

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2024-2025)  
(Budget Report for Fiscal Year 2025-2026)

District: REDWOODS

District Code: 160

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Julia Morrison

**Electronic Certification Date:** Thursday, October 09, 2025

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

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

|                                               | Object<br>Code | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |            |
|-----------------------------------------------|----------------|---------------------------|-----------------|-----------------|------------|
|                                               |                | ECS 84362 A               | ECS 84362 B     | Excluded        |            |
|                                               |                | Instructional Salary Cost | Total CEE       | Activities      |            |
| Academic Salaries                             |                | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total      |
| <b>Instructional Salaries</b>                 |                |                           |                 |                 |            |
| Contract or Regular                           | 1100           | 8,201,152                 | 8,201,152       |                 | 8,201,152  |
| Other                                         | 1300           | 8,289,594                 | 8,289,594       | 20,594          | 8,310,188  |
| <b>Total Instructional Salaries</b>           |                | 16,490,746                | 16,490,746      | 20,594          | 16,511,340 |
| <b>Non-Instructional Salaries</b>             |                |                           |                 |                 |            |
| Contract or Regular                           | 1200           |                           | 2,345,689       | 181,138         | 2,526,827  |
| Other                                         | 1400           |                           | 437,030         |                 | 437,030    |
| <b>Total Non-Instructional Salaries</b>       |                | 0                         | 2,782,719       | 181,138         | 2,963,857  |
| <b>Total Academic Salaries</b>                |                | 16,490,746                | 19,273,465      | 201,732         | 19,475,197 |
|                                               |                |                           |                 |                 |            |
| <b>Classified Salaries</b>                    |                |                           |                 |                 |            |
| <b>Non-Instructional Salaries</b>             |                |                           |                 |                 |            |
| Regular Status                                | 2100           |                           | 7,660,933       | 274,856         | 7,935,789  |
| Other                                         | 2300           |                           | 318,693         | 113,986         | 432,679    |
| <b>Total Non-Instructional Salaries</b>       |                | 0                         | 7,979,626       | 388,842         | 8,368,468  |
| <b>Instructional Aides</b>                    |                |                           |                 |                 |            |
| Regular Status                                | 2200           | 606,981                   | 606,981         |                 | 606,981    |
| Other                                         | 2400           | 305,618                   | 305,618         |                 | 305,618    |
| <b>Total Instructional Aides</b>              |                | 912,599                   | 912,599         | 0               | 912,599    |
| <b>Total Classified Salaries</b>              |                | 912,599                   | 8,892,225       | 388,842         | 9,281,067  |
|                                               |                |                           |                 |                 |            |
| <b>Employee Benefits</b>                      | 3000           | 5,378,020                 | 11,225,811      | 234,053         | 11,459,864 |
| <b>Supplies and Materials</b>                 | 4000           |                           | 298,324         | 39,686          | 338,010    |
| <b>Other Operating Expenses</b>               | 5000           |                           | 3,662,483       | 497,950         | 4,160,433  |
| <b>Equipment Replacement</b>                  | 6420           |                           |                 |                 | 0          |
|                                               |                |                           |                 |                 |            |
| <b>Total Expenditures Prior to Exclusions</b> |                | 22,781,365                | 43,352,308      | 1,362,263       | 44,714,571 |

For Actual Year: 2024-2025

Budget Year: 2025-2026

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        |                           |                 |                 | 0       |
| Student Health Services Above Amount Collected                      | 6441        |                           |                 |                 | 0       |
| Student Transportation                                              | 6491        |                           |                 |                 | 0       |
| Noninstructional Staff-Retirees’ Benefits and Retirement Incentives | 6740        |                           |                 |                 | 0       |
| Objects to Exclude                                                  | Object Code |                           |                 |                 |         |
| Rents and Leases                                                    | 5060        |                           | 1,768           | 89,399          | 91,167  |
| 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        |                           | 641,864         |                 | 641,864 |

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

|                                                                                  | Object<br>Code | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |            |
|----------------------------------------------------------------------------------|----------------|---------------------------|-----------------|-----------------|------------|
|                                                                                  |                | ECS 84362 A               | ECS 84362 B     | Excluded        |            |
|                                                                                  |                | Instructional Salary Cost | Total CEE       | Activities      |            |
|                                                                                  |                | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total      |
| Capital Outlay                                                                   | 6000           |                           |                 |                 |            |
| Library Books                                                                    | 6300           |                           |                 |                 | 0          |
| Equipment                                                                        | 6400           |                           |                 |                 |            |
| Equipment - Additional                                                           | 6410           |                           |                 |                 | 0          |
| Equipment - Replacement                                                          | 6420           |                           |                 |                 | 0          |
| Total Equipment                                                                  |                | 0                         | 0               | 0               | 0          |
| Total Capital Outlay                                                             |                | 0                         | 0               | 0               | 0          |
| Other Outgo                                                                      | 7000           |                           |                 |                 | 0          |
| <b>Total Exclusions</b>                                                          |                | 0                         | 643,632         | 89,399          | 733,031    |
| <b>Total for ECS 84362, 50% Law</b>                                              |                | 22,781,365                | 42,708,676      | 1,272,864       | 43,981,540 |
| <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>                    |                | 53.34%                    | 100.00%         |                 |            |
| <b>50% of Current Expense of Education</b>                                       |                |                           | 21,354,338      |                 |            |
| <b>Nonexempted (Remaining) Deficiency from second<br/>preceeding Fiscal Year</b> |                |                           |                 |                 |            |
| <b>Amount Required to be Expended for Salaries of Classroom<br/>Instructors</b>  |                | 22,781,365                | 42,708,676      | 1,272,864       | 43,981,540 |
| <b>Reconciliation to Unrestricted General Fund Expenditures</b>                  |                |                           |                 |                 |            |
| <b>Total Expenditures Prior to Exclusions</b>                                    |                | 22,781,365                | 43,352,308      | 1,362,263       | 44,714,571 |
| <b>Capital Expenditures</b>                                                      | 6000           | 4,200                     | 139,356         | 8,985           | 148,341    |
| <b>Equipment Replacement (Back out)</b>                                          | 6420           |                           | 0               | 0               | 0          |
| <b>Total Unrestricted General Fund Expenditures</b>                              |                | 22,785,565                | 43,491,664      | 1,371,248       | 44,862,912 |

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                          |          | 11           | 12           | 10           |
|------------------------------------------|----------|--------------|--------------|--------------|
|                                          | CA       | General Fund | General Fund | General Fund |
| Description                              | (Object) | Unrestricted | Restricted   | COMBINED     |
| <b>ASSETS</b>                            |          |              |              |              |
| Cash, Investments, and Receivables       | 9100     |              |              |              |
| Cash:                                    |          |              |              |              |
| Awaiting Deposit and in Banks            | 9111     |              |              | 0            |
| In County Treasury                       | 9112     | 7,462,923    | 15,925,354   | 23,388,277   |
| Cash With Fiscal Agents                  | 9113     |              |              | 0            |
| Revolving Cash Accounts                  | 9114     |              |              | 0            |
| Investments (at cost)                    | 9120     |              |              | 0            |
| Accounts Receivable                      | 9130     | 4,007,086    | 944,244      | 4,951,330    |
| Due from Other Funds                     | 9140     |              |              | 0            |
| Inventories, Stores, and Prepaid Items   | 9200     |              |              |              |
| Inventories and Stores                   | 9210     | 88,936       | 804          | 89,740       |
| Prepaid Items                            | 9220     |              |              | 0            |
| <b>TOTAL ASSETS</b>                      |          | 11,558,945   | 16,870,402   | 28,429,347   |
| <b>LIABILITIES</b>                       |          |              |              |              |
| Current Liabilities and Deferred Revenue | 9500     |              |              |              |
| Accounts Payable                         | 9510     | 1,846,892    | 274,157      | 2,121,049    |
| Accrued Salaries and Wages Payable       | 9520     | 846,521      |              | 846,521      |
| 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     | 1,526,876    | 16,292,659   | 17,819,535   |
| <b>TOTAL LIABILITIES</b>                 |          | 4,220,289    | 16,566,816   | 20,787,105   |

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                                 |          | 11           | 12           | 10           |
|-------------------------------------------------|----------|--------------|--------------|--------------|
|                                                 | CA       | General Fund | General Fund | General Fund |
| Description                                     | (Object) | Unrestricted | Restricted   | 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     |              | 303,586      | 303,586      |
| Reserve for Encumbrances Credit                 | 9713     |              |              | 0            |
| Reserve for Encumbrances Debit                  | 9714     |              |              | 0            |
| Reserve for Debt Services                       | 9715     |              |              | 0            |
| Assigned/Committed                              | 9754     |              |              | 0            |
| Unassigned                                      | 9790     | 7,338,656    |              | 7,338,656    |
| Total Fund Balance                              |          | 7,338,656    | 303,586      | 7,642,242    |
| <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>                        |          | 7,338,656    | 303,586      | 7,642,242    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |          | 11,558,945   | 16,870,402   | 28,429,347   |

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 160

Name: REDWOODS

| Description                              | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|------------------------------------------|----------------|-----------------------------------------------|-------------------------------------------------------|----------------------------------|
| <b>ASSETS</b>                            |                |                                               |                                                       |                                  |
| Cash, Investments, and Receivables       | 9100           |                                               |                                                       |                                  |
| Cash:                                    |                |                                               |                                                       |                                  |
| Awaiting Deposit and in Banks            | 9111           |                                               |                                                       |                                  |
| In County Treasury                       | 9112           | 10,753,540                                    |                                                       | 830,689                          |
| Cash With Fiscal Agents                  | 9113           |                                               |                                                       | 14,112                           |
| Investments (at cost)                    | 9120           |                                               |                                                       |                                  |
| Accounts Receivable                      | 9130           |                                               |                                                       |                                  |
| Due from Other Funds                     | 9140           |                                               |                                                       |                                  |
| <b>TOTAL ASSETS</b>                      |                | 10,753,540                                    | 0                                                     | 844,801                          |
| <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**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 160

Name: REDWOODS

| Description                                     | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>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           | 10,753,540                                    |                                                       | 844,801                          |
| Assigned/Committed                              | 9754           |                                               |                                                       |                                  |
| Unassigned                                      | 9790           |                                               |                                                       |                                  |
| Total Fund Balance                              |                | 10,753,540                                    | 0                                                     | 844,801                          |
| <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>                        |                | 10,753,540                                    | 0                                                     | 844,801                          |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 10,753,540                                    | 0                                                     | 844,801                          |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- |                           |                               |
|---------------------------|-------------------------------|
| 31 Bookstore Fund         | 34 Farm Operation Fund        |
| 32 Cafeteria Fund         | 35 Revenue Bond Project Fund  |
| 33 Child Development Fund | 39 Other Special Revenue Fund |

