

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

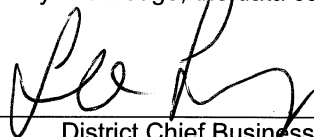
(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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~~ 11-5-2014

Date



District Superintendent

11-5-14

Date

Contact: Lee Lindsey

(707) 472-4172

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 160

Name: REDWOODS

| | Object Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | Total |
|---|----------------|---------------------------|-----------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| | | Instructional Salary Cost | Total CEE | Activities | |
| Academic Salaries | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 5,550,479 | 5,779,661 | 10,629 | 5,790,290 |
| Other | 1300 | 3,388,316 | 3,388,316 | 42,463 | 3,430,779 |
| Total Instructional Salaries | | 8,938,795 | 9,167,977 | 53,092 | 9,221,069 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 1,310,850 | 75,399 | 1,386,249 |
| Other | 1400 | | 141,445 | | 141,445 |
| Total Non-Instructional Salaries | | 0 | 1,452,295 | 75,399 | 1,527,694 |
| Total Academic Salaries | | 8,938,795 | 10,620,272 | 128,491 | 10,748,763 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 3,971,719 | | 3,971,719 |
| Other | 2300 | | 325,459 | 5,865 | 331,324 |
| Total Non-Instructional Salaries | | 0 | 4,297,178 | 5,865 | 4,303,043 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 391,562 | 391,562 | 17,712 | 409,274 |
| Other | 2400 | 233,772 | 233,772 | 37,229 | 271,001 |
| Total Instructional Aides | | 625,334 | 625,334 | 54,941 | 680,275 |
| Total Classified Salaries | | 625,334 | 4,922,512 | 60,806 | 4,983,318 |
| Employee Benefits | 3000 | 2,660,324 | 5,542,417 | 24,547 | 5,566,964 |
| Supplies and Materials | 4000 | | 360,433 | 5,101 | 365,534 |
| Other Operating Expenses | 5000 | | 3,125,824 | 403,654 | 3,529,478 |
| Equipment Replacement | 6420 | | 4,602 | | 4,602 |
| Total Expenditures Prior to Exclusions | | 12,224,453 | 24,576,060 | 622,599 | 25,198,659 |

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 160

Name: REDWOODS

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|--------------------|---------------------------|-----------------|-----------------|---------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Exclusions | | Instructional Salary Cost | Total CEE | Activities | |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Activities to Exclude | TOP Code | | | | |
| Instructional Staff-Retirees' Benefits and Retirement Incentives | 5900 | 132,208 | | | 0 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | 129,937 | | 129,937 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | | | 0 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | 170,238 | | 170,238 |
| Classified Salaries | 2000 | | 103,789 | | 103,789 |
| Employee Benefits | 3000 | | 120,931 | | 120,931 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | 1,183 | | 1,183 |
| Instructional Supplies & Materials | 4300 | | | | 0 |
| Noninstructional, Supplies & Materials | 4400 | | 12,203 | | 12,203 |
| Total Supplies and Materials | | 0 | 13,386 | 0 | 13,386 |
| Other Operating Expenses and Services | 5000 | | 66,102 | | 66,102 |

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | | 4,147 | | 4,147 |
| Equipment | 6400 | | | | |
| Equipment - Additional | 6410 | | 11,719 | | 11,719 |
| Equipment - Replacement | 6420 | | | | 0 |
| Total Equipment | | 0 | 11,719 | 0 | 11,719 |
| Total Capital Outlay | | 0 | 15,866 | 0 | 15,866 |
| Other Outgo | 7000 | | | | 0 |
| Total Exclusions | | 132,208 | 620,249 | 0 | 620,249 |
| Total for ECS 84362, 50% Law | | 12,092,245 | 23,955,811 | 622,599 | 24,578,410 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 50.48% | 100.00% | | |
| 50% of Current Expense of Education | | | 11,977,906 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 12,092,245 | 23,955,811 | 622,599 | 24,578,410 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 12,224,453 | 24,576,060 | 622,599 | 25,198,659 |
| Capital Expenditures | 6000 | 52,383 | 265,245 | 19,888 | 285,133 |
| Equipment Replacement (Back out) | 6420 | | (4,602) | 0 | (4,602) |
| Total Unrestricted General Fund Expenditures | | 12,276,836 | 24,836,703 | 642,487 | 25,479,190 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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 | 856,473 | 43,600 | 900,073 |
| In County Treasury | 9112 | 2,932,232 | 857,702 | 3,789,934 |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | 320 | | 320 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 3,856,975 | 728,014 | 4,584,989 |
| Due from Other Funds | 9140 | | | 0 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | 40,604 | | 40,604 |
| Prepaid Items | 9220 | 500 | | 500 |
| TOTAL ASSETS | | 7,687,104 | 1,629,316 | 9,316,420 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 806,169 | 356,285 | 1,162,454 |
| Accrued Salaries and Wages Payable | 9520 | 807,887 | 99,548 | 907,435 |
| Compensated Absences Payable Current | 9530 | 87,335 | | 87,335 |
| Due to Other Funds | 9540 | | | 0 |
| Temporary Loans | 9550 | 2,917,519 | | 2,917,519 |
| Current Portion of Long-Term Debt | 9560 | | | 0 |
| Deferred Revenues | 9570 | 975,548 | 1,108,605 | 2,084,153 |
| TOTAL LIABILITIES | | 5,594,458 | 1,564,438 | 7,158,896 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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 | 2,092,646 | 64,878 | 2,157,524 |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | 0 |
| Reserve for Encumbrances Credit | 9713 | | | 0 |
| Reserve for Encumbrances Debit | 9714 | | | 0 |
| Reserve for Debt Services | 9715 | | | 0 |
| Assigned/Committed | 9754 | | | 0 |
| Unassigned | 9790 | | | 0 |
| Total Fund Balance | | 2,092,646 | 64,878 | 2,157,524 |
| 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 | | 2,092,646 | 64,878 | 2,157,524 |
| TOTAL LIABILITIES AND FUND EQUITY | | 7,687,104 | 1,629,316 | 9,316,420 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

