

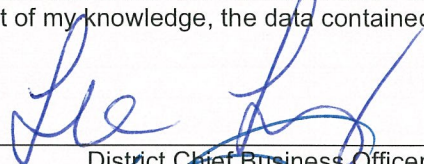

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

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	 _____ District Superintendent	1-9-2017 _____ Date	1/9/17 _____ Date
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Contact: Lee Lindsey

(707) 476-4172

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	6,175,494	6,175,494		6,175,494
Other	1300	3,958,609	3,959,103	31,857	3,990,960
<b>Total Instructional Salaries</b>		10,134,103	10,134,597	31,857	10,166,454
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,672,610		1,672,610
Other	1400		89,846	29,529	119,375
<b>Total Non-Instructional Salaries</b>		0	1,762,456	29,529	1,791,985
<b>Total Academic Salaries</b>		10,134,103	11,897,053	61,386	11,958,439
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,459,530	19,286	4,478,816
Other	2300		283,717	55,988	339,705
<b>Total Non-Instructional Salaries</b>		0	4,743,247	75,274	4,818,521
<b>Instructional Aides</b>					
Regular Status	2200	452,914	452,914	5,202	458,116
Other	2400	242,686	242,686		242,686
<b>Total Instructional Aides</b>		695,600	695,600	5,202	700,802
<b>Total Classified Salaries</b>		695,600	5,438,847	80,476	5,519,323
<b>Employee Benefits</b>	3000	2,901,209	6,151,575	35,637	6,187,212
<b>Supplies and Materials</b>	4000		331,475	42,881	374,356
<b>Other Operating Expenses</b>	5000		3,083,809	344,890	3,428,699
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		13,730,912	26,902,759	565,270	27,468,029

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	52,233			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		30,513	57,063	87,576
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		650,020		650,020

For Actual Year: 2015-2016

Budget Year: 2016-2017

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>		52,233	680,533	57,063	737,596
<b>Total for ECS 84362, 50% Law</b>		13,678,679	26,222,226	508,207	26,730,433
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.16%	100.00%		
<b>50% of Current Expense of Education</b>			13,111,113		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		13,678,679	26,222,226	508,207	26,730,433
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		13,730,912	26,902,759	565,270	27,468,029
<b>Capital Expenditures</b>	6000	1,945	122,847	2,193	125,040
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		13,732,857	27,025,606	567,463	27,593,069

For Year Ended June 30, 2016

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	(1,784,502)	251,120	(1,533,382)
In County Treasury	9112	4,752,145	1,621,225	6,373,370
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,449,480	741,007	2,190,487
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,911		39,911
Prepaid Items	9220	19,920	3,304	23,224
<b>TOTAL ASSETS</b>		4,476,954	2,616,656	7,093,610
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	620,451	386,759	1,007,210
Accrued Salaries and Wages Payable	9520	687,614	74,478	762,092
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,305,492	1,936,058	3,241,550
<b>TOTAL LIABILITIES</b>		2,613,557	2,397,295	5,010,852

For Year Ended June 30, 2016

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		219,361	219,361
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	1,863,397		1,863,397
<b>Total Fund Balance</b>		<b>1,863,397</b>	<b>219,361</b>	<b>2,082,758</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>1,863,397</b>	<b>219,361</b>	<b>2,082,758</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>4,476,954</b>	<b>2,616,656</b>	<b>7,093,610</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	2,607,951		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		2,607,951	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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

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	2,607,951		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		2,607,951	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>		2,607,951	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,607,951	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, 2016

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			138,379	56,122		350,153
In County Treasury	9112			(19,114)	(125,284)		398,742
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			116
Investments (at cost)	9120						
Accounts Receivable	9130			114,226	81,786		66,746
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	233,991	12,624	0	815,757
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			8,643	4,137		71,715
Accrued Salaries and Wages Payable	9520			7,233			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						138,880
<b>TOTAL LIABILITIES</b>		0	0	15,876	4,137	0	210,595

- 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, 2016

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	218,115	8,487	0	605,162
<b>Total Fund Balance</b>		0	0	218,115	8,487	0	605,162
<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	218,115	8,487	0	605,162
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	233,991	12,624	0	815,757

