

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: REDWOODS

District Code: 160

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Julia Morrison

(707) 476-4122

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	5,911,141	5,911,141	28,086	5,939,227
Other	1300	5,269,341	5,530,748	79,247	5,609,995
<b>Total Instructional Salaries</b>		11,180,482	11,441,889	107,333	11,549,222
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,696,019		1,696,019
Other	1400		238,216		238,216
<b>Total Non-Instructional Salaries</b>		0	1,934,235	0	1,934,235
<b>Total Academic Salaries</b>		11,180,482	13,376,124	107,333	13,483,457
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,262,114	25,006	4,287,120
Other	2300		254,729	42,804	297,533
<b>Total Non-Instructional Salaries</b>		0	4,516,843	67,810	4,584,653
<b>Instructional Aides</b>					
Regular Status	2200	276,663	276,663		276,663
Other	2400	162,242	162,242		162,242
<b>Total Instructional Aides</b>		438,905	438,905	0	438,905
<b>Total Classified Salaries</b>		438,905	4,955,748	67,810	5,023,558
<b>Employee Benefits</b>	3000	3,621,375	7,216,067	43,886	7,259,953
<b>Supplies and Materials</b>	4000		209,877	19,270	229,147
<b>Other Operating Expenses</b>	5000	101,844	3,011,051	321,888	3,332,939
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		15,342,606	28,768,867	560,187	29,329,054

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	25,405			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		4,138	58,237	62,375
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		538,991		538,991

For Actual Year: 2019-2020

Budget Year: 2020-2021

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>		25,405	543,129	58,237	601,366
<b>Total for ECS 84362, 50% Law</b>		15,317,201	28,225,738	501,950	28,727,688
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.27%	100.00%		
<b>50% of Current Expense of Education</b>			14,112,869		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		15,317,201	28,225,738	501,950	28,727,688
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		15,342,606	28,768,867	560,187	29,329,054
<b>Capital Expenditures</b>	6000	5,356	38,104		38,104
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		15,347,962	28,806,971	560,187	29,367,158

For Year Ended June 30, 2020

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	(426,957)	(85,861)	(512,818)
In County Treasury	9112	4,980,350	5,860,755	10,841,105
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	962,342	648,825	1,611,167
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	49,541		49,541
Prepaid Items	9220	27,435	804	28,239
<b>TOTAL ASSETS</b>		5,592,711	6,424,523	12,017,234
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	851,412	303,268	1,154,680
Accrued Salaries and Wages Payable	9520	754,214		754,214
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	837,329	6,019,918	6,857,247
<b>TOTAL LIABILITIES</b>		2,442,955	6,323,186	8,766,141

For Year Ended June 30, 2020

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		101,337	101,337
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	3,149,756		3,149,756
<b>Total Fund Balance</b>		<b>3,149,756</b>	<b>101,337</b>	<b>3,251,093</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>3,149,756</b>	<b>101,337</b>	<b>3,251,093</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>5,592,711</b>	<b>6,424,523</b>	<b>12,017,234</b>

- 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, 2020

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	3,647,216		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,647,216	0	0
<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, 2020

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	3,647,216		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		3,647,216	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>		3,647,216	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,647,216	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, 2020

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						5,405
In County Treasury	9112			249,985	(43,235)		466,789
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			
Investments (at cost)	9120				71,007		
Accounts Receivable	9130			94,549			138,058
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	345,034	27,772	0	610,252
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			14,103	9,421		3,431
Accrued Salaries and Wages Payable	9520			8,902			(5,850)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			187,533			24,804
<b>TOTAL LIABILITIES</b>		0	0	210,538	9,421	0	22,385

- 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, 2020

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	134,496	18,351	0	587,867
<b>Total Fund Balance</b>		0	0	134,496	18,351	0	587,867
<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	134,496	18,351	0	587,867
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	345,034	27,772	0	610,252

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	2,940,763		408,838
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		2,940,763	0	408,838
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,938,848		2,817
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>		1,938,848	0	2,817

