	4,115,620
State Revenues	8600	22,650,666	35,756,309	9,260,900	15,770,318	31,911,566	51,526,627
Local Revenues	8800	11,504,268	690,000	254,089	293,000	11,758,357	983,000
Total Revenues		34,217,590	36,487,889	16,081,911	20,137,358	50,299,501	56,625,247
EXPENDITURES:							
Academic Salaries	1000	12,698,218	11,835,918	1,997,366	0	14,695,584	11,835,918
Classified Salaries	2000	5,415,874	8,799,927	3,190,603	5,388,674	8,606,477	14,188,601
Employee Benefits	3000	7,226,057	8,665,162	2,267,533	2,973,091	9,493,590	11,638,253
Supplies and Materials	4000	250,721	2,793,993	570,483	1,000,000	821,204	3,793,993
Other Operating Expenses and Services	5000	2,983,276	2,433,600	2,972,637	3,000,000	5,955,913	5,433,600
Capital Outlay	6000	47,201	195,000	2,434,724	2,000,000	2,481,925	2,195,000
Total Expenditures		28,621,347	34,723,600	13,433,346	14,361,765	42,054,693	49,085,365
Excess /(Deficiency) of Revenues over Expenditures		5,596,243	1,764,289	2,648,565	5,775,593	8,244,808	7,539,882
Other Financing Sources	8900	1,735	0	40,795	90,000	42,530	90,000
Other Outgo	7000	4,158,761	1,227,122	2,711,133	3,000,000	6,869,894	4,227,122
Net Increase/(Decrease) in Fund Balance		1,439,217	537,167	(21,773)	2,865,593	1,417,444	3,402,760
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,789,400	6,228,614	208,033	186,260	4,997,433	6,414,874
Prior Years Adjustments	9020	(3)				(3)	
Adjusted Beginning Balance	9030	4,789,397		208,033		4,997,430	
Ending Fund Balance, June 30		6,228,614	6,765,781	186,260	3,051,853	6,414,874	9,817,634

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	7,945					
Local Revenues	8800	3,135,955	2,970,630				
Total Revenues		3,143,900	2,970,630	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	1,750,000	1,855,000				
Debt Interest and Other Service Charges	7120	1,074,897	1,002,424				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,824,897	2,857,424	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,824,897)	(2,857,424)	0	0	0	0
Net Increase/Decrease in Fund Balance		319,003	113,206	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,734,014	4,053,017		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,734,014		0		0	
Ending Fund Balance, June 30		4,053,017	4,166,223	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					283,058	333,344
State Revenues	8600					667,553	767,255
Local Revenues	8800					40,715	34,500
Total Income		0	0	0	0	991,326	1,135,099
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					475,374	606,079
Employee Benefits	3000					351,076	480,376
Supplies and Materials	4000					140,212	70,000
Other Operating Expenses and Services	5000					128,623	75,000
Capital Outlay	6000					17,049	50,000
Total Expenditures		0	0	0	0	1,112,334	1,281,455
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(121,008)	(146,356)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(31,008)	(56,356)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	109,414	78,407
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030	0		0		109,415	
Ending Fund Balance, June 30		0	0	0	0	78,407	22,051

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	61,857	50,000			143,013	980,000
Total Income		61,857	50,000	0	0	143,013	980,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	39,589	42,462			351,219	412,097
Employee Benefits	3000	22,948	24,987			169,946	242,553
Supplies and Materials	4000	32,756	34,000			70,643	75,000
Other Operating Expenses and Services	5000	18,566	19,000			110,071	250,000
Capital Outlay	6000					9,989	27,000
Total Expenditures		113,859	120,449	0	0	711,868	1,006,650
Excess /(Deficiency) of Revenues over Expenditures		(52,002)	(70,449)	0	0	(568,855)	(26,650)
Other Financing Sources	8900	59,567	67,122			386,688	10,000
Other Outgo	7000					68	200
Net Increase/(Decrease) in Fund Balance		7,565	(3,327)	0	0	(182,235)	(16,850)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	61,308	68,873		0	526,926	344,691
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	61,308		0		526,926	
Ending Fund Balance, June 30		68,873	65,546	0	0	344,691	327,841

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	11,494,985	28,140,000				
Local Revenues	8800		45,000			51,748	
Total Income		11,494,985	28,185,000	0	0	51,748	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,859,502	28,000,000				200,000
Capital Outlay	6000	22,593				226,007	
Total Expenditures		11,882,095	28,000,000	0	0	226,007	200,000
Excess /(Deficiency) of Revenues over Expenditures		(387,110)	185,000	0	0	(174,259)	(200,000)
Other Financing Sources	8900	3,075,000					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,687,890	185,000	0	0	(174,259)	(200,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	576,462	3,264,353		0	422,333	248,074
Prior Years Adustments	9020	1					
Adjusted Beginning Balance	9030	576,463		0		422,333	
Ending Fund Balance, June 30		3,264,353	3,449,353	0	0	248,074	48,074

