

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2023-2024)  
(Budget Report for Fiscal Year 2024-2025)

District: REDWOODS

District Code: 160

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Julia Morrison

**Electronic Certification Date:** Monday, September 16, 2024

Contact: Julia Morrison    VP Administrative Services  
(707) 476-4122    Ext:        Julia-Morrison@redwoods.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	7,601,144	7,601,144		7,601,144
Other	1300	7,271,302	7,280,253	125,823	7,406,076
<b>Total Instructional Salaries</b>		14,872,446	14,881,397	125,823	15,007,220
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,941,235	399,518	2,340,753
Other	1400		256,214		256,214
<b>Total Non-Instructional Salaries</b>		0	2,197,449	399,518	2,596,967
<b>Total Academic Salaries</b>		14,872,446	17,078,846	525,341	17,604,187
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,001,611	211,653	7,213,264
Other	2300		362,927	108,195	471,122
<b>Total Non-Instructional Salaries</b>		0	7,364,538	319,848	7,684,386
<b>Instructional Aides</b>					
Regular Status	2200	598,357	598,357		598,357
Other	2400	327,163	327,163		327,163
<b>Total Instructional Aides</b>		925,520	925,520	0	925,520
<b>Total Classified Salaries</b>		925,520	8,290,058	319,848	8,609,906
<b>Employee Benefits</b>	3000	4,791,277	10,025,261	289,218	10,314,479
<b>Supplies and Materials</b>	4000		349,957	35,454	385,411
<b>Other Operating Expenses</b>	5000		3,480,226	740,624	4,220,850
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		20,589,243	39,224,348	1,910,485	41,134,833

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,902	85,094	86,996
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		879,818		879,818

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
<b>Total Exclusions</b>		0	881,720	85,094	966,814
<b>Total for ECS 84362, 50% Law</b>		20,589,243	38,342,628	1,825,391	40,168,019
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.70%	100.00%		
<b>50% of Current Expense of Education</b>			19,171,314		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		20,589,243	38,342,628	1,825,391	40,168,019
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		20,589,243	39,224,348	1,910,485	41,134,833
<b>Capital Expenditures</b>	6000	17,416	175,729	3,782	179,511
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		20,606,659	39,400,077	1,914,267	41,314,344

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	11,398,507	16,063,368	27,461,875
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,466,417	1,390,382	3,856,799
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	82,139	804	82,943
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		13,947,063	17,454,554	31,401,617
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,812,651	366,694	2,179,345
Accrued Salaries and Wages Payable	9520	390,105		390,105
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,827,366	16,848,052	19,675,418
<b>TOTAL LIABILITIES</b>		5,030,122	17,214,746	22,244,868

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		239,808	239,808
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	8,916,941		8,916,941
<b>Total Fund Balance</b>		<b>8,916,941</b>	<b>239,808</b>	<b>9,156,749</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>8,916,941</b>	<b>239,808</b>	<b>9,156,749</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>13,947,063</b>	<b>17,454,554</b>	<b>31,401,617</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2024

**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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,434,639		508,347
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			109,804
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		5,434,639	0	618,151
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2024

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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	5,434,639		618,151
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		5,434,639	0	618,151
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		5,434,639	0	618,151
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,434,639	0	618,151



- 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, 2024

District ID: 160

Name: REDWOODS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			778,113	106,971		824,269
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			32,963			16,591
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	811,076	106,971	0	840,860
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			26,225	5,261		10,102
Accrued Salaries and Wages Payable	9520			857			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			746,716	16,213		368,861
<b>TOTAL LIABILITIES</b>		0	0	773,798	21,474	0	378,963

- 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, 2024

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	37,278	85,497	0	461,897
<b>Total Fund Balance</b>		0	0	37,278	85,497	0	461,897
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	37,278	85,497	0	461,897
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	811,076	106,971	0	840,860

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,251,814		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	6,826,277		
Accounts Receivable	9130	778,822		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		19,856,913	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	672,216		
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	11,995,958		
<b>TOTAL LIABILITIES</b>		12,668,174	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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	7,188,739		
Unassigned	9790			
Total Fund Balance		7,188,739	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		7,188,739	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,856,913	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	2,173	291,123		1,001,736
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,955		63,450
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				576,795
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		2,173	293,078	0	1,641,981