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                              | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|------------------------------------------|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>ASSETS</b>                            |                |                      |                      |                                    |                              |                                    |                                     |
| Cash, Investments, and Receivables       | 9100           |                      |                      |                                    |                              |                                    |                                     |
| Cash:                                    |                |                      |                      |                                    |                              |                                    |                                     |
| Awaiting Deposit and in Banks            | 9111           |                      |                      |                                    |                              |                                    |                                     |
| In County Treasury                       | 9112           |                      |                      | 841,545                            | 124,694                      |                                    | 888,350                             |
| Cash With Fiscal Agents                  | 9113           |                      |                      |                                    |                              |                                    |                                     |
| Revolving Cash Accounts                  | 9114           |                      |                      |                                    |                              |                                    |                                     |
| Investments (at cost)                    | 9120           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Receivable                      | 9130           |                      |                      | 63,828                             | 24,552                       |                                    | 12,534                              |
| Due from Other Funds                     | 9140           |                      |                      |                                    |                              |                                    |                                     |
| Inventories, Stores, and Prepaid Items   | 9200           |                      |                      |                                    |                              |                                    |                                     |
| Inventories and Stores                   | 9210           |                      |                      |                                    |                              |                                    |                                     |
| Prepaid Items                            | 9220           |                      |                      |                                    |                              |                                    |                                     |
| <b>TOTAL ASSETS</b>                      |                | 0                    | 0                    | 905,373                            | 149,246                      | 0                                  | 900,884                             |
| <b>LIABILITIES</b>                       |                |                      |                      |                                    |                              |                                    |                                     |
| Current Liabilities and Deferred Revenue | 9500           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Payable                         | 9510           |                      |                      | 33,927                             | 19,015                       |                                    | 9,606                               |
| Accrued Salaries and Wages Payable       | 9520           |                      |                      | 857                                |                              |                                    |                                     |
| Compensated Absences Payable Current     | 9530           |                      |                      |                                    |                              |                                    |                                     |
| Due to Other Funds                       | 9540           |                      |                      |                                    |                              |                                    |                                     |
| Temporary Loans                          | 9550           |                      |                      |                                    |                              |                                    |                                     |
| Current Portion of Long-Term Debt        | 9560           |                      |                      |                                    |                              |                                    |                                     |
| Deferred Revenues                        | 9570           |                      |                      | 849,463                            |                              |                                    | 362,686                             |
| <b>TOTAL LIABILITIES</b>                 |                | 0                    | 0                    | 884,247                            | 19,015                       | 0                                  | 372,292                             |

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                                     | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>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                    | 21,126                             | 130,231                      | 0                                  | 528,592                             |
| Total Fund Balance                              |                | 0                    | 0                    | 21,126                             | 130,231                      | 0                                  | 528,592                             |
| <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                    | 21,126                             | 130,231                      | 0                                  | 528,592                             |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 0                    | 0                    | 905,373                            | 149,246                      | 0                                  | 900,884                             |

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                          |                 | <b>41</b>             | <b>42</b>                | <b>43</b>                 |
|------------------------------------------|-----------------|-----------------------|--------------------------|---------------------------|
|                                          | <b>CA</b>       | <b>Capital Outlay</b> | <b>Revenue Bond</b>      | <b>General Obligation</b> |
| <b>Description</b>                       | <b>(Object)</b> | <b>Projects Fund</b>  | <b>Construction Fund</b> | <b>Bond Fund</b>          |
| <b>ASSETS</b>                            |                 |                       |                          |                           |
| Cash, Investments, and Receivables       | 9100            |                       |                          |                           |
| Cash:                                    |                 |                       |                          |                           |
| Awaiting Deposit and in Banks            | 9111            |                       |                          |                           |
| In County Treasury                       | 9112            | 16,513,773            |                          | 78,379,706                |
| Cash With Fiscal Agents                  | 9113            |                       |                          |                           |
| Revolving Cash Accounts                  | 9114            |                       |                          |                           |
| Investments (at cost)                    | 9120            |                       |                          |                           |
| Accounts Receivable                      | 9130            |                       |                          |                           |
| Due from Other Funds                     | 9140            |                       |                          |                           |
| Inventories, Stores, and Prepaid Items   | 9200            |                       |                          |                           |
| Inventories and Stores                   | 9210            |                       |                          |                           |
| Prepaid Items                            | 9220            |                       |                          |                           |
| <b>TOTAL ASSETS</b>                      |                 | 16,513,773            | 0                        | 78,379,706                |
| <b>LIABILITIES</b>                       |                 |                       |                          |                           |
| Current Liabilities and Deferred Revenue | 9500            |                       |                          |                           |
| Accounts Payable                         | 9510            | 3,496,143             |                          | 33,884                    |
| Accrued Salaries and Wages Payable       | 9520            |                       |                          |                           |
| Compensated Absences Payable Current     | 9530            |                       |                          |                           |
| Due to Other Funds                       | 9540            |                       |                          |                           |
| Temporary Loans                          | 9550            |                       |                          |                           |
| Current Portion of Long-Term Debt        | 9560            |                       |                          |                           |
| Deferred Revenues                        | 9570            | 11,184,284            |                          |                           |
| <b>TOTAL LIABILITIES</b>                 |                 | 14,680,427            | 0                        | 33,884                    |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                                 |          | 41             | 42                | 43                 |
|-------------------------------------------------|----------|----------------|-------------------|--------------------|
|                                                 | CA       | Capital Outlay | Revenue Bond      | General Obligation |
| Description                                     | (Object) | Projects Fund  | Construction Fund | 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     | 1,833,346      |                   | 78,345,822         |
| Unassigned                                      | 9790     |                |                   |                    |
| Total Fund Balance                              |          | 1,833,346      | 0                 | 78,345,822         |
| <b>Fund Balance (GASB 54)</b>                   | 9750     |                |                   |                    |
| Nonspendable Fund Balance                       | 9751     |                |                   |                    |
| Restricted Fund Balance                         | 9752     |                |                   |                    |
| Committed Fund Balance                          | 9753     |                |                   |                    |
| Assigned Fund Balance                           | 9754     |                |                   |                    |
| Total Designated Fund Balance                   |          | 0              | 0                 | 0                  |
| Uncommitted Fund Balance                        | 9790     |                |                   |                    |
| <b>TOTAL FUND EQUITY</b>                        |          | 1,833,346      | 0                 | 78,345,822         |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |          | 16,513,773     | 0                 | 78,379,706         |

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                                | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|--------------------------------------------|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>ASSETS</b>                              |                |                         |                         |                                  |                                   |
| Cash, Investments, and Receivables         | 9100           |                         |                         |                                  |                                   |
| Cash:                                      |                |                         |                         |                                  |                                   |
| Awaiting Deposit and in Banks              | 9111           |                         |                         |                                  |                                   |
| In County Treasury                         | 9112           | 2,652                   | 302,477                 |                                  | 597,529                           |
| Cash With Fiscal Agents                    | 9113           |                         |                         |                                  |                                   |
| Revolving Cash Accounts                    | 9114           |                         |                         |                                  |                                   |
| Investments (at cost)                      | 9120           |                         |                         |                                  |                                   |
| Accounts Receivable                        | 9130           |                         | 1,850                   |                                  |                                   |
| Due from Other Funds                       | 9140           |                         |                         |                                  |                                   |
| Inventories, Stores, and Prepaid Items     | 9200           |                         |                         |                                  |                                   |
| Inventories and Stores                     | 9210           |                         |                         |                                  | 933,705                           |
| Prepaid Items                              | 9220           |                         |                         |                                  |                                   |
| <b>Fixed Assets</b>                        | 9300           |                         |                         |                                  |                                   |
| Sites                                      | 9310           |                         |                         |                                  |                                   |
| Site Improvements                          | 9320           |                         |                         |                                  |                                   |
| Accumulated Depreciation Site Improvements | 9321           |                         |                         |                                  |                                   |
| Buildings                                  | 9330           |                         |                         |                                  |                                   |
| Accumulated Depreciation Buildings         | 9331           |                         |                         |                                  |                                   |
| Library Books                              | 9340           |                         |                         |                                  |                                   |
| Equipment                                  | 9350           |                         |                         |                                  |                                   |
| Accumulated Depreciation Equipment         | 9351           |                         |                         |                                  |                                   |
| Work in Progress                           | 9360           |                         |                         |                                  |                                   |
| <b>Total Fixed Assets</b>                  |                | 0                       | 0                       | 0                                | 0                                 |
| <b>TOTAL ASSETS</b>                        |                | 2,652                   | 304,327                 | 0                                | 1,531,234                         |

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                                    | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|------------------------------------------------|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>LIABILITIES</b>                             |                |                         |                         |                                  |                                   |
| Current Liabilities and Deferred Revenue       | 9500           |                         |                         |                                  |                                   |
| Accounts Payable                               | 9510           | 2,652                   | 7,311                   |                                  | 41,303                            |
| 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           |                         | 297,016                 |                                  |                                   |
| Total Current Liabilities and Deferred Revenue |                | 2,652                   | 304,327                 | 0                                | 41,303                            |
| Long-Term Liabilities                          | 9600           |                         |                         |                                  |                                   |
| Bonds Payable                                  | 9610           |                         |                         |                                  |                                   |
| Revenue Bonds Payable                          | 9620           |                         |                         |                                  |                                   |
| Certificates of Participation                  | 9630           |                         |                         |                                  |                                   |
| Lease Purchase of Capital Lease                | 9640           |                         |                         |                                  |                                   |
| Compensated Absences Long Term                 | 9650           |                         |                         |                                  |                                   |
| Post-Employment Benefits Long Term             | 9660           |                         |                         |                                  |                                   |
| Other Long-Term Liabilities                    | 9670           |                         |                         |                                  |                                   |
| Total Long-Term Liabilities                    |                | 0                       | 0                       | 0                                | 0                                 |
| <b>TOTAL LIABILITIES</b>                       | 968            | 2,652                   | 304,327                 | 0                                | 41,303                            |

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                                     | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>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           |                         |                         |                                  | 1,489,931                         |
| Total Reserved Fund Balance                     |                | 0                       | 0                       | 0                                | 1,489,931                         |
| <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                                | 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                                | 1,489,931                         |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 2,652                   | 304,327                 | 0                                | 1,531,234                         |

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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, 2025

District ID: 160

Name: REDWOODS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

| Description                                     | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>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, 2025

