

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

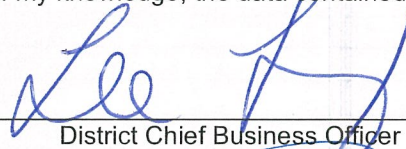
(Financial Report for Fiscal Year 2016-2017)

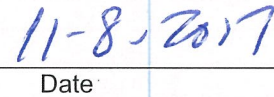
(Budget Report for Fiscal Year 2017-2018)

District: REDWOODS

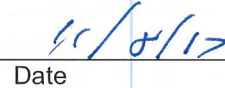
District Code: 160

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: Lee Lindsey

(707) 476-4172

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
Instructional Salaries					
Contract or Regular	1100	6,189,156	6,189,156	24,921	6,214,077
Other	1300	4,313,671	4,351,879	65,008	4,416,887
Total Instructional Salaries		10,502,827	10,541,035	89,929	10,630,964
Non-Instructional Salaries					
Contract or Regular	1200		1,484,458		1,484,458
Other	1400		141,897		141,897
Total Non-Instructional Salaries		0	1,626,355	0	1,626,355
Total Academic Salaries		10,502,827	12,167,390	89,929	12,257,319
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,344,391	20,578	4,364,969
Other	2300		238,102	61,384	299,486
Total Non-Instructional Salaries		0	4,582,493	81,962	4,664,455
Instructional Aides					
Regular Status	2200	464,328	464,328		464,328
Other	2400	154,845	155,725		155,725
Total Instructional Aides		619,173	620,053	0	620,053
Total Classified Salaries		619,173	5,202,546	81,962	5,284,508
Employee Benefits	3000	3,298,438	6,650,193	42,768	6,692,961
Supplies and Materials	4000		286,367	5,883	292,250
Other Operating Expenses	5000		2,353,897	407,521	2,761,418
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		14,420,438	26,660,393	628,063	27,288,456

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	51,996			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		15,494	70,839	86,333
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		528,892		528,892

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		51,996	544,386	70,839	615,225
Total for ECS 84362, 50% Law		14,368,442	26,116,007	557,224	26,673,231
Percent of CEE (Instructional Salary Cost / Total CEE)		55.02%	100.00%		
50% of Current Expense of Education			13,058,004		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,368,442	26,116,007	557,224	26,673,231
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		14,420,438	26,660,393	628,063	27,288,456
Capital Expenditures	6000	8,872	41,379		41,379
Equipment Replacement (Back out)	6420		(28,125)	0	(28,125)
Total Unrestricted General Fund Expenditures		14,429,310	26,673,647	628,063	27,301,710

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	(2,281,247)	1,231,504	(1,049,743)
In County Treasury	9112	6,078,641	1,674,256	7,752,897
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	732,523	717,613	1,450,136
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	43,347		43,347
Prepaid Items	9220	22,325	804	23,129
TOTAL ASSETS		4,595,589	3,624,177	8,219,766
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	776,824	624,599	1,401,423
Accrued Salaries and Wages Payable	9520	814,688	42,272	856,960
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,095,479	2,686,709	3,782,188
TOTAL LIABILITIES		2,686,991	3,353,580	6,040,571

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

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		270,597	270,597
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	1,908,598		1,908,598
Total Fund Balance		1,908,598	270,597	2,179,195
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		1,908,598	270,597	2,179,195
TOTAL LIABILITIES AND FUND EQUITY		4,595,589	3,624,177	8,219,766

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, 2017

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	2,765,644		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		2,765,644	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, 2017

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	2,765,644		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,765,644	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		2,765,644	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,765,644	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, 2017

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			607,616	83,699		1,040,163
In County Treasury	9112			(455,963)	(82,653)		(178,353)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			3,116
Investments (at cost)	9120						
Accounts Receivable	9130			95,271	10,000		52,533
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	247,424	11,046	0	917,459
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			25,999	2,009		119,832
Accrued Salaries and Wages Payable	9520			8,538	550		
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						141,070
TOTAL LIABILITIES		0	0	34,537	2,559	0	260,902

