

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: REDWOODS

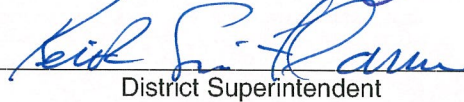
District Code: 160

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

11-3-2015

Date


District Superintendent

11/3/15

Date

Contact:

Doug Edgmon
Senior Accounting Manager
(707) 476-4148 Doug-Edgmon@Redwoods.edu

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	6,077,733	6,077,733		6,077,733
Other	1300	3,732,667	3,732,667		3,732,667
Total Instructional Salaries		9,810,400	9,810,400	0	9,810,400
Non-Instructional Salaries					
Contract or Regular	1200		1,488,529		1,488,529
Other	1400		117,426	57,720	175,146
Total Non-Instructional Salaries		0	1,605,955	57,720	1,663,675
Total Academic Salaries		9,810,400	11,416,355	57,720	11,474,075
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		3,989,891	13,467	4,003,358
Other	2300		293,767	55,754	349,521
Total Non-Instructional Salaries		0	4,283,658	69,221	4,352,879
Instructional Aides					
Regular Status	2200	438,316	438,398		438,398
Other	2400	186,030	186,030		186,030
Total Instructional Aides		624,346	624,428	0	624,428
Total Classified Salaries		624,346	4,908,086	69,221	4,977,307
Employee Benefits	3000	2,728,118	5,466,437	26,011	5,492,448
Supplies and Materials	4000		259,143	714	259,857
Other Operating Expenses	5000		2,822,968	339,073	3,162,041
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		13,162,864	24,872,989	492,739	25,365,728

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	36,868	36,868		36,868
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		119,771		119,771
Classified Salaries	2000		83,616		83,616
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		33		33
Noninstructional, Supplies & Materials	4400		11,328		11,328
Total Supplies and Materials		0	11,361	0	11,361
Other Operating Expenses and Services	5000		312,201		312,201

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		36,868	563,817	0	563,817
Total for ECS 84362, 50% Law		13,125,996	24,309,172	492,739	24,801,911
Percent of CEE (Instructional Salary Cost / Total CEE)		54.00%	100.00%		
50% of Current Expense of Education			12,154,586		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		13,125,996	24,309,172	492,739	24,801,911
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,162,864	24,872,989	492,739	25,365,728
Capital Expenditures	6000	48,168	121,042		121,042
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,211,032	24,994,031	492,739	25,486,770

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(570,488)	226,022	(344,466)
In County Treasury	9112	3,774,745	425,131	4,199,876
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	320		320
Investments (at cost)	9120			0
Accounts Receivable	9130	1,031,558	616,041	1,647,599
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	35,206		35,206
Prepaid Items	9220	5,334		5,334
TOTAL ASSETS		4,276,675	1,267,194	5,543,869
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	768,808	219,554	988,362
Accrued Salaries and Wages Payable	9520	789,579	102,247	891,826
Compensated Absences Payable Current	9530	122,515		122,515
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	985,368	600,233	1,585,601
TOTAL LIABILITIES		2,666,270	922,034	3,588,304

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	1,610,405	345,160	1,955,565
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		1,610,405	345,160	1,955,565
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		1,610,405	345,160	1,955,565
TOTAL LIABILITIES AND FUND EQUITY		4,276,675	1,267,194	5,543,869

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,558,516		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		2,558,516	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	2,558,516		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,558,516	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,558,516	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,558,516	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, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			81,215	21,468		34,114
In County Treasury	9112			4,062	(35,664)		665,943
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			500			
Investments (at cost)	9120						
Accounts Receivable	9130			35,266	81,848		2,969
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			151			
TOTAL ASSETS		0	0	121,194	67,652	0	703,026
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,732	64,160		201,599
Accrued Salaries and Wages Payable	9520			5,328	2,682		(2,814)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						102,182
TOTAL LIABILITIES		0	0	9,060	66,842	0	300,967

- 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, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	35,266	810	0	2,969
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	300,967
Unassigned	9790	0	0	0	0	0	98,123
Total Fund Balance		0	0	35,266	810	0	402,059
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	76,868	0	0	0
TOTAL FUND EQUITY		0	0	112,134	810	0	402,059
TOTAL LIABILITIES AND FUND EQUITY		0	0	121,194	67,652	0	703,026