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

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|--|----------------|---|---|----------------------------------|
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | | | |
| In County Treasury | 9112 | 2,392,392 | | |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | | |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 2,392,392 | 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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

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

District ID: 160

Name: REDWOODS

| Description | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|---|----------------|---|---|----------------------------------|
| 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 | 2,392,392 | | |
| Assigned/Committed | 9754 | | | |
| Unassigned | 9790 | | | |
| Total Fund Balance | | 2,392,392 | 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 | | 2,392,392 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 2,392,392 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2014

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 | | | (5,211) | 6,081 | | 602,934 |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | 500 | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 104,427 | | | 19,940 |
| Due from Other Funds | 9140 | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 0 | 99,716 | 6,081 | 0 | 622,874 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 2,747 | 5,178 | | 21,067 |
| Accrued Salaries and Wages Payable | 9520 | | | 7,421 | | | (3,871) |
| 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 | 10,168 | 5,178 | 0 | 17,196 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2014

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 | 89,548 | 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 | 0 | 903 | 0 | 605,678 |
| Total Fund Balance | | 0 | 0 | 89,548 | 903 | 0 | 605,678 |
| 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 | 89,548 | 903 | 0 | 605,678 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 99,716 | 6,081 | 0 | 622,874 |

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, 2014

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 | 385,563 | | 10,447,716 |
| 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 | | 385,563 | 0 | 10,447,716 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 25,705 | | 121,172 |
| Accrued Salaries and Wages Payable | 9520 | | | 6,009 |
| Compensated Absences Payable Current | 9530 | | | |
| Due to Other Funds | 9540 | | | |
| Temporary Loans | 9550 | | | |
| Current Portion of Long-Term Debt | 9560 | | | |
| Deferred Revenues | 9570 | 249,971 | | |
| TOTAL LIABILITIES | | 275,676 | 0 | 127,181 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

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 | 109,887 | | 10,320,535 |
| Total Fund Balance | | 109,887 | 0 | 10,320,535 |
| 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 | | 109,887 | 0 | 10,320,535 |
| TOTAL LIABILITIES AND FUND EQUITY | | 385,563 | 0 | 10,447,716 |

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, 2014

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 | | | | |
| In County Treasury | 9112 | 15,000 | | | 440,128 |
| Cash With Fiscal Agents | 9113 | | | | |
| Revolving Cash Accounts | 9114 | | | | |
| Investments (at cost) | 9120 | | | | |
| Accounts Receivable | 9130 | | | | 61,560 |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | | | | 288,554 |
| 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 | | 15,000 | 0 | 0 | 790,242 |

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, 2014

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 | | | | 19,351 |
| Accrued Salaries and Wages Payable | 9520 | | | | 21,098 |
| Compensated Absences Payable Current | 9530 | | | | |
| Due to Other Funds | 9540 | | | | |
| Temporary Loans | 9550 | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | |
| Deferred Revenues | 9570 | | | | 52,868 |
| Total Current Liabilities and Deferred Revenue | | 0 | 0 | 0 | 93,317 |
| 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 | 93,317 |

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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 | | | | 696,925 |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 696,925 |
| 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 | 15,000 | | | |
| Other Equity | 9800 | | | | |
| Contributed Capital | 9810 | | | | |
| Retained Earnings | 9850 | | | | |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 15,000 | 0 | 0 | 696,925 |
| TOTAL LIABILITIES AND FUND EQUITY | | 15,000 | 0 | 0 | 790,242 |

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, 2014

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, 2014

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 |

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, 2014

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 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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 | | | | (266) | | | | |
| In County Treasury | 9112 | 157,245 | | | (377,456) | | | | 1,901,048 |
| Cash With Fiscal Agents | 9113 | | | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | | | | 401,375 | | | | |
| 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 | | 157,245 | 0 | 0 | 23,653 | 0 | 0 | 0 | 1,901,048 |