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			
Unassigned	9790	1,001,915		406,021
<b>Total Fund Balance</b>		1,001,915	0	406,021
<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>		1,001,915	0	406,021
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,940,763	0	408,838

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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		5,000		
In County Treasury	9112	631	28,258		30,185
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		103		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				901,371
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>		631	33,361	0	931,556

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	631	14,121		32,382
Accrued Salaries and Wages Payable	9520		3,763		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		15,477		
Total Current Liabilities and Deferred Revenue		631	33,361	0	32,382
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	631	33,361	0	32,382

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				899,174
<b>Total Reserved Fund Balance</b>		0	0	0	899,174
<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	899,174
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		631	33,361	0	931,556

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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, 2020

District ID: 160

Name: REDWOODS

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2020

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, 2020

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				561,548				
In County Treasury	9112	361,122			(1,300,431)				1,316,247
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				767,294				
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>		361,122	0	0	28,411	0	0	0	1,316,247

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	4,558							
Accrued Salaries and Wages Payable	9520	78							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	46,756			28,406				
Total Current Liabilities and Deferred Revenue		51,392	0	0	28,406	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	51,392	0	0	28,406	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	309,730			5				1,316,247
<b>Total Reserved Fund Balance</b>		<b>309,730</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,316,247</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>309,730</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,316,247</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>361,122</b>	<b>0</b>	<b>0</b>	<b>28,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,316,247</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	73,217		73,217
Higher Education Act	8120		1,328,949	1,328,949
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		44,621	44,621
Student Financial Aid	8150	12,205		12,205
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		179,959	179,959
Other Federal Revenues	8190		306,470	306,470
<b>Total Federal Revenues</b>	8100	85,422	1,859,999	1,945,421
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	16,329,263		16,329,263
Other General Apportionment	8613	390,136		390,136
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		925,323	925,323
Disabled Students Programs and Services(DSPS)	8623		566,487	566,487
Temporary Assistance for Needy Families (TANF)	8624		151,221	151,221
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		240,593	240,593
Telecommunications and Technology Infrastructure Program (TTIP)	8626		192,425	192,425
Other General Categorical Programs	8627		3,730,763	3,730,763

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	1,818,788		1,818,788
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		478,473	478,473
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	104,223		104,223
Timber Yield Tax	8672	289,321		289,321
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	538,991	228,793	767,784
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	116,065		116,065
Other State Revenues	8690		488,309	488,309
<b>Total State Revenues</b>	8600	19,586,787	7,002,387	26,589,174

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	9,150,735		9,150,735
Tax Allocation, Supplemental Roll	8812	139,208		139,208
Tax Allocation, Unsecured Roll	8813	366,005		366,005
Prior Years Taxes	8816	32,885		32,885
Education Revenues Augmentation Fund (ERAF)	8817	425,756		425,756
Redevelopment Agency Funds - Pass Through	8818	(278,662)		(278,662)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	1,500	27,323	28,823
Contract Services	8830			
Contract Instructional Services	8831		5,863	5,863
Other Contranct Services	8832			0
Sales and Commissions	8840	1,864		1,864
Rentals and Leases	8850	350		350
Interest and Investment Income	8860	114,206		114,206
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,138,481		1,138,481
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		165,518	165,518
Instructional Materials Fees and Sales of Materials	8877	44,958		44,958
Insurance	8878			0
Student Records	8879	11,003		11,003
Nonresident Tuition	8880	676,450		676,450
Parking Services and Public Transportation	8881		101,500	101,500
Other Student Fees and Charges	8885	4,720	40,040	44,760
Other Local Revenues	8890	209,328	29,587	238,915
<b>Total Local Revenues</b>	8800	12,038,787	369,831	12,408,618
<b>Total Revenues</b>		31,710,996	9,232,217	40,943,213

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#		130,207	130,207
<b>Total Other Financing Sources</b>	8900	0	130,207	130,207
<b>Total Revenues and Other Financing Sources</b>		31,710,996	9,362,424	41,073,420

