

AMENDED

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)

District: SEQUOIAS

District Code: 560

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



District Chief Business Officer

Date

10/15/12



District Superintendent

Date

10.15.12

Contact: Doug Brinkley

(559) 730-375

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

		Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
			ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Academic Salaries						
Instructional Salaries						
Contract or Regular		1100	11,170,655	11,170,655		11,170,655
Other		1300	4,843,361	4,844,111		4,844,111
Total Instructional Salaries			16,014,016	16,014,766	0	16,014,766
Non-Instructional Salaries						
Contract or Regular		1200		4,080,124		4,080,124
Other		1400		252,371		252,371
Total Non-Instructional Salaries			0	4,332,495	0	4,332,495
Total Academic Salaries			16,014,016	20,347,261	0	20,347,261
Classified Salaries						
Non-Instructional Salaries						
Regular Status		2100		6,743,532	127,279	6,870,811
Other		2300		501,159	13,540	514,699
Total Non-Instructional Salaries			0	7,244,691	140,819	7,385,510
Instructional Aides						
Regular Status		2200	388,600	497,877		497,877
Other		2400	343,375	343,375		343,375
Total Instructional Aides			731,975	841,252	0	841,252
Total Classified Salaries			731,975	8,085,943	140,819	8,226,762
Employee Benefits		3000	4,592,712	10,536,448	74,092	10,610,540
Supplies and Materials		4000		755,538	4,767	760,305
Other Operating Expenses		5000	69,524	4,129,058	411,098	4,540,156
Equipment Replacement		6420				0
Total Expenditures Prior to Exclusions			21,408,227	43,854,248	630,776	44,485,024

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

			Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	
			AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Exclusions						
Activities to Exclude		TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives		5900	479,412	479,412		479,412
Student Health Services Above Amount Collected		6441				0
Student Transportation		6491		56,014		56,014
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		1,125,333		1,125,333
Objects to Exclude		Object Code				
Rents and Leases		5060		181,574	1,976	183,550
Lottery Expenditures						0
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		115,234		115,234
Total Supplies and Materials			0	115,234	0	115,234
Other Operating Expenses and Services		5000		1,203,245		1,203,245

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total
Capital Outlay	6000	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Library Books	6300				0
Equipment	6400				0
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		479,412	3,160,812	1,976	3,162,788
Total for ECS 84362, 50% Law		20,928,815	40,693,436	628,800	41,322,236
Percent of CEE (Instructional Salary Cost / Total CEE)		51.43%	100.00%		
50% of Current Expense of Education			20,346,718		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,928,815	40,693,436	628,800	41,322,236
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		21,408,227	43,854,248	630,776	44,485,024
Capital Expenditures	6000	30,862	164,243		164,243
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		21,439,089	44,018,491	630,776	44,649,267

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	19,000		19,000
In County Treasury	9112	1,636,223		1,636,223
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	14,268,870		14,268,870
Due from Other Funds	9140	301,359		301,359
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	161,072		161,072
TOTAL ASSETS		16,386,524	0	16,386,524
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,781,948		1,781,948
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	976,174		976,174
Due to Other Funds	9540	2,237,941		2,237,941
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,500,000		4,500,000
Deferred Revenues	9570	4,173,816		4,173,816
TOTAL LIABILITIES		13,669,879	0	13,669,879

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED	General Fund COMBINED	General Fund COMBINED
FUND EQUITY							
Fund Balance Reserved	9710					0	
NonCash Assets	9711	161,072				161,072	
Amorts Restricted by Law for Specific Purposes	9712					0	
Reserve for Encumbrances Credit	9713					0	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Total Reserved Fund Balance		161,072		0		161,072	
Designated Fund Balance							
Commitments by Contract or Other Legal Obligation	9750					0	
Self Insurance Programs	9751					0	
Payments Resulting from Court Orders	9752					0	
Specific Future Purposes	9753					0	
Total Designated Fund Balance	9754	0		0		0	
Uncommitted(Unrestricted) Fund Balance	9790	2,555,573				2,555,573	
TOTAL FUND EQUITY		2,716,645		0		2,716,645	
TOTAL LIABILITIES AND FUND EQUITY		16,386,524		0		16,386,524	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,664,095		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		10,664,095	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754		0	0
Total Designated Fund Balance			0	
Uncommitted(Unrestricted) Fund Balance	9790	10,664,095		
TOTAL FUND EQUITY		10,664,095	0	0
TOTAL LIABILITIES AND FUND EQUITY		10,664,095	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						221,964
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						134,375
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	356,339
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						30,007
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	30,007