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	49,444	75,000		800,000		
Other Financing Sources	8900	3,548		324,482			
Total Income		52,992	75,000	324,482	800,000	0	0
Cost of Sales	5890						
Gross Profit or Loss		52,992	75,000	324,482	800,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	28,268	30,000	231,201	240,000		
Employee Benefits	3000	24,724	25,000	93,281	95,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		52,992	55,000	324,482	335,000	0	0
Net Profit or Loss		0	20,000	0	465,000	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	20,000	0	465,000	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	20,000	0	465,000	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,035,772	425,000				
Other Financing Sources	8900	180,048					
Total Income		1,215,820	425,000				
Cost of Sales	5890						
Gross Profit or Loss		1,215,820	425,000				
Expenditures							
Academic Salaries	1000	5,960					
Classified Salaries	2000	109,494	112,000				
Employee Benefits	3000	24,256	26,000				
Supplies and Materials	4000	43,377	45,000				
Other Operating Expenses and Services	5000	176,585	180,000				
Capital Outlay	6000	1,219,108	500,000				
Total Expenditures		1,578,780	863,000				
Net Profit or Loss		(362,960)	(438,000)				
Other Outgo	7000	12,199					
Net Increase/(Decrease) in Fund Balance		(375,159)	(438,000)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,564,867	1,189,708				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,564,867					
Ending Fund Balance, June 30		1,189,708	751,708				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	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		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	68,440	103,500	6,874	7,300		
Total Income		68,440	103,500	6,874	7,300	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,220	15,000				
Employee Benefits	3000	960	1,350				
Supplies and Materials	4000	3,393	5,000				
Other Operating Expenses and Services	5000	11,153	10,000				
Capital Outlay	6000		2,000				
Total Expenditures		25,726	33,350	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		42,714	70,150	6,874	7,300	0	0
Other Financing Sources	8900						
Other Outgo	7000	410	5,000				
Net Increase/(Decrease) in Fund Balance		42,304	65,150	6,874	7,300	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	363,170	405,474	14,059	20,933		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	363,170		14,059		0	
Ending Fund Balance, June 30		405,474	470,624	20,933	28,233	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
State Revenues	8600	11,486,198	8,616,061				
Local Revenues	8800	1,704,253	822,264				
Total Income		13,190,451	9,438,325	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		13,190,451	9,438,325	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	13,190,451	9,438,325				
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: 2021-2022

Budget Year: 2022-2023

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			137,640	140,000
Total Income		0	0	137,640	140,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			754,352	832,944
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			6,183	
Capital Outlay	6000				
Total Expenditures		0	0	760,535	832,944
Excess /(Deficiency) of Revenues over Expenditures		0	0	(622,895)	(692,944)
Other Financing Sources	8900			826,183	820,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	203,288	127,056
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,322,555	3,525,843
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,322,555	
Ending Fund Balance, June 30		0	0	3,525,843	3,652,899

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	59,567
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	101,269
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,075,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	826,183
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	357,366
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	491,950
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	180,048

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			386,554		
Adjustments	9020		0			243,807		
Adjusted Beginning Balance	9030		0			630,361		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		651,512			34,320		
		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	761			761			761
Classified Salaries	2000				0			0
Employee Benefits	3000	480			480			480
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	1,326		1,326
Instructional Supplies & Materials	4300				0	4,037		4,037
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	5,363		5,363
Other Operating Expenses and Services	5000		650,271		650,271			650,271
Capital Outlay	6000							
Library Books	6300				0	28,957		28,957
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	28,957		28,957
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,241	650,271	0	651,512	34,320		685,832
Ending Balance					0	630,361		630,361

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 160

Name: REDWOODS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			630,361		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			630,361		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		600,000			200,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(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	3,000		3,000
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,000		3,000
Other Operating Expenses and Services	5000		600,000		600,000			600,000
Capital Outlay	6000							
Library Books	6300				0	40,000		40,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0	500,000		500,000
Total Capital Outlay		0	0	0	0	540,000		540,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	600,000	0	600,000	543,000		1,143,000
Ending Balance					0	287,361		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 160

Name: REDWOODS

EPA Revenue	7,525,930
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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	7,525,930	0	0	7,525,930
TOTAL		7,525,930	0	0	7,525,930

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	1,805,011	2,068,470	3,873,481	N/A	N/A
2022-23	2,021,734	2,254,793	4,276,527	403,046	10.41%
2023-24	2,220,000	2,400,000	4,620,000	343,473	8.03%
2024-25	2,300,000	2,500,000	4,800,000	180,000	3.90%
2025-26	2,450,000	2,600,000	5,050,000	250,000	5.21%
2026-27	2,550,000	2,700,000	5,250,000	200,000	3.96%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The cost for STRS and PERS are built into the benefit budget.









311-Master-Report-2021-2022pdf

Final Audit Report

2022-10-03

Created:	2022-10-03
By:	Sara Stolt (Sara-Stolt@Redwoods.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOJ5bfCo1kbTEBnJvXpAeezLr9ljpYafQ

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