District ID: 160

Name: REDWOODS

|                                            |          | 71         | 72             | 73           | 74          | 75          | 76         | 77         | 79         |
|--------------------------------------------|----------|------------|----------------|--------------|-------------|-------------|------------|------------|------------|
|                                            | CA       | Associated | Student        | Student Body | Student     | Scholarship | Investment | Deferred   | Other      |
| Description                                | (Object) | Trust Fund | Fee Trust Fund | Trust Fund   | Trust Fund  | Trust Fund  | Trust Fund | Trust Fund | Trust Fund |
| <b>ASSETS</b>                              |          |            |                |              |             |             |            |            |            |
| Cash, Investments, and Receivables         | 9100     |            |                |              |             |             |            |            |            |
| Cash:                                      |          |            |                |              |             |             |            |            |            |
| Awaiting Deposit and in Banks              | 9111     |            |                |              |             |             |            |            |            |
| In County Treasury                         | 9112     | 290,910    | 64,730         |              | (1,189,912) |             |            |            | 3,615,276  |
| Cash With Fiscal Agents                    | 9113     |            |                |              |             |             |            |            |            |
| Revolving Cash Accounts                    | 9114     |            |                |              |             |             |            |            |            |
| Investments (at cost)                      | 9120     |            |                |              |             |             |            |            |            |
| Accounts Receivable                        | 9130     |            |                |              | 1,373,918   |             |            |            |            |
| 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>                        |          | 290,910    | 64,730         | 0            | 184,006     | 0           | 0          | 0          | 3,615,276  |

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                                |          | 71         | 72             | 73           | 74            | 75          | 76         | 77           | 79         |
|------------------------------------------------|----------|------------|----------------|--------------|---------------|-------------|------------|--------------|------------|
|                                                | CA       | Associated | Student        | Student Body | Student       | Scholarship | Investment | Deferred     | Other      |
| Description                                    | (Object) | Students   | Representation | Center Fee   | Financial Aid | and Loan    | Trust Fund | Compensation | Trust Fund |
|                                                |          | Trust Fund | Fee Trust Fund | Trust Fund   | Trust Fund    | Trust Fund  | Trust Fund | Trust Fund   | Trust Fund |
| <b>LIABILITIES</b>                             |          |            |                |              |               |             |            |              |            |
| Current Liabilities and Deferred Revenue       | 9500     |            |                |              |               |             |            |              |            |
| Accounts Payable                               | 9510     | 1,367      |                |              |               |             |            |              |            |
| 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     | 52,470     | 10,494         |              | 184,006       |             |            |              |            |
| Total Current Liabilities and Deferred Revenue |          | 53,837     | 10,494         | 0            | 184,006       | 0           | 0          | 0            | 0          |
| Long-Term Liabilities                          | 9600     |            |                |              |               |             |            |              |            |
| Bonds Payable                                  | 9610     |            |                |              |               |             |            |              |            |
| Revenue Bonds Payable                          | 9620     |            |                |              |               |             |            |              |            |
| Certificates of Participation                  | 9630     |            |                |              |               |             |            |              |            |
| Lease Purchase of Capital Lease                | 9640     |            |                |              |               |             |            |              |            |
| Compensated Absences Long Term                 | 9650     |            |                |              |               |             |            |              |            |
| Post-Employment Benefits Long Term             | 9660     |            |                |              |               |             |            |              |            |
| Other Long-Term Liabilities                    | 9670     |            |                |              |               |             |            |              |            |
| Total Long-Term Liabilities                    |          | 0          | 0              | 0            | 0             | 0           | 0          | 0            | 0          |
| <b>TOTAL LIABILITIES</b>                       | 968      | 53,837     | 10,494         | 0            | 184,006       | 0           | 0          | 0            | 0          |

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 160

Name: REDWOODS

|                                                 |          | 71         | 72             | 73           | 74            | 75          | 76         | 77           | 79         |
|-------------------------------------------------|----------|------------|----------------|--------------|---------------|-------------|------------|--------------|------------|
|                                                 | CA       | Associated | Student        | Student Body | Student       | Scholarship | Investment | Deferred     | Other      |
| Description                                     | (Object) | Students   | Representation | Center Fee   | Financial Aid | and Loan    | Trust Fund | Compensation | Trust Fund |
|                                                 |          | Trust Fund | Fee Trust Fund | Trust Fund   | Trust Fund    | Trust Fund  | Trust Fund | Trust Fund   | Trust Fund |
| <b>FUND EQUITY</b>                              |          |            |                |              |               |             |            |              |            |
| Fund Balance Reserved                           | 9710     |            |                |              |               |             |            |              |            |
| NonCash Assets                                  | 9711     |            |                |              |               |             |            |              |            |
| Amounts Restricted by Law for Specific Purposes | 9712     | 237,073    | 54,236         |              |               |             |            |              |            |
| Reserve for Encumbrances Credit                 | 9713     |            |                |              |               |             |            |              |            |
| Reserve for Encumbrances Debit                  | 9714     |            |                |              |               |             |            |              |            |
| Reserve for Debt Services                       | 9715     |            |                |              |               |             |            |              |            |
| Assigned/Committed                              | 9754     |            |                |              |               |             |            |              |            |
| Unassigned                                      | 9790     |            |                |              |               |             |            |              | 3,615,276  |
| Total Reserved Fund Balance                     |          | 237,073    | 54,236         | 0            | 0             | 0           | 0          | 0            | 3,615,276  |
| <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            | 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>                        |          | 237,073    | 54,236         | 0            | 0             | 0           | 0          | 0            | 3,615,276  |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |          | 290,910    | 64,730         | 0            | 184,006       | 0           | 0          | 0            | 3,615,276  |

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

| Description                                                       | Object<br>Code | Fund S11     | Fund S12   | Fund S10 Total |
|-------------------------------------------------------------------|----------------|--------------|------------|----------------|
|                                                                   |                | Unrestricted | Restricted | General Fund   |
|                                                                   |                | Actual       | Actual     | Actual         |
| <b>Federal Revenues</b>                                           | 8100           |              |            |                |
| Forest Revenues                                                   | 8110           | 2,728        |            | 2,728          |
| Higher Education Act                                              | 8120           |              | 1,378,443  | 1,378,443      |
| Workforce Investment Act                                          | 8130           |              |            | 0              |
| Temporary Assistance for Needy Families (TANF)                    | 8140           |              | 50,137     | 50,137         |
| Student Financial Aid                                             | 8150           | 12,365       | 33,338     | 45,703         |
| Veterans Education                                                | 8160           |              |            | 0              |
| Vocational and Technical Education Act (VATEA)                    | 8170           |              | 300,351    | 300,351        |
| Other Federal Revenues                                            | 8190           | 441          | 235,439    | 235,880        |
| <b>Total Federal Revenues</b>                                     | 8100           | 15,534       | 1,997,708  | 2,013,242      |
| <b>State Revenues</b>                                             | 8600           |              |            |                |
| General Apportionments                                            | 8610           |              |            | 0              |
| Apprenticeship Apportionment                                      | 8611           |              |            | 0              |
| State General Apportionment                                       | 8612           | 21,964,897   |            | 21,964,897     |
| Other General Apportionment                                       | 8613           | 633,077      |            | 633,077        |
| General Categorical Programs                                      | 8620           |              |            |                |
| Child Development                                                 | 8621           |              |            | 0              |
| Extended Opportunity Programs and Services(EOPS)                  | 8622           |              | 1,383,459  | 1,383,459      |
| Disabled Students Programs and Services(DSPS)                     | 8623           |              | 1,003,526  | 1,003,526      |
| Temporary Assistance for Needy Families (TANF)                    | 8624           |              | 402,757    | 402,757        |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625           |              | 302,080    | 302,080        |
| Telecommunications and Technology Infrastructure Program (TTIP)   | 8626           |              | 307,998    | 307,998        |
| Other General Categorical Programs                                | 8627           |              | 5,779,748  | 5,779,748      |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

| Description                             | Object<br>Code | Fund S11     | Fund S12   | Fund S10 Total |
|-----------------------------------------|----------------|--------------|------------|----------------|
|                                         |                | Unrestricted | Restricted | General Fund   |
|                                         |                | Actual       | Actual     | Actual         |
| EPA Proceeds                            | 8630           | 6,174,467    |            | 6,174,467      |
| Reimbursable Categorical Programs       | 8650           |              |            |                |
| Instructional Improvement Grant         | 8651           |              |            | 0              |
| Other Reimbursable Categorical Programs | 8652           |              | 238,789    | 238,789        |
| State Tax Subventions                   | 8670           |              |            |                |
| Homeowners' Property Tax Relief         | 8671           | 101,446      |            | 101,446        |
| Timber Yield Tax                        | 8672           | 344,776      |            | 344,776        |
| Other State Tax Subventions             | 8673           |              |            | 0              |
| State Non-Tax Revenues                  | 8680           |              |            |                |
| State Lottery Proceeds                  | 8681           | 641,864      | 141,836    | 783,700        |
| State Mandated Costs                    | 8685           | 129,775      |            | 129,775        |
| Other State Non-Tax Revnues             | 8686           |              |            | 0              |
| Other State Revenues                    | 8690           |              | 2,746,636  | 2,746,636      |
| Total State Revenues                    | 8600           | 29,990,302   | 12,306,829 | 42,297,131     |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

