

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

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

10-29-2013

Date



District Superintendent

10-29-13

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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 160

Name: REDWOODS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	5,739,558	5,739,558		5,739,558
Other	1300	3,594,469	3,594,469	30,425	3,624,894
Total Instructional Salaries		9,334,027	9,334,027	30,425	9,364,452
Non-Instructional Salaries					
Contract or Regular	1200		2,227,475	158,781	2,386,256
Other	1400		36,081		36,081
Total Non-Instructional Salaries		0	2,263,556	158,781	2,422,337
Total Academic Salaries		9,334,027	11,597,583	189,206	11,786,789
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,158,281	150,232	4,308,513
Other	2300		197,873	703	198,576
Total Non-Instructional Salaries		0	4,356,154	150,935	4,507,089
Instructional Aides					
Regular Status	2200	505,525	512,340	17,318	529,658
Other	2400	230,880	238,338	123,200	361,538
Total Instructional Aides		736,405	750,678	140,518	891,196
Total Classified Salaries		736,405	5,106,832	291,453	5,398,285
Employee Benefits	3000	2,480,154	5,666,049	31,251	5,697,300
Supplies and Materials	4000		272,625	3,323	275,948
Other Operating Expenses	5000		2,802,568	312,048	3,114,616
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		12,550,586	25,445,657	827,281	26,272,938

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				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		90,522		90,522
Lottery Expenditures					
Academic Salaries	1000		152,628		152,628
Classified Salaries	2000		231,225		231,225
Employee Benefits	3000		57,491		57,491
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				0

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	531,866	0	531,866
Total for ECS 84362, 50% Law		12,550,586	24,913,791	827,281	25,741,072
Percent of CEE (Instructional Salary Cost / Total CEE)		50.38%	100.00%		
50% of Current Expense of Education			12,456,896		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		12,550,586	24,913,791	827,281	25,741,072
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		12,550,586	25,445,657	827,281	26,272,938
Capital Expenditures	6000	19,243	65,289		65,289
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		12,569,829	25,510,946	827,281	26,338,227

For Year Ended June 30, 2013

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	(798,089)	74,741	(723,348)
In County Treasury	9112	4,153,182	456,432	4,609,614
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	4,839,642	482,268	5,321,910
Due from Other Funds	9140	49,281		49,281
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	37,728		37,728
Prepaid Items	9220	810		810
TOTAL ASSETS		8,282,554	1,013,441	9,295,995
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,688,885	204,992	1,893,877
Accrued Salaries and Wages Payable	9520	128,104	48,010	176,114
Compensated Absences Payable Current	9530	58,513		58,513
Due to Other Funds	9540			0
Temporary Loans	9550	4,000,000		4,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,043,303	770,573	1,813,876
TOTAL LIABILITIES		6,918,805	1,023,575	7,942,380

For Year Ended June 30, 2013

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	1,363,749		1,363,749
Amounts Restricted by Law for Specific Purposes	9712		(10,134)	(10,134)
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		1,363,749	(10,134)	1,353,615
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		1,363,749	(10,134)	1,353,615
TOTAL LIABILITIES AND FUND EQUITY		8,282,554	1,013,441	9,295,995

- 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, 2013

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	2,020,120		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		2,020,120	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,020,120		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,020,120	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		2,020,120	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,020,120	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, 2013

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			3,391	12,405		
In County Treasury	9112			79,218	(18,350)		248,115
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			7,818			2,000
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	90,427	(5,945)	0	250,115
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			36,262	4,202		2,080
Accrued Salaries and Wages Payable	9520			1,961			
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	38,223	4,202	0	2,080

- 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, 2013

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	52,204	(10,147)	0	248,035
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	52,204	(10,147)	0	248,035
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	52,204	(10,147)	0	248,035
TOTAL LIABILITIES AND FUND EQUITY		0	0	90,427	(5,945)	0	250,115

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,258,229	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,327,305	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		5,585,534	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	254,092	
Accrued Salaries and Wages Payable	9520	4,956	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	159,499	
TOTAL LIABILITIES		418,547	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	5,166,987	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		5,166,987	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 Fund Balance	9790		
TOTAL FUND EQUITY		5,166,987	0
TOTAL LIABILITIES AND FUND EQUITY		5,585,534	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				12,881
In County Treasury	9112				313,822
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				71,445
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				125,539
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		0	0	0	523,687