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	479,400	4,205	23,713	84,663		591,981
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	39,548					39,548
Biological Sciences	0400	1,032,064	7,871	27,285			1,067,220
Business and Management	0500	520,957	9,171	3,225			533,353
Communications	0600	97,916		507			98,423
Computer and Information Science	0700	594,349	29,469	5,356	12		629,186
Education	0800	764,883	61,810	17,848			844,541
Engineering and Related Industrial Technology	0900	833,247	44,119	74,958	121,577		1,073,901
Fine and Applied Arts	1000	1,100,884	(1,405)	37,184	12,127		1,148,790
Foreign language	1100	187,017	9				187,026
Health	1200	1,673,486	51,386	118,205	62,943		1,906,020
Consumer Education And Home Economics	1300	529,483	164,648	42,763			736,894
Law	1400						0
Humanities(Letters)	1500	1,978,194	10,547	9,533			1,998,274
Library Science	1600	2,989					2,989
Mathematics	1700	1,810,427	9,018	2,354			1,821,799
Military Studies	1800						0
Physical Sciences	1900	803,981	2,954	5,345			812,280
Psychology	2000	500,920	136,550	2,094			639,564
Public Affairs and Services	2100	573,057	181,616	14,364	85		769,122
Social Sciences	2200	1,242,912	47	22,507			1,265,466
Commercial Services	3000						0
Interdisciplinary Studies	4900	935,983	(45,229)	47,787	33,700		972,241
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	25,404					25,404
<b>Sub-Total Instructional Activites</b>		15,727,101	666,786	455,028	315,107		17,164,022
<b>Total Expenditures for GF Activities*</b>		15,755,306	15,937,008	5,458,879	664,225	2,815,712	40,631,130

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	(13,815)	2,095,333	130,617	10,094		2,222,229
Course and Curriculum Development	6020		13,140				13,140
Academic / Faculty Senate	6030		69,330	5,364			74,694
Other Instructional Administration & Governance	6090	1,843	40,932	2,988			45,763
<b>Total Instructional Admin. &amp; Governance</b>		<b>(11,972)</b>	<b>2,218,735</b>	<b>138,969</b>	<b>10,094</b>	<b>0</b>	<b>2,355,826</b>
Instructional Support Services	6100						
Learning Center	6110		139,525	1,059			140,584
Library	6120		549,472	18,111	14,682		582,265
Media	6130		87,980	15,128			103,108
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	34,738	441,324	216,517	45,624		738,203
<b>Total Instructional Support Services</b>		<b>34,738</b>	<b>1,218,301</b>	<b>250,815</b>	<b>60,306</b>	<b>0</b>	<b>1,564,160</b>
Admissions and Records	6200		519,900	9,832			529,732
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(31,159)	1,985,851	146,668	61,853		2,163,213
Matriculation and Student Assessment	6320						0
Transfer Programs	6330			3			3
Career Guidance	6340			160			160
Other Student Counseling and Guidance	6390		22,473				22,473
<b>Total Student Counseling and Guidance</b>		<b>(31,159)</b>	<b>2,008,324</b>	<b>146,831</b>	<b>61,853</b>	<b>0</b>	<b>2,185,849</b>

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		181,413	1,551			182,964
Disabled Student Programs and Services (DSPS)	6420		526,225	9,589			535,814
Extended Opportunity Programs and Services (EOPS)	6430		788,297	24,482	21,114		833,893
Health Services	6440		57,119	168,161			225,280
Student Personnel Administration	6450						0
Financial Aid Administration	6460		607,819	47,097	13,799		668,715
Job Placement Services	6470	18,230	29,010		55,699		102,939
Veterans Services	6480		123,949	10,223	246		134,418
Miscellaneous Student Services	6490		93,150	30,145	39,042	179,765	342,102
<b>Total Other Student Services</b>		18,230	2,406,982	291,248	129,900	179,765	3,026,125
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		480,442	113,389	15,170		609,001
Custodial Services	6530		646,501	78,500			725,001
Grounds Maintenance and Repairs	6550		201,160	20,652			221,812
Utilities	6570			664,064			664,064
Other Operations and Maintenance of Plant	6590		212,255	85,864			298,119
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,540,358	962,469	15,170	0	2,517,997
<b>Planning, Policymaking and Coordinations</b>	6600		1,573,627	380,129			1,953,756

