## California Community Colleges

# ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013) (Budget Report for Fiscal Year 2013-2014)

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

9.30.13

District Superintendent

Date

Date

Contact: Christine Statton

(559) 730-3734

is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to: In accordance with the California Code of Regulations, Section 58305(d) a copy of this report

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

Annual Financial and Budget Report

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

#### The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Dist

District ID: 560

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
The second secon	•	ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,040,767	11,040,767		11,040,767
Other	1300	4,813,943		The second secon	4,813,943
Total Instructional Salaries		15,854,710	15,854,710	0	15,854,710
Non-Instructional Salaries		***************************************			
Contract or Regular	1200		3,800,213	211,925	4,012,138
Other	1400		242,056	83,776	325,832
Total Non-Instructional Salaries		0	4,042,269	295,701	4,337,970
Total Academic Salaries		15,854,710	19,896,979	295,701	20,192,680
The state of the s					
Non-Institutional Salaries					
	2				
Regular Status	2100		7,249,376	204,050	7,453,426
Other	2300		386,911	119,396	506,307
Total Non-Instructional Salaries		0	7,636,287	323,446	7,959,733
Instructional Aides					
Regular Status	2200	363,943	363,943		363,943
Other	2400	337,825	337,825		337,825
Total Instructional Aides		701,768	701,768	0	701,768
Total Classified Salaries		701,768	8,338,055	323,446	8,661,501
Tron losso Bonofite	3000				
	2000	4,082,440	9	195,133	177,176,8
Supplies and Materials	4000		595,030	131,307	726,337
Other Operating Expenses	5000	22,289	4,378,074	904,556	5,282,630
Equipment Replacement	6420				0
7.1.7.					
iotal expenditures Prior to Exclusions		20,671,207	42,984,726	1,850,143	44,834,869

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

District ID: 560

Name: SEQUOIAS

#### For Actual Year: 2012-2013

Budget Year: 2013-2014

Activities to Exclude Objects to Exclude Student Transportation Student Health Services Above Amount Collected Instructional Staff-Retirees' Benefits and Retirement Incentives Noninstructional Staff-Retirees' Benefits and Retirement Incentives Rents and Leases Lottery Expenditures Other Operating Expenses and Services Supplies and Materials Employee Benefits Classified Salaries Academic Salaries Total Supplies and Materials Instructional Supplies & Materials Books, Magazines, & Periodicals Software Noninstructional, Supplies & Materials Exclusions **Object Code** TOP Code 6441 5900 5060 6491 6740 2000 4100 4000 3000 1000 4300 4200 5000 4400 Instructional Salary Cost AC 0100-5900 & AC 6110 Activity (ECSA) ECS 84362 A 480,811 Activity (ECSB) AC 0100 - 6799 ECS 84362 B Total CEE 1,394,155 480,811 864,609 984,949 63,817 Activity (ECSX) AC 6800 - 7390 Excluded Activities 44,749 Total 1,394,155 909,358 480,811 984,949 63,817

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 560

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

45,075,927	1,000,370				THE TRACE THE TAXABLE PROPERTY OF
	4 010	43 210 6/3	20,677,058		lotal Unrestricted General Fund Expenditures
0	0	0		0420	T-4-11.
241,052	6,235	234,817	0,001	233	Equipment Replacement (Back out)
44,634,869	3000,140		7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6000	Capital Expenditures
44 004 000	1 850 143	42,984,726	20,671,207		l otal Expenditures Prior to Exclusions
					NECONCINATION TO UNITESTRICTED General Fund Expenditures
					Instructors
41,001,779	1,805,394	39,196,385	20,190,396		The inventor of the Experiment for Salaries of Classroom
					preceeding Fiscal Year
					reviewershipsed (Nemaning) Deliciency from second
The second secon		19,598,192			Nonexpension (Domining) Defining
		100.00%	51.51%		50% of Current Expense of Education
41,001,779	1,805,394	39,196,385	20,190,396		Percent of CEE (Instructional Salary Cost / Total CEE)
3,833,090	44,749	3,788,341	480,811		Total for ECS 84362, 50% Law
C					Total Exclusions
				7000	Other Outgo
0	0	0	0		rotal Capital Othay
0	0	0	:		Total Country of the
0				07.40	Total Equipment
0				2	Equipment - Replacement
			1	6410	Equipment - Additional
				6400	Equipment
	The state of the s			6300	\$
			,	6000	Capital Outlay
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	Approx.
	Activities	Total CEE	Instructional Salary Cost	Object	
	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		Table Transition Trans