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance							
Commitments by Contract or Other Legal Obligation	9750						
Self Insurance Programs	9751						
Payments Resulting from Court Orders	9752						
Specific Future Purposes	9753						
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0	0	326,332
TOTAL FUND EQUITY		0	0	0	0	0	326,332
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	356,339

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, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		1,384,020		15,068,153
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		417,734		
Due from Other Funds	9140		1,150,000		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220		9,853		259,844
TOTAL ASSETS			2,961,607		15,327,997
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		289,761		740,549
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		1,200		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570		221,084		
TOTAL LIABILITIES			512,045		740,549

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, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund	
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711		9,853		259,844
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance			9,853		259,844
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance			0		0
Uncommitted(Unrestricted) Fund Balance	9790		2,439,709		14,327,604
TOTAL FUND EQUITY			2,449,562		14,587,448
TOTAL LIABILITIES AND FUND EQUITY			2,961,607		15,327,997

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		44,101	154,921	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		16,669	215,954	
Due from Other Funds	9140			1,200	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		3,363	282,521	
Prepaid Items	9220			386	
Fixed Assets					
Sites	9300			64,000	
Site Improvements	9310			532,501	
Accumulated Depreciation Site Improvements	9321			196,298	
Buildings	9330		557,232	440,910	
Accumulated Depreciation Buildings	9331		198,278	180,635	
Library Books	9340				
Equipment	9350		208,059	184,264	
Accumulated Depreciation Equipment	9351		186,374	126,442	
Work in Progress	9360				
Total Fixed Assets		0	380,639	718,300	0
TOTAL ASSETS		0	450,305	1,376,749	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		9,210	56,418	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	116,348	148,162	190	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		116,348	157,372	56,608	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
TOTAL LIABILITIES	968	116,348	157,372	56,608	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711		384,002	386	
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	384,002	386	0
Designated Fund Balance					
Commitments by Contract or Other Legal Obligation	9750				
Self Insurance Programs	9751				
Payments Resulting from Court Orders	9752				
Specific Future Purposes	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(116,348)	(91,069)	1,319,755	
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(116,348)	292,933	1,320,141	0
TOTAL LIABILITIES AND FUND EQUITY		0	450,305	1,376,749	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, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	172,767	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	1,088,147	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
Total Fixed Assets	9360	0	0
TOTAL ASSETS		1,260,914	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance			
Commitments by Contract or Other Legal Obligation	9750		
Self Insurance Programs	9751	806,594	
Payments Resulting from Court Orders	9752		
Specific Future Purposes	9753		
Total Designated Fund Balance	9754	806,594	0
Uncommitted(Unrestricted) Fund Balance	9790	454,320	
Other Equity			
Contributed Capital	9800		
Retained Earnings	9810		
Investment in General Fixed Assets	9850		
	9890		
TOTAL FUND EQUITY		1,260,914	0
TOTAL LIABILITIES AND FUND EQUITY		1,260,914	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	179,822			(146,344)	19,030			1,080,883
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,000				28,000			110,000
Accounts Receivable	9130	53				42,063			711,199
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		239,875	0	0	(146,344)	89,093	0	0	1,902,082

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	186			(143,053)	(180)			20,232
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	2,723							3,929
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	62,407							598,292
Total Current Liabilities and Deferred Revenue		65,316	0	0	(143,053)	(180)	0	0	622,453
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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		65,316	0	0	(143,053)	(180)	0	0	622,453
TOTAL LIABILITIES	968								