| Description                                              | Object Code | Fund S11<br>Unrestricted Actual | Fund S12<br>Restricted Actual | Fund S10 Total<br>General Fund Actual |
|----------------------------------------------------------|-------------|---------------------------------|-------------------------------|---------------------------------------|
| <b>Local Revenues</b>                                    | 8800        |                                 |                               |                                       |
| Property Taxes                                           | 8810        |                                 |                               |                                       |
| Tax Allocation, Secured Roll                             | 8811        | 11,471,942                      |                               | 11,471,942                            |
| Tax Allocation, Supplemental Roll                        | 8812        | 158,090                         |                               | 158,090                               |
| Tax Allocation, Unsecured Roll                           | 8813        | 451,902                         |                               | 451,902                               |
| Prior Years Taxes                                        | 8816        | 45,119                          |                               | 45,119                                |
| Education Revenues Augmentation Fund (ERAF)              | 8817        | 407,787                         |                               | 407,787                               |
| Redevelopment Agency Funds - Pass Through                | 8818        | (153,716)                       |                               | (153,716)                             |
| Redevelopment Agency Funds - Residual                    | 8819        |                                 |                               | 0                                     |
| Redevelopment Agency Funds - Asset Liquidation           | 8819.1      |                                 |                               | 0                                     |
| Contributions, Gifts, Grants, and Endowments             | 8820        |                                 | 13,749                        | 13,749                                |
| Contract Services                                        | 8830        |                                 |                               |                                       |
| Contract Instructional Services                          | 8831        |                                 | 11,097                        | 11,097                                |
| Other Contranct Services                                 | 8832        |                                 |                               | 0                                     |
| Sales and Commissions                                    | 8840        |                                 |                               | 0                                     |
| Rentals and Leases                                       | 8850        | 677                             |                               | 677                                   |
| Interest and Investment Income                           | 8860        | 754,029                         |                               | 754,029                               |
| Student Fees and Charges                                 | 8870        |                                 |                               |                                       |
| Community Services Classes                               | 8872        |                                 |                               | 0                                     |
| Dormitory                                                | 8873        |                                 |                               | 0                                     |
| Enrollment                                               | 8874        | 958,014                         |                               | 958,014                               |
| Enrollment Contra Revenue for Uncollectible Receivables  | 8874.1      |                                 |                               | 0                                     |
| Enrollment Contra Revenue for HEERF Lost Revenue         | 8874.3      |                                 |                               | 0                                     |
| Enrollment Contra Revenue for California College Promise | 8874.5      |                                 |                               | 0                                     |
| Field Trips and Use of Nondistrict Facilities            | 8875        |                                 |                               | 0                                     |
| Health Services                                          | 8876        |                                 | 202,848                       | 202,848                               |
| Instructional Materials Fees and Sales of Materials      | 8877        | 55,466                          |                               | 55,466                                |
| Insurance                                                | 8878        |                                 |                               | 0                                     |
| Student Records                                          | 8879        | 6,322                           |                               | 6,322                                 |
| Nonresident Tuition                                      | 8880        | 614,028                         |                               | 614,028                               |
| Parking Services and Public Transportation               | 8881        |                                 | 119,011                       | 119,011                               |
| Baccalaureate Degree Program Fee                         | 8882        |                                 |                               | 0                                     |
| Other Student Fees and Charges                           | 8885        | 24,419                          | 40,625                        | 65,044                                |
| Other Local Revenues                                     | 8890        | 107,604                         | 129,060                       | 236,664                               |
| <b>Total Local Revenues</b>                              | 8800        | 14,901,683                      | 516,390                       | 15,418,073                            |
| <b>Total Revenues</b>                                    |             | 44,907,519                      | 14,820,927                    | 59,728,446                            |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

| Description                                 | Object<br>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 -- (8970/8981/8982/8983) | 898#           |              | 7,674      | 7,674          |
| Total Other Financing Sources               | 8900           | 0            | 7,674      | 7,674          |
| Total Revenues and Other Financing Sources  |                | 44,907,519   | 14,828,601 | 59,736,120     |

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

| Activity Classification                        | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|------------------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|                                                |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| Agriculture and Natual Resources               | 0100          | 578,156               | 25,961            | 56,978                              | 75,950                   |                       | 737,045    |
| Architecture and Related Technologies          | 0200          |                       |                   |                                     |                          |                       | 0          |
| Environmental Sciences and Technologies        | 0300          | 125,394               |                   | 333                                 |                          |                       | 125,727    |
| Biological Sciences                            | 0400          | 1,640,835             | 12,540            | 29,428                              |                          |                       | 1,682,803  |
| Business and Management                        | 0500          | 704,355               |                   | 17,884                              | 29,731                   |                       | 751,970    |
| Media and Communications                       | 0600          | 164,707               |                   |                                     |                          |                       | 164,707    |
| Information Technology                         | 0700          | 581,060               |                   | 3,130                               | 11,123                   |                       | 595,313    |
| Education                                      | 0800          | 1,481,001             | 58,283            | 26,440                              |                          |                       | 1,565,724  |
| Engineering and Industrial Technologies        | 0900          | 1,325,781             | 4,692             | 66,574                              | 195,022                  |                       | 1,592,069  |
| Fine and Applied Arts                          | 1000          | 1,889,952             | 19,199            | 43,526                              | 24,976                   |                       | 1,977,653  |
| Foreign language                               | 1100          | 156,818               |                   | 1,000                               |                          |                       | 157,818    |
| Health                                         | 1200          | 2,622,046             | 63,953            | 121,719                             | 136,373                  |                       | 2,944,091  |
| Family and Consumer Sciences                   | 1300          | 784,497               | 180,789           | 22,586                              |                          |                       | 987,872    |
| Law                                            | 1400          |                       |                   |                                     |                          |                       | 0          |
| Humanities(Letters)                            | 1500          | 2,701,912             |                   | 3,667                               |                          |                       | 2,705,579  |
| Library Science                                | 1600          | 5,137                 |                   |                                     |                          |                       | 5,137      |
| Mathematics                                    | 1700          | 2,061,784             |                   | 951                                 | 2,454                    |                       | 2,065,189  |
| Military Studies                               | 1800          |                       |                   |                                     |                          |                       | 0          |
| Physical Sciences                              | 1900          | 1,440,445             | 5,306             | 14,646                              | 11,284                   |                       | 1,471,681  |
| Psychology                                     | 2000          | 839,265               |                   |                                     |                          |                       | 839,265    |
| Public and Protective Services                 | 2100          | 905,233               | 2,320             | 34,624                              |                          |                       | 942,177    |
| Social Sciences                                | 2200          | 2,143,180             |                   | 12,334                              | 1,746                    |                       | 2,157,260  |
| Commercial Services                            | 3000          |                       |                   |                                     |                          |                       | 0          |
| Interdisciplinary Studies                      | 4900          | 1,142,908             |                   | 173,269                             | 34,429                   |                       | 1,350,606  |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900          | 97,982                | 23,901            |                                     |                          |                       | 121,883    |
| <b>Sub-Total Instructional Activites</b>       |               | 23,392,448            | 396,944           | 629,089                             | 523,088                  |                       | 24,941,569 |
| <b>Total Expenditures for GF Activities*</b>   |               | 23,414,897            | 26,410,905        | 6,749,908                           | 1,592,111                | 3,082,806             | 61,250,627 |

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

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: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

| Activity Classification                            | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|----------------------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                                    |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Instructional Administration and Governance        | 6000          |                       |                   |                                     |                          |                       |           |
| Academic Administration                            | 6010          |                       | 3,464,405         | 162,778                             | 134,721                  |                       | 3,761,904 |
| Course and Curriculum Development                  | 6020          |                       | 83,990            | 44,997                              |                          |                       | 128,987   |
| Academic / Faculty Senate                          | 6030          |                       | 115,066           | 9,707                               |                          |                       | 124,773   |
| Other Instructional Administration & Governance    | 6090          |                       | 181,430           | 950                                 |                          |                       | 182,380   |
| <b>Total Instructional Admin. &amp; Governance</b> |               | 0                     | 3,844,891         | 218,432                             | 134,721                  | 0                     | 4,198,044 |
| Instructional Support Services                     | 6100          |                       |                   |                                     |                          |                       |           |
| Learning Center                                    | 6110          |                       | 3,486             | 175                                 |                          |                       | 3,661     |
| Library                                            | 6120          |                       | 789,943           | 3,094                               | 8,876                    |                       | 801,913   |
| Media                                              | 6130          |                       |                   | 9,870                               |                          |                       | 9,870     |
| Museums and Galleries                              | 6140          |                       |                   |                                     |                          |                       | 0         |
| Academic Information Systems and Technology        | 6150          |                       |                   | 1,600                               | 149,795                  |                       | 151,395   |
| Other Instructional Support Services               | 6190          |                       | 395,747           | 130,492                             | 59,373                   |                       | 585,612   |
| <b>Total Instructional Support Services</b>        |               | 0                     | 1,189,176         | 145,231                             | 218,044                  | 0                     | 1,552,451 |
| Admissions and Records                             | 6200          | 7                     | 751,420           | 9,911                               |                          |                       | 761,338   |
| Student Counseling and Guidance                    | 6300          |                       |                   |                                     |                          |                       |           |
| Counseling and Guidance                            | 6310          | 26                    | 3,048,850         | 187,031                             | 46,874                   |                       | 3,282,781 |
| Matriculation and Student Assessment               | 6320          |                       |                   |                                     |                          |                       | 0         |
| Transfer Programs                                  | 6330          |                       |                   |                                     |                          |                       | 0         |
| Career Guidance                                    | 6340          |                       |                   |                                     |                          |                       | 0         |
| Other Student Counseling and Guidance              | 6390          |                       | 476,235           | 51,963                              | 1,907                    |                       | 530,105   |
| <b>Total Student Counseling and Guidance</b>       |               | 26                    | 3,525,085         | 238,994                             | 48,781                   | 0                     | 3,812,886 |

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: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

| Activity Classification                           | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|---------------------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                                   |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Other Student Services                            | 6400          |                       |                   |                                     |                          |                       |           |
| Cal Work Opportunity and Responsibility to Kids * | 6410          |                       | 244,173           | 566                                 | 15,517                   |                       | 260,256   |
| Disabled Student Programs and Services (DSPS)     | 6420          | 16,913                | 1,212,087         | 81,680                              | 71,961                   |                       | 1,382,641 |
| Extended Opportunity Programs and Services (EOPS) | 6430          |                       | 1,037,123         | 19,316                              | 42,266                   |                       | 1,098,705 |
| Health Services                                   | 6440          |                       |                   | 422,831                             |                          |                       | 422,831   |
| Student Personnel Administration                  | 6450          |                       |                   |                                     |                          |                       | 0         |
| Financial Aid Administration                      | 6460          |                       | 925,586           | 122,931                             | 17,033                   |                       | 1,065,550 |
| Job Placement Services                            | 6470          |                       | 258,801           | 16,626                              |                          |                       | 275,427   |
| Veterans Services                                 | 6480          |                       | 231,774           | 20,158                              | 17,795                   |                       | 269,727   |
| Miscellaneous Student Services                    | 6490          |                       | 663,331           | 134,388                             |                          | 16,261                | 813,980   |
| <b>Total Other Student Services</b>               |               | 16,913                | 4,572,875         | 818,496                             | 164,572                  | 16,261                | 5,589,117 |
| Operation and maintenance of Plant                | 6500          |                       |                   |                                     |                          |                       |           |
| Building Maintenance and Repairs                  | 6510          |                       | 616,984           | 248,529                             | 27,331                   |                       | 892,844   |
| Custodial Services                                | 6530          |                       | 1,089,298         | 57,951                              |                          |                       | 1,147,249 |
| Grounds Maintenance and Repairs                   | 6550          | 3,645                 | 487,658           | 44,323                              | 7,502                    |                       | 543,128   |
| Utilities                                         | 6570          |                       |                   | 1,053,665                           |                          |                       | 1,053,665 |
| Other Operations and Maintenance of Plant         | 6590          |                       | 210,931           | 10,284                              |                          |                       | 221,215   |
| <b>Total Operation and Maintenance of Plant</b>   | 6500          | 3,645                 | 2,404,871         | 1,414,752                           | 34,833                   | 0                     | 3,858,101 |
| <b>Planning, Policymaking and Coordinations</b>   | 6600          |                       | 2,267,880         | 280,179                             |                          |                       | 2,548,059 |