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	2,173	10,173		46,575
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		282,905		28,860
Total Current Liabilities and Deferred Revenue		2,173	293,078	0	75,435
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
<b>TOTAL LIABILITIES</b>	968	2,173	293,078	0	75,435

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				1,566,546
<b>Total Reserved Fund Balance</b>		0	0	0	1,566,546
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	1,566,546
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,173	293,078	0	1,641,981

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 160

Name: REDWOODS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	416,638	49,834		(873,168)				3,307,719
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				1,048,524				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		416,638	49,834	0	175,356	0	0	0	3,307,719

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	53,946							
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	46,140	9,228		175,356				
Total Current Liabilities and Deferred Revenue		100,086	9,228	0	175,356	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
<b>TOTAL LIABILITIES</b>	968	100,086	9,228	0	175,356	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
<b>FUND EQUITY</b>									
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	316,552	40,606						3,307,719
<b>Total Reserved Fund Balance</b>		<b>316,552</b>	<b>40,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,307,719</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>316,552</b>	<b>40,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,307,719</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>416,638</b>	<b>49,834</b>	<b>0</b>	<b>175,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,307,719</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	595		595
Higher Education Act	8120		1,267,484	1,267,484
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		52,320	52,320
Student Financial Aid	8150	11,650		11,650
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		376,582	376,582
Other Federal Revenues	8190		597,088	597,088
<b>Total Federal Revenues</b>	8100	12,245	2,293,474	2,305,719
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,272,211		22,272,211
Other General Apportionment	8613	648,687		648,687
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,252,236	1,252,236
Disabled Students Programs and Services(DSPS)	8623		865,444	865,444
Temporary Assistance for Needy Families (TANF)	8624		322,437	322,437
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		243,478	243,478
Telecommunications and Technology Infrastructure Program (TTIP)	8626		250,192	250,192
Other General Categorical Programs	8627		6,580,842	6,580,842

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	3,157,622		3,157,622
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		940,059	940,059
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	100,504		100,504
Timber Yield Tax	8672	432,029		432,029
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	879,818	149,488	1,029,306
State Mandated Costs	8685	131,947		131,947
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		3,177,484	3,177,484
<b>Total State Revenues</b>	8600	27,622,818	13,781,660	41,404,478

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	11,162,883		11,162,883
Tax Allocation, Supplemental Roll	8812	187,932		187,932
Tax Allocation, Unsecured Roll	8813	454,481		454,481
Prior Years Taxes	8816	38,568		38,568
Education Revenues Augmentation Fund (ERAF)	8817	598,295		598,295
Redevelopment Agency Funds - Pass Through	8818	(201,741)		(201,741)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		53,857	53,857
Contract Services	8830			
Contract Instructional Services	8831		13,294	13,294
Other Contract Services	8832			0
Sales and Commissions	8840	3,377		3,377
Rentals and Leases	8850	1,710		1,710
Interest and Investment Income	8860	765,884		765,884
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	936,146		936,146
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		141,654	141,654
Instructional Materials Fees and Sales of Materials	8877	41,113		41,113
Insurance	8878			0
Student Records	8879	5,066		5,066
Nonresident Tuition	8880	477,973		477,973
Parking Services and Public Transportation	8881		105,949	105,949
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	2,985	81,745	84,730
Other Local Revenues	8890	165,656	262,816	428,472
<b>Total Local Revenues</b>	8800	14,640,328	659,315	15,299,643
<b>Total Revenues</b>		42,275,391	16,734,449	59,009,840



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	247,977	644,559	892,536
<b>Total Other Financing Sources</b>	8900	247,977	644,559	892,536
<b>Total Revenues and Other Financing Sources</b>		42,523,368	17,379,008	59,902,376