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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 | 5,598 | | | | | | | |
| Accrued Salaries and Wages Payable | 9520 | 110 | | | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | | | |
| Due to Other Funds | 9540 | | | | | | | | |
| Temporary Loans | 9550 | | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | | | |
| Deferred Revenues | 9570 | 39,720 | | | 23,648 | | | | |
| Total Current Liabilities and Deferred Revenue | | 45,428 | 0 | 0 | 23,648 | 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 | 45,428 | 0 | 0 | 23,648 | 0 | 0 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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 | 111,817 | | | 5 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | | | |
| Assigned/Committed | 9754 | | | | | | | | 1,901,048 |
| Unassigned | 9790 | | | | | | | | |
| Total Reserved Fund Balance | | 111,817 | 0 | 0 | 5 | 0 | 0 | 0 | 1,901,048 |
| 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 | | 111,817 | 0 | 0 | 5 | 0 | 0 | 0 | 1,901,048 |
| TOTAL LIABILITIES AND FUND EQUITY | | 157,245 | 0 | 0 | 23,653 | 0 | 0 | 0 | 1,901,048 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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 | 100,598 | | 100,598 |
| Higher Education Act | 8120 | | 862,446 | 862,446 |
| Workforce Investment Act | 8130 | | 15,108 | 15,108 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 32,418 | 32,418 |
| Student Financial Aid | 8150 | | | 0 |
| Veterans Education | 8160 | | | 0 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 209,939 | 209,939 |
| Other Federal Revenues | 8190 | | 31,466 | 31,466 |
| Total Federal Revenues | 8100 | 100,598 | 1,151,377 | 1,251,975 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | | | 0 |
| State General Apportionment | 8612 | 11,275,081 | | 11,275,081 |
| Other General Apportionment | 8613 | 170,797 | | 170,797 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 690,968 | 690,968 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 591,487 | 591,487 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | 107,479 | 107,479 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 134,912 | 134,912 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | 264,093 | 264,093 |
| Other General Categorical Programs | 8627 | | 705,891 | 705,891 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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 | 3,837,036 | | 3,837,036 |
| Reimbursable Categorical Programs | 8650 | | | |
| Instructional Improvement Grant | 8651 | | | 0 |
| Other Reimbursable Categorical Programs | 8652 | | 525,435 | 525,435 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 131,580 | | 131,580 |
| Timber Yield Tax | 8672 | 188,867 | | 188,867 |
| Other State Tax Subventions | 8673 | | | 0 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 490,314 | 102,999 | 593,313 |
| State Mandated Costs | 8685 | 121,898 | | 121,898 |
| Other State Non-Tax Revenues | 8686 | | | 0 |
| Other State Revenues | 8690 | | | 0 |
| Total State Revenues | 8600 | 16,215,573 | 3,123,264 | 19,338,837 |