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		9,549	2,680			12,229
Fiscal Operations	6720		723,106	1,001,951	1,361		1,726,418
Human Resources Management	6730		776,463	50,714	2,433		829,610
Noninstruct Staff Retirees' Benefits & Retirement *	6740		15,307				15,307
Staff Development	6750			38,819			38,819
Staff Diversity	6760			27,806			27,806
Logistical Services	6770		733,977	668,844	7,765		1,410,586
Management Information Systems	6780		1,097,795	552,348	23,004		1,673,147
Other General Institutional Support Services	6790		67,648	15,135	22,370		105,153
<b>Total General Institutional Support Services</b>	6700	0	3,423,845	2,358,297	56,933	0	5,839,075
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		36,401	22,516			58,917
<b>Total Community Services</b>	6800	0	36,401	22,516	0	0	58,917

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,857				1,857
Child Development Centers	6920						0
Farm Operations	6930		39,252	1,000			40,252
Food Services	6940						0
Parking	6950		81,977	21,073			103,050
Student and Co-Curricular Activities	6960	18,368	200,663	380,435	14,862		614,328
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	18,368	323,749	402,508	14,862	0	759,487
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: 2019-2020

Budget Year: 2020-2021

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			40,237			40,237
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					2,008,362	2,008,362
Student Aid	7320					627,585	627,585
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,635,947	2,635,947
<b>Sub-Total Non-Instructional Activities</b>		28,205	15,270,222	5,003,851	349,118	2,815,712	23,467,108
<b>Total Expenditures General Fund: activities *</b>		15,755,306	15,937,008	5,458,879	664,225	2,815,712	40,631,130

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$28,933,649
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	3,624.66		
	2. 2019-2020 Second Period Actual FTES	3,792.96		
	3. 2019-2020 Population change factor (C2/C1)	1.0464		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$31,405,471
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)			\$31,405,471
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$31,405,471
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			17,227,801
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			578,389
C.	Local Property taxes			10,159,356
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			299,921
H.	2020-2021 Appropriations Subject to Limit			\$27,665,625

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	85,422	41,580	1,859,999	2,091,713	1,945,421	2,133,293
State Revenues	8600	19,586,787	30,862,446	7,002,387	11,970,000	26,589,174	42,832,446
Local Revenues	8800	12,038,787	900,000	369,831	495,000	12,408,618	1,395,000
<b>Total Revenues</b>		<b>31,710,996</b>	<b>31,804,026</b>	<b>9,232,217</b>	<b>14,556,713</b>	<b>40,943,213</b>	<b>46,360,739</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	13,483,459	10,668,180	1,185,376	1,500,000	14,668,835	12,168,180
Classified Salaries	2000	5,023,558	6,733,179	2,760,455	1,744,115	7,784,013	8,477,294
Employee Benefits	3000	7,259,951	7,362,624	1,979,515	1,691,385	9,239,466	9,054,009
Supplies and Materials	4000	229,145	1,441,545	493,941	500,000	723,086	1,941,545
Other Operating Expenses and Services	5000	3,332,943	2,404,930	1,402,850	1,700,000	4,735,793	4,104,930
Capital Outlay	6000	38,104	50,000	626,121	750,000	664,225	800,000
<b>Total Expenditures</b>		<b>29,367,160</b>	<b>28,660,458</b>	<b>8,448,258</b>	<b>7,885,500</b>	<b>37,815,418</b>	<b>36,545,958</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>2,343,836</b>	<b>3,143,568</b>	<b>783,959</b>	<b>6,671,213</b>	<b>3,127,795</b>	<b>9,814,781</b>
<b>Other Financing Sources</b>	8900			130,207	90,000	130,207	90,000
<b>Other Outgo</b>	7000	1,858,084	2,785,991	957,628	750,000	2,815,712	3,535,991
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>485,752</b>	<b>357,577</b>	<b>(43,462)</b>	<b>6,011,213</b>	<b>442,290</b>	<b>6,368,790</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,664,004	3,149,756	144,799	101,337	2,808,803	3,251,093
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,664,004		144,799		2,808,803	
<b>Ending Fund Balance, June 30</b>		<b>3,149,756</b>	<b>3,507,333</b>	<b>101,337</b>	<b>6,112,550</b>	<b>3,251,093</b>	<b>9,619,883</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	12,691	14,000				
Local Revenues	8800	3,027,754	3,222,672				
<b>Total Revenues</b>		3,040,445	3,236,672	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,726,069	2,770,019				
Debt Interest and Other Service Charges	7120	1,980	1,980				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,728,049	2,771,999	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,728,049)	(2,771,999)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		312,396	464,673	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,334,820	3,647,216		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,334,820		0		0	
<b>Ending Fund Balance, June 30</b>		3,647,216	4,111,889	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					280,708	256,600
State Revenues	8600					451,580	550,410
Local Revenues	8800					23,548	30,000
<b>Total Income</b>		0	0	0	0	755,836	837,010
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					415,497	486,658
Employee Benefits	3000					280,195	360,381
Supplies and Materials	4000					57,210	67,000
Other Operating Expenses and Services	5000					72,770	60,000
Capital Outlay	6000					19,414	30,000
<b>Total Expenditures</b>		0	0	0	0	845,086	1,004,039
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(89,250)	(167,029)
<b>Other Financing Sources</b>	8900					90,000	90,000
<b>Other Outgo</b>	7000					401	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	349	(77,029)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	134,150	134,498
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		0		134,149	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	134,498	57,469