#### COMBINED BALANCE SHEET

#### Governmental Funds Group

#### 10 General Fund — Combined (Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 560

15,077,946	0	15,077,946		TOTAL LIABILITIES
4,142,433	-	4,142,433	9570	Deferred Revenues
0			9560	Current Portion of Long-Term Debt
5,000,000		5,000,000	9550	Temporary Loans
3,450,145		3,450,145	9540	Due to Other Funds
868,455		868,455	9530	Compensated Absences Payable Current
0			9520	Accrued Salaries and Wages Payable
1,616,913		1,616,913	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
17,815,357	0	17,815,357		TOTAL ASSETS
170,641		170,641	9220	Prepaid Items
0	1		9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
363,686		363,686	9140	Due from Other Funds
14,168,053		14,168,053	9130	Accounts Receivable
0			9120	Investments (at cost)
50,000	-	50,000	9114	Revolving Cash Accounts
0			9113	Cash With Fiscal Agents
3,043,977		3,043,977	9112	In County Treasury
19,000		19,000	9111	Awaiting Deposit and in Banks
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		:		Cash:
			9100	Cash, Investments, and Receivables
				ASSETS
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	CA	
10	12	11		

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

For Year Ended June 30, 2013

(Total Unrestricted and Restricted)

District ID: 560

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	170,641		170,641
Amounts Restricted by Law for Specific Purposes	9712	3		0
Reserve for Encumbrances Credit	9713	:		0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			
Unassigned	9790	2,566,770		2,566,770
Total Fund Balance		2,737,411	0	2,737,411
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	The state of the s		0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		2,737,411	0	2,737,411
TOTAL LIABILITIES AND FUND EQUITY		17,815,357	0	17,815,357
		•	•	

Debt Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

**Bond Interest and Redemption Fund** 

Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

District ID: 560

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:	;			f
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,977,116		
Cash With Fiscal Agents	9113		The second secon	Table 1
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	,		
TOTAL ASSETS		12,977,116	0	
LIABILITIES				
ਨੂ	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520	and the state of t		
Compensated Absences Payable Current	9530			Something broken with the second
Due to Other Funds	9540	:		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			:
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	

Debt Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Bond Interest and Redemption Fund

Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

District ID: 560 Name: SEQUOIAS

	21	22	29
	Bond Interest	Revenue Bond	
CA	and	Interest and	Other Debt
Description (Object)	ect) Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved 9710	-		
NonCash Assets 9711	: :		
Amounts Restricted by Law for Specific Purposes 9712	12		
Reserve for Encumbrances Credit 9713	3		
Reserve for Encumbrances Debit 9714	14	***	
Reserve for Debt Services 9715	55		:
nmitted	- <del></del> -		
Unassigned 9790	12,977,116		The second of th
Total Fund Balance	12,977,116	0	0
Fund Balance (GASB 54) 9750	50		
Nonspendable Fund Balance 9751	51		
Restricted Fund Balance 9752			
Committed Fund Balance 9753	53		
Assigned Fund Balance 9754	22	:	
Total Designated Fund Balance	0	0	0
Uncommitted Fund Balance 9790	90		
	12,977,116	0	0

	For Year Ended June 30, 2013	COMBINED BALANCE SHEET			Annual Financial and Budget Report	CALIFORNIA COMMUNITY COLLEGES	
31	District ID: 560	33 Child Development Fund	32 Cafeteria Fund	31 Bookstore Fund	30 Special Revenue Funds:	Governmental Funds Group	
32	Name: SEQUOIAS	39	35 Re	34 Fa	evenue Funds:	Funds Group	
33		39 Other Special Revenue	Revenue Bond Project Fund	34 Farm Operation Fund			
34		Fund	und				
35							
39							-

105,575	0	0	0	0	0		
							TOTAL LIABILITIES
	:			:		9570	Deferred Revenues
					!	9560	Current Portion of Long-Term Debt
10,575			:	:		9550	Temporary Loans
						9540	Due to Other Funds
					:	9530	Compensated Absences Payable Current
				:	:	9520	Accrued Salaries and Wages Payable
	· ·	The state of the s	:			9510	Accounts Payable
_						9500	Current Liabilities and Deferred Revenue
682,373							LIABILITIES
200		0	0	0	0		TOTAL ASSETS
		The first design of the second on the second				9220	Prepaid Items
					1	9210	Inventories and Stores
						9200	Inventories, Stores, and Prepaid Items
820,020						9140	Due from Other Funds
808					3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	9130	Accounts Receivable
					-	9120	Investments (at cost)
	·	- mil Grand				9114	Revolving Cash Accounts
					: : :	9113	Cash With Fiscal Agents
90,7					1	9112	In County Treasury
7			1		:	9111	Awaiting Deposit and in Banks
	-				,		Cash:
						9100	Cash, Investments, and Receivables
Kevenue Fund	r toject runa	- 4110					ASSETS
1	D	m m	Fund	Cafeteria Fund	Bookstore Fund	(Object)	Description
Other Special	Revenue Bond	Farm Operation	Child			ς	
39	35	34	33	32	33		