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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				38,922
Accrued Salaries and Wages Payable	9520				31,892
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				75,000
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				73,631
Total Current Liabilities and Deferred Revenue		0	0	0	219,445
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	219,445

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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				304,242
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	304,242
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	304,242
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	523,687

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 160

Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2013

District ID: 160

Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2013

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	14,402							
In County Treasury	9112	154,118			496,358				2,366,286
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				26,738				
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		168,520	0	0	523,096	0	0	0	2,366,286

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	3,218			520,648				
Accrued Salaries and Wages Payable	9520	2,138							13,695
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	39,890			2,443				
Total Current Liabilities and Deferred Revenue		45,246	0	0	523,091	0	0	0	13,695
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	45,246	0	0	523,091	0	0	0	13,695

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	123,274			5				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								2,352,591
Unassigned	9790								
Total Reserved Fund Balance		123,274	0	0	5	0	0	0	2,352,591
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		123,274	0	0	5	0	0	0	2,352,591
TOTAL LIABILITIES AND FUND EQUITY		168,520	0	0	523,096	0	0	0	2,366,286

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	129,946		129,946
Higher Education Act	8120		936,621	936,621
Workforce Investment Act	8130		82,521	82,521
Temporary Assistance for Needy Families (TANF)	8140		59,715	59,715
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		250,490	250,490
Other Federal Revenues	8190	373	24,032	24,405
Total Federal Revenues	8100	130,319	1,353,379	1,483,698
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	9,520,975		9,520,975
Other General Apportionment	8613	186,015		186,015
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		631,472	631,472
Disabled Students Programs and Services(DSPS)	8623		528,224	528,224
Temporary Assistance for Needy Families (TANF)	8624		107,479	107,479
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		186,695	186,695
Telecommunications and Technology Infrastructure Program (TTIP)	8626		281,070	281,070
Other General Categorical Programs	8627		388,205	388,205

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,399,472		4,399,472
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		590,997	590,997
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	131,986		131,986
Timber Yield Tax	8672	198,933		198,933
Other State Tax Subventions	8673	230		230
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	441,343	148,927	590,270
State Mandated Costs	8685	150,814		150,814
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	15,029,768	2,863,069	17,892,837

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	7,997,504		7,997,504
Tax Allocation, Supplemental Roll	8812	25,305		25,305
Tax Allocation, Unsecured Roll	8813	338,841		338,841
Prior Years Taxes	8816	9,029		9,029
Education Revenues Augmentation Fund (ERAF)	8817	566,563		566,563
Redevelopment Agency Funds - Pass Through	8818	423,903		423,903
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	(63,801)	170,143	106,342
Contract Services	8830			
Contract Instructional Services	8831	16,348	12,946	29,294
Other Contract Services	8832	2,025		2,025
Sales and Commissions	8840	51,626		51,626
Rentals and Leases	8850	27,986		27,986
Interest and Investment Income	8860	17,986		17,986
Student Fees and Charges	8870			
Community Services Classes	8872	115,024		115,024
Dormitory	8873			0
Enrollment	8874	4,402,980		4,402,980
Contra Revenue Account	8874.1	(3,033,852)		(3,033,852)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		172,364	172,364
Instructional Materials Fees and Sales of Materials	8877	30,436		30,436
Insurance	8878			0
Student Records	8879	46,628		46,628
Nonresident Tuition	8880	728,722		728,722
Parking Services and Public Transportation	8881		183,775	183,775
Other Student Fees and Charges	8885	61,194	5,547	66,741
Other Local Revenues	8890	57,302		57,302
Total Local Revenues	8800	11,821,749	544,775	12,366,524
Total Revenues		26,981,836	4,761,223	31,743,059

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	45,971	345,094	391,065
Total Other Financing Sources	8900	45,971	345,094	391,065
Total Revenues and Other Financing Sources		27,027,807	5,106,317	32,134,124