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,141,676		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	425,460		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,567,136	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	615,968		
Accrued Salaries and Wages Payable	9520	2,513		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	244,775		
TOTAL LIABILITIES		863,256	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711	425,460		
Amounts Restricted by Law for Specific Purposes	9712	6,659,939		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	618,481		
Unassigned	9790			
Total Fund Balance		7,703,880	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,703,880	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,567,136	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				27,338
In County Treasury	9112				683,107
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				63,368
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	18,500			
Accumulated Depreciation Equipment	9351	18,500			
Work in Progress	9360				129,254
Total Fixed Assets		0	0	0	129,254
TOTAL ASSETS		0	0	0	903,067

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				4,883
Accrued Salaries and Wages Payable	9520				16,400
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				82,766
Total Current Liabilities and Deferred Revenue		0	0	0	104,049
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	104,049

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				63,368
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				735,650
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	799,018
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	799,018
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	903,067

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	80			1,025,634				
In County Treasury	9112	235,976			(1,197,491)				1,518,707
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				206,812				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		236,056	0	0	34,955	0	0	0	1,518,707

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	5,534							3,348
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	44,473			34,949				
Total Current Liabilities and Deferred Revenue		50,007	0	0	34,949	0	0	0	3,348
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	50,007	0	0	34,949	0	0	0	3,348

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 160

Name: REDWOODS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				6				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	50,007							1,515,359
Unassigned	9790	136,042							
Total Reserved Fund Balance		186,049	0	0	6	0	0	0	1,515,359
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		186,049	0	0	6	0	0	0	1,515,359
TOTAL LIABILITIES AND FUND EQUITY		236,056	0	0	34,955	0	0	0	1,518,707

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	89,926		89,926
Higher Education Act	8120		895,032	895,032
Workforce Investment Act	8130		114,260	114,260
Temporary Assistance for Needy Families (TANF)	8140		42,954	42,954
Student Financial Aid	8150	14,320		14,320
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		194,445	194,445
Other Federal Revenues	8190	1,079	13,357	14,436
Total Federal Revenues	8100	105,325	1,260,048	1,365,373
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	8,576,596		8,576,596
Other General Apportionment	8613	164,733		164,733
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		809,574	809,574
Disabled Students Programs and Services(DSPS)	8623		696,461	696,461
Temporary Assistance for Needy Families (TANF)	8624		107,479	107,479
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		205,545	205,545
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,465,853	1,465,853

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,235,087		4,235,087
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		554,430	554,430
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	130,333		130,333
Timber Yield Tax	8672	279,597		279,597
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	573,648	204,500	778,148
State Mandated Costs	8685	271,411		271,411
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	14,231,405	4,043,842	18,275,247

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	9,200,784		9,200,784
Tax Allocation, Supplemental Roll	8812	55,902		55,902
Tax Allocation, Unsecured Roll	8813	354,602		354,602
Prior Years Taxes	8816	25,555		25,555
Education Revenues Augmentation Fund (ERAF)	8817	(278,479)		(278,479)
Redevelopment Agency Funds - Pass Through	8818	(232,372)		(232,372)
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	34,551	44,915	79,466
Contract Services	8830			
Contract Instructional Services	8831		13,600	13,600
Other Contract Services	8832		23,125	23,125
Sales and Commissions	8840	3,271		3,271
Rentals and Leases	8850	3,603		3,603
Interest and Investment Income	8860	42,853		42,853
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,185,898		1,185,898
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		182,834	182,834
Instructional Materials Fees and Sales of Materials	8877	24,889		24,889
Insurance	8878			0
Student Records	8879	24,134		24,134
Nonresident Tuition	8880	675,995		675,995
Parking Services and Public Transportation	8881		169,595	169,595
Other Student Fees and Charges	8885	3,979	216,084	220,063
Other Local Revenues	8890	72,550	75,809	148,359
Total Local Revenues	8800	11,197,715	725,962	11,923,677
Total Revenues		25,534,445	6,029,852	31,564,297