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance									
Commitments by Contract or Other Legal Obligation	9750								
Self Insurance Programs	9751								
Payments Resulting from Court Orders	9752								
Specific Future Purposes	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	174,559			(3,291)	89,273			1,279,629
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
TOTAL FUND EQUITY	9890	174,559	0	0	(3,291)	89,273	0	0	1,279,629
TOTAL LIABILITIES AND FUND EQUITY		239,875	0	0	(146,344)	89,093	0	0	1,902,082

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110		9,614				9,614
Higher Education Act	8120			1,648,909		1,648,909	
Workforce Investment Act	8130			276,795		276,795	
Temporary Assistance for Needy Families (TANF)	8140			44,182		44,182	
Student Financial Aid	8150			360,710		360,710	
Veterans Education	8160			1,534		1,534	
Vocational and Technical Education Act (VATEA)	8170			490,624		490,624	
Other Federal Revenues	8190		106,196	152,637		258,833	
Total Federal Revenues	8100		115,810	2,975,391		3,091,201	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612		30,396,033			30,396,033	
Other General Apportionment	8613		174,880			174,880	
General Categorical Programs	8620						
Child Development	8621			168,512		168,512	
Extended Opportunity Programs and Services(EOPS)	8622			705,313		705,313	
Disabled Students Programs and Services(DSPS)	8623			648,153		648,153	
Temporary Assistance for Needy Families (TANF)	8624			44,522		44,522	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			267,059		267,059	
Telecommunications and Technology Infrastructure Program (TTIP)	8626			1,382		1,382	
Other General Categorical Programs	8627			974,719		974,719	

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual		Restricted Actual		General Fund Actual	
Reimbursable Categorical Programs							
Instructional Improvement Grant	8650						0
Other Reimbursable Categorical Programs	8651						
	8652			927,337		927,337	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	164,890				164,890	
Timber Yield Tax	8672	34				34	
Other State Tax Subventions	8673	55				55	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,318,479		310,207		1,628,686	
State Mandated Costs	8685	226,988				226,988	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690					0	
Total State Revenues	8600	32,281,359		4,047,204		36,328,563	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 560

Name: SEQUOIAS

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Local Revenues	8800						
Property Taxes	8810						
Tax Allocation, Secured Roll	8811	11,321,530				11,321,530	
Tax Allocation, Supplemental Roll	8812	33,471				33,471	
Tax Allocation, Unsecured Roll	8813	628,064				628,064	
Prior Years Taxes	8816	296,635				296,635	
Education Revenues Augmentation Fund (ERAF)	8817	(3,161,104)				(3,161,104)	
Redevelopment Agency Funds - Pass Through	8818	49,922				49,922	
Redevelopment Agency Funds - Residual	8819	311,980				311,980	
Contributions, Gifts, Grants, and Endowments	8820	7,771				7,771	
Contract Services	8830						
Contract Instructional Services	8831					0	
Other Contract Services	8832			96,658		96,658	
Sales and Commissions	8840					0	
Rentals and Leases	8850	147,039				147,039	
Interest and Investment Income	8860	221,071				221,071	
Student Fees and Charges	8870						
Community Services Classes	8872					0	
Dormitory	8873					0	
Enrollment	8874	1,935,260				1,935,260	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876			491,692		491,692	
Instructional Materials Fees and Sales of Materials	8877	137,643				137,643	
Insurance	8878					0	
Student Records	8879	19,738				19,738	
Nonresident Tuition	8880	299,596				299,596	
Parking Services and Public Transportation	8881			266,344		266,344	
Other Student Fees and Charges	8885	86,996				86,996	
Other Local Revenues	8890	264,698		472,365		737,063	
Total Local Revenues	8800	12,600,310		1,327,059		13,927,369	
Total Revenues		44,997,479		8,349,654		53,347,133	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 560

Name: SEQUOIAS

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total	
				General Fund	Actual
Other Financing Sources	8900				0
Proceeds of General Fixed Assets	8910				0
Proceeds of Long-Term Debt	8940				0
Incoming Transfers -- (8981/8982/8983)	898#	29,963	363,602		393,565
Total Other Financing Sources	8900	29,963	363,602		393,565
Total Revenues and Other Financing Sources		45,027,442	8,713,256		53,740,698