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			11,700
In County Treasury	9112	(1,132,904)		5,736,511
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,057,190		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		924,286	0	5,748,211
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	276,039		1,022
Accrued Salaries and Wages Payable	9520			506,514
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	32,453		
<b>TOTAL LIABILITIES</b>		308,492	0	507,536

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	615,794		5,240,675
<b>Total Fund Balance</b>		615,794	0	5,240,675
<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>		615,794	0	5,240,675
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		924,286	0	5,748,211

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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				164,702
In County Treasury	9112				889,021
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				23,184
Due from Other Funds	9140				
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	18,500			
Accumulated Depreciation Equipment	9351	18,500			
Work in Progress	9360				134,552
<b>Total Fixed Assets</b>		0	0	0	134,552
<b>TOTAL ASSETS</b>		0	0	0	1,211,459

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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				25,264
Accrued Salaries and Wages Payable	9520				51,865
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				74,030
Total Current Liabilities and Deferred Revenue		0	0	0	151,159
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	0	0	0	151,159

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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				1,060,299
<b>Total Reserved Fund Balance</b>		0	0	0	1,060,299
<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	1,060,299
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	1,211,458

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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, 2016

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, 2016

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, 2016

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	1,564			345,692				
In County Treasury	9112	258,667			(374,437)				1,393,522
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				69,989				
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>		260,231	0	0	41,244	0	0	0	1,393,522

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	547							2,108
Accrued Salaries and Wages Payable	9520	11,143							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	55,358			41,239				
Total Current Liabilities and Deferred Revenue		67,048	0	0	41,239	0	0	0	2,108
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	67,048	0	0	41,239	0	0	0	2,108

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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								1,391,414
Unassigned	9790	193,183			5				
<b>Total Reserved Fund Balance</b>		193,183	0	0	5	0	0	0	1,391,414
<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	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>		193,183	0	0	5	0	0	0	1,391,414
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		260,231	0	0	41,244	0	0	0	1,393,522

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	92,059		92,059
Higher Education Act	8120		1,053,324	1,053,324
Workforce Investment Act	8130		122,112	122,112
Temporary Assistance for Needy Families (TANF)	8140		42,845	42,845
Student Financial Aid	8150	11,635		11,635
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		187,315	187,315
Other Federal Revenues	8190	722	10,684	11,406
<b>Total Federal Revenues</b>	8100	104,416	1,416,280	1,520,696
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	9,499,814		9,499,814
Other General Apportionment	8613	195,074		195,074
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,140,438	1,140,438
Disabled Students Programs and Services(DSPS)	8623		641,910	641,910
Temporary Assistance for Needy Families (TANF)	8624		179,773	179,773
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		199,811	199,811
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,433,600	2,433,600

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	3,963,110		3,963,110
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		530,875	530,875
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	128,675		128,675
Timber Yield Tax	8672	259,638		259,638
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	650,020	93,599	743,619
State Mandated Costs	8685	2,288,582		2,288,582
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,142	1,935	5,077
<b>Total State Revenues</b>	8600	16,988,055	5,221,941	22,209,996

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	9,587,892		9,587,892
Tax Allocation, Supplemental Roll	8812	90,956		90,956
Tax Allocation, Unsecured Roll	8813	354,863		354,863
Prior Years Taxes	8816	16,575		16,575
Education Revenues Augmentation Fund (ERAF)	8817	227,145		227,145
Redevelopment Agency Funds - Pass Through	8818	(122,780)		(122,780)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	9,766	101,066	110,832
Contract Services	8830			
Contract Instructional Services	8831		9,242	9,242
Other Contract Services	8832			0
Sales and Commissions	8840	2,041		2,041
Rentals and Leases	8850	795		795
Interest and Investment Income	8860	47,964		47,964
Student Fees and Charges	8870			
Community Services Classes	8872	1,053		1,053
Dormitory	8873			0
Enrollment	8874	1,237,789		1,237,789
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		178,380	178,380
Instructional Materials Fees and Sales of Materials	8877	28,778		28,778
Insurance	8878			0
Student Records	8879	27,236		27,236
Nonresident Tuition	8880	641,618		641,618
Parking Services and Public Transportation	8881		174,758	174,758
Other Student Fees and Charges	8885	4,504	105,135	109,639
Other Local Revenues	8890	211,268		211,268
<b>Total Local Revenues</b>	8800	12,367,463	568,581	12,936,044
<b>Total Revenues</b>		29,459,934	7,206,802	36,666,736