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	211,026	4,535	13,201	12,880		241,642
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	46,489		415	892		47,796
Biological Sciences	0400	193,257	5,927	24,262			223,446
Business and Management	0500	456,075		770			456,845
Communications	0600	284,675		2,331	24,435		311,441
Computer and Information Science	0700	565,005		15,902	30,628		611,535
Education	0800	117,990	55,538	17,611			191,139
Engineering and Related Industrial Technology	0900	981,241		109,456	123,323		1,214,020
Fine and Applied Arts	1000	770,586	11,499	22,460			804,545
Foreign language	1100	147,580					147,580
Health	1200	893,151	71,105	198,522	5,854		1,168,632
Consumer Education And Home Economics	1300	351,627	97,928	56,390			505,945
Law	1400						0
Humanities(Letters)	1500	1,649,707	1,320	3,647			1,654,674
Library Science	1600	6,157					6,157
Mathematics	1700	2,342,878	8,011	15,457	8,944		2,375,290
Military Studies	1800						0
Physical Sciences	1900	686,569	3,098	4,005			693,672
Psychology	2000	810,660		1,691			812,351
Public Affairs and Services	2100	565,481	51,961	29,963	3,827		651,232
Social Sciences	2200	1,259,970		3,770			1,263,740
Commercial Services	3000						0
Interdisciplinary Studies	4900	480,748	221,472	19,571	587		722,378
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		12,820,872	532,394	539,424	211,370		14,104,060
Total Expenditures for GF Activities*		12,909,014	13,148,459	4,652,099	271,612	1,097,189	32,078,373

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,087,347	113,509	9,263		2,210,119
Course and Curriculum Development	6020		15,100	76,104			91,204
Academic / Faculty Senate	6030		51,043	4,808			55,851
Other Instructional Administration & Governance	6090		598,832				598,832
Total Instructional Admin. & Governance		0	2,752,322	194,421	9,263	0	2,956,006
Instructional Support Services	6100						
Learning Center	6110	13,951	82,038	819			96,808
Library	6120		579,139	42,877	206		622,222
Media	6130		41,768	7,298			49,066
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		15,883	10,730	4,957		31,570
Total Instructional Support Services		13,951	718,828	61,724	5,163	0	799,666
Admissions and Records	6200		521,979	12,370			534,349
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,426,766	91,676	3,883		1,522,325
Matriculation and Student Assessment	6320			8,469			8,469
Transfer Programs	6330		64,663	318			64,981
Career Guidance	6340		32,166				32,166
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,523,595	100,463	3,883	0	1,627,941

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		430,147	10,371	63		440,581
Extended Opportunity Programs and Services (EOPS)	6430		565,522	43,978			609,500
Health Services	6440		43,537	122,281			165,818
Student Personnel Administration	6450						0
Financial Aid Administration	6460		598,361	16,301			614,662
Job Placement Services	6470		6,398	5			6,403
Veterans Services	6480		1,676	2,669			4,345
Miscellaneous Student Services	6490		19,339	19,626	3,468		42,433
Total Other Student Services		0	1,664,980	215,231	3,531	0	1,883,742
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		529,301	147,344	25,112		701,757
Custodial Services	6530		658,926	44,562			703,488
Grounds Maintenance and Repairs	6550		246,021	11,838			257,859
Utilities	6570			823,906			823,906
Other Operations and Maintenance of Plant	6590		51,418	451	5,570		57,439
Total Operation and Maintenance of Plant	6500	0	1,485,666	1,028,101	30,682	0	2,544,449
Planning, Policymaking and Coordinations	6600		1,272,209	420,365	1,173		1,693,747

* 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: 2012-2013

Budget Year: 2013-2014

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						0
Fiscal Operations	6720		371,064	464,811			835,875
Human Resources Management	6730		492,185	48,822			541,007
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750						0
Staff Diversity	6760			4,460			4,460
Logistical Services	6770		704,643	649,634			1,354,277
Management Information Systems	6780		529,762	529,109	6,547		1,065,418
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	2,097,654	1,696,836	6,547	0	3,801,037
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	74,191	7,943	23,559			105,693
Community Use of Facilities	6830						0
Economic Development	6840			10,629			10,629
Other Community Services & Economic Development	6890		55,386	3,400			58,786
Total Community Services	6800	74,191	63,329	37,588	0	0	175,108

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		21,912				21,912
Child Development Centers	6920		3,200				3,200
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		137,915	27,274			165,189
Student and Co-Curricular Activities	6960		151,617	217,693			369,310
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	314,644	244,967	0	0	559,611
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		200,859	90,153			291,012
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			10,456			10,456
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	10,456	0	0	10,456
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					709,494	709,494
Student Aid	7320					387,695	387,695
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,097,189	1,097,189
Sub-Total Non-Instructional Activites		88,142	12,616,065	4,112,675	60,242	1,097,189	17,974,313
Total Expenditures General Fund: activities *		12,909,014	13,148,459	4,652,099	271,612	1,097,189	32,078,373