30 Special Revenue Funds:

COMBINED BALANCE SHEET

**Bookstore Fund** Cafeteria Fund

32 ×3

For Year Ended June 30, 2013

33 Child Development Fund

35 35 Revenue Bond Project Fund

Farm Operation Fund

39 Other Special Revenue Fund

District ID: 560

		31	32	33	34	35	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	i Ohioch	Bookston Final	Cafatasia Essal	Development		, ,	
2000 P 200	(Onject)	DOOKSTOLE FUND	Careteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0		
NonCash Assets	9711	0_	0	0_		9	<b>.</b>
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	1,	
Reserve for Encumbrances Credit	9713	0	0	0	0	0	
Reserve for Encumbrances Debit	9714	0	0	0	0	0	<u> </u>
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	576.798
Total Fund Balance		0	0	0	0	0	576 798
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	
Restricted Fund Balance	9752	0	0	0	0	0	
Committed Fund Balance	9753	0	0	0	0	0	3
Assigned Fund Balance	9754	0	:	0	0		D (
Total Designated Fund Balance		0	0	0	0	0	<b>5</b> (
Uncommitted Fund Balance	9790	0	0	0	0	0	
TOTAL FUND EQUITY		0	0	0	0	0	576,798
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	682.377

For Year Ended June 30, 2013

COMBINED BALANCE SHEET

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 560

252,168	1,153,075		TOTAL LIABILITIES
	1,127,791	9570	Deferred Revenues
		9560	Current Portion of Long-Term Debt
		9550	Temporary Loans
		9540	Due to Other Funds
		9530	Compensated Absences Payable Current
		9520	Accrued Salaries and Wages Payable
252,168	25,284	9510	Accounts Payable
		9500	Current Liabilities and Deferred Revenue
			LIABILITIES
10,512,680	6,312,918		TOTAL ASSETS
	9,172	9220	Prepaid Items
		9210	Inventories and Stores
		9200	Inventories, Stores, and Prepaid Items
	3,450,000	9140	Due from Other Funds
	492,424	9130	
		9120	Investments (at cost)
		9114	Revolving Cash Accounts
	632	9113	Cash With Fiscal Agents
10,512,680	2,360,690	9112	In County Treasury
		9111	Awaiting Deposit and in Banks
			Cash:
		9100	Cash, Investments, and Receivables
			ASSETS
Construction Fund	Projects Fund	(Object)	Description
Revenue Bond	Capital Outlay	Ç	
42	41		A THE PARTY OF THE

Governmental Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

40 Capital Projects Funds:

Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 560

10,512,680	6,312,918		TO TAL LIABILITIES AND FUND EQUITY
10,260,512	5,159,843		
40000	E 450 040		TOTAL FIND FOLITY
		9790	Uncommitted Fund Balance
	0		Total Designated Fund Balance
	a de la companya de l	9754	Assigned Fund Balance
		9753	Committed Fund Balance
		9752	Restricted Fund Balance
-		9751	Nonspendable Fund Balance
The state of the s		9750	Fund Balance (GASB 54)
10,260,512	5,159,843		Total Fund Balance
10,260,512	5,150,671	9790	Unassigned
	- - -	9754	Assigned/Committed
		9715	Reserve for Debt Services
	William Addition of the control of t	9714	Reserve for Encumbrances Debit
		9713	Reserve for Encumbrances Credit
	AND COMMENTS OF THE PROPERTY O	9712	Amounts Restricted by Law for Specific Purposes
	9,172	9711	NonCash Assets
		9710	Fund Balance Reserved
CONTROL CONTRO			FUND BALANCE (NON-GASB 54)
Construction Fund	Projects Fund	(Object)	Description
Revenue Bond	Capital Outlay	\$	
42	41		
			The state of the s

COMBINED BALANCE SHEET

Enterprise Funds:

**Bookstore Fund** 

Cafeteria Fund

5<u>1</u>

53 Farm Operations Fund59 Other Enterprise Fund Other Enterprise Fund

For Year Ended June 30, 2013	District ID: 560	560 Name: SEQUOIAS	1		
- Additionary -		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		9,039	309,452	
In County Treasury	9112			-	
Cash With Fiscal Agents	9113			1,500	
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533		
Accounts Receivable	9130		8,125	287,288	
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		5,160	300,533	
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310			64,000	
Site Improvements	9320			532,501	
Accumulated Depreciation Site Improvements	9321			223,114	
Buildings	9330		557,232	300,940	
Accumulated Depreciation Buildings	9331		212,566	-	
Library Books	9340				
Equipment	9350		208,059		
Accumulated Depreciation Equipment	9351	:	190,850	0 127,264	
Work in Progress	9360			. !	
Total Fixed Assets			0 361,875		
TOTAL ASSETS			0 389,732	2 1,569,740	<u> </u>