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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 -- (8981/8982/8983)	898#	(46,661)	46,661	0
<b>Total Other Financing Sources</b>	8900	(46,661)	46,661	0
<b>Total Revenues and Other Financing Sources</b>		29,413,273	7,253,463	36,666,736

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	349,704	4,690	11,669	18,322		384,385
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	32,327					32,327
Biological Sciences	0400	752,151	8,874	33,014			794,039
Business and Management	0500	481,152		855			482,007
Communications	0600	208,576		5,858	12,688		227,122
Computer and Information Science	0700	529,199		13,546	14,531		557,276
Education	0800	561,870	53,450	14,915	163		630,398
Engineering and Related Industrial Technology	0900	1,283,503	4,848	86,374	292,245		1,666,970
Fine and Applied Arts	1000	854,400	16,446	42,022	3,071		915,939
Foreign language	1100	193,659		4,078			197,737
Health	1200	1,328,741	40,920	61,406	75,695		1,506,762
Consumer Education And Home Economics	1300	498,896	174,551	52,968			726,415
Law	1400						0
Humanities(Letters)	1500	1,918,573	1,862	5,050			1,925,485
Library Science	1600						0
Mathematics	1700	1,511,480	65,502	8,263	2,843		1,588,088
Military Studies	1800						0
Physical Sciences	1900	599,971	3,497	7,138			610,606
Psychology	2000	410,620					410,620
Public Affairs and Services	2100	483,489	107,385	10,570	1,595		603,039
Social Sciences	2200	998,717		4,820			1,003,537
Commercial Services	3000						0
Interdisciplinary Studies	4900	677,011	143,920	49,238	225		870,394
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	52,233					52,233
<b>Sub-Total Instructional Activites</b>		13,726,272	625,945	411,784	421,378		15,185,379
<b>Total Expenditures for GF Activities*</b>		13,741,536	14,216,250	4,985,302	1,184,325	2,239,910	36,367,323

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	68	1,883,642	119,897	30,483		2,034,090
Course and Curriculum Development	6020		27,190	87,774			114,964
Academic / Faculty Senate	6030		41,665	10,254			51,919
Other Instructional Administration & Governance	6090			15,496			15,496
<b>Total Instructional Admin. &amp; Governance</b>		68	1,952,497	233,421	30,483	0	2,216,469
Instructional Support Services	6100						
Learning Center	6110	15,196	164,637	1,978	16,495		198,306
Library	6120		485,393	22,244	46,477		554,114
Media	6130		55,099	13,520			68,619
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		9,238	975	78,987		89,200
Other Instructional Support Services	6190		11,307	14,977	261,867		288,151
<b>Total Instructional Support Services</b>		15,196	725,674	53,694	403,826	0	1,198,390
Admissions and Records	6200		493,547	14,537	3,484		511,568
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,759,442	170,806	11,683		1,941,931
Matriculation and Student Assessment	6320			6,023			6,023
Transfer Programs	6330		72,591	462			73,053
Career Guidance	6340		14,499				14,499
Other Student Counseling and Guidance	6390		9,992				9,992
<b>Total Student Counseling and Guidance</b>		0	1,856,524	177,291	11,683	0	2,045,498

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		188,770	8,765	494		198,029
Disabled Student Programs and Services (DSPS)	6420		520,528	21,566	367		542,461
Extended Opportunity Programs and Services (EOPS)	6430		858,622	33,310	33,137		925,069
Health Services	6440		14,845	154,242			169,087
Student Personnel Administration	6450						0
Financial Aid Administration	6460		701,889	29,951			731,840
Job Placement Services	6470						0
Veterans Services	6480		149,374	185			149,559
Miscellaneous Student Services	6490		8,151	13,776			21,927
<b>Total Other Student Services</b>		0	2,442,179	261,795	33,998	0	2,737,972
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		476,902	223,739	32,071		732,712
Custodial Services	6530		717,751	40,633			758,384
Grounds Maintenance and Repairs	6550		216,048	6,691	9,643		232,382
Utilities	6570			803,769			803,769
Other Operations and Maintenance of Plant	6590		83,018	92,695	4,400		180,113
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,493,719	1,167,527	46,114	0	2,707,360
<b>Planning, Policymaking and Coordinations</b>	6600		1,396,119	368,974	53,367		1,818,460