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: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	670,914	157,364	19,285			847,563
Architecture and Environmental Design	0200	80,283	3,202	16,460			99,945
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	779,006	84,833	16,209			880,048
Business and Management	0500	617,564	58,599	18,407	2,647		697,217
Communications	0600	576,363	18,943	9,573			604,879
Computer and Information Science	0700	871,363	50,116				921,479
Education	0800	1,444,589	495,921	163,324	15,860		2,119,694
Engineering and Related Industrial Technology	0900	1,173,279	232,264	184,919	1,188		1,591,650
Fine and Applied Arts	1000	1,792,000	365,520	45,848	21,796		2,225,164
Foreign language	1100	477,515		741			478,256
Health	1200	2,127,347	565,819	229,923	66,054		2,989,143
Consumer Education And Home Economics	1300	1,321,002	262,877	69,262	3,847		1,656,988
Law	1400	154,615			932		155,547
Humanities(Letters)	1500	2,701,493	249,600	24,185	1,457		2,976,735
Library Science	1600						0
Mathematics	1700	2,013,199	136,171	3,619			2,152,989
Military Studies	1800						0
Physical Sciences	1900	998,614	44,436	26,915	1,191		1,071,156
Psychology	2000	486,560	45,744				532,304
Public Affairs and Services	2100	641,860	340,448	78,498	6,133		1,066,939
Social Sciences	2200	1,666,220	156,415	5,154			1,827,789
Commercial Services	3000			53,077			53,077
Interdisciplinary Studies	4900	811,732	195,359	23,258			1,030,349
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	479,412					479,412
Sub-Total Instructional Activities		21,884,930	3,463,631	988,657	121,105		26,458,323
Total Expenditures for GF Activities*		22,079,662	22,859,087	7,514,616	453,992	1,125,943	54,033,300

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,529,021	47,482	9,791		1,586,294
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		4	5,956			5,960
Other Instructional Administration & Governance	6090		380,150	49,478	6,520		436,148
Total Instructional Admin. & Governance		0	1,909,175	102,916	16,311	0	2,028,402
Instructional Support Services	6100						
Learning Center	6110	194,732	262,106	3,572			460,410
Library	6120		747,723	33,303	39,921		820,947
Media	6130		182,938	23,988	1,037		207,963
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			1,589			1,589
Other Instructional Support Services	6190		173,093	39,846			212,939
Total Instructional Support Services		194,732	1,365,860	102,298	40,958	0	1,703,848
Admissions and Records	6200		494,087	28,217			522,304
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,781,043	89,892	11,617		1,882,552
Matriculation and Student Assessment	6320		491,078	15,519			506,597
Transfer Programs	6330		51,673	116			51,789
Career Guidance	6340		197,890	28,247			226,137
Other Student Counseling and Guidance	6390		52,006	10,642			62,648
Total Student Counseling and Guidance		0	2,573,690	144,416	11,617	0	2,729,723

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						0
Cal Work Opportunity and Responsibility to Kids *	6410						682,274
Disabled Student Programs and Services (DSPS)	6420		627,896	54,378			597,218
Extended Opportunity Programs and Services (EOPS)	6430		555,326	41,892			507,314
Health Services	6440		361,641	145,673			0
Student Personnel Administration	6450						1,183,178
Financial Aid Administration	6460		1,041,339	126,570	15,269		398,390
Job Placement Services	6470		373,837	20,535	4,018		84,040
Veterans Services	6480		81,601	2,439			1,899,585
Miscellaneous Student Services	6490		973,035	571,719	59,352	95,479	5,151,999
Total Other Student Services		0	4,014,675	963,206	78,639	95,479	
Operation and maintenance of Plant	6500						1,667,398
Building Maintenance and Repairs	6510		920,062	730,346	16,990		1,287,537
Custodial Services	6530		1,183,490	104,047			288,192
Grounds Maintenance and Repairs	6550		227,699	50,838	9,655		1,251,348
Utilities	6570			1,251,348			81,723
Other Operations and Maintenance of Plant	6590		81,723				4,576,198
Total Operation and Maintenance of Plant		0	2,412,974	2,136,579	26,645	0	770,390
Planning, Policymaking and Coordinations	6600		621,327	149,063			