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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 | 8,369,411 | | 8,369,411 |
| Tax Allocation, Supplemental Roll | 8812 | 59,144 | | 59,144 |
| Tax Allocation, Unsecured Roll | 8813 | 349,456 | | 349,456 |
| Prior Years Taxes | 8816 | 17,918 | | 17,918 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | (402,978) | | (402,978) |
| Redevelopment Agency Funds - Pass Through | 8818 | | | 0 |
| Redevelopment Agency Funds - Residual | 8819 | | | 0 |
| Redevelopment Agency Funds - Asset Liquidation | 8819.1 | 135,626 | | 135,626 |
| Contributions, Gifts, Grants, and Endowments | 8820 | 16,900 | 62,215 | 79,115 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | 18,423 | 14,563 | 32,986 |
| Other Contract Services | 8832 | 2,019 | 1,569 | 3,588 |
| Sales and Commissions | 8840 | 50,968 | | 50,968 |
| Rentals and Leases | 8850 | 24,384 | | 24,384 |
| Interest and Investment Income | 8860 | 32,786 | | 32,786 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | 111,333 | | 111,333 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 4,370,026 | | 4,370,026 |
| Contra Revenue Account | 8874.1 | (3,132,325) | | (3,132,325) |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 178,822 | 178,822 |
| Instructional Materials Fees and Sales of Materials | 8877 | 28,615 | | 28,615 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | 23,871 | | 23,871 |
| Nonresident Tuition | 8880 | 746,122 | | 746,122 |
| Parking Services and Public Transportation | 8881 | | 173,995 | 173,995 |
| Other Student Fees and Charges | 8885 | 37,029 | 21,671 | 58,700 |
| Other Local Revenues | 8890 | 88,550 | 8,897 | 97,447 |
| Total Local Revenues | 8800 | 10,947,278 | 461,732 | 11,409,010 |
| Total Revenues | | 27,263,449 | 4,736,373 | 31,999,822 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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 -- (8981/8982/8983) | 898# | | 160,659 | 160,659 |
| Total Other Financing Sources | 8900 | 0 | 160,659 | 160,659 |
| Total Revenues and Other Financing Sources | | 27,263,449 | 4,897,032 | 32,160,481 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 325,721 | 1,378 | 7,487 | 20,504 | | 355,090 |
| Architecture and Environmental Design | 0200 | | | | | | 0 |
| Environmental Sciences and Technologies | 0300 | 50,948 | | | | | 50,948 |
| Biological Sciences | 0400 | 695,300 | 7,637 | 19,725 | 10,900 | | 733,562 |
| Business and Management | 0500 | 441,342 | | 1,457 | | | 442,799 |
| Communications | 0600 | 197,467 | 109 | 3,319 | 12,590 | | 213,485 |
| Computer and Information Science | 0700 | 431,843 | 109 | 17,592 | 6,137 | | 455,681 |
| Education | 0800 | 566,468 | 46,779 | 7,104 | 4,588 | | 624,939 |
| Engineering and Related Industrial Technology | 0900 | 1,169,471 | 5,686 | 78,058 | 103,771 | | 1,356,986 |
| Fine and Applied Arts | 1000 | 684,454 | 7,163 | 27,311 | | | 718,928 |
| Foreign language | 1100 | 152,397 | | 3,538 | | | 155,935 |
| Health | 1200 | 1,076,259 | 62,962 | 65,794 | 97,355 | | 1,302,370 |
| Consumer Education And Home Economics | 1300 | 476,036 | 101,446 | 76,468 | | | 653,950 |
| Law | 1400 | | | | | | 0 |
| Humanities(Letters) | 1500 | 1,611,053 | 2,240 | 4,720 | | | 1,618,013 |
| Library Science | 1600 | | | | | | 0 |
| Mathematics | 1700 | 1,463,848 | 10,721 | 13,162 | 4,728 | | 1,492,459 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 635,597 | 3,940 | 8,117 | 1,112 | | 648,766 |
| Psychology | 2000 | 464,447 | | 1,805 | 2,440 | | 468,692 |
| Public Affairs and Services | 2100 | 425,975 | 67,923 | 30,308 | 6,077 | | 530,283 |
| Social Sciences | 2200 | 858,744 | | 3,586 | | | 862,330 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 617,641 | 113,571 | 49,297 | | | 780,509 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | 132,208 | | | | | 132,208 |
| Sub-Total Instructional Activites | | 12,477,219 | 431,664 | 418,848 | 270,202 | | 13,597,933 |
| Total Expenditures for GF Activities* | | 12,529,468 | 11,874,755 | 4,795,923 | 699,019 | 1,457,407 | 31,356,572 |

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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 | | 1,907,212 | 112,196 | 11,350 | | 2,030,758 |
| Course and Curriculum Development | 6020 | | 32,811 | 94,812 | | | 127,623 |
| Academic / Faculty Senate | 6030 | | 37,291 | 6,040 | | | 43,331 |
| Other Instructional Administration & Governance | 6090 | | | 74 | | | 74 |
| Total Instructional Admin. & Governance | | 0 | 1,977,314 | 213,122 | 11,350 | 0 | 2,201,786 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 15,020 | 94,734 | 1,851 | 106,926 | | 218,531 |
| Library | 6120 | | 466,604 | 10,002 | 46,497 | | 523,103 |
| Media | 6130 | | 1,891 | 17,381 | 7,762 | | 27,034 |
| Museums and Galleries | 6140 | | | | | | 0 |
| Academic Information Systems and Technology | 6150 | | | 2 | 22,921 | | 22,923 |
| Other Instructional Support Services | 6190 | | 10,304 | 2,347 | | | 12,651 |
| Total Instructional Support Services | | 15,020 | 573,533 | 31,583 | 184,106 | 0 | 804,242 |
| Admissions and Records | 6200 | | 489,571 | 16,705 | | | 506,276 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | | 1,208,991 | 89,977 | 3,902 | | 1,302,870 |
| Matriculation and Student Assessment | 6320 | | 95,561 | 11,811 | | | 107,372 |
| Transfer Programs | 6330 | | 65,530 | 364 | | | 65,894 |
| Career Guidance | 6340 | | 14,131 | | | | 14,131 |
| Other Student Counseling and Guidance | 6390 | | | | | | 0 |
| Total Student Counseling and Guidance | | 0 | 1,384,213 | 102,152 | 3,902 | 0 | 1,490,267 |