- 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, 2017

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	212,887	8,487	0	656,557
Total Fund Balance		0	0	212,887	8,487	0	656,557
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	212,887	8,487	0	656,557
TOTAL LIABILITIES AND FUND EQUITY		0	0	247,424	11,046	0	917,459

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	787,028		11,700
In County Treasury	9112	(375,779)		3,449,610
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	229,805		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		641,054	0	3,461,310
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,403		290,964
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		14,403	0	290,964

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	626,653		3,170,345
Total Fund Balance		626,653	0	3,170,345
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		626,653	0	3,170,345
TOTAL LIABILITIES AND FUND EQUITY		641,056	0	3,461,309

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	30,444			295,655
In County Treasury	9112	(43,328)			(15,851)
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	19,220			327,306
Due from Other Funds	9140				
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	18,500			
Accumulated Depreciation Equipment	9351	18,500			
Work in Progress	9360				382,838
Total Fixed Assets		0	0	0	382,838
TOTAL ASSETS		6,336	0	0	989,948

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				20,460
Accrued Salaries and Wages Payable	9520				33,758
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				46,479
Total Current Liabilities and Deferred Revenue		0	0	0	100,697
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	0	0	0	100,697

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	6,336			889,252
Total Reserved Fund Balance		6,336	0	0	889,252
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		6,336	0	0	889,252
TOTAL LIABILITIES AND FUND EQUITY		6,336	0	0	989,949

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 160

Name: REDWOODS

Description	CA (Object)	61	69
		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, 2017

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, 2017

District ID: 160

Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	3,284			523,417				
In County Treasury	9112	237,047			(832,019)				1,100,000
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				361,485				
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		240,331	0	0	52,883	0	0	0	1,100,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	2,013							
Accrued Salaries and Wages Payable	9520	546							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	47,920			52,879				
Total Current Liabilities and Deferred Revenue		50,479	0	0	52,879	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	50,479	0	0	52,879	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 160

Name: REDWOODS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
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	189,853			5				1,100,000
Total Reserved Fund Balance		189,853	0	0	5	0	0	0	1,100,000
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		189,853	0	0	5	0	0	0	1,100,000
TOTAL LIABILITIES AND FUND EQUITY		240,332	0	0	52,884	0	0	0	1,100,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	1,389		1,389
Higher Education Act	8120		1,145,062	1,145,062
Workforce Investment Act	8130		175,247	175,247
Temporary Assistance for Needy Families (TANF)	8140		44,802	44,802
Student Financial Aid	8150	11,060		11,060
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		182,010	182,010
Other Federal Revenues	8190	367	25,709	26,076
Total Federal Revenues	8100	12,816	1,572,830	1,585,646
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	9,636,098		9,636,098
Other General Apportionment	8613	184,833		184,833
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,027,037	1,027,037
Disabled Students Programs and Services(DSPS)	8623		623,146	623,146
Temporary Assistance for Needy Families (TANF)	8624		170,784	170,784
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		221,458	221,458
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,014,685	4,014,685

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	3,662,016		3,662,016
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		288,575	288,575
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	124,367		124,367
Timber Yield Tax	8672	267,825		267,825
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	527,823	152,414	680,237
State Mandated Costs	8685	430,409		430,409
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	14,833,371	6,498,099	21,331,470

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	9,927,349		9,927,349
Tax Allocation, Supplemental Roll	8812	163,129		163,129
Tax Allocation, Unsecured Roll	8813	380,163		380,163
Prior Years Taxes	8816	22,613		22,613
Education Revenues Augmentation Fund (ERAF)	8817	855,454		855,454
Redevelopment Agency Funds - Pass Through	8818	(260,576)		(260,576)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	5,840	110,383	116,223
Contract Services	8830			
Contract Instructional Services	8831		8,022	8,022
Other Contract Services	8832			0
Sales and Commissions	8840	3,438		3,438
Rentals and Leases	8850			0
Interest and Investment Income	8860	56,445		56,445
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,223,447		1,223,447
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		170,440	170,440
Instructional Materials Fees and Sales of Materials	8877	36,719		36,719
Insurance	8878			0
Student Records	8879	13,689		13,689
Nonresident Tuition	8880	670,474		670,474
Parking Services and Public Transportation	8881		151,017	151,017
Other Student Fees and Charges	8885	4,273	49,443	53,716
Other Local Revenues	8890	83,686		83,686
Total Local Revenues	8800	13,186,143	489,305	13,675,448
Total Revenues		28,032,330	8,560,234	36,592,564