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Natural Resources	0100	613,069	16,924	118,103	130,718		878,814
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	109,718		540			110,258
Biological Sciences	0400	1,450,300	12,114	28,878			1,491,292
Business and Management	0500	586,244		20,226			606,470
Media and Communications	0600	94,801		658			95,459
Information Technology	0700	527,159	0	4,244			531,403
Education	0800	1,230,724	62,407	59,124	55,141		1,407,396
Engineering and Industrial Technologies	0900	1,375,588		68,197	149,202		1,592,987
Fine and Applied Arts	1000	1,600,777	26,007	49,586	251,791		1,928,161
Foreign language	1100	246,170		1,000			247,170
Health	1200	2,589,189	60,239	105,154	120,261		2,874,843
Family and Consumer Sciences	1300	720,732	173,369	35,804			929,905
Law	1400						0
Humanities(Letters)	1500	2,380,110		14,483			2,394,593
Library Science	1600	2,244					2,244
Mathematics	1700	1,752,699		817			1,753,516
Military Studies	1800						0
Physical Sciences	1900	1,490,919	3,046	28,719	6,614		1,529,298
Psychology	2000	782,406					782,406
Public and Protective Services	2100	1,011,958	2,528	35,722	32,096		1,082,304
Social Sciences	2200	1,995,262		6,162			2,001,424
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,206,170	908	172,104	31,675		1,410,857
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	105,304	13,884				119,188
<b>Sub-Total Instructional Activites</b>		21,871,543	371,426	749,521	777,498		23,769,988
<b>Total Expenditures for GF Activities*</b>		21,897,662	24,856,122	8,095,133	1,558,535	3,795,903	60,203,355

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		3,458,464	266,503	46,388		3,771,355
Course and Curriculum Development	6020		36,205	43,264			79,469
Academic / Faculty Senate	6030		122,288	8,402			130,690
Other Instructional Administration & Governance	6090		362,131	16,990			379,121
<b>Total Instructional Admin. &amp; Governance</b>		0	3,979,088	335,159	46,388	0	4,360,635
Instructional Support Services	6100						
Learning Center	6110		102,768	487			103,255
Library	6120		739,536	3,741	7,085		750,362
Media	6130		4,221	8,591			12,812
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			72,705	126,802		199,507
Other Instructional Support Services	6190		526,479	92,918	142,227		761,624
<b>Total Instructional Support Services</b>		0	1,373,004	178,442	276,114	0	1,827,560
Admissions and Records	6200		621,480	96,454			717,934
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,982	2,973,293	153,254	6,949		3,135,478
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		417,309	11,099	1,926		430,334
<b>Total Student Counseling and Guidance</b>		1,982	3,390,602	164,353	8,875	0	3,565,812

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		208,570	13,860	12,919		235,349
Disabled Student Programs and Services (DSPS)	6420	2,317	769,663	117,157	120,094		1,009,231
Extended Opportunity Programs and Services (EOPS)	6430		952,973	15,546			968,519
Health Services	6440			361,305			361,305
Student Personnel Administration	6450						0
Financial Aid Administration	6460		816,769	62,656	4,725		884,150
Job Placement Services	6470		207,731	53,374			261,105
Veterans Services	6480		220,153	12,730	3,746		236,629
Miscellaneous Student Services	6490	450	443,419	322,375	17,845		784,089
<b>Total Other Student Services</b>		2,767	3,619,278	959,003	159,329	0	4,740,377
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		640,146	230,866	1,050		872,062
Custodial Services	6530		1,039,763	52,013	5,478		1,097,254
Grounds Maintenance and Repairs	6550		454,646	6,486			461,132
Utilities	6570			982,024			982,024
Other Operations and Maintenance of Plant	6590		155,822	14,129			169,951
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,290,377	1,285,518	6,528	0	3,582,423
<b>Planning, Policymaking and Coordinations</b>	6600		2,114,643	311,584			2,426,227