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(2,832)	19,832	17,000
Total Other Financing Sources	8900	(2,832)	19,832	17,000
Total Revenues and Other Financing Sources		25,531,613	6,049,684	31,581,297

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	343,109	2,573	5,881	20,825		372,388
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	27,988					27,988
Biological Sciences	0400	685,169	7,113	21,385			713,667
Business and Management	0500	457,002		1,526			458,528
Communications	0600	218,598	1,215	9,702	3,107		232,622
Computer and Information Science	0700	566,658	1,215	4,077	47,555		619,505
Education	0800	490,531	51,160	9,037	6,073		556,801
Engineering and Related Industrial Technology	0900	1,276,636	4,337	52,082	149,573		1,482,628
Fine and Applied Arts	1000	720,299	7,152	27,719	9,994		765,164
Foreign language	1100	188,287		1,905			190,192
Health	1200	1,165,167	73,892	74,278	85,600		1,398,937
Consumer Education And Home Economics	1300	513,335	119,980	60,446	16,819		710,580
Law	1400						0
Humanities(Letters)	1500	1,858,835	3,632	15,049			1,877,516
Library Science	1600						0
Mathematics	1700	1,559,249	11,144	6,738			1,577,131
Military Studies	1800						0
Physical Sciences	1900	687,905	4,107	5,670			697,682
Psychology	2000	497,947		500			498,447
Public Affairs and Services	2100	413,235	75,413	10,976	24,564		524,188
Social Sciences	2200	810,897		3,978			814,875
Commercial Services	3000						0
Interdisciplinary Studies	4900	666,975	102,788	189,731	80,482		1,039,976
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	38,868					38,868
Sub-Total Instructional Activites		13,186,690	465,721	500,680	444,592		14,597,683
Total Expenditures for GF Activities*		13,230,178	12,451,067	4,365,781	987,298	1,000,501	32,034,825

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,683,711	104,455	3,144		1,791,310
Course and Curriculum Development	6020		36,028	76,638			112,666
Academic / Faculty Senate	6030		39,833	5,737			45,570
Other Instructional Administration & Governance	6090			10,240			10,240
Total Instructional Admin. & Governance		0	1,759,572	197,070	3,144	0	1,959,786
Instructional Support Services	6100						
Learning Center	6110	15,235	119,204	600	253		135,292
Library	6120	8	425,231	17,172	42,511		484,922
Media	6130			5,951	67,544		73,495
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		30,788	4,297			35,085
Total Instructional Support Services		15,243	575,223	28,020	110,308	0	728,794
Admissions and Records	6200		459,259	13,000	2,067		474,326
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,844	1,570,606	169,039	28,111		1,769,600
Matriculation and Student Assessment	6320		4,826	73			4,899
Transfer Programs	6330		70,384	495			70,879
Career Guidance	6340		15,534	595			16,129
Other Student Counseling and Guidance	6390		18,101				18,101
Total Student Counseling and Guidance		1,844	1,679,451	170,202	28,111	0	1,879,608

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	799	546,592	(8,317)	35,854		574,928
Extended Opportunity Programs and Services (EOPS)	6430	291	651,931	29,244	18,604		700,070
Health Services	6440		19,498	128,890			148,388
Student Personnel Administration	6450						0
Financial Aid Administration	6460		678,479	22,367			700,846
Job Placement Services	6470						0
Veterans Services	6480		114,404	90			114,494
Miscellaneous Student Services	6490		13,991	8,335	620		22,946
Total Other Student Services		1,090	2,024,895	180,609	55,078	0	2,261,672
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		422,411	187,854	21,932		632,197
Custodial Services	6530		725,590	31,855			757,445
Grounds Maintenance and Repairs	6550		211,701		22,081		233,782
Utilities	6570			742,957			742,957
Other Operations and Maintenance of Plant	6590		68,277				68,277
Total Operation and Maintenance of Plant	6500	0	1,427,979	962,666	44,013	0	2,434,658
Planning, Policymaking and Coordinations	6600		1,409,540	249,393	13,458		1,672,391