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: 2013-2014

Budget Year: 2014-2015

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 | | | | | | 0 |
| Disabled Student Programs and Services (DSPS) | 6420 | | 461,972 | 80,223 | 2,170 | | 544,365 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 586,522 | 22,700 | | | 609,222 |
| Health Services | 6440 | | 14,863 | 133,256 | | | 148,119 |
| Student Personnel Administration | 6450 | | | | | | 0 |
| Financial Aid Administration | 6460 | | 661,551 | 42,295 | | | 703,846 |
| Job Placement Services | 6470 | | | | | | 0 |
| Veterans Services | 6480 | | 21,106 | 1,513 | | | 22,619 |
| Miscellaneous Student Services | 6490 | | 60,791 | 20,593 | | | 81,384 |
| Total Other Student Services | | 0 | 1,806,805 | 300,580 | 2,170 | 0 | 2,109,555 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 458,860 | 192,901 | 19,972 | | 671,733 |
| Custodial Services | 6530 | | 647,262 | 45,134 | 40 | | 692,436 |
| Grounds Maintenance and Repairs | 6550 | | 197,058 | 16,219 | 7,795 | | 221,072 |
| Utilities | 6570 | | | 1,017,492 | | | 1,017,492 |
| Other Operations and Maintenance of Plant | 6590 | | 74,834 | | 54,769 | | 129,603 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 1,378,014 | 1,271,746 | 82,576 | 0 | 2,732,336 |
| Planning, Policymaking and Coordinations | 6600 | | 1,291,260 | 266,985 | 4,166 | | 1,562,411 |

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

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: 2013-2014

Budget Year: 2014-2015

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 | | 91 | | | | 91 |
| Fiscal Operations | 6720 | | 528,869 | 386,916 | 6,942 | | 922,727 |
| Human Resources Management | 6730 | | 451,254 | 82,364 | 1,589 | | 535,207 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | | | | | 0 |
| Staff Development | 6750 | | | 4,527 | | | 4,527 |
| Staff Diversity | 6760 | | | 670 | | | 670 |
| Logistical Services | 6770 | | 472,697 | 689,230 | 3,799 | | 1,165,726 |
| Management Information Systems | 6780 | | 609,819 | 511,340 | 88,509 | | 1,209,668 |
| Other General Institutional Support Services | 6790 | | 235,945 | 4,796 | | | 240,741 |
| Total General Institutional Support Services | 6700 | 0 | 2,298,675 | 1,679,843 | 100,839 | 0 | 4,079,357 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | 37,229 | 9,826 | 21,720 | | | 68,775 |
| Community Use of Facilities | 6830 | | | | | | 0 |
| Economic Development | 6840 | | 25 | 6,531 | | | 6,556 |
| Other Community Services & Economic Development | 6890 | | | | | | 0 |
| Total Community Services | 6800 | 37,229 | 9,851 | 28,251 | 0 | 0 | 75,331 |

* 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: 2013-2014

Budget Year: 2014-2015

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 | | 3,863 | | | | 3,863 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | | | | | 0 |
| Parking | 6950 | | 131,430 | 27,966 | | | 159,396 |
| Student and Co-Curricular Activities | 6960 | | 96,406 | 314,347 | 19,820 | | 430,573 |
| Student Housing | 6970 | | | | | | 0 |
| Other Ancillary Services | 6990 | | 2,156 | | 19,888 | | 22,044 |
| Total Ancillary Services | 6900 | 0 | 233,855 | 342,313 | 39,708 | 0 | 615,876 |
| 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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | | | 30,100 | | | 30,100 |
| Long-Term Debt and Other Financing | 7200 | | | | | | |
| Long_Term Debt | 7210 | | | | | | 0 |
| Tax revenue Anticipation Notes | 7220 | | | 93,695 | | | 93,695 |
| Other Financing | 7290 | | | | | | 0 |
| Total Long-Term Debt and Other Financing | 7200 | 0 | 0 | 93,695 | 0 | 0 | 93,695 |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | | | 1,025,363 | 1,025,363 |
| Student Aid | 7320 | | | | | 432,044 | 432,044 |
| Other Outgo | 7390 | | | | | | 0 |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 1,457,407 | 1,457,407 |
| Sub-Total Non-Instructional Activites | | 52,249 | 11,443,091 | 4,377,075 | 428,817 | 1,457,407 | 17,758,639 |
| Total Expenditures General Fund: activities * | | 12,529,468 | 11,874,755 | 4,795,923 | 699,019 | 1,457,407 | 31,356,572 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

| | | | | |
|-----|---|----------|-----|--------------|
| I. | 2014-2015 Appropriations Limit: | | | |
| A. | 2013-2014 Appropriations Limit: | | | \$26,943,992 |
| B. | 2014-2015 Price Factor: | 0.9977 | | |
| C. | Population factor: | | | |
| | 1. 2012-2013 Second Period Actual FTES | 4,343.00 | | |
| | 2. 2013-2014 Second Period Actual FTES | 3,751.00 | | |
| | 3. 2013-2014 Population change factor (C2/C1) | 0.8637 | | |
| D. | 2013-2014 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$23,218,001 |
| E. | Adjustments to increase limit: | | | |
| | 1. Transfers in of financial responsibility | | \$0 | |
| | 2. Temporary voter approved increases | | 0 | |
| | 3. Total adjustments - increase | | | 0 |
| | Sub-Total (D + E.3) | | | \$23,218,001 |
| 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. | 2014-2015 Appropriations Limit (D + E.3 - F.3) | | | \$23,218,001 |
| II. | 2014-2015 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 14,196,249 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 330,919 |
| C. | Local Property taxes | | | 8,635,295 |
| 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 | | | 190,604 |
| H. | 2014-2015 Appropriations Subject to Limit | | | \$22,971,859 |