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

For Actual Year: 2024-2025      Budget Year: 2025-2026      District ID: 160      Name: REDWOODS

| Activity Classification                             | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|-----------------------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                                     |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| General Institutional Support Services              | 6700          |                       |                   |                                     |                          |                       |           |
| Community Relations                                 | 6710          |                       | 50,456            | 14,517                              |                          |                       | 64,973    |
| Fiscal Operations                                   | 6720          |                       | 1,027,174         | 241,722                             | 6,936                    |                       | 1,275,832 |
| Human Resources Management                          | 6730          |                       | 1,386,216         | 64,229                              | 1,666                    |                       | 1,452,111 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740          |                       | 34,568            |                                     |                          |                       | 34,568    |
| Staff Development                                   | 6750          |                       |                   | 114,607                             | 59,963                   |                       | 174,570   |
| Staff Diversity                                     | 6760          |                       |                   | 13,607                              |                          |                       | 13,607    |
| Logistical Services                                 | 6770          |                       | 1,895,894         | 835,965                             | 35,727                   |                       | 2,767,586 |
| Management Information Systems                      | 6780          |                       | 1,861,178         | 953,336                             | 202,980                  |                       | 3,017,494 |
| Other General Institutional Support Services        | 6790          |                       | 130,229           | 46,262                              | 890                      |                       | 177,381   |
| <b>Total General Institutional Support Services</b> | 6700          | 0                     | 6,385,715         | 2,284,245                           | 308,162                  | 0                     | 8,978,122 |
| Community Services & Economic Development           | 6800          |                       |                   |                                     |                          |                       |           |
| Community Recreation                                | 6810          |                       |                   |                                     |                          |                       | 0         |
| Community Service Classes                           | 6820          |                       |                   | 3,359                               |                          |                       | 3,359     |
| Community Use of Facilities                         | 6830          |                       |                   | 2,289                               |                          |                       | 2,289     |
| Economic Development                                | 6840          |                       | 9,481             | 3,517                               |                          |                       | 12,998    |
| Other Community Services & Economic Development     | 6890          |                       | 362,779           | 91,985                              |                          |                       | 454,764   |
| <b>Total Community Services</b>                     | 6800          | 0                     | 372,260           | 101,150                             | 0                        | 0                     | 473,410   |

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025      Budget Year: 2025-2026      District ID: 160      Name: REDWOODS

| Activity Classification              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|--------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                      |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Ancillary Services                   | 6900          |                       |                   |                                     |                          |                       |           |
| Bookstore                            | 6910          |                       |                   |                                     |                          |                       | 0         |
| Child Development Centers            | 6920          |                       |                   |                                     |                          |                       | 0         |
| Farm Operations                      | 6930          |                       | 101,133           | 10,028                              |                          |                       | 111,161   |
| Food Services                        | 6940          |                       | 13,300            |                                     |                          |                       | 13,300    |
| Parking                              | 6950          |                       | 29,757            | 28,428                              | 5,978                    |                       | 64,163    |
| Student and Co-Curricular Activities | 6960          | 1,858                 | 293,456           | 528,705                             |                          |                       | 824,019   |
| Student Housing                      | 6970          |                       |                   |                                     |                          |                       | 0         |
| Other Ancillary Services             | 6990          |                       | 2,944             | 736                                 |                          |                       | 3,680     |
| <b>Total Ancillary Services</b>      | 6900          | 1,858                 | 440,590           | 567,897                             | 5,978                    | 0                     | 1,016,323 |
| 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: 2024-2025      Budget Year: 2025-2026      District ID: 160      Name: REDWOODS

| Activity Classification                       | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|-----------------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|                                               |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| Physical Property and Related Acquisitions    | 7100          |                       | 259,198           | 40,252                              | 153,932                  |                       | 453,382    |
| Long-Term Debt and Other Financing            | 7200          |                       |                   |                                     |                          |                       |            |
| Long_Term Debt                                | 7210          |                       |                   | 1,280                               |                          |                       | 1,280      |
| Tax revenue Anticipation Notes                | 7220          |                       |                   |                                     |                          |                       | 0          |
| Other Financing                               | 7290          |                       |                   |                                     |                          |                       | 0          |
| Total Long-Term Debt and Other Financing      | 7200          | 0                     | 0                 | 1,280                               | 0                        | 0                     | 1,280      |
| Transfers, Student Aid and Other Outgo        | 7300          |                       |                   |                                     |                          |                       |            |
| Transfers                                     | 7310          |                       |                   |                                     |                          | 1,610,390             | 1,610,390  |
| Student Aid                                   | 7320          |                       |                   |                                     |                          | 1,369,790             | 1,369,790  |
| Other Outgo                                   | 7390          |                       |                   |                                     |                          | 86,365                | 86,365     |
| Total Transfers, Student Aid and Other Outgo  | 7300          | 0                     | 0                 | 0                                   | 0                        | 3,066,545             | 3,066,545  |
|                                               |               |                       |                   |                                     |                          |                       |            |
| Sub-Total Non-Instructional Activites         |               | 22,449                | 26,013,961        | 6,120,819                           | 1,069,023                | 3,082,806             | 36,309,058 |
|                                               |               |                       |                   |                                     |                          |                       |            |
| Total Expenditures General Fund: activities * |               | 23,414,897            | 26,410,905        | 6,749,908                           | 1,592,111                | 3,082,806             | 61,250,627 |

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: REDWOODS

|     |                                                                                                           |          |     |              |
|-----|-----------------------------------------------------------------------------------------------------------|----------|-----|--------------|
| I.  | 2025-2026 Appropriations Limit:                                                                           |          |     |              |
| A.  | 2024-2025 Appropriations Limit:                                                                           |          |     | \$39,916,160 |
| B.  | 2025-2026 Price Factor:                                                                                   | 1.0644   |     |              |
| C.  | Population factor:                                                                                        |          |     |              |
|     | 1. 2023-2024 Second Period Actual FTES                                                                    | 3,501.47 |     |              |
|     | 2. 2024-2025 Second Period Actual FTES                                                                    | 3,861.89 |     |              |
|     | 3. 2024-2025 Population change factor (C2/C1)                                                             | 1.1029   |     |              |
| D.  | 2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)                                |          |     | \$46,858,648 |
| 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)                                                                                       |          |     | \$46,858,648 |
| 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.  | 2025-2026 Appropriations Limit (D + E.3 - F.3)                                                            |          |     | \$46,858,648 |
|     |                                                                                                           |          |     |              |
| II. | 2025-2026 Appropriations Subject to Limit:                                                                |          |     |              |
| A.  | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) |          |     | 29,607,075   |
| B.  | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)                               |          |     | 450,000      |
| C.  | Local Property taxes                                                                                      |          |     | 13,200,000   |
| D.  | Estimated excess Debt Service taxes                                                                       |          |     | 0            |
| E.  | Estimated Parcel taxes, Square Foot taxes, etc.                                                           |          |     | 0            |
| F.  | Interest on proceeds of taxes                                                                             |          |     | 0            |
| G.  | Local appropriations from taxes for unreimbursed State, court, and federal mandates                       |          |     | 390,721      |
| H.  | 2025-2026 Appropriations Subject to Limit                                                                 |          |     | \$42,866,354 |

For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

| Description                                        | Object Code | Fund: 11<br>UNRESTRICTED SUBFUND |             | Fund: 12<br>RESTRICTED SUBFUND |            | Fund: 10<br>TOTAL |             |
|----------------------------------------------------|-------------|----------------------------------|-------------|--------------------------------|------------|-------------------|-------------|
|                                                    |             | Actual                           | Budget      | Actual                         | Budget     | Actual            | Budget      |
| REVENUES:                                          |             |                                  |             |                                |            |                   |             |
| Federal Revenues                                   | 8100        | 15,534                           | 150,000     | 1,997,708                      | 1,644,192  | 2,013,242         | 1,794,192   |
| State Revenues                                     | 8600        | 29,990,302                       | 44,580,145  | 12,306,829                     | 13,308,104 | 42,297,131        | 57,888,249  |
| Local Revenues                                     | 8800        | 14,901,683                       | 1,725,000   | 516,390                        | 449,000    | 15,418,073        | 2,174,000   |
| Total Revenues                                     |             | 44,907,519                       | 46,455,145  | 14,820,927                     | 15,401,296 | 59,728,446        | 61,856,441  |
| EXPENDITURES:                                      |             |                                  |             |                                |            |                   |             |
| Academic Salaries                                  | 1000        | 19,475,193                       | 18,946,134  | 1,177,156                      | 1,206,421  | 20,652,349        | 20,152,555  |
| Classified Salaries                                | 2000        | 9,281,064                        | 10,602,177  | 5,086,591                      | 4,429,781  | 14,367,655        | 15,031,958  |
| Employee Benefits                                  | 3000        | 11,467,188                       | 12,626,924  | 3,338,610                      | 3,388,144  | 14,805,798        | 16,015,068  |
| Supplies and Materials                             | 4000        | 338,016                          | 3,220,521   | 467,277                        | 700,000    | 805,293           | 3,920,521   |
| Other Operating Expenses and Services              | 5000        | 4,165,612                        | 2,629,098   | 1,779,003                      | 2,500,000  | 5,944,615         | 5,129,098   |
| Capital Outlay                                     | 6000        | 148,341                          | 100,000     | 1,443,770                      | 1,400,000  | 1,592,111         | 1,500,000   |
| Total Expenditures                                 |             | 44,875,414                       | 48,124,854  | 13,292,407                     | 13,624,346 | 58,167,821        | 61,749,200  |
| Excess /(Deficiency) of Revenues over Expenditures |             | 32,105                           | (1,669,709) | 1,528,520                      | 1,776,950  | 1,560,625         | 107,241     |
| Other Financing Sources                            | 8900        |                                  | 0           | 7,674                          | 20,000     | 7,674             | 20,000      |
| Other Outgo                                        | 7000        | 1,610,390                        | 1,768,115   | 1,472,416                      | 1,200,000  | 3,082,806         | 2,968,115   |
| Net Increase/(Decrease) in Fund Balance            |             | (1,578,285)                      | (3,437,824) | 63,778                         | 596,950    | (1,514,507)       | (2,840,874) |
| BEGINNING FUND BALANCE:                            |             |                                  |             |                                |            |                   |             |
| Net Beginning Balance, July 1                      | 9010        | 8,916,941                        | 7,338,656   | 239,808                        | 303,586    | 9,156,749         | 7,642,242   |
| Prior Years Adjustments                            | 9020        |                                  |             |                                |            | 0                 |             |
| Adjusted Beginning Balance                         | 9030        | 8,916,941                        |             | 239,808                        |            | 9,156,749         |             |
| Ending Fund Balance, June 30                       |             | 7,338,656                        | 3,900,832   | 303,586                        | 900,536    | 7,642,242         | 4,801,368   |