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund 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#	5,437	108,097	113,534
Total Other Financing Sources	8900	5,437	108,097	113,534
Total Revenues and Other Financing Sources		28,037,767	8,668,331	36,706,098

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	427,158	20,699	16,100	16,851		480,808
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	31,883					31,883
Biological Sciences	0400	829,217	6,873	42,590	214,027		1,092,707
Business and Management	0500	459,210		3,383			462,593
Communications	0600	114,877		7,191			122,068
Computer and Information Science	0700	552,661		11,550	322		564,533
Education	0800	590,202	47,019	54,418	15,421		707,060
Engineering and Related Industrial Technology	0900	1,396,168	13,077	96,991	172,748		1,678,984
Fine and Applied Arts	1000	867,261	14,384	34,868	61,179		977,692
Foreign language	1100	168,865		26,039			194,904
Health	1200	1,238,713	62,123	74,104	26,807		1,401,747
Consumer Education And Home Economics	1300	477,759	160,364	40,867	11,870		690,860
Law	1400						0
Humanities(Letters)	1500	1,903,011	11,164	13,152			1,927,327
Library Science	1600						0
Mathematics	1700	1,662,813	12,843	10,419			1,686,075
Military Studies	1800						0
Physical Sciences	1900	769,209	4,056	6,057	525		779,847
Psychology	2000	567,585					567,585
Public Affairs and Services	2100	467,860	109,383	12,591	18,175		608,009
Social Sciences	2200	1,143,949		23,214			1,167,163
Commercial Services	3000						0
Interdisciplinary Studies	4900	719,222	59,311	61,518	40,383		880,434
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	51,996					51,996
Sub-Total Instructional Activites		14,439,619	521,296	535,052	578,308		16,074,275
Total Expenditures for GF Activities*		17,890,400	11,301,090	4,655,839	1,374,907	1,387,404	36,609,640

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

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: 2016-2017

Budget Year: 2017-2018

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	570,647	1,279,814	83,964	5,813		1,940,238
Course and Curriculum Development	6020		22,628	52,181	25,019		99,828
Academic / Faculty Senate	6030	12,169	25,044	6,563	979		44,755
Other Instructional Administration & Governance	6090			14,304			14,304
Total Instructional Admin. & Governance		582,816	1,327,486	157,012	31,811	0	2,099,125
Instructional Support Services	6100						
Learning Center	6110	1,777	107,277	1,099	421		110,574
Library	6120	166,160	318,287	19,202	39,966		543,615
Media	6130	17,561	46,196	4,549	689		68,995
Museums and Galleries	6140	76	833	12,645			13,554
Academic Information Systems and Technology	6150		16,501	243	130,104		146,848
Other Instructional Support Services	6190	7,035	83,052	125,060	189,826		404,973
Total Instructional Support Services		192,609	572,146	162,798	361,006	0	1,288,559
Admissions and Records	6200	167,340	275,155	13,846	2,162		458,503
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	116,065	1,840,232	170,946	8,071		2,135,314
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	30,870	44,118	429			75,417
Career Guidance	6340		18,571				18,571
Other Student Counseling and Guidance	6390			183			183
Total Student Counseling and Guidance		146,935	1,902,921	171,558	8,071	0	2,229,485