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		54,071	1,356			55,427
Fiscal Operations	6720		997,988	1,176,204			2,174,192
Human Resources Management	6730		1,081,057	70,490			1,151,547
Noninstruct Staff Retirees' Benefits & Retirement *	6740		34,568				34,568
Staff Development	6750			115,131			115,131
Staff Diversity	6760			26,241			26,241
Logistical Services	6770		1,718,102	784,945	64,485		2,567,532
Management Information Systems	6780		1,799,235	802,310	144,489		2,746,034
Other General Institutional Support Services	6790		121,449	13,619			135,068
<b>Total General Institutional Support Services</b>	6700	0	5,806,470	2,990,296	208,974	0	9,005,740
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			16,258			16,258
Community Use of Facilities	6830						0
Economic Development	6840		7,052	12,125	8,049		27,226
Other Community Services & Economic Development	6890		609,306	173,004			782,310
<b>Total Community Services</b>	6800	0	616,358	201,387	8,049	0	825,794

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			1,900			1,900
Farm Operations	6930		74,685	13,284			87,969
Food Services	6940		9,496				9,496
Parking	6950		24,033	32,830	2,824		59,687
Student and Co-Curricular Activities	6960	21,370	311,616	541,620	3,782		878,388
Student Housing	6970			193,606			193,606
Other Ancillary Services	6990		4,424	35			4,459
<b>Total Ancillary Services</b>	6900	21,370	424,254	783,275	6,606	0	1,235,505
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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				
<b>Physical Property and Related Acquisitions</b>	7100		249,142	40,141	60,174		349,457
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,568,845	2,568,845
Student Aid	7320					1,094,854	1,094,854
Other Outgo	7390					132,204	132,204
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,795,903	3,795,903
<b>Sub-Total Non-Instructional Activites</b>		26,119	24,484,696	7,345,612	781,037	3,795,903	36,433,367
<b>Total Expenditures General Fund: activities *</b>		21,897,662	24,856,122	8,095,133	1,558,535	3,795,903	60,203,355

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$38,632,718
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	3,103.79		
	2. 2023-2024 Second Period Actual FTES	3,501.47		
	3. 2023-2024 Population change factor (C2/C1)	1.1281		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,159,222
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)			\$45,159,222
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$45,159,222
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,407,159
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			450,000
C.	Local Property taxes			11,400,000
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			340,999
H.	2024-2025 Appropriations Subject to Limit			\$39,916,160



For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	12,245	50,000	2,293,474	1,644,192	2,305,719	1,694,192
State Revenues	8600	27,622,818	42,438,832	13,781,660	13,210,811	41,404,478	55,649,643
Local Revenues	8800	14,640,328	950,000	659,315	402,000	15,299,643	1,352,000
<b>Total Revenues</b>		42,275,391	43,438,832	16,734,449	15,257,003	59,009,840	58,695,835
<b>EXPENDITURES:</b>							
Academic Salaries	1000	17,604,184	17,395,136	2,288,717	1,344,020	19,892,901	18,739,156
Classified Salaries	2000	8,609,914	9,517,166	4,492,184	4,097,965	13,102,098	13,615,131
Employee Benefits	3000	10,321,802	11,251,321	3,436,983	3,381,343	13,758,785	14,632,664
Supplies and Materials	4000	385,411	3,468,484	683,964	700,000	1,069,375	4,168,484
Other Operating Expenses and Services	5000	4,213,523	2,442,934	2,812,235	2,600,000	7,025,758	5,042,934
Capital Outlay	6000	179,511	100,000	1,379,024	1,500,000	1,558,535	1,600,000
<b>Total Expenditures</b>		41,314,345	44,175,041	15,093,107	13,623,328	56,407,452	57,798,369
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		961,046	(736,209)	1,641,342	1,633,675	2,602,388	897,466
<b>Other Financing Sources</b>	8900	247,977	0	644,559	20,000	892,536	20,000
<b>Other Outgo</b>	7000	1,558,239	1,437,890	2,237,664	1,300,000	3,795,903	2,737,890
<b>Net Increase/(Decrease) in Fund Balance</b>		(349,216)	(2,174,099)	48,237	353,675	(300,979)	(1,820,424)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,266,394	8,916,941	187,307	239,808	9,453,701	9,156,749
Prior Years Adjustments	9020	(237)		4,264		4,027	
Adjusted Beginning Balance	9030	9,266,157		191,571		9,457,728	
<b>Ending Fund Balance, June 30</b>		8,916,941	6,742,842	239,808	593,483	9,156,749	7,336,325