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 100,598 | 100,598 | 1,151,377 | 1,119,518 | 1,251,975 | 1,220,116 |
| State Revenues | 8600 | 16,215,573 | 14,837,186 | 3,123,264 | 3,038,571 | 19,338,837 | 17,875,757 |
| Local Revenues | 8800 | 10,947,278 | 11,265,211 | 461,732 | 379,924 | 11,409,010 | 11,645,135 |
| Total Revenues | | 27,263,449 | 26,202,995 | 4,736,373 | 4,538,013 | 31,999,822 | 30,741,008 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 10,748,765 | 10,651,435 | 579,449 | 519,673 | 11,328,214 | 11,171,108 |
| Classified Salaries | 2000 | 4,983,323 | 4,065,873 | 1,705,846 | 1,667,199 | 6,689,169 | 5,733,072 |
| Employee Benefits | 3000 | 5,566,959 | 6,246,556 | 819,881 | 781,956 | 6,386,840 | 7,028,512 |
| Supplies and Materials | 4000 | 365,535 | 472,130 | 244,062 | 163,097 | 609,597 | 635,227 |
| Other Operating Expenses and Services | 5000 | 3,529,474 | 4,219,866 | 656,852 | 641,087 | 4,186,326 | 4,860,953 |
| Capital Outlay | 6000 | 285,133 | 97,086 | 413,886 | 413,885 | 699,019 | 510,971 |
| Total Expenditures | | 25,479,189 | 25,752,946 | 4,419,976 | 4,186,897 | 29,899,165 | 29,939,843 |
| Excess /(Deficiency) of Revenues over Expenditures | | 1,784,260 | 450,049 | 316,397 | 351,116 | 2,100,657 | 801,165 |
| Other Financing Sources | 8900 | | | 160,659 | | 160,659 | 0 |
| Other Outgo | 7000 | 1,055,363 | | 402,044 | | 1,457,407 | 0 |
| Net Increase/(Decrease) in Fund Balance | | 728,897 | 450,049 | 75,012 | 351,116 | 803,909 | 801,165 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,363,749 | 2,092,646 | (10,134) | 64,878 | 1,353,615 | 2,157,524 |
| Prior Years Adjustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 1,363,749 | | (10,134) | | 1,353,615 | |
| Ending Fund Balance, June 30 | | 2,092,646 | 2,542,695 | 64,878 | 415,994 | 2,157,524 | 2,958,689 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 222,233 | | | | | |
| Local Revenues | 8800 | 1,992,308 | 2,155,764 | | | | |
| Total Revenues | | 2,214,541 | 2,155,764 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | | | | 98,907 | 98,907 |
| Other Incoming Transfers | 8983 | 27,916,447 | | | | | |
| Total Other Financing Sources | | 27,916,447 | 0 | 0 | 0 | 98,907 | 98,907 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | | | | |
| Debt Reduction | 7110 | 28,054,207 | 780,000 | | | 83,900 | 83,900 |
| Debt Interest and Other Service Charges | 7120 | 1,704,508 | 1,353,681 | | | 15,007 | 15,007 |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 29,758,715 | 2,133,681 | 0 | 0 | 98,907 | 98,907 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | (1,842,268) | (2,133,681) | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | | 372,273 | 22,083 | 0 | 0 | 0 | 0 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 2,020,120 | 2,392,393 | | 0 | 0 | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 2,020,120 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 2,392,393 | 2,414,476 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | | | | | 125,354 | 72,891 |
| State Revenues | 8600 | | | | | 244,494 | 244,229 |
| Local Revenues | 8800 | | | | | 32,764 | 48,669 |
| Total Income | | 0 | 0 | 0 | 0 | 402,612 | 365,789 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | 255,491 | 254,781 |
| Employee Benefits | 3000 | | | | | 153,891 | 155,061 |
| Supplies and Materials | 4000 | | | | | 24,816 | 26,159 |
| Other Operating Expenses and Services | 5000 | | | | | 21,570 | 13,512 |
| Capital Outlay | 6000 | | | | | | 6,276 |
| Total Expenditures | | 0 | 0 | 0 | 0 | 455,768 | 455,789 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | (53,156) | (90,000) |
| Other Financing Sources | 8900 | | | | | 90,500 | 90,000 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 37,344 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 52,204 | 89,548 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 52,204 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 89,548 | 89,548 |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 37,469 | 22,000 | | | 615,105 | 595,000 |
| Total Income | | 37,469 | 122,000 | 0 | 0 | 615,105 | 595,000 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 18,252 | 18,134 | | | 224,505 | 200,000 |
| Employee Benefits | 3000 | 8,109 | 7,985 | | | 98,787 | 90,000 |
| Supplies and Materials | 4000 | 28,460 | 5,000 | | | 8,552 | 8,000 |
| Other Operating Expenses and Services | 5000 | 10,503 | 6,881 | | | 232,310 | 132,000 |
| Capital Outlay | 6000 | 16,696 | 100,000 | | | 69,224 | 300,000 |
| Total Expenditures | | 82,020 | 138,000 | 0 | 0 | 633,378 | 730,000 |
| Excess /(Deficiency) of Revenues over Expenditures | | (44,551) | (16,000) | 0 | 0 | (18,273) | (135,000) |
| Other Financing Sources | 8900 | 55,601 | 28,000 | | | 375,916 | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 11,050 | 12,000 | 0 | 0 | 357,643 | (135,000) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | (10,147) | 903 | | 0 | 248,035 | 605,678 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | (10,147) | | | 0 | 248,035 | |
| Ending Fund Balance, June 30 | | 903 | 12,903 | 0 | 0 | 605,678 | 470,678 |