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		218,755	3,214			221,969
Disabled Student Programs and Services (DSPS)	6420	2,734	508,047	13,282	31,369		555,432
Extended Opportunity Programs and Services (EOPS)	6430	48,410	707,558	37,101	22,900		815,969
Health Services	6440		13,104	140,946			154,050
Student Personnel Administration	6450						0
Financial Aid Administration	6460	176,215	445,320	50,687			672,222
Job Placement Services	6470						0
Veterans Services	6480		132,396	111			132,507
Miscellaneous Student Services	6490	2,117	32,710	36,026	10,168		81,021
Total Other Student Services		229,476	2,057,890	281,367	64,437	0	2,633,170
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	213,955	378,711	245,000	13,878		851,544
Custodial Services	6530	318,917	419,286	35,103			773,306
Grounds Maintenance and Repairs	6550	86,760	132,317	4,736	1,672		225,485
Utilities	6570			832,390			832,390
Other Operations and Maintenance of Plant	6590	37,279	63,274	54,196	89,774		244,523
Total Operation and Maintenance of Plant	6500	656,911	993,588	1,171,425	105,324	0	2,927,248
Planning, Policymaking and Coordinations	6600	361,772	1,121,831	738,465	9,847		2,231,915

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

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: 2016-2017

Budget Year: 2017-2018

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			54			54
Fiscal Operations	6720	186,990	331,702	(610,194)	260		(91,242)
Human Resources Management	6730	243,943	486,106	84,543			814,592
Noninstruct Staff Retirees' Benefits & Retirement *	6740	44,206	44,135				88,341
Staff Development	6750			76,379			76,379
Staff Diversity	6760			1,285			1,285
Logistical Services	6770	245,948	597,389	813,519	2,606		1,659,462
Management Information Systems	6780	348,282	685,151	525,518	274		1,559,225
Other General Institutional Support Services	6790	469	5,089	8,863			14,421
Total General Institutional Support Services	6700	1,069,838	2,149,572	899,967	3,140	0	4,122,517
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			12,130	116,295		128,425
Community Use of Facilities	6830						0
Economic Development	6840			5,199			5,199
Other Community Services & Economic Development	6890	16,386	58,560	103,794	45,543		224,283
Total Community Services	6800	16,386	58,560	121,123	161,838	0	357,907

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		6,680				6,680
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		126,002	19,372	28,347		173,721
Student and Co-Curricular Activities	6960	26,698	187,963	354,846	20,616		590,123
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	26,698	320,645	374,218	48,963	0	770,524
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2016-2017

Budget Year: 2017-2018

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			29,008			29,008
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					671,586	671,586
Student Aid	7320					715,818	715,818
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,387,404	1,387,404
Sub-Total Non-Instructional Activites		3,450,781	10,779,794	4,120,787	796,599	1,387,404	20,535,365
Total Expenditures General Fund: activities *		17,890,400	11,301,090	4,655,839	1,374,907	1,387,404	36,609,640

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$24,204,143
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	3,584.07		
	2. 2016-2017 Second Period Actual FTES	3,969.45		
	3. 2016-2017 Population change factor (C2/C1)	1.1075		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$27,795,233
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)			\$27,795,233
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$27,795,233
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			14,950,823
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			351,487
C.	Local Property taxes			10,523,236
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			247,048
H.	2017-2018 Appropriations Subject to Limit			\$25,578,498

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,816	100,598	1,572,830	1,255,877	1,585,646	1,356,475
State Revenues	8600	14,833,371	15,004,803	6,498,099	3,041,006	21,331,470	18,045,809
Local Revenues	8800	13,186,143	12,504,176	489,305	302,884	13,675,448	12,807,060
Total Revenues		28,032,330	27,609,577	8,560,234	4,599,767	36,592,564	32,209,344
EXPENDITURES:							
Academic Salaries	1000	12,257,324	11,919,416	932,228	742,715	13,189,552	12,662,131
Classified Salaries	2000	5,284,499	4,959,172	2,451,451	1,505,768	7,735,950	6,464,940
Employee Benefits	3000	6,692,963	6,582,954	1,573,025	1,292,799	8,265,988	7,875,753
Supplies and Materials	4000	292,250	340,193	282,757	191,115	575,007	531,308
Other Operating Expenses and Services	5000	2,761,416	3,589,641	1,319,416	925,454	4,080,832	4,515,095
Capital Outlay	6000	41,379	70,000	1,333,528	222,694	1,374,907	292,694
Total Expenditures		27,329,831	27,461,376	7,892,405	4,880,545	35,222,236	32,341,921
Excess/(Deficiency) of Revenues over Expenditures		702,499	148,201	667,829	(280,778)	1,370,328	(132,577)
Other Financing Sources	8900	5,437	355,000	108,097		113,534	355,000
Other Outgo	7000	662,726	458,000	724,678		1,387,404	458,000
Net Increase/(Decrease) in Fund Balance		45,210	45,201	51,248	(280,778)	96,458	(235,577)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,863,397	1,908,607	219,361	270,609	2,082,758	2,179,216
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	1,863,397		219,361		2,082,758	
Ending Fund Balance, June 30		1,908,607	1,953,808	270,609	(10,169)	2,179,216	1,943,639