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			474			474
Fiscal Operations	6720		448,677	254,089	3,963		706,729
Human Resources Management	6730		597,418	135,505	3,476		736,399
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			8,074			8,074
Staff Diversity	6760						0
Logistical Services	6770		549,199	734,366	23,368		1,306,933
Management Information Systems	6780		751,066	449,490	8,630		1,209,186
Other General Institutional Support Services	6790		28,435				28,435
Total General Institutional Support Services	6700	0	2,374,795	1,581,998	39,437	0	3,996,230
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			2,740			2,740
Community Use of Facilities	6830						0
Economic Development	6840		486	18,577			19,063
Other Community Services & Economic Development	6890		42,976	34,983	37,909		115,868
Total Community Services	6800	0	43,462	56,300	37,909	0	137,671

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		1,774		2,500		4,274
Farm Operations	6930				26,875		26,875
Food Services	6940						0
Parking	6950		98,436	25,687			124,123
Student and Co-Curricular Activities	6960	25,311	130,960	331,355	179,806		667,432
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	25,311	231,170	357,042	209,181	0	822,704
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			39,774			39,774
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			29,027			29,027
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	29,027	0	0	29,027
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					481,396	481,396
Student Aid	7320					515,236	515,236
Other Outgo	7390					3,869	3,869
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,000,501	1,000,501
Sub-Total Non-Instructional Activites		43,488	11,985,346	3,865,101	542,706	1,000,501	17,437,142
Total Expenditures General Fund: activities *		13,230,178	12,451,067	4,365,781	987,298	1,000,501	32,034,825

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: REDWOODS

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$23,218,001
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	3,761.21		
	2. 2014-2015 Second Period Actual FTES	3,936.00		
	3. 2014-2015 Population change factor (C2/C1)	1.0465		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$25,225,808
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)			\$25,225,808
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$25,225,808
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			15,556,221
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			333,246
C.	Local Property taxes			8,528,577
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			212,852
H.	2015-2016 Appropriations Subject to Limit			\$24,205,192

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	105,325	100,598	1,260,048	1,614,695	1,365,373	1,715,293
State Revenues	8600	14,231,405	18,316,471	4,043,842	4,545,697	18,275,247	22,862,168
Local Revenues	8800	11,197,715	11,340,710	725,962	419,965	11,923,677	11,760,675
Total Revenues		25,534,445	29,757,779	6,029,852	6,580,357	31,564,297	36,338,136
EXPENDITURES:							
Academic Salaries	1000	11,474,078	13,056,713	757,243	607,045	12,231,321	13,663,758
Classified Salaries	2000	4,977,307	4,714,072	1,976,045	1,681,097	6,953,352	6,395,169
Employee Benefits	3000	5,492,448	5,448,204	1,004,124	1,043,366	6,496,572	6,491,570
Supplies and Materials	4000	259,857	298,445	317,532	271,824	577,389	570,269
Other Operating Expenses and Services	5000	3,162,041	3,344,906	626,351	659,628	3,788,392	4,004,534
Capital Outlay	6000	121,042	920,311	866,256	1,021,195	987,298	1,941,506
Total Expenditures		25,486,773	27,782,651	5,547,551	5,284,155	31,034,324	33,066,806
Excess /(Deficiency) of Revenues over Expenditures		47,672	1,975,128	482,301	1,296,202	529,973	3,271,330
Other Financing Sources	8900	-2,832		19,832	32,305	17,000	32,305
Other Outgo	7000	527,081	3,572,848	473,420	1,481,904	1,000,501	5,054,752
Net Increase/(Decrease) in Fund Balance		(482,241)	(1,597,720)	28,713	(153,397)	(453,528)	(1,751,117)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,092,646	1,610,405	64,878	93,591	2,157,524	1,703,996
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,092,646		64,878		2,157,524	
Ending Fund Balance, June 30		1,610,405	12,685	93,591	(59,806)	1,703,996	(47,121)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	99,359					
Local Revenues	8800	2,722,650	2,155,764				
Total Revenues		2,822,009	2,155,764	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	500					
Total Other Financing Sources		500	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,390,000	1,215,000				
Debt Interest and Other Service Charges	7120	1,266,385	819,622				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,656,385	2,034,622	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,655,885)	(2,034,622)	0	0	0	0
Net Increase/Decrease in Fund Balance		166,124	121,142	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,392,393	2,558,517		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,392,393		0		0	
Ending Fund Balance, June 30		2,558,517	2,679,659	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					156,013	181,538
State Revenues	8600					241,868	267,532
Local Revenues	8800					27,026	6,000
Total Income		0	0	0	0	424,907	455,070
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					264,896	270,289
Employee Benefits	3000					153,122	171,490
Supplies and Materials	4000					42,054	100,231
Other Operating Expenses and Services	5000					32,217	8,450
Capital Outlay	6000						
Total Expenditures		0	0	0	0	492,289	550,460
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(67,382)	(95,390)
Other Financing Sources	8900					90,000	90,000
Other Outgo	7000					32	106,473
Net Increase/(Decrease) in Fund Balance		0	0	0	0	22,586	(111,863)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	89,548	112,134
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		89,548	
Ending Fund Balance, June 30		0	0	0	0	112,134	271