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		352,638	39,364			392,002
Fiscal Operations	6720		1,050,615	3,533			1,054,148
Human Resources Management	6730		508,548	48,530	1,808		558,886
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,125,333				1,125,333
Staff Development	6750		228	1,345			1,573
Staff Diversity	6760		687	4,905			5,592
Logistical Services	6770		551,037	138,073			689,110
Management Information Systems	6780		1,308,978	456,644	40,323		1,805,945
Other General Institutional Support Services	6790		381,700	1,320,268			1,701,968
Total General Institutional Support Services	6700	0	5,279,764	2,012,662	42,131	0	7,334,557
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830			22,913			22,913
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	0	22,913	0	0	22,913

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		26,688				26,688
Child Development Centers	6920		249,355	34,283			283,638
Farm Operations	6930						0
Food Services	6940		295,287	62,993	29,990		388,270
Parking	6950						0
Student and Co-Curricular Activities	6960		152,574	4,887			157,461
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	723,904	102,163	29,990	0	856,057
Auxiliary Operations	7000						
Contract Education	7010			190,886	86,596		277,482
Other Auxiliary Operations	7090			214,273			214,273
Total Auxiliary Operations	7000	0	0	405,159	86,596	0	491,755

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits			Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional					
Physical Property and Related Acquisitions	7100							0
Long-Term Debt and Other Financing	7200							
Long_Term Debt	7210				147,121		266,926	414,047
Tax revenue Anticipation Notes	7220				127,667			127,667
Other Financing	7290				81,579			81,579
Total Long-Term Debt and Other Financing	7200	0	0	0	356,367	0	266,926	623,293
Transfers, Student Aid and Other Outgo	7300							
Transfers	7310						416,204	416,204
Student Aid	7320						347,334	347,334
Other Outgo	7390							0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	763,538	763,538
Sub-Total Non-Instructional Activities		194,732	19,395,456		6,525,959	332,887	1,125,943	27,574,977
Total Expenditures General Fund: activities *		22,079,662	22,859,087		7,514,616	453,992	1,125,943	54,033,300

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$96,404,510
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	10,481.46		
	2. 2011-2012 Second Period Actual FTES	9,016.17		
	3. 2011-2012 Population change factor (C2/C1)	0.8602		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$86,053,513
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)			\$86,053,513
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$86,053,513
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,316,135
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			165,192
C.	Local Property taxes			9,419,008
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			18,188
H.	2012-2013 Appropriations Subject to Limit			\$37,882,147

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012 Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	115,810	210,000	2,975,391	2,613,645	3,091,201	2,823,645
State Revenues	8600	32,281,359	30,308,899	4,047,204	4,105,279	36,328,563	34,414,178
Local Revenues	8800	12,600,310	13,809,957	1,327,059	1,158,672	13,927,369	14,968,629
Total Revenues		44,997,479	44,328,856	8,349,654	7,877,596	53,347,133	52,206,452
EXPENDITURES:							
Academic Salaries	1000	20,347,257	20,002,963	1,233,725	1,163,107	21,580,982	21,166,070
Classified Salaries	2000	8,226,766	8,898,890	3,036,922	2,999,061	11,263,688	11,897,951
Employee Benefits	3000	10,610,545	9,822,579	1,483,534	1,523,495	12,094,079	11,346,074
Supplies and Materials	4000	770,945	1,016,992	743,990	543,059	1,514,935	1,560,051
Other Operating Expenses and Services	5000	4,540,155	4,668,203	1,459,526	1,235,258	5,999,681	5,903,461
Capital Outlay	6000	164,243	251,480	289,749	346,663	453,992	598,143
Total Expenditures		44,659,911	44,661,107	8,247,446	7,810,643	52,907,357	52,471,750
Excess (Deficiency) of Revenues over Expenditures		337,568	(332,251)	102,208	66,953	439,776	(265,298)
Other Financing Sources	8900	29,963	15,000	363,602	294,105	393,565	309,105
Other Outgo	7000	660,133	384,605	465,810	361,058	1,125,943	745,663
Net Increase/(Decrease) in Fund Balance		(292,602)	(701,856)	0	0	(292,602)	(701,856)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,730,931	2,716,645	0	0	2,730,931	2,716,645
Prior Years Adjustments	9020	278,316				278,316	
Adjusted Beginning Balance	9030	3,009,247		0	0	3,009,247	
Ending Fund Balance, June 30		2,716,645	2,014,789	0	0	2,716,645	2,014,789