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			76			76
Fiscal Operations	6720		564,569	386,884	13,055		964,508
Human Resources Management	6730		573,461	110,896	6,481		690,838
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,697	45,456			47,153
Staff Diversity	6760						0
Logistical Services	6770		740,025	749,852			1,489,877
Management Information Systems	6780		1,000,659	529,634	20,274		1,550,567
Other General Institutional Support Services	6790		10,999		3,978		14,977
<b>Total General Institutional Support Services</b>	6700	0	2,891,410	1,822,798	43,788	0	4,757,996
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			15,086			15,086
Community Use of Facilities	6830						0
Economic Development	6840			10,013			10,013
Other Community Services & Economic Development	6890		52,044	66,181	34,291		152,516
<b>Total Community Services</b>	6800	0	52,044	91,280	34,291	0	177,615

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				761		761
Child Development Centers	6920		2,367				2,367
Farm Operations	6930			1,066	513		1,579
Food Services	6940						0
Parking	6950		108,830	22,904	2,159		133,893
Student and Co-Curricular Activities	6960		175,395	333,231	98,480		607,106
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	286,592	357,201	101,913	0	745,706
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: 2015-2016

Budget Year: 2016-2017

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			25,000			25,000
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					1,532,218	1,532,218
Student Aid	7320					709,627	709,627
Other Outgo	7390					(1,935)	(1,935)
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,239,910	2,239,910
<b>Sub-Total Non-Instructional Activites</b>		15,264	13,590,305	4,573,518	762,947	2,239,910	21,181,944
<b>Total Expenditures General Fund: activities *</b>		13,741,536	14,216,250	4,985,302	1,184,325	2,239,910	36,367,323

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$25,225,808
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	3,936.00		
	2. 2015-2016 Second Period Actual FTES	3,584.07		
	3. 2015-2016 Population change factor (C2/C1)	0.9106		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$24,204,143
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)			\$24,204,143
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$24,204,143
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			15,134,613
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			409,930
C.	Local Property taxes			9,238,849
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			227,931
H.	2016-2017 Appropriations Subject to Limit			\$24,555,461



For Actual Year: 2015-2016

Budget Year: 2016-2017

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	104,416	100,598	1,416,280	1,255,877	1,520,696	1,356,475
State Revenues	8600	16,988,055	15,539,803	5,221,941	2,506,006	22,209,996	18,045,809
Local Revenues	8800	12,367,463	12,219,176	568,581	302,884	12,936,044	12,522,060
<b>Total Revenues</b>		<b>29,459,934</b>	<b>27,859,577</b>	<b>7,206,802</b>	<b>4,064,767</b>	<b>36,666,736</b>	<b>31,924,344</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	11,958,442	11,586,416	905,634	704,568	12,864,076	12,290,984
Classified Salaries	2000	5,519,321	4,959,172	2,206,836	1,346,911	7,726,157	6,306,083
Employee Benefits	3000	6,187,211	6,582,954	1,180,342	1,081,928	7,367,553	7,664,882
Supplies and Materials	4000	374,356	422,193	284,610	109,115	658,966	531,308
Other Operating Expenses and Services	5000	3,428,699	3,699,641	897,637	815,454	4,326,336	4,515,095
Capital Outlay	6000	125,040	110,000	1,059,285	182,694	1,184,325	292,694
<b>Total Expenditures</b>		<b>27,593,069</b>	<b>27,360,376</b>	<b>6,534,344</b>	<b>4,240,670</b>	<b>34,127,413</b>	<b>31,601,046</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>1,866,865</b>	<b>499,201</b>	<b>672,458</b>	<b>(175,903)</b>	<b>2,539,323</b>	<b>323,298</b>
<b>Other Financing Sources</b>	8900	-46,661	105,000	46,661		0	105,000
<b>Other Outgo</b>	7000	1,586,400	558,000	653,510		2,239,910	558,000
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>233,804</b>	<b>46,201</b>	<b>65,609</b>	<b>(175,903)</b>	<b>299,413</b>	<b>(129,702)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	1,610,405	1,863,397	93,591	219,361	1,703,996	2,082,758
Prior Years Adjustments	9020	19,188		60,161		79,349	
Adjusted Beginning Balance	9030	1,629,593		153,752		1,783,345	
<b>Ending Fund Balance, June 30</b>		<b>1,863,397</b>	<b>1,909,598</b>	<b>219,361</b>	<b>43,458</b>	<b>2,082,758</b>	<b>1,953,056</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	25,175					
Local Revenues	8800	2,652,283	2,155,764				
<b>Total Revenues</b>		2,677,458	2,155,764	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					99,059	57,689
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	99,059	57,689
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,215,000	1,060,000			93,600	55,189
Debt Interest and Other Service Charges	7120	1,413,024	1,073,681			5,459	2,500
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,628,024	2,133,681	0	0	99,059	57,689
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,628,024)	(2,133,681)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		49,434	22,083	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,558,517	2,607,951		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,558,517		0		0	
<b>Ending Fund Balance, June 30</b>		2,607,951	2,630,034	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					209,624	182,367
State Revenues	8600					314,941	241,159
Local Revenues	8800					55,052	6,000
<b>Total Income</b>		0	0	0	0	579,617	429,526
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					318,983	278,026
Employee Benefits	3000					185,372	177,031
Supplies and Materials	4000					41,572	48,649
Other Operating Expenses and Services	5000					17,611	29,987
Capital Outlay	6000					805	5,000
<b>Total Expenditures</b>		0	0	0	0	564,343	538,693
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	15,274	(109,167)
<b>Other Financing Sources</b>	8900					90,707	90,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	105,981	(19,167)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	112,134	218,115
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		112,134	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	218,115	198,948