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	17,372					
Local Revenues	8800	2,752,049	2,155,764				
Total Revenues		2,769,421	2,155,764	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					57,689	57,689
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	57,689	57,689
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,240,000	2,133,681			56,200	
Debt Interest and Other Service Charges	7120	1,369,969				1,489	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,609,969	2,133,681	0	0	57,689	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,609,969)	(2,133,681)	0	0	0	57,689
Net Increase/Decrease in Fund Balance		159,452	22,083	0	0	0	57,689
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,607,951	2,767,403		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,607,951		0		0	
Ending Fund Balance, June 30		2,767,403	2,789,486	0	0	0	57,689

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					186,214	182,367
State Revenues	8600					330,769	241,159
Local Revenues	8800					41,600	6,000
Total Income		0	0	0	0	558,583	429,526
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					351,463	278,026
Employee Benefits	3000					228,071	177,031
Supplies and Materials	4000					38,378	48,649
Other Operating Expenses and Services	5000					24,398	29,987
Capital Outlay	6000					11,500	5,000
Total Expenditures		0	0	0	0	653,810	538,693
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(95,227)	(109,167)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(5,227)	(19,167)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	218,115	212,888
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		218,115	
Ending Fund Balance, June 30		0	0	0	0	212,888	193,721

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		100,000				
Local Revenues	8800	37,578	30,000			819,225	595,000
Total Income		37,578	130,000	0	0	819,225	595,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	27,558	55,809			332,297	218,633
Employee Benefits	3000	11,859	31,703			151,978	123,987
Supplies and Materials	4000	13,522	23,500			58,627	8,000
Other Operating Expenses and Services	5000	12,805	12,000			200,902	132,000
Capital Outlay	6000	10,000	100,000			24,056	300,000
Total Expenditures		75,744	223,012	0	0	767,860	782,620
Excess /(Deficiency) of Revenues over Expenditures		(38,166)	(93,012)	0	0	51,365	(187,620)
Other Financing Sources	8900	38,167	88,000			37,678	
Other Outgo	7000					37,678	
Net Increase/(Decrease) in Fund Balance		1	(5,012)	0	0	51,365	(187,620)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,487	8,488		0	605,162	656,527
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,487			0	605,162	
Ending Fund Balance, June 30		8,488	3,476	0	0	656,527	468,907

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,026,699	35,967,964				
Local Revenues	8800	22,719				40,203	40,000
Total Income		1,049,418	35,967,964	0	0	40,203	40,000
Expenditures							
Academic Salaries	1000					28,714	
Classified Salaries	2000		100,777			163,670	
Employee Benefits	3000		56,118			95,678	
Supplies and Materials	4000	872				25,217	
Other Operating Expenses and Services	5000	953,824				595,923	
Capital Outlay	6000	83,862	23,500,000			1,201,330	
Total Expenditures		1,038,558	23,656,895	0	0	2,110,532	0
Excess /(Deficiency) of Revenues over Expenditures		10,860	12,311,069	0	0	(2,070,329)	40,000
Other Financing Sources	8900						
Other Outgo	7000		105,000				
Net Increase/(Decrease) in Fund Balance		10,860	12,206,069	0	0	(2,070,329)	40,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	615,794	626,654		0	5,240,675	3,170,346
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	615,794			0	5,240,675	
Ending Fund Balance, June 30		626,654	12,832,723	0	0	3,170,346	3,210,346