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 364,450 | | | | | |
| Local Revenues | 8800 | | | | | 44,223 | 20,000 |
| Total Income | | 364,450 | 0 | 0 | 0 | 44,223 | 20,000 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | 44,181 | 75,000 |
| Employee Benefits | 3000 | | | | | 10,477 | 9,000 |
| Supplies and Materials | 4000 | | | | | 2,451 | |
| Other Operating Expenses and Services | 5000 | 26,405 | | | | 853,256 | |
| Capital Outlay | 6000 | 405,869 | 300,000 | | | 1,520,438 | 2,700,000 |
| Total Expenditures | | 432,274 | 300,000 | 0 | 0 | 2,430,803 | 2,784,000 |
| Excess /(Deficiency) of Revenues over Expenditures | | (67,824) | (300,000) | 0 | 0 | (2,386,580) | (2,764,000) |
| Other Financing Sources | 8900 | | | | | 7,410,502 | |
| Other Outgo | 7000 | | | | | 277,502 | |
| Net Increase/(Decrease) in Fund Balance | | (67,824) | (300,000) | 0 | 0 | 4,746,420 | (2,764,000) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 5,166,987 | 109,886 | | 0 | | 10,320,536 |
| Prior Years Adjustments | 9020 | (4,989,277) | | | | 5,574,116 | |
| Adjusted Beginning Balance | 9030 | 177,710 | | 0 | | 5,574,116 | |
| Ending Fund Balance, June 30 | | 109,886 | (190,114) | 0 | 0 | 10,320,536 | 7,556,536 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 122,493 | 107,493 | | | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 122,493 | 107,493 | 0 | 0 | 0 | 0 |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 122,493 | 107,493 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 62,358 | 62,358 | | | | |
| Employee Benefits | 3000 | 45,135 | 45,135 | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 107,493 | 107,493 | 0 | 0 | 0 | 0 |
| Net Profit or Loss | | 15,000 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 15,000 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 0 | 15,000 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 15,000 | 15,000 | 0 | 0 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

| Description | Object | FUND: 59 | | | | | |
|--|--------|-----------------------|---------|--|--|--|--|
| | Code | OTHER ENTERPRISE FUND | | | | | |
| | | Actual | Budget | | | | |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | 874,172 | 950,000 | | | | |
| Other Financing Sources | 8900 | 95,381 | | | | | |
| Total Income | | 969,553 | 950,000 | | | | |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 969,553 | 950,000 | | | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | 3,933 | 4,000 | | | | |
| Classified Salaries | 2000 | 222,741 | 157,642 | | | | |
| Employee Benefits | 3000 | 32,940 | 4,865 | | | | |
| Supplies and Materials | 4000 | 79,538 | 60,000 | | | | |
| Other Operating Expenses and Services | 5000 | 136,582 | 120,000 | | | | |
| Capital Outlay | 6000 | 255,666 | 400,000 | | | | |
| Total Expenditures | | 731,400 | 746,507 | | | | |
| Net Profit or Loss | | 238,153 | 203,493 | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 238,153 | 203,493 | | | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 304,242 | 542,395 | | | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 304,242 | | | | | |
| Ending Fund Balance, June 30 | | 542,395 | 745,888 | | | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | | |