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,684,133	3,653,233			8,041	
<b>Total Revenues</b>		3,684,133	3,653,233	0	0	8,041	0
Other Financing Sources	8900						
Interfund Transfers In	8981					806,979	800,000
Other Incoming Transfers	8983					246,433	
<b>Total Other Financing Sources</b>		0	0	0	0	1,053,412	800,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,960,331	2,095,000			195,000	125,000
Debt Interest and Other Service Charges	7120	928,071	810,556			251,870	332,413
Transfers Outgoing	7300 & 7400					246,432	457,413
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,888,402	2,905,556	0	0	693,302	914,826
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,888,402)	(2,905,556)	0	0	360,110	(114,826)
<b>Net Increase/Decrease in Fund Balance</b>		795,731	747,677	0	0	368,151	(114,826)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,638,908	5,434,639		0	250,000	618,151
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,638,908		0		250,000	
<b>Ending Fund Balance, June 30</b>		5,434,639	6,182,316	0	0	618,151	503,325

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					324,167	290,000
State Revenues	8600					1,023,854	1,078,673
Local Revenues	8800					116,402	65,000
<b>Total Income</b>		0	0	0	0	1,464,423	1,433,673
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					760,680	761,170
Employee Benefits	3000					481,545	507,206
Supplies and Materials	4000					161,156	112,000
Other Operating Expenses and Services	5000					116,391	130,000
Capital Outlay	6000					1,712	2,000
<b>Total Expenditures</b>		0	0	0	0	1,521,484	1,512,376
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(57,061)	(78,703)
<b>Other Financing Sources</b>	8900					90,000	90,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	32,939	11,297
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	4,338	37,277
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		4,338	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	37,277	48,574

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	88,118	73,000			498,831	505,000
<b>Total Income</b>		88,118	73,000	0	0	498,831	505,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	46,987	51,032			280,073	278,530
Employee Benefits	3000	27,698	29,147			152,856	142,632
Supplies and Materials	4000	39,085	29,500			31,583	50,000
Other Operating Expenses and Services	5000	25,072	30,000			127,367	200,000
Capital Outlay	6000					19,957	6,500
<b>Total Expenditures</b>		138,842	139,679	0	0	611,836	677,662
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(50,724)	(66,679)	0	0	(113,005)	(172,662)
<b>Other Financing Sources</b>	8900	74,720	77,890			171,636	50,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		23,996	11,211	0	0	58,631	(122,662)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	61,501	85,497		0	403,266	461,897
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	61,501		0		403,266	
<b>Ending Fund Balance, June 30</b>		85,497	96,708	0	0	461,897	339,235

For Actual Year: 2023-2024

Budget Year: 2024-2025

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	5,052,378	20,000,000				
Local Revenues	8800	380,090	320,000				
<b>Total Income</b>		5,432,468	20,320,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,513,477	15,000,000				
Capital Outlay	6000	1,735,862	7,500,000				
<b>Total Expenditures</b>		8,249,339	22,500,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,816,871)	(2,180,000)	0	0	0	0
<b>Other Financing Sources</b>	8900	9,120,419	457,413				
<b>Other Outgo</b>	7000	1,174,939	457,413				
<b>Net Increase/(Decrease) in Fund Balance</b>		5,128,609	(2,180,000)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,060,130	7,188,739		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,060,130		0		0	
<b>Ending Fund Balance, June 30</b>		7,188,739	5,008,739	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	46,306	47,000	510,784	511,000		
Other Financing Sources	8900	19,900	20,000				
<b>Total Income</b>		66,206	67,000	510,784	511,000	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		66,206	67,000	510,784	511,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	36,470	37,000	382,528	382,000		
Employee Benefits	3000	29,736	30,000	128,256	129,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		66,206	67,000	510,784	511,000	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	332,581	342,000				
Other Financing Sources	8900						
<b>Total Income</b>		332,581	342,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		332,581	342,000				
<b>Expenditures</b>							
Academic Salaries	1000	17,013	17,000				
Classified Salaries	2000	67,660	69,383				
Employee Benefits	3000	18,343	19,597				
Supplies and Materials	4000	27,744	50,000				
Other Operating Expenses and Services	5000	18,118	150,000				
Capital Outlay	6000	2,869	300,000				
<b>Total Expenditures</b>		151,747	605,980				
<b>Net Profit or Loss</b>		180,834	(263,980)				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		180,834	(263,980)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,274,776	1,566,546				
Prior Years Adjustments	9020	110,936					
Adjusted Beginning Balance	9030	1,385,712					
<b>Ending Fund Balance, June 30</b>		1,566,546	1,302,566				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	91,191	100,966	15,896	16,500		
<b>Total Income</b>		91,191	100,966	15,896	16,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	36,864	37,000				
Employee Benefits	3000	3,595	3,650				
Supplies and Materials	4000	29,126	20,000				
Other Operating Expenses and Services	5000	18,825	30,000	7,214	3,750		
Capital Outlay	6000	68,262	15,000				
<b>Total Expenditures</b>		156,672	105,650	7,214	3,750	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(65,481)	(4,684)	8,682	12,750	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	3,000	5,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(68,481)	(9,684)	8,682	12,750	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	385,033	316,552	31,924	40,606		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	385,033		31,924		0	
<b>Ending Fund Balance, June 30</b>		316,552	306,868	40,606	53,356	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