COMBINED BALANCE SHEET

**Bookstore Fund** 

50 Enterprise Funds:

53 59 Farm Operations Fund

For Year Ended June 30, 2013

51 Bookstore Fund 52 Cafeteria Fund

District ID: 560

Name: SEQUOIAS

Other Enterprise Fund

U	817,71	.00,000			
	074.44	135 006	101 437	968	TOTAL LIABILITIES
	· · · · · · · · · · · · · · · · · · ·	0		,	Total Long-Term Liabilities
				9670	Other Long-Term Liabilities
:		:		9660	Post-Employment Benefits Long Term
				9650	Compensated Absences Long Term
; ;		The state of the s		9640	Lease Purchase of Capital Lease
			3 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	9630	Certificates of Participation
			:	9620	Revenue Bonds Payable
		·	:	9610	Bonds Payable
				9600	Long-Term Liabilities
0	77,719	135,006	101,437		Total Current Liabilities and Deferred Revenue
				9570	Deferred Revenues
	·			9560	Current Portion of Long-Term Debt
		i		9550	Temporary Loans
	12.526	133,535	101,437	9540	Due to Other Funds
				9530	Compensated Absences Payable Current
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			9520	Accrued Salaries and Wages Payable
	65 193	1 471		9510	Accounts Payable
<b>\$</b>	:			9500	Current Liabilities and Deferred Revenue
					LIABILITIES
Franci	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA A	
Other	Farm			-	
59	53	52	9		

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

50 Enterprise Funds:

53 Farm Operations Fund

51 52 Cafeteria Fund **Bookstore Fund** 

District ID: 560

Name: SEQUOIAS

59 Other Enterprise Fund

0	1,569,740	389,732	0		
0	1,492,021	204,720			TOTAL LIABILITIES AND FUND EQUITY
	4 400 004	257 726	(101,437)		TOTAL FUND EQUITY
		,		9890	investment in General Fixed Assets
				9850	Retained Earnings
	·		-	9810	Connouted Capital
	:	;	7	9800	Omer Equity
:				9790	Uncommitted(Unrestricted) Fund Balance
>	<b>&gt;</b>	0	0_		Total Designated Fund Balance
				9754	Assigned Fund Balance
				9753	Committed Fund Balance
:				9752	Restricted Fund Balance
	·			9751	Nonspendable Fund Balance
				9750	Fund Balance (GASB 54)
0	1,492,021	254,726	(101,437)		Total Neserved Fund Balance
	523,988	(112,309)	(101,437)	9790	Tat-I Proposit First 5-1
				9754	Assigned/Committed
				9715	Reserve for Debt Services
				9714	Reserve for Encumbrances Debit
:				9713	Reserve for Encumbrances Credit
	800,000	-		9712	Amounts Restricted by Law for Specific Purposes
	068 033	367.035	:	9711	NonCash Assets
	-		:	9710	Fund Balance Reserved
- 4884					FUND EQUITY
n L	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
<b>2</b>	Farm				
59	53	52	51	,	

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

61 Self-Insurance Fund

69 Other Internal Service Fund

0	1,298,780		
0	U		TOTAL ASSETS
		1	Total Fixed Assets
	:	9360	wolk in Frogress
		9351	More in Commence Debreciation Equipment
	W	000	Accumulated Decreases Envisored
		9350	Equipment
1		9340	Library Books
		9331	Accumulated Depreciation Buildings
		9330	Buildings
		9321	Accumulated Depreciation Site Improvements
		9320	Site improvements
		9310	Cites
	-	9300	
			Fixed Assets
•		9220	Prepaid Items
		9210	Inventories and Stores
		9200	Inventories, Stores, and Prepaid Items
		9150	Student Loans Receivable
		9140	Due from Other Funds
		9130	Accounts Receivable
	*	9120	Investments (at cost)
		9114	Revolving Cash Accounts
		9113	Cash With Fiscal Agents
	1.298.780	9112	In County Treasury
		9111	Awaiting Deposit and in Banks
			Cash:
		9100	Cash, Investments, and Receivables
Fund	Seit-insurance Fund	(object)	ASSETS
Other Internal Service		(Object)	Description
24. 07		C <sub>A</sub>	
20	<u> </u>		

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund 69 Other Internal Service Fund

For Year Ended June 30, 2013

District ID: 560

	S	ğ	69 Other Internal Service
Description	(Object)	Self-Insurance Fund	n S
LIABILITIES	,		- 4114
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		i
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	
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		more than the second of the se
Compensated Absences Long Term	9650	to deliver a series of the members of the series of the se	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Post-Employment Benefits Long Term	9660	The state of the s	
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		·	
TOTAL LIABILITIES	968	0	