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        | 1,632                             |              |                                           |        |                         |           |
| Local Revenues                              | 8800        | 3,275,563                         | 3,700,000    |                                           |        | 15,311                  | 5,000,000 |
| Total Revenues                              |             | 3,277,195                         | 3,700,000    | 0                                         | 0      | 15,311                  | 5,000,000 |
| Other Financing Sources                     | 8900        |                                   |              |                                           |        |                         |           |
| Interfund Transfers In                      | 8981        |                                   |              |                                           |        | 668,752                 |           |
| Other Incoming Transfers                    | 8983        | 4,849,642                         | 300,000      |                                           |        | 188,579                 |           |
| Total Other Financing Sources               |             | 4,849,642                         | 300,000      | 0                                         | 0      | 857,331                 | 0         |
| Other Outgo                                 | 7000        |                                   |              |                                           |        |                         |           |
| Debt Retirement (Long Term Debt)            | 7100        |                                   |              |                                           |        |                         |           |
| Debt Reduction                              | 7110        | 2,095,000                         | 6,805,000    |                                           |        | 125,000                 | 125,000   |
| Debt Interest and Other Service Charges     | 7120        | 712,936                           | 5,832,819    |                                           |        | 332,413                 | 332,413   |
| Transfers Outgoing                          | 7300 & 7400 |                                   |              |                                           |        | 188,578                 | 190,000   |
| Reserve for Contingencies                   | 7900        |                                   |              |                                           |        |                         |           |
| Total Other Outgo                           | 7000        | 2,807,936                         | 12,637,819   | 0                                         | 0      | 645,991                 | 647,413   |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | 2,041,706                         | (12,337,819) | 0                                         | 0      | 211,340                 | (647,413) |
| Net Increase/Decrease in Fund Balance       |             | 5,318,901                         | (8,637,819)  | 0                                         | 0      | 226,651                 | 4,352,587 |
| BEGINNING FUND BALANCE:                     |             |                                   |              |                                           |        |                         |           |
| Net Beginning Balance, July 1               | 9010        | 5,434,639                         | 10,753,540   |                                           | 0      | 618,151                 | 844,802   |
| Prior Years Adjustments                     | 9020        |                                   |              |                                           |        |                         |           |
| Adjusted Beginning Balance                  | 9030        | 5,434,639                         |              | 0                                         |        | 618,151                 |           |
| Ending Fund Balance, June 30                |             | 10,753,540                        | 2,115,721    | 0                                         | 0      | 844,802                 | 5,197,389 |

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

|                                                    | Object | FUND: 31       |        | FUND 32        |        | FUND 33                |           |
|----------------------------------------------------|--------|----------------|--------|----------------|--------|------------------------|-----------|
|                                                    | Code   | BOOKSTORE FUND |        | CAFETERIA FUND |        | CHILD DEVELOPMENT FUND |           |
| Description                                        |        | Actual         | Budget | Actual         | Budget | Actual                 | Budget    |
| REVENUES:                                          |        |                |        |                |        |                        |           |
| Federal Revenues                                   | 8100   |                |        |                |        | 266,877                | 290,000   |
| State Revenues                                     | 8600   |                |        |                |        | 1,026,932              | 1,128,673 |
| Local Revenues                                     | 8800   |                |        |                |        | 67,126                 | 65,000    |
| Total Income                                       |        | 0              | 0      | 0              | 0      | 1,360,935              | 1,483,673 |
| Expenditures                                       |        |                |        |                |        |                        |           |
| Academic Salaries                                  | 1000   |                |        |                |        |                        |           |
| Classified Salaries                                | 2000   |                |        |                |        | 809,899                | 782,033   |
| Employee Benefits                                  | 3000   |                |        |                |        | 542,702                | 581,218   |
| Supplies and Materials                             | 4000   |                |        |                |        | 95,496                 | 112,000   |
| Other Operating Expenses and Services              | 5000   |                |        |                |        | 58,989                 | 130,000   |
| Capital Outlay                                     | 6000   |                |        |                |        |                        | 2,000     |
| Total Expenditures                                 |        | 0              | 0      | 0              | 0      | 1,507,086              | 1,607,251 |
| Excess /(Deficiency) of Revenues over Expenditures |        | 0              | 0      | 0              | 0      | (146,151)              | (123,578) |
| Other Financing Sources                            | 8900   |                |        |                |        | 130,000                | 130,000   |
| Other Outgo                                        | 7000   |                |        |                |        |                        |           |
| Net Increase/(Decrease) in Fund Balance            |        | 0              | 0      | 0              | 0      | (16,151)               | 6,422     |
| Beginning Fund Balance:                            |        |                |        |                |        |                        |           |
| Net Beginning Balance, July 1                      | 9010   |                | 0      |                | 0      | 37,277                 | 21,126    |
| Prior Years Adjutments                             | 9020   |                |        |                |        |                        |           |
| Adjusted Beginning Balance                         | 9030   | 0              |        | 0              |        | 37,277                 |           |
| Ending Fund Balance, June 30                       |        | 0              | 0      | 0              | 0      | 21,126                 | 27,548    |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

|                                                    | Object | FUND: 34            |          | FUND 35                   |        | FUND 39                    |           |
|----------------------------------------------------|--------|---------------------|----------|---------------------------|--------|----------------------------|-----------|
|                                                    | Code   | FARM OPERATION FUND |          | REVENUE BOND PROJECT FUND |        | OTHER SPECIAL REVENUE FUND |           |
| Description                                        |        | Actual              | Budget   | Actual                    | Budget | Actual                     | Budget    |
| REVENUES:                                          |        |                     |          |                           |        |                            |           |
| Federal Revenues                                   | 8100   |                     |          |                           |        |                            |           |
| State Revenues                                     | 8600   |                     |          |                           |        |                            |           |
| Local Revenues                                     | 8800   | 143,815             | 78,000   |                           |        | 557,890                    | 515,100   |
| Total Income                                       |        | 143,815             | 78,000   | 0                         | 0      | 557,890                    | 515,100   |
| Expenditures                                       |        |                     |          |                           |        |                            |           |
| Academic Salaries                                  | 1000   |                     |          |                           |        |                            |           |
| Classified Salaries                                | 2000   | 38,787              | 57,563   |                           |        | 305,160                    | 332,432   |
| Employee Benefits                                  | 3000   | 22,834              | 31,243   |                           |        | 155,486                    | 174,855   |
| Supplies and Materials                             | 4000   | 45,852              | 29,500   |                           |        | 55,803                     | 50,000    |
| Other Operating Expenses and Services              | 5000   | 30,594              | 30,000   |                           |        | 130,800                    | 200,000   |
| Capital Outlay                                     | 6000   | 38,904              |          |                           |        | 2,996                      | 6,500     |
| Total Expenditures                                 |        | 176,971             | 148,306  | 0                         | 0      | 650,245                    | 763,787   |
| Excess /(Deficiency) of Revenues over Expenditures |        | (33,156)            | (70,306) | 0                         | 0      | (92,355)                   | (248,687) |
| Other Financing Sources                            | 8900   | 77,890              | 82,266   |                           |        | 167,883                    | 150,000   |
| Other Outgo                                        | 7000   |                     |          |                           |        | 8,802                      |           |
| Net Increase/(Decrease) in Fund Balance            |        | 44,734              | 11,960   | 0                         | 0      | 66,726                     | (98,687)  |
| Beginning Fund Balance:                            |        |                     |          |                           |        |                            |           |
| Net Beginning Balance, July 1                      | 9010   | 85,497              | 130,231  |                           | 0      | 461,897                    | 528,592   |
| Prior Years Adjutments                             | 9020   |                     |          |                           |        | (31)                       |           |
| Adjusted Beginning Balance                         | 9030   | 85,497              |          | 0                         |        | 461,866                    |           |
| Ending Fund Balance, June 30                       |        | 130,231             | 142,191  | 0                         | 0      | 528,592                    | 429,905   |

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

|                                                    | Object | FUND: 41                     |            | FUND 42                        |        | FUND 43                      |              |
|----------------------------------------------------|--------|------------------------------|------------|--------------------------------|--------|------------------------------|--------------|
| Description                                        | Code   | 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   | 7,553,827                    | 20,000,000 |                                |        |                              |              |
| Local Revenues                                     | 8800   | 193,489                      | 190,000    |                                |        |                              | 500,000      |
| Total Income                                       |        | 7,747,316                    | 20,190,000 | 0                              | 0      | 0                            | 500,000      |
| Expenditures                                       |        |                              |            |                                |        |                              |              |
| Academic Salaries                                  | 1000   |                              |            |                                |        |                              |              |
| Classified Salaries                                | 2000   |                              |            |                                |        |                              |              |
| Employee Benefits                                  | 3000   |                              |            |                                |        |                              |              |
| Supplies and Materials                             | 4000   | 1,248                        |            |                                |        |                              |              |
| Other Operating Expenses and Services              | 5000   | 788,049                      | 1,000,000  |                                |        | 32,101                       |              |
| Capital Outlay                                     | 6000   | 12,144,660                   | 19,000,000 |                                |        | 933,577                      | 14,302,301   |
| Total Expenditures                                 |        | 12,933,957                   | 20,000,000 | 0                              | 0      | 965,678                      | 14,302,301   |
| Excess /(Deficiency) of Revenues over Expenditures |        | (5,186,641)                  | 190,000    | 0                              | 0      | (965,678)                    | (13,802,301) |
| Other Financing Sources                            | 8900   | 4,994,787                    |            |                                |        | 80,000,000                   |              |
| Other Outgo                                        | 7000   | 5,163,539                    | 500,000    |                                |        | 688,500                      |              |
| Net Increase/(Decrease) in Fund Balance            |        | (5,355,393)                  | (310,000)  | 0                              | 0      | 78,345,822                   | (13,802,301) |
| Beginning Fund Balance:                            |        |                              |            |                                |        |                              |              |
| Net Beginning Balance, July 1                      | 9010   | 7,188,739                    | 1,833,346  |                                | 0      | 0                            | 78,345,822   |
| Prior Years Adjutments                             | 9020   |                              |            |                                |        |                              |              |
| Adjusted Beginning Balance                         | 9030   | 7,188,739                    |            | 0                              |        | 0                            |              |
| Ending Fund Balance, June 30                       |        | 1,833,346                    | 1,523,346  | 0                              | 0      | 78,345,822                   | 64,543,521   |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