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	20,926					
Local Revenues	8800	6,508,302	4,273,600				
Total Revenues		6,529,228	4,273,600	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	687,723					
Total Other Financing Sources		687,723	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,476,717	785,201				
Debt Interest and Other Service Charges	7120	3,258,540	3,488,399				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,735,257	4,273,600	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,047,534)	(4,273,600)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,481,694	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,185,586	10,664,095		0		0
Prior Years Adjustments	9020	(3,185)					
Adjusted Beginning Balance	9030	8,182,401		0		0	
Ending Fund Balance, June 30		10,664,095	10,664,095	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	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		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					416,941	417,000
Total Income		0	0	0	0	416,941	417,000
EXPENDITURES							
Academic Salaries	1000					151,692	152,000
Classified Salaries	2000					95,005	95,000
Employee Benefits	3000					47,486	47,500
Supplies and Materials	4000					28,731	29,000
Other Operating Expenses and Services	5000					52,899	53,000
Capital Outlay	6000					4,331	4,500
Total Expenditures		0	0	0	0	380,144	381,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	36,797	36,000
Other Financing Sources	8900						
Other Outgo	7000					32,706	33,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	4,091	3,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	322,241	326,332
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	322,241	
Ending Fund Balance, June 30		0	0	0	0	326,332	329,332

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012 Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND: 42	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	21,217,403	11,704,202		
Local Revenues	8800	290,159	46,200	365,093	
Total Income		21,507,562	11,750,402	365,093	0
Expenditures					
Academic Salaries	1000	130,869	131,000		
Classified Salaries	2000				
Employee Benefits	3000	36,213	36,500		
Supplies and Materials	4000			1,669	51,727
Other Operating Expenses and Services	5000	239,355	252,550	1,392,747	1,630,892
Capital Outlay	6000	21,254,693	11,761,342	19,241,219	9,402,768
Total Expenditures		21,661,130	12,181,392	20,635,635	11,085,387
Excess / (Deficiency) of Revenues over Expenditures		(153,568)	(430,990)	(20,270,542)	(11,085,387)
Other Financing Sources	8900			11,501,011	
Other Outgo	7000			176,878	490,901
Net Increase/(Decrease) in Fund Balance		(153,568)	(430,990)	(8,946,409)	(11,576,288)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,608,230	2,449,562	23,530,671	14,587,448
Prior Years Adjustments	9020	(5,100)		3,186	
Adjusted Beginning Balance	9030	2,603,130		23,533,857	
Ending Fund Balance, June 30		2,449,562	2,018,572	14,587,448	3,011,160

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	23,479	23,000	743,540	768,600	507,563	467,131
Other Financing Sources	8900					(68,963)	63,328
Total Income		23,479	23,000	743,540	768,600	438,600	530,459
Cost of Sales	5890			332,603	332,000	61,166	39,000
Gross Profit or Loss		23,479	23,000	410,937	436,600	377,434	491,459
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			247,825	248,000	60,367	60,000
Employee Benefits	3000			106,414	106,500	17,127	17,000
Supplies and Materials	4000			(233)	100	136,605	110,168
Other Operating Expenses and Services	5000			82,384	82,000	590,546	280,320
Capital Outlay	6000						
Total Expenditures		0	0	436,390	436,600	804,645	467,488
Net Profit or Loss		23,479	23,000	(25,453)	0	(427,211)	23,971
Other Outgo	7000						100,971
Net Increase/(Decrease) in Fund Balance		23,479	23,000	(25,453)	0	(427,211)	(77,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(139,827)	(116,348)	318,386	292,933	1,747,353	1,320,142
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(139,827)		318,386		1,747,353	
Ending Fund Balance, June 30		(116,348)	(93,348)	292,933	292,933	1,320,142	1,243,142