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		100,000				
Local Revenues	8800	34,853	30,000			987,182	595,000
<b>Total Income</b>		34,853	130,000	0	0	987,182	595,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	55,072	55,809			245,566	218,633
Employee Benefits	3000	28,014	31,703			99,677	123,987
Supplies and Materials	4000	23,291	23,500			43,924	8,000
Other Operating Expenses and Services	5000	11,958	12,000			154,926	132,000
Capital Outlay	6000		100,000			241,691	300,000
<b>Total Expenditures</b>		118,335	223,012	0	0	785,784	782,620
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(83,482)	(93,012)	0	0	201,398	(187,620)
<b>Other Financing Sources</b>	8900	91,159	88,000			238,251	
<b>Other Outgo</b>	7000					236,546	
<b>Net Increase/(Decrease) in Fund Balance</b>		7,677	(5,012)	0	0	203,103	(187,620)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	810	8,487		0	402,059	605,162
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	810		0		402,059	
<b>Ending Fund Balance, June 30</b>		8,487	3,475	0	0	605,162	417,542

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,269,513	20,000,000				
Local Revenues	8800	20,141	20,000			33,562	40,000
<b>Total Income</b>		2,289,654	20,020,000	0	0	33,562	40,000
<b>Expenditures</b>							
Academic Salaries	1000					28,554	
Classified Salaries	2000					128,252	100,777
Employee Benefits	3000					49,702	56,118
Supplies and Materials	4000	3,751				3,756	
Other Operating Expenses and Services	5000	2,052,165				846,845	
Capital Outlay	6000	359,836	20,000,000			1,397,766	3,500,000
<b>Total Expenditures</b>		2,415,752	20,000,000	0	0	2,454,875	3,656,895
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(126,098)	20,000	0	0	(2,421,313)	(3,616,895)
<b>Other Financing Sources</b>	8900	700,000					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		573,902	20,000	0	0	(2,421,313)	(3,616,895)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,703,880	615,794		0	10,320,536	5,240,675
Prior Years Adustments	9020	(7,661,988)				(2,658,548)	
Adjusted Beginning Balance	9030	41,892			0	7,661,988	
<b>Ending Fund Balance, June 30</b>		615,794	635,794	0	0	5,240,675	1,623,780