**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
<b>REVENUES:</b>							
Federal Revenues	8100	10,752,443	10,866,351				
State Revenues	8600	2,983,724	3,150,000				
Local Revenues	8800						
<b>Total Income</b>		13,736,167	14,016,351	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,736,167	14,016,351	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	13,736,172	14,016,351				
<b>Net Increase/(Decrease) in Fund Balance</b>		(5)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			200,831	110,000
<b>Total Income</b>		0	0	200,831	110,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			678,677	694,800
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			13,205	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	691,882	694,800
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(491,051)	(584,800)
<b>Other Financing Sources</b>	8900			13,205	750,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(477,846)	165,200
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,785,565	3,307,719
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,785,565	
<b>Ending Fund Balance, June 30</b>		0	0	3,307,719	3,472,919

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	500,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	74,720
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	130,489
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	750,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	13,205
29	OTHER DEBT SERVICE FUND	41	CAPITAL OUTLAY PROJECTS FUND	306,979

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,012,074		
Adjustments	9020		0			317,835		
Adjusted Beginning Balance	9030		0			1,329,909		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		879,818			149,488		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	117,813		117,813
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	117,813		117,813
Other Operating Expenses and Services	5000		879,818		879,818			879,818
<b>Capital Outlay</b>								
Library Books	6300				0	31,675		31,675
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	31,675		31,675
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	879,818	0	879,818	149,488		1,029,306
<b>Ending Balance</b>					0	1,329,909		1,329,909

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 160

Name: REDWOODS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,329,909		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,329,909		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		722,171			310,042		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	310,042		310,042
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	310,042		310,042
Other Operating Expenses and Services	5000		722,171		722,171			722,171
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	722,171	0	722,171	310,042		1,032,213
<b>Ending Balance</b>					0	1,329,909		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 160

Name: REDWOODS

<b>EPA Revenue</b>	3,157,622
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	3,157,622	0	0	3,157,622
<b>TOTAL</b>		3,157,622	0	0	3,157,622

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	2,766,953	3,737,279	6,504,232	N/A	N/A
2024-2025	2,900,000	4,100,000	7,000,000	495,768	7.62%
2025-2026	3,100,000	4,300,000	7,400,000	400,000	5.71%
2026-2027	3,350,000	4,500,000	7,850,000	450,000	6.08%
2027-2028	3,500,000	4,650,000	8,150,000	300,000	3.82%
2028-2029	3,650,000	4,800,000	8,450,000	300,000	3.68%

<b>Does the district have a plan to fund these expenses through 2028-29?</b>
Yes
<b>Explain Yes or No</b>
The district builds the increasing cost of STRS and PERS into the budget, and also has \$500,000 set aside in a Pension Contribution Reserve fund.
<b>Does the district have an irrevocable trust?</b>
No