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	130,334	60,000			883,040	718,663
<b>Total Income</b>		130,334	60,000	0	0	883,040	718,663
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	51,883	33,849			426,078	358,558
Employee Benefits	3000	31,999	20,743			237,407	202,732
Supplies and Materials	4000	33,811	34,000			42,928	75,000
Other Operating Expenses and Services	5000	17,291	19,000			138,532	300,000
Capital Outlay	6000	64,624				15,597	10,000
<b>Total Expenditures</b>		199,608	107,592	0	0	860,542	946,290
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(69,274)	(47,592)	0	0	22,498	(227,627)
<b>Other Financing Sources</b>	8900	83,922	70,000				10,000
<b>Other Outgo</b>	7000					1,562	200
<b>Net Increase/(Decrease) in Fund Balance</b>		14,648	22,408	0	0	20,936	(217,827)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,703	18,351		0	566,931	587,867
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,703		0		566,931	
<b>Ending Fund Balance, June 30</b>		18,351	40,759	0	0	587,867	370,040

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	18,504,999	25,500,000				
Local Revenues	8800					52,950	40,000
<b>Total Income</b>		18,504,999	25,500,000	0	0	52,950	40,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	9,018				9,695	30,000
Other Operating Expenses and Services	5000	18,514,962	25,100,000			483,803	
Capital Outlay	6000	84,754	400,000			2,395	200,000
<b>Total Expenditures</b>		18,608,734	25,500,000	0	0	495,893	230,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(103,735)	0	0	0	(442,943)	(190,000)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(103,735)	0	0	0	(442,943)	(190,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,112,768	1,001,915		0	848,965	406,022
Prior Years Adustments	9020	(7,118)					
Adjusted Beginning Balance	9030	1,105,650			0	848,965	
<b>Ending Fund Balance, June 30</b>		1,001,915	1,001,915	0	0	406,022	216,022