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	64,091	50,000		50,000		
Other Financing Sources	8900						
Total Income		64,091	50,000	0	50,000	0	0
Cost of Sales	5890						
Gross Profit or Loss		64,091	50,000	0	50,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	32,032					
Employee Benefits	3000	25,723					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		57,755	0	0	0	0	0
Net Profit or Loss		6,336	50,000	0	50,000	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,336	50,000	0	50,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	6,336	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		6,336	56,336	0	50,000	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	461,169	850,000				
Other Financing Sources	8900						
Total Income		461,169	850,000				
Cost of Sales	5890						
Gross Profit or Loss		461,169	850,000				
Expenditures							
Academic Salaries	1000	82,891					
Classified Salaries	2000	272,627	122,726				
Employee Benefits	3000	116,285	62,870				
Supplies and Materials	4000	61,146	60,000				
Other Operating Expenses and Services	5000	95,062	120,000				
Capital Outlay	6000	4,205	400,000				
Total Expenditures		632,216	765,596				
Net Profit or Loss		(171,047)	84,404				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(171,047)	84,404				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,060,299	889,252				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,060,299					
Ending Fund Balance, June 30		889,252	973,656				

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	93,119	60,000				
Total Income		93,119	60,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	8,622	13,347				
Employee Benefits	3000	672	1,987				
Supplies and Materials	4000	21,788	9,800				
Other Operating Expenses and Services	5000	37,059	87,775				
Capital Outlay	6000	9,899	3,000				
Total Expenditures		78,040	115,909	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		15,079	(55,909)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	18,408					
Net Increase/(Decrease) in Fund Balance		(3,329)	(55,909)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	193,183	189,854		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	193,183		0		0	
Ending Fund Balance, June 30		189,854	133,945	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,416,286	10,190,000				
State Revenues	8600	757,676	555,000				
Local Revenues	8800	1					
Total Income		10,173,963	10,745,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,697	7,619				
Capital Outlay	6000						
Total Expenditures		2,697	7,619	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		10,171,266	10,737,381	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	10,171,265	10,737,381				
Net Increase/(Decrease) in Fund Balance		1	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5	6	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
Ending Fund Balance, June 30		6	6	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			247,826	278,405
Total Income		0	0	247,826	278,405
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			881,694	900,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,883	
Capital Outlay	6000				
Total Expenditures		0	0	884,577	900,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(636,751)	(621,595)
Other Financing Sources	8900			345,338	250,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(291,413)	(371,595)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,391,414	1,100,001
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		1,391,414	
Ending Fund Balance, June 30		0	0	1,100,001	728,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	111,293
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	57,689
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	38,167
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	345,338

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total	
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		527,823			152,414		
		Instructional & Institutional Unrestricted						
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)		
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		0	
Noninstructional Supplies & Mtrls	4400				0		0	
Total Supplies and Materials		0	0	0	0	0	0	
Other Operating Expenses and Services	5000	528,892			528,892	146,506	675,398	
Capital Outlay	6000							
Library Books	6300				0		0	
Equipment	6400							
Equipment - Additional	6410				0		0	
Equipment - Replacement	6420				0		0	
Total Capital Outlay		0	0	0	0		0	
Other Outgo	7000				0		0	
Total Expenditures		528,892	0	0	528,892	146,506	675,398	
Ending Balance					(1,069)	5,908	4,839	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(1,069)			5,908	
Adjustments	9020						
Adjusted Beginning Balance	9030		(1,069)			5,908	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		436,339			161,730	
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		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000	435,270			435,270	167,638	602,908
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		435,270	0	0	435,270	167,638	602,908
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 160

Name: REDWOODS

EPA Revenue	3,662,016
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	3,662,016	0	0	3,662,016
TOTAL		3,662,016	0	0	3,662,016

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,149,839	952,083	2,101,922	N/A	N/A
2016-17	1,340,398	1,158,142	2,498,540	396,618	18.87%
2017-18	1,468,308	1,264,207	2,732,515	233,975	9.36%
2018-19	1,625,308	1,379,207	3,004,515	272,000	9.95%
2019-20	1,764,308	1,483,207	3,247,515	243,000	8.09%
2020-21	1,829,308	1,584,207	3,413,515	166,000	5.11%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District is including increased pension costs in its multiyear budget forecast. Pension costs are being covered each year in the Tentative and Final Budgets approved by the Board of Trustees.