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

For Year Ended June 30, 2013

COMBINED BALANCE SHEET

District ID: 560

69 Other Internal Service Fund

0	1,298,780		The Case of Case and
0	1,298,780		TOTAL LIABILITIES AND EININ EQUITY
			TOTAL FUND EQUITY
		9890	Investment in General Fixed Assets
		9850	Retained Harnings
		9810	Compared Copical
		9800	Contributed Conital
		9, 90	Other Equity
0		9790	Uncommitted(Unrestricted) Fund Balance
			Total Designated Fund Balance
		9754	Assigned Fund Balance
		9753	Committed Fund Balance
		9752	resurcted rund balance
1		10,6	Roction and Date of the second
The second secon	The second of th	0754	Nonspendable Fund Balance
		9750	Fund Balance (GASB 54)
	1.298.780		rovar Nesel ved Fulld Balance
1	1,298,780	9790	Total Decord Clad Data
		}	Unassigned
		9754	Assigned/Committed
		9715	Reserve for Debt Services
		9714	Reserve for Encumbrances Debit
		9713	Reserve for Encumbrances Credit
		9712	Amounts Restricted by Law for Specific Purposes
		9711	NonCash Assets
		9710	Fund Balance Reserved
			FUND EQUITY
Tund.	Self-Insurance Fund	(Object)	Description
Other Internal Service		CA	
69	61		

Fiduciary Funds Group

Annual Financial and Budget Report

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

70 Trust Funds

CA   Students   CA   Students	1,360,410			91,112				10,00		
Associated   CA   Students   Students   Content Fee   Financial Aid   Scholarship   Content Fee   Financial Aid   Scholarship   Content Fee   Financial Aid   Scholarship   Compensation   Other   Compensation   Content Fee   Financial Aid   Scholarship   Compensation   Content Fee   Financial Aid   Scholarship   Compensation   Compen	Ī				2			257 570		TOTAL ACCUTO
Associated   Students   Student	:						***	0	:	Total Fixed Assets
T1   T2   T3   T4   T5   T6   T7   T7   T7   T7   T7   T7   T7			,			:		:	9360	Work in Progress
T1   T2   T3   T4   T5   T6   T7   T7   T5   T6   T7   T7   T7   T7   T7   T7   T7	:								9351	Accumulated Depreciation Equipment
Trust Fund   Tru	:								9350	Equipment
									9340	Library Books
	:								9331	Accumulated Depreciation Buildings
T1   T2   T3   T4   T5   T6   T7   T7   T7   T7   T7   T7   T7									9330	Buildings
11   72   73   74   75   76   77   77   78   78   78   77   78				:		:			9321	Accumulated Depreciation Site Improvements
		!		:					9320	Site Improvements
171   72   73   74   75   76   77   77   77   77   77   77				,	:				9310	Sites
1									9300	Fixed Assets
T1   T2   T3   T4   T5   T6   T7   T7   T6   T7   T7   T7   T7						:			9220	Prepaid Items
T1   T2   T3   T4   T5   T6   T7   T7   T3   T4   T5   T6   T7   T7   T7   T7   T7   T7   T7		:							9210	Inventories and Stores
T1   T2   T3   T4   T5   T6   T7   T0   T1   T0   T1   T1   T2   T3   T4   T5   T6   T7   T0   T0   T0   T0   T0   T0   T0		,		:					9200	Inventories, Stores, and Prepaid Items
T1   T2   T3   T4   T5   T6   T7   T0   T0   T1   T1   T2   T3   T4   T5   T6   T7   T1   T2   T3   T4   T5   T6   T7   T1   T2   T3   T4   T5   T6   T7   T1   T1   T2   T3   T4   T5   T6   T7   T1   T1   T1   T1   T1   T1   T1									9150	Student Loans Receivable
71   72   73   74   75   76   77   77   74   75   76   77   74   75   76   77   74   75   76   77   74   75   76   77   74   75   76   77   74   75   76   77   74   75   76   77   75   76   77   75   76   77   75   76   77   75   76   77   75   76   77   75   75	:				145				9140	Due from Other Funds
	465,389		:	28,590			10,414	36	9130	Accounts Receivable
Trust Fund Trust Fund Student Student Student Student Student Student Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment Compensation Of Student Students Student Scholarship Compensation Of Students Students Trust Fund Student Scholarship Compensation Of Student Scholars	70,000		:	28,000		40,000		60,000	9120	Investments (at cost)
Trust Fund Student Student Body Student Scholarship Deferred CA Students Representation Center Fee Financial Aid and Loan Investment Compensation Of Students Students Fund Student Scholarship Of Students Prust Fund Trust		:							9114	Revolving Cash Accounts
CA Students Student Student Body Student Scholarship Deferred (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund Trust Fund Trust Fund Student Student Student Scholarship Oderred Investment Compensation Oder Students Fund Student Student Scholarship Investment Compensation Oder Student Student Student Scholarship Investment Compensation Oder Student Student Student Scholarship Investment Compensation Oder Student Student Scholarship Investment Scholarship Investment Compensation Oder Student Student Student Scholarship Investment Investment Investment Scholarship Investment I							:		9113	Cash With Fiscal Agents
Trust Fund Student Student Fee Trust Fund Trust Fund Trust Fund Student Student Student Student Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment Compensation Compensation Students Fee Trust Fund Student Scholarship Investment Compensation Compensation Students Fund Student Scholarship Investment Compensation Students Fund Student Fund Scholarship Scholarship Investment Compensation Compensation Student Fund Student Fund Student Body Student Scholarship Investment Compensation Compensation Student Fund Student Body Student Scholarship Investment Compensation Compensation Student Fund Student Body Student Scholarship Investment Compensation Compensation Student Fund Student Body Student Scholarship Investment Compensation Compensation Student Fund Student Fund Scholarship Investment Fund Scholarship Investment Compensation Scholarship Investment Fund Scholarship Investmen		:	-						9112	In County Treasury
Associated Student Student Body Student Scholarship Deferred CA Students Representation Center Fee Financial Aid and Loan Investment Compensation 9100.	1,025,021	:	:	34,582	60,063	1	36,836	204,540	9111	Awaiting Deposit and in Banks
CA Students Representation Center Fee Financial Aid and Loan Investment Compensation  (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund Fee Trust Fund Fee Trust Fund Fund Trust Fun		:								Cash:
71 72 73 74 75 76 77  Associated Student Student Body Student Scholarship Deferred CA Students Representation Center Fee Financial Aid and Loan Investment Compensation (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund									9100	Cash, Investments, and Receivables
71 72 73 74 75 76 77  Associated Student Student Body Student Scholarship Deferred CA Students Representation Center Fee Financial Aid and Loan Investment Compensation (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund										ASSETS
71 72 73 74 75 76 77  Associated Student Student Body Student Scholarship Deferred Students Representation Center Fee Financial Aid and Loan Investment Compensation	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
72 73 74 75 76 77  Student Student Body Student Scholarship Deferred	Other	Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
72 73 74 75 76 77		Deferred		Scholarship	Student	Student Body	Student	Associated		
	79	77	76	75	7.4	73	72	71		