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$27,939,450
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	4,734.00		
	2. 2012-2013 Second Period Actual FTES	4,343.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9174		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$26,943,992
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)			\$26,943,992
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$26,943,992
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			14,025,930
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			331,979
C.	Local Property taxes			8,017,429
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			421,877
H.	2013-2014 Appropriations Subject to Limit			\$21,953,461

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	130,319	158,705	1,353,379	1,255,877	1,483,698	1,414,582
State Revenues	8600	15,029,768	15,802,945	2,863,069	2,506,006	17,892,837	18,308,951
Local Revenues	8800	11,821,749	11,097,282	544,775	453,843	12,366,524	11,551,125
Total Revenues		26,981,836	27,058,932	4,761,223	4,215,726	31,743,059	31,274,658
EXPENDITURES:							
Academic Salaries	1000	11,786,793	11,263,809	564,400	447,333	12,351,193	11,711,142
Classified Salaries	2000	5,398,282	4,287,425	1,738,787	1,524,375	7,137,069	5,811,800
Employee Benefits	3000	5,697,296	6,125,049	871,915	776,825	6,569,211	6,901,874
Supplies and Materials	4000	275,950	443,130	292,844	109,115	568,794	552,245
Other Operating Expenses and Services	5000	3,114,617	3,948,818	968,688	1,265,454	4,083,305	5,214,272
Capital Outlay	6000	65,289	97,086	206,323	182,694	271,612	279,780
Total Expenditures		26,338,227	26,165,317	4,642,957	4,305,796	30,981,184	30,471,113
Excess /(Deficiency) of Revenues over Expenditures		643,609	893,615	118,266	(90,070)	761,875	803,545
Other Financing Sources	8900	45,971		345,094	449,041	391,065	449,041
Other Outgo	7000	688,728	835,948	408,461	335,828	1,097,189	1,171,776
Net Increase/(Decrease) in Fund Balance		852	57,667	54,899	23,143	55,751	80,810
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,362,897	1,363,749	(71,611)	(10,134)	1,291,286	1,353,615
Prior Years Adjustments	9020			6,578		6,578	
Adjusted Beginning Balance	9030	1,362,897		(65,033)		1,297,864	
Ending Fund Balance, June 30		1,363,749	1,421,416	(10,134)	13,009	1,353,615	1,434,425

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	111,371					
Local Revenues	8800	2,044,393	2,082,085				
Total Revenues		2,155,764	2,082,085	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					100,429	98,907
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	100,429	98,907
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	740,000	780,000			81,100	83,900
Debt Interest and Other Service Charges	7120	1,294,773	1,302,085			19,329	15,007
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,034,773	2,082,085	0	0	100,429	98,907
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,034,773)	(2,082,085)	0	0	0	0
Net Increase/Decrease in Fund Balance		120,991	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,899,129	2,020,120		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,899,129		0		0	
Ending Fund Balance, June 30		2,020,120	2,020,120	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					98,959	72,891
State Revenues	8600					248,652	244,229
Local Revenues	8800					54,443	48,669
Total Income		0	0	0	0	402,054	365,789
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					275,680	254,781
Employee Benefits	3000					166,525	155,061
Supplies and Materials	4000					29,017	26,159
Other Operating Expenses and Services	5000					7,400	13,512
Capital Outlay	6000					6,276	6,276
Total Expenditures		0	0	0	0	484,898	455,789
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(82,844)	(90,000)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	7,156	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	45,048	52,204
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		45,048	
Ending Fund Balance, June 30		0	0	0	0	52,204	52,204

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	12,105	10,000			181,161	300,000
Total Income		12,105	110,000	0	0	181,161	300,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,096	18,134			126,957	67,298
Employee Benefits	3000	7,988	7,985			49,979	31,986
Supplies and Materials	4000	21,180	5,000			1,083	
Other Operating Expenses and Services	5000	16,641	6,881			9,453	93,500
Capital Outlay	6000		100,000			7,031	300,000
Total Expenditures		63,905	138,000	0	0	194,503	492,784
Excess /(Deficiency) of Revenues over Expenditures		(51,800)	(28,000)	0	0	(13,342)	(192,784)
Other Financing Sources	8900	28,000	28,000				
Other Outgo	7000					601,511	
Net Increase/(Decrease) in Fund Balance		(23,800)	0	0	0	(614,853)	(192,784)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,653	(10,147)		0	862,888	248,035
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,653		0		862,888	
Ending Fund Balance, June 30		(10,147)	(10,147)	0	0	248,035	55,251