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		150,000				
Local Revenues	8800	103,254	23,000			1,201,236	1,376,748
Total Income		103,254	173,000	0	0	1,201,236	1,376,748
Expenditures							
Academic Salaries	1000	6,400					
Classified Salaries	2000	30,980	52,829			272,307	257,083
Employee Benefits	3000	6,854	28,441			104,923	128,187
Supplies and Materials	4000	20,645	15,000			67,968	583,529
Other Operating Expenses and Services	5000	5,846	11,750			261,540	201,900
Capital Outlay	6000	82,622	65,745			695,828	104,304
Total Expenditures		153,347	173,765	0	0	1,402,566	1,275,003
Excess /(Deficiency) of Revenues over Expenditures		(50,093)	(765)	0	0	(201,330)	101,745
Other Financing Sources	8900	50,000				262,711	161,733
Other Outgo	7000					265,000	537,157
Net Increase/(Decrease) in Fund Balance		(93)	(765)	0	0	(203,619)	(273,679)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	903	810		0	605,678	402,059
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	903		0		605,678	
Ending Fund Balance, June 30		810	45	0	0	402,059	128,380

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	984,460	36,461,209				
Local Revenues	8800	100,349	20,000				
Total Income		1,084,809	36,481,209	0	0	0	0
Expenditures							
Academic Salaries	1000	45,695	27,181				
Classified Salaries	2000	77,321	101,599				
Employee Benefits	3000	35,648	56,314				
Supplies and Materials	4000	7,572					
Other Operating Expenses and Services	5000	1,545,152	3,040,849				
Capital Outlay	6000	2,101,631	35,363,432				
Total Expenditures		3,813,019	38,589,375	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,728,210)	(2,108,166)	0	0	0	0
Other Financing Sources	8900	1,668	700,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,726,542)	(1,408,166)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	109,886	7,703,880		0	10,320,536	10,320,536
Prior Years Adustments	9020	10,320,536					
Adjusted Beginning Balance	9030	10,430,422			0	10,320,536	
Ending Fund Balance, June 30		7,703,880	6,295,714	0	0	10,320,536	10,320,536

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	101,870	56,216				
Other Financing Sources	8900						
Total Income		101,870	56,216	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		101,870	56,216	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	68,470	31,096				
Employee Benefits	3000	48,400	25,120				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		116,870	56,216	0	0	0	0
Net Profit or Loss		(15,000)	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(15,000)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,000	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,000		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	723,031	294,380				
Other Financing Sources	8900	256					
Total Income		723,287	294,380				
Cost of Sales	5890						
Gross Profit or Loss		723,287	294,380				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	254,150	76,057				
Employee Benefits	3000	39,980	30,694				
Supplies and Materials	4000	64,501	23,000				
Other Operating Expenses and Services	5000	33,991	500				
Capital Outlay	6000	228,572	162,500				
Total Expenditures		621,194	292,751				
Net Profit or Loss		102,093	1,629				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		102,093	1,629				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	542,395	799,018				
Prior Years Adjustments	9020	154,530					
Adjusted Beginning Balance	9030	696,925					
Ending Fund Balance, June 30		799,018	800,647				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	164,050	60,000				
Total Income		164,050	60,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,346	26,953				
Employee Benefits	3000	5,608	3,975				
Supplies and Materials	4000	9,329	9,000				
Other Operating Expenses and Services	5000	50,516	80,510				
Capital Outlay	6000	1,019					
Total Expenditures		89,818	120,438	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		74,232	(60,438)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000		64,907				
Net Increase/(Decrease) in Fund Balance		74,232	(125,345)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	111,817	186,049		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	111,817		0		0	
Ending Fund Balance, June 30		186,049	60,704	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,833,894	8,627,036				
State Revenues	8600	497,527	623,000				
Local Revenues	8800	405					
Total Income		10,331,826	9,250,036	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		10,331,826	9,250,036	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	10,331,826	9,250,041				
Net Increase/(Decrease) in Fund Balance		0	(5)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5	5		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5		0		0	
Ending Fund Balance, June 30		5	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			291,382	298,854
Total Income		0	0	291,382	298,854
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			902,071	900,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	902,071	900,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(610,689)	(601,146)
Other Financing Sources	8900			225,000	225,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(385,689)	(376,146)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,901,048	1,515,359
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,901,048	
Ending Fund Balance, June 30		0	0	1,515,359	1,139,213