Annual Financial and Budget Report

Fiduciary Funds Group

#### •

COMBINED BALANCE SHEET

70 Trust Funds

TOTAL LIABILITIES	Total Long-Term Liabilities	es	Long Term						ties	lotal Current Liabilities and Deferred Revenue		ong-Term Debt		ds :	nces Payable Current			nd Deferred Revenue	LIABILITIES	Description (C				
968		9670	9660	9650	9640	9630	9620	9610	9600		9570	9560	9550	9540	9530	9520	9510	9500		(Object)	CA			000000000000000000000000000000000000000
60,962	0	:		:			i			60,962	57,867		-	2,943		2	152			Trust Fund	Students	Associated	71	1 000
7,864	0						:			7,864	7,864									Fee Trust Fund	Representation	Student	72	Name, SECOCIAS
51,36	0		:					,	1100	51,368	43,697			7,671		1				Trust Fund	Center Fee	Student Body	73	
63,883	0_	:		:				:		63,883							63,883			Trust Fund	Financial Aid	Student	74	
(180)	0	:	:				:			(180)				:	7		(180)			Trust Fund	and Loan	Scholarship	75	
	<u> </u>	;	1							0		: 					:			Trust Fund	Investment		76	
			:				-	,					:						and and	Trust Fund	Compensation	Deferred	777	
							•	•	422,001		404 000		·		:	10,009			11 usi ruma	T	Other		79	

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 560

1,560,410		c	4110						1997
1,137,749						47,250	264,576		TOTAL LIABILITIES AND FUND EQUITY
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0	91 352	(3,675)	15,002	39,386	203,614		TOTAL FUND EQUITY
								9890	Investment in General Fixed Assets
					0		The second secon	9850	Retained Earnings
								9810	Contributed Capital
•					:		:	9800	Other Equity
		:		:		:		9790	Uncommitted(Unrestricted) Fund Balance
:	: 	<u> </u>	Φ	0	0	0	0:		Total Designated Fund Balance
								9754	Assigned Fund Balance
	:					1		9753	Committed Fund Balance
		;				:		9752	Restricted Fund Balance
				i				9751	Nonspendable Fund Balance
								9750	Fund Balance (GASB 54)
1 137 7/0	0	0	91,352	(3,675)	15,002	39,386	203,614		lotal Reserved Fund Balance
1 137 749			91,352	(3,675)	15,002	39,386	203,614	9790	Unassigned
			:			:		9754	Assigned/Committed
								9715	Reserve for Debt Services
-							:	9714	Reserve for Encumbrances Debit
								9713	Reserve for Encumbrances Credit
:						:		9712	Amounts Restricted by Law for Specific Purposes
	; ; !	:						9711	NonCash Assets
								9710	Fund Balance Reserved
									FUND EQUITY
Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
Other	Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
	Deferred		Scholarship	Student	Student Body	Student	Associated		
79	77	76	75	74	73	72	71	•	

#### SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 560

20 12 20 10 10 10 10 10 10 10 10 10 10 10 10 10	Cianica io. 500	Name.	Name: SECOCIAS		
			Fund S11	Fund S12	Fund S10 Total
		Object	Unrestricted	Restricted	General Fund
Description		Code	Actual	Actual	Actual
Endoral Bouncies		0400			

THE PROPERTY OF THE PROPERTY O		mahanananan		THERMAN
		rung STT	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
rederal Revenues	8100			
Forest Revenues	8110	6,674		6,674
Higher Education Act	8120	:	1,868,159	1,868,159
Workforce Investment Act	8130	:	128,875	128,875
Temporary Assistance for Needy Families (TANF)	8140		41,973	41,973
Student Financial Aid	8150		292,932	292,932
Veterans Education	8160		483	483
Vocational and Technical Education Act (VATEA)	8170	:	483,515	483,515
Other Federal Revenues	8190	119,842	454,855	574,697
Total Federal Revnues	8100	126,516	3,270,792	3,397,308
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,220,610	:	23,220,610
Other General Apportionment	8613	174,881		174,881
General Categorical Programs	8620		:	:
Child Development	8621	·	169,492	169,492
Extended Opportunity Programs and Services(EOPS)	8622		696,464	696,464
Disabled Students Programs and Services(DSPS)	8623		658,138	658,138
Temporary Assistance for Needy Families (TANF)	8624		41,972	41,972
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		253,706	253,706
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,063,070	1,063,070

#### SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 560

560 Name:

36,418,263	4,568,919	31,849,344	8600	Total State Revenues
0			8690	Other State Revenues
0			8686	Other State Non-Tax Revnues
286,327		286,327	8685	State Mandated Costs
1,233,582	248,633	984,949	8681	State Lottery Proceeds
		·	8680	State Non-Tax Revenues
47	:	47	8673	Other State Tax Subventions
23		23	8672	Timber Yield Tax
155,750		155,750	8671	Homeowners' Property Tax Refief
			8670	State Tax Subventions
1,437,444	1,437,444		8652	Other Reimburseable Categorical Programs
0			8651	Instructional Inprovement Grant
			8650	Reimburseable Categorical Programs
7,026,757		7,026,757	8630	EPA Proceeds
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		

Annual Financial and Budget Report SUPPLEMENTAL DATA

JPPLEMENTAL DATA
For Actual Year: 2012-2013

District ID: 560 Name: 1

Name: SEQUOIAS

Details of General Fund Revenue

54,458,742	8,785,561	45,673,181		lotal Revenues
14,643,171	945,850	13,697,321	8800	Total Local Revenues
354,254	271,627	82,627	8890	Other Local Revenues
79,709		79,709	8885	Other Student Fees and Charges
248,394	248,394		8881	Parking Services and Public Transportation
348,549		348,549	8880	Nonresident Tuition
18,619		18,619	8879	Student Records
0			8878	Insurance
96,586		96,586	8877	Instructional Materials Fees and Sales of Materials
393,014	393,014	:	8876	Health Services
0			8875	Field Trips and Use of Nondistrict Facilities
(252,318)	distribution of the state of th	(252,318)	8874.1	Contra Revenue Account
2,339,063		2,339,063	8874	Enrollment
0			8873	Dormitory
0			8872	Community Services Classes
:	;		8870	Student Fees and Charges
227,869		227,869	8860	Interest and Investment Income
150,853		150,853	8850	Rentals and Leases
0			8840	Sales and Commissions
32,815	32,815	!	8832	Other Contranct Services
0			8831	Contract Instructional Services
			8830	Contract Services
0			8820	Contributions, Gifts, Grants, and Endowments
692,051	,	692,051	8819.1	Redevelopment Agency Funds - Asset Liquidation
372,088		372,088	8819	Redevelopment Agency Funds - Residual
138,375		138,375	8818	Redevelopment Agency Funds - Pass Through
(2,696,480)		(2,696,480)	8817	Education Revenues Augmentation Fund (ERAF)
396,011	í	396,011	8816	Prior Years Taxes
588,269		588,269	8813	Tax Allocation, Unsecured Roll
36,269	:	36,269	8812	Tax Allocation, Supplemental Roll
11,079,181		11,079,181	8811	Tax Allocation, Secured Roll
			8810	Property Taxes
			8800	Local Revenues
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		TO THE PROPERTY OF THE PROPERT