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | 89,110 | 60,000 | | | | |
| Total Income | | 89,110 | 60,000 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 12,089 | 25,000 | | | | |
| Employee Benefits | 3000 | 1,130 | 900 | | | | |
| Supplies and Materials | 4000 | 8,165 | 9,000 | | | | |
| Other Operating Expenses and Services | 5000 | 77,594 | 80,510 | | | | |
| Capital Outlay | 6000 | 1,589 | | | | | |
| Total Expenditures | | 100,567 | 115,410 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (11,457) | (55,410) | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (11,457) | (55,410) | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 123,274 | 111,817 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 123,274 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 111,817 | 56,407 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

| Description | Object | FUND: 74 | | FUND 75 | | FUND 76 | |
|---|--------|--------------------------|-----------|-------------------------------|--------|-----------------------|--------|
| | Code | FINANCIAL AID TRUST FUND | | SCHOLARSHIP & LOAN TRUST FUND | | INVESTMENT TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 8,694,993 | 8,700,000 | | | | |
| State Revenues | 8600 | 392,378 | 300,000 | | | | |
| Local Revenues | 8800 | | | | | | |
| Total Income | | 9,087,371 | 9,000,000 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 9,087,371 | 9,000,000 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | 9,087,371 | 9,000,000 | | | | |
| 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 |

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2013-2014

Budget Year: 2014-2015

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 | | | 298,741 | 298,854 |
| Total Income | | 0 | 0 | 298,741 | 298,854 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | | | | |
| Employee Benefits | 3000 | | | 900,284 | 900,000 |
| Supplies and Materials | 4000 | | | | |
| Other Operating Expenses and Services | 5000 | | | | |
| Capital Outlay | 6000 | | | | |
| Total Expenditures | | 0 | 0 | 900,284 | 900,000 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | (601,543) | (601,146) |
| Other Financing Sources | 8900 | | | 150,000 | 225,000 |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | (451,543) | (376,146) |
| Begining Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 2,352,591 | 1,901,048 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 2,352,591 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 1,901,048 | 1,524,902 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 160

Name: REDWOODS

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|----------------|----------------------------|-----------------|----------------------|--------------------|
| 29 | OTHER DEBT SERVICE FUND | 11 | UNRESTRICTED SUBFUND | 98,907 |
| 33 | CHILD DEVELOPMENT FUND | 11 | UNRESTRICTED SUBFUND | 90,500 |
| 34 | FARM OPERATION FUND | 11 | UNRESTRICTED SUBFUND | 55,601 |
| 39 | OTHER SPECIAL REVENUE FUND | 11 | UNRESTRICTED SUBFUND | 374,315 |
| 59 | OTHER ENTERPRISE FUND | 11 | UNRESTRICTED SUBFUND | 95,381 |
| 79 | OTHER TRUST FUNDS | 11 | UNRESTRICTED SUBFUND | 150,000 |

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: 2013-2014

Budget Year: 2014-2015

District ID: 160

Name: REDWOODS

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|---|---|---|-----------------------|--|---------|
| 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 | | 490,314 | | | 102,999 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Proposition 20 | Total |
| | | 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 | | 170,238 | | 170,238 | | 170,238 |
| Classified Salaries | 2000 | | 103,789 | | 103,789 | | 103,789 |
| Employee Benefits | 3000 | | 120,931 | | 120,931 | | 120,931 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | 6,226 | 7,161 | | 13,387 | 102,999 | 116,386 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 6,226 | 7,161 | 0 | 13,387 | 102,999 | 116,386 |
| Other Operating Expenses and Services | 5000 | 53,736 | 12,366 | | 66,102 | | 66,102 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | 4,147 | | 4,147 | | 4,147 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | 2,552 | 9,168 | | 11,720 | | 11,720 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 2,552 | 13,315 | 0 | 15,867 | | 15,867 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 62,514 | 427,800 | 0 | 490,314 | 102,999 | 593,313 |
| Ending Balance | | | | | 0 | 0 | 0 |

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: 2013-2014

Budget Year: 2014-2015

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 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 490,314 | | | 102,999 | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | 170,238 | | 170,238 | | 170,238 |
| Classified Salaries | 2000 | | 103,789 | | 103,789 | | 103,789 |
| Employee Benefits | 3000 | | 120,931 | | 120,931 | | 120,931 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | 6,226 | 7,161 | | 13,387 | 102,999 | 116,386 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 6,226 | 7,161 | 0 | 13,387 | 102,999 | 116,386 |
| Other Operating Expenses and Services | 5000 | 53,736 | 12,366 | | 66,102 | | 66,102 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | 4,147 | | 4,147 | | 4,147 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | 2,552 | 9,168 | | 11,720 | | 11,720 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 2,552 | 13,315 | 0 | 15,867 | | 15,867 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 62,514 | 427,800 | 0 | 490,314 | 102,999 | 593,313 |
| Ending Balance | | | | | 0 | 0 | |

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 160

Name: REDWOODS

| | |
|-------------|-----------|
| EPA Revenue | 3,837,036 |
|-------------|-----------|

| Activity Classification | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total |
|--------------------------|---------------|-----------------------|--------------------|----------------|-----------|
| | | (Obj 1000-3000) | (Obj 4000-5000) | (Obj 6000) | |
| Instructional Activities | 0100-5900 | 3,837,036 | 0 | 0 | 3,837,036 |
| TOTAL | | 3,837,036 | 0 | 0 | 3,837,036 |