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

560 SEQUOIAS

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	16,926	27,000		
Other Financing Sources	8900	38,147			
Total Income		55,073	27,000	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		55,073	27,000	0	0
Other Outgo	7000		27,000		
Net Increase/(Decrease) in Fund Balance		55,073	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,205,842	1,260,915		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	1,205,842		0	
Ending Fund Balance, June 30		1,260,915	1,260,915	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

560 SEQUOIAS

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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	247,480	248,000				
Total Income		247,480	248,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	26,240	26,500				
Employee Benefits	3000	19,079	19,000				
Supplies and Materials	4000	179,426	180,000				
Other Operating Expenses and Services	5000	1,343	1,400				
Capital Outlay	6000						
Total Expenditures		226,088	226,900	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,392	21,100	0	0	0	0
Other Financing Sources	8900	44,188	25,900				
Other Outgo	7000	46,853	47,000				
Net Increase/(Decrease) in Fund Balance		18,727	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	155,829	174,556		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	155,829		0		0	
Ending Fund Balance, June 30		174,556	174,556	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,762,591	19,765,000				
State Revenues	8600	1,678,091	1,700,000				
Local Revenues	8800			1,286	1,300		
Total Income		21,440,682	21,465,000	1,286	1,300	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		21,440,682	21,465,000	1,286	1,300	0	0
Other Financing Sources	8900	134,900	138,291				
Other Outgo	7000	21,576,450	21,600,000				
Net Increase/(Decrease) in Fund Balance		(868)	3,291	1,286	1,300	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,423)	(3,291)	87,988	89,274		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,423)		87,988		0	
Ending Fund Balance, June 30.		(3,291)	0	89,274	90,574	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,123,200	2,123,000
Total Income		0	0	2,123,200	2,123,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			39,279	40,000
Employee Benefits	3000			17,356	20,000
Supplies and Materials	4000			47,312	50,000
Other Operating Expenses and Services	5000			2,100,706	2,101,000
Capital Outlay	6000			21,535	22,000
Total Expenditures		0	0	2,226,188	2,233,000
Excess (Deficiency) of Revenues over Expenditures		0	0	(102,988)	(110,000)
Other Financing Sources	8900			36,372	
Other Outgo	7000			48,634	50,000
Net Increase/(Decrease) in Fund Balance		0	0	(115,250)	(160,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,394,892	1,279,642
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,394,892	
Ending Fund Balance, June 30		0	0	1,279,642	1,119,642

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	363,602
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	38,147
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	14,963
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	134,900
79	OTHER TRUST FUNDS	39	OTHER SPECIAL REVENUE FUND	32,706
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	2,665
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	15,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 560 Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030					0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,318,479			310,207	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
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					117,395	117,395
Noninstructional Supplies & Mtrls	4400		115,234		115,234		115,234
Total Supplies and Materials		0	115,234	0	115,234	117,395	232,629
Other Operating Expenses and Services	5000		1,203,245		1,203,245	192,812	1,396,057
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		0	1,318,479	0	1,318,479	310,207	1,628,686
Ending Balance					0	0	0

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: 2011-2012 Budget Year: 2012-2013

District ID: 560 Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)		
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010				
Adjustments	9020				
Adjusted Beginning Balance	9030			0	0
Budget Fiscal Year Data					
State Lottery Proceeds:	8681		1,300,000	200,000	
		Instructional & Institutional Unrestricted		Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Total Unrestricted (AC 6800-7390)	
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				76,000
Noninstructional Supplies & Mtrls	4400		117,000	117,000	117,000
Total Supplies and Materials		0	117,000	117,000	193,000
Other Operating Expenses and Services	5000		1,183,000	1,183,000	1,307,000
Capital Outlay	6000				
Library Books	6300			0	0
Equipment	6400				
Equipment - Additional	6410			0	0
Equipment - Replacement	6420			0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			0	0
Total Expenditures		0	1,300,000	1,300,000	1,500,000
Ending Balance				0	0