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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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			573,648		204,500	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		119,771		119,771		119,771
Classified Salaries	2000		83,616		83,616		83,616
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	33			33	99,029	99,062
Noninstructional Supplies & Mtrls	4400	4,076	7,253		11,329		11,329
Total Supplies and Materials		4,109	7,253	0	11,362	99,029	110,391
Other Operating Expenses and Services	5000	213,952	98,248		312,200	91,098	403,298
Capital Outlay	6000						
Library Books	6300				0	14,373	14,373
Equipment	6400						
Equipment - Additional	6410	43,988	2,711		46,699		46,699
Equipment - Replacement	6420				0		0
Total Capital Outlay		43,988	2,711	0	46,699	14,373	61,072
Other Outgo	7000				0		0
Total Expenditures		262,049	311,599	0	573,648	204,500	778,148
Ending Balance					0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		551,040			161,376	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	21,376	21,376
Books, Magazines, & Periodicals	4200				0	10,000	10,000
Instructional Supplies & Materials	4300				0	100,000	100,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	131,376	131,376
Other Operating Expenses and Services	5000		551,040		551,040	20,000	571,040
Capital Outlay							
Library Books	6300				0	10,000	10,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	10,000	10,000
Other Outgo	7000				0		0
Total Expenditures		0	551,040	0	551,040	161,376	712,416
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 160

Name: REDWOODS

EPA Revenue	4,235,087
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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	0	4,235,087	0	4,235,087
TOTAL		0	4,235,087	0	4,235,087

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 160

Name: REDWOODS

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	11,237,177	8.25%	6,286,834	11.44%		17,524,011	N/A	N/A
2014-15	10,388,091	8.88%	7,162,250	11.77%		17,550,341	26,330	0.15%
2015-16	10,400,000	10.73%	7,412,743	11.85%		17,812,743	262,402	1.50%
2016-17	10,530,000	12.58%	7,505,401	13.05%		18,035,401	222,658	1.25%
2017-18	10,661,625	14.43%	7,599,219	16.60%		18,260,844	225,443	1.25%
2018-19	10,794,895	16.28%	7,694,209	18.20%		18,489,104	228,260	1.25%
2019-20	10,929,831	18.13%	7,790,387	19.90%		18,720,218	231,114	1.25%
2020-21	11,066,454	19.10%	7,887,767	20.40%		18,954,221	234,003	1.25%

Does the district have a plan to fund these expenses through 2020-21?

No

Explain Yes or No

Due to pension rate changes implemented by the State in the last year or so, the District's pension costs are estimated to increase by an additional \$1 million over the next three years with further increases thereafter. In 2015-16, the pension rate changes introduced \$248 thousand in new costs. The Governor's proposed 2016-17 budget will be released in January 2016 and will provide an indication of any additional apportionment funding for ongoing pension cost increases. At least \$300 thousand of one-time funds allocated to the District in 2015-16 will be set aside for pension costs. These permanent cost increases are included in the 2015-16 current service level budget, and future pension inflation will need to be covered in the permanent budget.