|                                         | Object | FUND: 51       |        | FUND 52        |         | FUND 53         |        |
|-----------------------------------------|--------|----------------|--------|----------------|---------|-----------------|--------|
| Description                             | Code   | BOOKSTORE FUND |        | CAFETERIA FUND |         | FARM OPERATIONS |        |
|                                         |        | Actual         | Budget | Actual         | Budget  | Actual          | Budget |
| REVENUES:                               |        |                |        |                |         |                 |        |
| Local Revenues                          | 8800   | 58,069         | 60,000 | 537,166        | 600,000 |                 |        |
| Other Financing Sources                 | 8900   | 14,431         | 14,000 |                |         |                 |        |
| Total Income                            |        | 72,500         | 74,000 | 537,166        | 600,000 | 0               | 0      |
| Cost of Sales                           | 5890   |                |        |                |         |                 |        |
| Gross Profit or Loss                    |        | 72,500         | 74,000 | 537,166        | 600,000 | 0               | 0      |
| Expenditures                            |        |                |        |                |         |                 |        |
| Academic Salaries                       | 1000   |                |        |                |         |                 |        |
| Classified Salaries                     | 2000   | 41,085         | 42,667 | 400,577        | 450,000 |                 |        |
| Employee Benefits                       | 3000   | 31,415         | 31,000 | 136,589        | 150,000 |                 |        |
| Supplies and Materials                  | 4000   |                |        |                |         |                 |        |
| Other Operating Expenses and Services   | 5000   |                |        |                |         |                 |        |
| Capital Outlay                          | 6000   |                |        |                |         |                 |        |
| Total Expenditures                      |        | 72,500         | 73,667 | 537,166        | 600,000 | 0               | 0      |
| Net Profit or Loss                      |        | 0              | 333    | 0              | 0       | 0               | 0      |
| Other Outgo                             | 7000   |                |        |                |         |                 |        |
| Net Increase/(Decrease) in Fund Balance |        | 0              | 333    | 0              | 0       | 0               | 0      |
| Beginning Fund Balance:                 |        |                |        |                |         |                 |        |
| Net Beginning Balance, July 1           | 9010   | 0              | 0      | 0              | 0       |                 | 0      |
| Prior Years Adjutments                  | 9020   |                |        |                |         |                 |        |
| Adjusted Beginning Balance              | 9030   | 0              |        | 0              |         | 0               |        |
| Ending Fund Balance, June 30            |        | 0              | 333    | 0              | 0       | 0               | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

|                                         | Object | FUND: 59              |           |  |  |  |  |
|-----------------------------------------|--------|-----------------------|-----------|--|--|--|--|
| Description                             | Code   | OTHER ENTERPRISE FUND |           |  |  |  |  |
|                                         |        | Actual                | Budget    |  |  |  |  |
| REVENUES:                               |        |                       |           |  |  |  |  |
| Local Revenues                          | 8800   | 315,028               | 342,000   |  |  |  |  |
| Other Financing Sources                 | 8900   | 9,375                 |           |  |  |  |  |
| Total Income                            |        | 324,403               | 342,000   |  |  |  |  |
| Cost of Sales                           | 5890   |                       |           |  |  |  |  |
| Gross Profit or Loss                    |        | 324,403               | 342,000   |  |  |  |  |
| Expenditures                            |        |                       |           |  |  |  |  |
| Academic Salaries                       | 1000   | 2,860                 |           |  |  |  |  |
| Classified Salaries                     | 2000   | 97,643                | 98,000    |  |  |  |  |
| Employee Benefits                       | 3000   | 22,169                | 22,000    |  |  |  |  |
| Supplies and Materials                  | 4000   | 41,452                | 35,000    |  |  |  |  |
| Other Operating Expenses and Services   | 5000   | 243,255               | 243,000   |  |  |  |  |
| Capital Outlay                          | 6000   | (6,329)               |           |  |  |  |  |
| Total Expenditures                      |        | 401,050               | 398,000   |  |  |  |  |
| Net Profit or Loss                      |        | (76,647)              | (56,000)  |  |  |  |  |
| Other Outgo                             | 7000   |                       |           |  |  |  |  |
| Net Increase/(Decrease) in Fund Balance |        | (76,647)              | (56,000)  |  |  |  |  |
| Beginning Fund Balance:                 |        |                       |           |  |  |  |  |
| Net Beginning Balance, July 1           | 9010   | 1,566,546             | 1,489,931 |  |  |  |  |
| Prior Years Adjutments                  | 9020   | 32                    |           |  |  |  |  |
| Adjusted Beginning Balance              | 9030   | 1,566,578             |           |  |  |  |  |
| Ending Fund Balance, June 30            |        | 1,489,931             | 1,433,931 |  |  |  |  |

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

|                                         | Object | FUND: 61            |        | FUND 69                      |        |  |  |
|-----------------------------------------|--------|---------------------|--------|------------------------------|--------|--|--|
| Description                             | Code   | 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 Adjutments                  | 9020   |                     |        |                              |        |  |  |
| Adjusted Beginning Balance              | 9030   | 0                   |        | 0                            |        |  |  |
| Ending Fund Balance, June 30            |        | 0                   | 0      | 0                            | 0      |  |  |

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

|                                                    | Object | FUND: 71                       |          | FUND 72                       |        | FUND 73                    |        |
|----------------------------------------------------|--------|--------------------------------|----------|-------------------------------|--------|----------------------------|--------|
| Description                                        | Code   | ASSOCIATED STUDENTS TRUST FUND |          | REPRESENTATION FEE TRUST FUND |        | BODY CENTER FEE TRUST FUND |        |
|                                                    |        | Actual                         | Budget   | Actual                        | Budget | Actual                     | Budget |
| REVENUES:                                          |        |                                |          |                               |        |                            |        |
| Federal Revenues                                   | 8100   |                                |          |                               |        |                            |        |
| State Revenues                                     | 8600   |                                |          |                               |        |                            |        |
| Local Revenues                                     | 8800   | 99,579                         | 106,014  | 17,604                        | 18,000 |                            |        |
| Total Income                                       |        | 99,579                         | 106,014  | 17,604                        | 18,000 | 0                          | 0      |
| Expenditures                                       |        |                                |          |                               |        |                            |        |
| Academic Salaries                                  | 1000   |                                |          |                               |        |                            |        |
| Classified Salaries                                | 2000   | 51,751                         | 41,313   |                               |        |                            |        |
| Employee Benefits                                  | 3000   | 10,321                         | 9,533    |                               |        |                            |        |
| Supplies and Materials                             | 4000   | 43,125                         | 20,000   |                               |        |                            |        |
| Other Operating Expenses and Services              | 5000   | 67,100                         | 30,000   | 3,974                         | 4,000  |                            |        |
| Capital Outlay                                     | 6000   | 2,261                          | 15,000   |                               |        |                            |        |
| Total Expenditures                                 |        | 174,558                        | 115,846  | 3,974                         | 4,000  | 0                          | 0      |
| Excess /(Deficiency) of Revenues over Expenditures |        | (74,979)                       | (9,832)  | 13,630                        | 14,000 | 0                          | 0      |
| Other Financing Sources                            | 8900   |                                |          |                               |        |                            |        |
| Other Outgo                                        | 7000   | 4,500                          | 5,000    |                               |        |                            |        |
| Net Increase/(Decrease) in Fund Balance            |        | (79,479)                       | (14,832) | 13,630                        | 14,000 | 0                          | 0      |
| Beginning Fund Balance:                            |        |                                |          |                               |        |                            |        |
| Net Beginning Balance, July 1                      | 9010   | 316,552                        | 237,073  | 40,606                        | 54,236 |                            | 0      |
| Prior Years Adjustments                            | 9020   |                                |          |                               |        |                            |        |
| Adjusted Beginning Balance                         | 9030   | 316,552                        |          | 40,606                        |        | 0                          |        |
| Ending Fund Balance, June 30                       |        | 237,073                        | 222,241  | 54,236                        | 68,236 | 0                          | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

160 REDWOODS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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   | 14,439,240               | 11,066,351 |                               |        |                       |        |
| State Revenues                                     | 8600   | 3,757,543                | 3,150,000  |                               |        |                       |        |
| Local Revenues                                     | 8800   |                          |            |                               |        |                       |        |
| Total Income                                       |        | 18,196,783               | 14,216,351 | 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 |        | 18,196,783               | 14,216,351 | 0                             | 0      | 0                     | 0      |
| Other Financing Sources                            | 8900   |                          |            |                               |        |                       |        |
| Other Outgo                                        | 7000   | 18,196,783               | 14,216,351 |                               |        |                       |        |
| Net Increase/(Decrease) in Fund Balance            |        | 0                        | 0          | 0                             | 0      | 0                     | 0      |
| Beginning Fund Balance:                            |        |                          |            |                               |        |                       |        |
| Net Beginning Balance, July 1                      | 9010   | 0                        | 0          |                               | 0      |                       | 0      |
| Prior Years Adjustments                            | 9020   |                          |            |                               |        |                       |        |
| Adjusted Beginning Balance                         | 9030   | 0                        |            | 0                             |        | 0                     |        |
| Ending Fund Balance, June 30                       |        | 0                        | 0          | 0                             | 0      | 0                     | 0      |

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

|                                                    | Object | FUND: 77                         |        | FUND 79           |           |
|----------------------------------------------------|--------|----------------------------------|--------|-------------------|-----------|
| Description                                        | Code   | DEFERRED COMPENSATION TRUST FUND |        | OTHER TRUST FUNDS |           |
|                                                    |        | Actual                           | Budget | Actual            | Budget    |
| REVENUES:                                          |        |                                  |        |                   |           |
| Federal Revenues                                   | 8100   |                                  |        |                   |           |
| State Revenues                                     | 8600   |                                  |        |                   |           |
| Local Revenues                                     | 8800   |                                  |        | 183,939           | 144,004   |
| Total Income                                       |        | 0                                | 0      | 183,939           | 144,004   |
| Expenditures                                       |        |                                  |        |                   |           |
| Academic Salaries                                  | 1000   |                                  |        |                   |           |
| Classified Salaries                                | 2000   |                                  |        |                   |           |
| Employee Benefits                                  | 3000   |                                  |        | 626,383           | 648,440   |
| Supplies and Materials                             | 4000   |                                  |        |                   |           |
| Other Operating Expenses and Services              | 5000   |                                  |        |                   |           |
| Capital Outlay                                     | 6000   |                                  |        |                   |           |
| Total Expenditures                                 |        | 0                                | 0      | 626,383           | 648,440   |
| Excess /(Deficiency) of Revenues over Expenditures |        | 0                                | 0      | (442,444)         | (504,436) |
| Other Financing Sources                            | 8900   |                                  |        | 750,000           | 650,000   |
| Other Outgo                                        | 7000   |                                  |        |                   |           |
| Net Increase/(Decrease) in Fund Balance            |        | 0                                | 0      | 307,556           | 145,564   |
| Beginning Fund Balance:                            |        |                                  |        |                   |           |
| Net Beginning Balance, July 1                      | 9010   |                                  | 0      | 3,307,719         | 3,615,276 |
| Prior Years Adjutments                             | 9020   |                                  |        | 1                 |           |
| Adjusted Beginning Balance                         | 9030   | 0                                |        | 3,307,720         |           |
| Ending Fund Balance, June 30                       |        | 0                                | 0      | 3,615,276         | 3,760,840 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