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	11,028,108			
Local Revenues	8800	45,590	7,320,000		
Total Income		11,073,698	7,320,000	0	0
Expenditures					
Academic Salaries	1000	27,710			
Classified Salaries	2000	39,198			
Employee Benefits	3000	23,976			
Supplies and Materials	4000	22,440			
Other Operating Expenses and Services	5000	529,915			
Capital Outlay	6000	13,226,968	8,000,000		
Total Expenditures		13,870,207	8,000,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,796,509)	(680,000)	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(2,796,509)	(680,000)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	7,963,496	5,166,987		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	7,963,496		0	
Ending Fund Balance, June 30		5,166,987	4,486,987	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	162,058					
Other Financing Sources	8900						
Total Income		162,058	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		162,058	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	110,895					
Employee Benefits	3000	51,163					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		162,058	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000	146,804					
Net Increase/(Decrease) in Fund Balance		(146,804)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	146,804	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	146,804		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	849,241	989,325				
Other Financing Sources	8900						
Total Income		849,241	989,325				
Cost of Sales	5890						
Gross Profit or Loss		849,241	989,325				
Expenditures							
Academic Salaries	1000	10,043	15,000				
Classified Salaries	2000	248,579	310,731				
Employee Benefits	3000	51,280	74,820				
Supplies and Materials	4000	80,924	82,935				
Other Operating Expenses and Services	5000	106,402	181,705				
Capital Outlay	6000	400,087	295,434				
Total Expenditures		897,315	960,625				
Net Profit or Loss		(48,074)	28,700				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(48,074)	28,700				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	352,316	304,242				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	352,316					
Ending Fund Balance, June 30		304,242	332,942				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	81,559	60,000				
Total Income		81,559	60,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,410	25,000				
Employee Benefits	3000	2,481	900				
Supplies and Materials	4000	8,034	9,000				
Other Operating Expenses and Services	5000	65,655	80,510				
Capital Outlay	6000	4,344					
Total Expenditures		103,924	115,410	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(22,365)	(55,410)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(22,365)	(55,410)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	145,639	123,274		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	145,639		0		0	
Ending Fund Balance, June 30		123,274	67,864	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	9,978,705	10,357,118				
State Revenues	8600	440,621	450,000				
Local Revenues	8800						
Total Income		10,419,326	10,807,118	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	16,419	2,000				
Capital Outlay	6000						
Total Expenditures		16,419	2,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		10,402,907	10,805,118	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	10,402,907	10,805,118				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5	5		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
Ending Fund Balance, June 30		5	5	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			211,354	280,000
Total Income		0	0	211,354	280,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			987,244	894,174
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			1,400	
Capital Outlay	6000				
Total Expenditures		0	0	988,644	894,174
Excess /(Deficiency) of Revenues over Expenditures		0	0	(777,290)	(614,174)
Other Financing Sources	8900			100,000	150,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(677,290)	(464,174)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,029,881	2,352,591
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,029,881	
Ending Fund Balance, June 30		0	0	2,352,591	1,888,417

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	100,429
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	28,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	100,000

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		441,343			148,927	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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		152,628		152,628		152,628
Classified Salaries	2000		231,225		231,225		231,225
Employee Benefits	3000		57,490		57,490		57,490
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	129,884	129,884
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	129,884	129,884
Other Operating Expenses and Services	5000				0	19,043	19,043
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		0	441,343	0	441,343	148,927	590,270
Ending Balance					0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		426,765			136,803	
		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		100,000		100,000		100,000
Classified Salaries	2000		200,000		200,000		200,000
Employee Benefits	3000		126,765		126,765		126,765
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	136,803	136,803
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	136,803	136,803
Other Operating Expenses and Services	5000				0		0
Capital Outlay							
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		0	426,765	0	426,765	136,803	563,568
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 160

Name: REDWOODS

EPA Revenue	4,399,472
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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	4,399,472	0	0	4,399,472
TOTAL		4,399,472	0	0	4,399,472