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	71,167	75,000	303,454	300,000		
Other Financing Sources	8900						
<b>Total Income</b>		71,167	75,000	303,454	300,000	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		71,167	75,000	303,454	300,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	45,655	47,000	217,594	87,000		
Employee Benefits	3000	35,331	36,000	85,860	86,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		80,986	83,000	303,454	173,000	0	0
<b>Net Profit or Loss</b>		(9,819)	(8,000)	0	127,000	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(9,819)	(8,000)	0	127,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(48)	0	0	0		0
Prior Years Adjustments	9020	9,867					
Adjusted Beginning Balance	9030	9,819		0		0	
<b>Ending Fund Balance, June 30</b>		0	(8,000)	0	127,000	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	868,642	565,000				
Other Financing Sources	8900						
<b>Total Income</b>		868,642	565,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		868,642	565,000				
<b>Expenditures</b>							
Academic Salaries	1000	400					
Classified Salaries	2000	282,841	391,073				
Employee Benefits	3000	124,280	106,431				
Supplies and Materials	4000	52,028	200,000				
Other Operating Expenses and Services	5000	132,831	300,000				
Capital Outlay	6000	32,446	120,000				
<b>Total Expenditures</b>		624,826	1,117,504				
<b>Net Profit or Loss</b>		243,816	(552,504)				
<b>Other Outgo</b>	7000	16,823	20,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		226,993	(572,504)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	672,180	899,173				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	672,180					
<b>Ending Fund Balance, June 30</b>		899,173	326,669				



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	93,159	93,000				
<b>Total Income</b>		93,159	93,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	12,808	8,000				
Employee Benefits	3000	1,868	1,300				
Supplies and Materials	4000	4,892	5,000				
Other Operating Expenses and Services	5000	25,611	20,000				
Capital Outlay	6000		2,000				
<b>Total Expenditures</b>		45,179	36,300	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		47,980	56,700	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000		11,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		47,980	45,700	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	261,751	309,731		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	261,751		0		0	
<b>Ending Fund Balance, June 30</b>		309,731	355,431	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	11,576,407	10,921,547				
State Revenues	8600	1,427,259	1,518,465				
Local Revenues	8800						
<b>Total Income</b>		13,003,666	12,440,012	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>		13,003,666	12,440,012	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	13,003,666	12,440,012				
<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	6	5		0		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	5		0		0	
<b>Ending Fund Balance, June 30</b>		5	5	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			182,249	180,000
<b>Total Income</b>		0	0	182,249	180,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			818,849	892,562
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			1,497	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	820,346	892,562
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(638,097)	(712,562)
<b>Other Financing Sources</b>	8900			1,571,497	2,139,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	933,400	1,426,438
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	382,847	1,316,247
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		382,847	
<b>Ending Fund Balance, June 30</b>		0	0	1,316,247	2,742,685

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	111,419
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	83,922
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,571,497

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					243,955	
Adjustments	9020					(1,298)	
Adjusted Beginning Balance	9030		0			242,657	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		538,991			178,531	
		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)	
<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	1,392	1,392
Instructional Supplies & Materials	4300				0	120,579	120,579
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	121,971	121,971
Other Operating Expenses and Services	5000		538,991		538,991	63,974	602,965
Capital Outlay	6000						
Library Books	6300				0	42,847	42,847
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	42,847	42,847
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	538,991	0	538,991	228,792	767,783
<b>Ending Balance</b>					0	192,396	192,396

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					192,396	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			192,396	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		550,000			250,000	
		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)	
<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	150,000	150,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	150,000	150,000
Other Operating Expenses and Services	5000		550,000		550,000	50,000	600,000
Capital Outlay	6000						
Library Books	6300				0	50,000	50,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	50,000	50,000
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	550,000	0	550,000	250,000	800,000
<b>Ending Balance</b>					0	192,396	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 160

Name: REDWOODS

<b>EPA Revenue</b>	1,818,788
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,818,788	0	0	1,818,788
<b>TOTAL</b>		1,818,788	0	0	1,818,788



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 160

Name: REDWOODS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,149,839	952,083	2,101,922	N/A	N/A
2016-17	1,340,398	1,158,142	2,498,540	396,618	18.87%
2017-18	1,510,516	1,274,448	2,784,964	286,424	11.46%
2018-19	1,720,031	1,552,338	3,272,369	487,405	17.50%
2019-20	1,863,707	1,803,580	3,667,287	394,918	12.07%
2020-21	2,002,767	2,177,370	4,180,137	512,850	13.98%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The district includes the cost of STRS and PERS in the adopted budget.