| Fund<br>Number In | Fund Name                  | Fund<br>Number Out | Fund Name                    | Amount<br>Transferred |
|-------------------|----------------------------|--------------------|------------------------------|-----------------------|
| 12                | RESTRICTED SUBFUND         | 11                 | UNRESTRICTED SUBFUND         | 3,125                 |
| 29                | OTHER DEBT SERVICE FUND    | 11                 | UNRESTRICTED SUBFUND         | 500,000               |
| 33                | CHILD DEVELOPMENT FUND     | 11                 | UNRESTRICTED SUBFUND         | 130,000               |
| 34                | FARM OPERATION FUND        | 11                 | UNRESTRICTED SUBFUND         | 77,890                |
| 39                | OTHER SPECIAL REVENUE FUND | 11                 | UNRESTRICTED SUBFUND         | 140,000               |
| 59                | OTHER ENTERPRISE FUND      | 11                 | UNRESTRICTED SUBFUND         | 9,375                 |
| 79                | OTHER TRUST FUNDS          | 11                 | UNRESTRICTED SUBFUND         | 750,000               |
| 29                | OTHER DEBT SERVICE FUND    | 41                 | CAPITAL OUTLAY PROJECTS FUND | 168,752               |

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

| Activity Classification               | Object Code | Unrestricted                                  |                                         |                                         | Restricted Prop 20    |                                              |                                 |           |
|---------------------------------------|-------------|-----------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------|----------------------------------------------|---------------------------------|-----------|
| Lottery Adjustments and Proceeds:     |             |                                               |                                         |                                         |                       |                                              |                                 |           |
| Net Beginning Balance, July 1         | 9010        |                                               | 0                                       |                                         |                       | 1,329,909                                    |                                 |           |
| Adjustments                           | 9020        |                                               | 0                                       |                                         |                       | 165,209                                      |                                 |           |
| Adjusted Beginning Balance            | 9030        |                                               | 0                                       |                                         |                       | 1,495,118                                    |                                 |           |
| Actual Fiscal Year Data               |             |                                               |                                         |                                         |                       |                                              |                                 |           |
| State Lottery Proceeds:               | 8681        |                                               | 641,864                                 |                                         |                       | 141,836                                      |                                 |           |
|                                       |             | Instructional & Institutional<br>Unrestricted |                                         |                                         |                       | Instructional<br>Materials<br>Proposition 20 |                                 | Total     |
|                                       | Object Code | Instructional<br>Activities<br>(AC 0100-5900) | Support<br>Activities<br>(AC 6000-6700) | Support<br>Activities<br>(AC 6800-7390) | Total<br>Unrestricted | Instructional<br>(AC 0100-4900)              | Support Activities<br>(AC 7320) |           |
| <b>Expenditures</b>                   |             |                                               |                                         |                                         |                       |                                              |                                 |           |
| Academic Salaries                     | 1000        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Classified Salaries                   | 2000        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Employee Benefits                     | 3000        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| <b>Supplies &amp; Materials</b>       | 4000        |                                               |                                         |                                         |                       |                                              |                                 |           |
| Software                              | 4100        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Books, Magazines, & Periodicals       | 4200        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Instructional Supplies & Materials    | 4300        |                                               |                                         |                                         | 0                     | 105,407                                      |                                 | 105,407   |
| Noninstructional Supplies & Mtrls     | 4400        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| <b>Total Supplies and Materials</b>   |             | 0                                             | 0                                       | 0                                       | 0                     | 105,407                                      |                                 | 105,407   |
| Other Operating Expenses and Services | 5000        |                                               | 641,864                                 |                                         | 641,864               |                                              |                                 | 641,864   |
| Capital Outlay                        | 6000        |                                               |                                         |                                         |                       |                                              |                                 |           |
| Library Books                         | 6300        |                                               |                                         |                                         | 0                     | 36,429                                       |                                 | 36,429    |
| Equipment                             | 6400        |                                               |                                         |                                         |                       |                                              |                                 |           |
| Equipment - Additional                | 6410        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Equipment - Replacement               | 6420        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| <b>Total Capital Outlay</b>           |             | 0                                             | 0                                       | 0                                       | 0                     | 36,429                                       |                                 | 36,429    |
| Other Outgo                           | 7000        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| Direct Aid to Students                | 7500        |                                               |                                         |                                         | 0                     |                                              |                                 | 0         |
| <b>Total Other Outgo</b>              | 7000        | 0                                             | 0                                       | 0                                       | 0                     |                                              |                                 | 0         |
| <b>Total Expenditures</b>             |             | 0                                             | 641,864                                 | 0                                       | 641,864               | 141,836                                      |                                 | 783,700   |
| <b>Ending Balance</b>                 |             |                                               |                                         |                                         | 0                     | 1,495,118                                    |                                 | 1,495,118 |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Budget Report  
L10 GENERAL FUND

For Actual Year: 2024-2025      Budget Year: 2025-2026      District ID: 160      Name: REDWOODS

| Activity Classification               | Object Code | Unrestricted                                      |                                             |                                             | Restricted Prop 20        |                                              |                                        |           |
|---------------------------------------|-------------|---------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------|----------------------------------------------|----------------------------------------|-----------|
| Lottery Adjustments and Proceeds:     |             |                                                   |                                             |                                             |                           |                                              |                                        |           |
| Net Beginning Balance, July 1         | 9010        |                                                   | 0                                           |                                             |                           | 1,495,118                                    |                                        |           |
| Adjustments                           | 9020        |                                                   | 0                                           |                                             |                           | 0                                            |                                        |           |
| Adjusted Beginning Balance            | 9030        |                                                   | 0                                           |                                             |                           | 1,495,118                                    |                                        |           |
| Budget Fiscal Year Data               |             |                                                   |                                             |                                             |                           |                                              |                                        |           |
| State Lottery Proceeds:               | 8681        |                                                   | 752,547                                     |                                             |                           | 322,096                                      |                                        |           |
|                                       |             | Instructional & Institutional<br>Unrestricted     |                                             |                                             |                           | Instructional<br>Materials<br>Proposition 20 |                                        | Total     |
|                                       | Object Code | Instructional<br>Activities<br><br>(AC 0100-5900) | Support<br>Activities<br><br>(AC 6000-6700) | Support<br>Activities<br><br>(AC 6800-7390) | Total<br><br>Unrestricted | Instructional<br><br>(AC 0100-4900)          | Support<br>Activities<br><br>(AC 7320) |           |
| Expenditures                          |             |                                                   |                                             |                                             |                           |                                              |                                        |           |
| Academic Salaries                     | 1000        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Classified Salaries                   | 2000        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Employee Benefits                     | 3000        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Supplies & Materials                  | 4000        |                                                   |                                             |                                             |                           |                                              |                                        |           |
| Software                              | 4100        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Books, Magazines, & Periodicals       | 4200        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Instructional Supplies & Materials    | 4300        |                                                   |                                             |                                             | 0                         | 280,000                                      |                                        | 280,000   |
| Noninstructional Supplies & Mtrls     | 4400        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Total Supplies and Materials          |             | 0                                                 | 0                                           | 0                                           | 0                         | 280,000                                      |                                        | 280,000   |
| Other Operating Expenses and Services | 5000        |                                                   | 752,547                                     |                                             | 752,547                   |                                              |                                        | 752,547   |
| Capital Outlay                        | 6000        |                                                   |                                             |                                             |                           |                                              |                                        |           |
| Library Books                         | 6300        |                                                   |                                             |                                             | 0                         | 42,096                                       |                                        | 42,096    |
| Equipment                             | 6400        |                                                   |                                             |                                             |                           |                                              |                                        |           |
| Equipment - Additional                | 6410        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Equipment - Replacement               | 6420        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Total Capital Outlay                  |             | 0                                                 | 0                                           | 0                                           | 0                         | 42,096                                       |                                        | 42,096    |
| Other Outgo                           | 7000        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Direct Aid to Students                | 7500        |                                                   |                                             |                                             | 0                         |                                              |                                        | 0         |
| Total Other Outgo                     | 7000        | 0                                                 | 0                                           | 0                                           | 0                         |                                              |                                        | 0         |
| Total Expenditures                    |             | 0                                                 | 752,547                                     | 0                                           | 752,547                   | 322,096                                      |                                        | 1,074,643 |
| Ending Balance                        |             |                                                   |                                             |                                             | 0                         | 1,495,118                                    |                                        |           |

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 160

Name: REDWOODS

|             |           |
|-------------|-----------|
| EPA Revenue | 6,174,467 |
|-------------|-----------|

| Activity Classification  | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total     |
|--------------------------|---------------|-----------------------|--------------------|----------------|-----------|
|                          |               | (Obj 1000-3000)       | (Obj 4000-5000)    | (Obj 6000)     |           |
| Instructional Activities | 0100-5900     | 6,174,467             | 0                  | 0              | 6,174,467 |
| TOTAL                    |               | 6,174,467             | 0                  | 0              | 6,174,467 |

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 160

Name: REDWOODS

|             | STRS      | PERS      |           | Increase |       |
|-------------|-----------|-----------|-----------|----------|-------|
| Fiscal Year | Amount    | Amount    | Total     | Amount   | Rate  |
| 2024-2025   | 2,768,134 | 4,175,353 | 6,943,487 | N/A      | N/A   |
| 2025-2026   | 2,800,000 | 4,400,000 | 7,200,000 | 256,513  | 3.69% |
| 2026-2027   | 2,850,000 | 4,800,000 | 7,650,000 | 450,000  | 6.25% |
| 2027-2028   | 2,900,000 | 5,200,000 | 8,100,000 | 450,000  | 5.88% |
| 2028-2029   | 3,000,000 | 5,600,000 | 8,600,000 | 500,000  | 6.17% |
| 2029-2030   | 3,100,000 | 6,000,000 | 9,100,000 | 500,000  | 5.81% |

|                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Does the district have a plan to fund these expenses through 2029-30?                                                                              |
| Yes                                                                                                                                                |
| Explain Yes or No                                                                                                                                  |
| The district builds the increasing cost of STRS and PERS into the budget, and also has \$500,000 set aside in a Pension Contribution Reserve fund. |
| Does the district have an irrevocable trust?                                                                                                       |
| No                                                                                                                                                 |