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	42,240	50,000		50,000		
Other Financing Sources	8900						
<b>Total Income</b>		42,240	50,000	0	50,000	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		42,240	50,000	0	50,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	33,128	30,000		30,000		
Employee Benefits	3000	24,112	20,000		50,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		57,240	50,000	0	80,000	0	0
<b>Net Profit or Loss</b>		(15,000)	0	0	(30,000)	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(15,000)	0	0	(30,000)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020	15,000					
Adjusted Beginning Balance	9030	15,000		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	(30,000)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	964,770	850,000				
Other Financing Sources	8900						
<b>Total Income</b>		964,770	850,000				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		964,770	850,000				
<b>Expenditures</b>							
Academic Salaries	1000	32,631					
Classified Salaries	2000	193,505	122,726				
Employee Benefits	3000	37,143	62,870				
Supplies and Materials	4000	71,082	60,000				
Other Operating Expenses and Services	5000	122,741	120,000				
Capital Outlay	6000	245,462	400,000				
<b>Total Expenditures</b>		702,564	765,596				
<b>Net Profit or Loss</b>		262,206	84,404				
<b>Other Outgo</b>	7000	925					
<b>Net Increase/(Decrease) in Fund Balance</b>		261,281	84,404				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	799,018	1,060,299				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	799,018					
<b>Ending Fund Balance, June 30</b>		1,060,299	1,144,703				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	96,019	60,000				
<b>Total Income</b>		96,019	60,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	12,495	13,347				
Employee Benefits	3000	4,315	1,987				
Supplies and Materials	4000	11,903	9,800				
Other Operating Expenses and Services	5000	44,557	87,775				
Capital Outlay	6000	634	3,000				
<b>Total Expenditures</b>		73,904	115,909	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,115	(55,909)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	15,331					
<b>Net Increase/(Decrease) in Fund Balance</b>		6,784	(55,909)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	186,049	193,183		0		0
Prior Years Adjustments	9020	350					
Adjusted Beginning Balance	9030	186,399		0		0	
<b>Ending Fund Balance, June 30</b>		193,183	137,274	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	9,540,198	10,190,000				
State Revenues	8600	676,040	555,000				
Local Revenues	8800						
<b>Total Income</b>		10,216,238	10,745,000	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	13,821	7,619				
Capital Outlay	6000						
<b>Total Expenditures</b>		13,821	7,619	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,202,417	10,737,381	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	10,202,417	10,737,381				
<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	5	5		0		0
Prior Years Adjustments	9020						
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: 2015-2016

Budget Year: 2016-2017

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			262,622	278,405
<b>Total Income</b>		0	0	262,622	278,405
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			936,567	900,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	936,567	900,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(673,945)	(621,595)
<b>Other Financing Sources</b>	8900			550,000	275,000
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(123,945)	(346,595)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,515,359	1,391,414
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,515,359	
<b>Ending Fund Balance, June 30</b>		0	0	1,391,414	1,044,819

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	99,059
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	90,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	91,158
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	700,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	2,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	550,000

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		650,020			93,599	
		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		0
Instructional Supplies & Materials	4300				0	78,493	78,493
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	78,493	78,493
Other Operating Expenses and Services	5000		650,020		650,020	15,106	665,126
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
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	650,020	0	650,020	93,599	743,619
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		568,800			161,550	
		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	292,617	292,617
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	292,617	292,617
Other Operating Expenses and Services	5000		568,800		568,800		568,800
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
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	568,800	0	568,800	292,617	861,417
<b>Ending Balance</b>					0	(131,067)	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 160

Name: REDWOODS

<b>EPA Revenue</b>	3,963,110
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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	3,963,110	0	0	3,963,110
<b>TOTAL</b>		3,963,110	0	0	3,963,110

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 160

Name: REDWOODS

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,149,839	10.73%	952,083	11.85%	2,101,922	N/A	N/A
2016-17	1,207,945	12.58%	1,169,927	13.89%	2,377,872	275,950	13.13%
2017-18	1,387,945	14.43%	1,489,927	15.50%	2,877,872	500,000	21.03%
2018-19	1,613,902	16.28%	1,744,705	17.10%	3,358,607	480,735	16.70%
2019-20	1,906,503	18.13%	2,069,220	18.60%	3,975,723	617,116	18.37%
2020-21	2,270,645	19.10%	2,478,925	19.80%	4,749,570	773,847	19.46%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
No
<b>Explain Yes or No</b>
Redwoods CCD has set aside \$300 thousand of one-time funding for forecasted PERS and STRS employer contribution increases. The District has also implemented a multi-year budgeting process. The PERS and STRS permanent cost increases are included in the 2016-17 current service level budget, and future pension inflation will need to be covered in the permanent budget.