#### SUPPLEMENTAL DATA

For Actual Year: 2012:2013

<u>D</u>

District ID: 560

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940		`	0
Incoming Transfers - (8981/8982/8983)	898#	27,274	310,802	338,076
Total Other Financing Sources	8900	27,274	310,802	338,076
Total Revenues and Other Financing Sources		45,700,455	9,096,363	54,796,818

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Ye	Budget Year: 2013-2014	)14	Distric	District ID: 560 Name	me: SEQUOIAS		
The state of the s		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	568,566	144,929	14,048	14,367		741 910
Architecture and Environmental Design	0200	60,697	2,812	15,868			79 377
Environmental Sciences and Technologies	0300					:	2
Biological Sciences	0400	869,409	57,376	15,965			942,750
Business and Management	0500	620,771	63,956	12,791	(59)		697.459
Communications	0600	576,586	9,472	10,530			596,588
Computer and Information Science	0700	888,194	42,548				930,742
Education	0800	1,287,135	82,713	32,947	851		1,403,646
Engineering and Related Industrial Technology	0900	1,155,996	404,195	260,480	25,883		1,846,554
Fine and Applied Arts	1000	1,650,251	350,085	47,535	4,615		2,052,486
Foreign language	1100	519,392	515	157			520,064
Health	1200	2,093,637	525,865	282,861	60,459		2,962,822
Consumer Education And Home Economics	1300	1,200,495	267,750	49,620	1,033		1,518,898
Law	1400	45,454			59		45,513
Humanities(Letters)	1500	2,753,513	195,022	58,739	1 1 1		3,007,274
Library Science	1600	7,083		2,201			9,284
Mathematics	1700	1,990,630	77,016	24,977			2,092,623
Military Studies	1800	:					0
Physical Sciences	1900	1,063,283	16,249	35,475			1,115,007
Psychology	2000	498,908	45,765				544.673
Public Affairs and Services	2100	628,206	317,961	67,515	12,123		1,025,805
Social Sciences	2200	1,533,366	157,214	14,333		i	1,704,913
Commercial Services	3000			50,189	:	:	50,189
Interdisciplinary Studies	4900	829,820	177,013	24,041			1,030,874
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	480,811					480,811
Sub-Total Instructional Activites		21,322,203	2,938,456	1,020,272	119,331		25,400,262
Total Expenditures for GF Activities*		21,480,367	22,922,970	8,749,131	529,926	1,167,622	54,850,016
Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities	grand total	of Instructional and No	n-Instructional activities	S.			

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

2,594,593		0	0	151,797	2,442,796	0		Total Student Couseling and Guidance
30,395				21,805	8,590		6390	Other Student Counseling and Guidance
203,808				4,855	198,953		6340	Career Guidance
82,127			:	12,934	69,193	-	6330	Transfer Programs
501,343				16,494	484,849		6320	Matriculation and Student Assessment
1,776,920				95,709	1,681,211		6310	Counseling and Guidance
							6300	Student Counseling and Guidance
539,823			832	22,979	516,012		6200	Admissions and Records
1,548,868		0	38,586	81,706	1,270,412	158,164		Total Instructional Support Services
151,047				6,795	144,252		6190	Other Instructional Support Services
2,853			2,853				6150	Academic Information Systems and Technology
0	:						6140	Museums and Gallaries
204,235			2,052	24,273	177,910		6130	
799,899			33,681	44,511	721,707		6120	Library
390,834				6,127	226,543	158,164	6110	Learning Center
							6100	Instructional Support Services
2,132,206		0	6,940	93,188	2,032,078	0		Total Instructional Admin. & Governance
519,861				55,045	464,816		6090	Other Instructional Administration & Governance
5,998				5,998			6030	Academic / Faculty Senate
0							6020	Course and Curriculum Development
1,606,347			6,940	32,145	1,567,262	ı	6010	Academic Administration
	THE STATE OF THE S	T masses is a					6000	Instructional Administration and Governance
		(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
		Outgo	Outlay	Expenses	Non		Activity	
	Total	Other	Capital	Operating	d Benefits	Salaries and Benefits		
			me: SEQUOIAS	): 560 Name:	District ID: 560		013-2014	For Actual Year: 2012-2013 Budget Year: 2013-2014

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 560

			,			(KS).	s (CalvyOr	Calworks).
821,718				73,494	748,224		0000	* California Work Opportunity and Bospons in the August State of the California Work Opportunity and Bospons in the California Work Opportunity Andrea Work Oppor
4,411,482	4,4	0	21,658	2,148,791	2,241,033	0	8500	Planning, Policymaking and Coordinations
0								Total Operation and Maintenance of Plant
,035,413	1,0			1,035,413			6500	Other Operations and Maintenance of Plant
							6570	Utilities
342 733	<b>W</b>		:	79,087	263,646		6550	Grounds Maintenance and Repairs
,331,945	చే			103,010	1,228,935		6530	Custodial Services
1.701,391	1.7		21,658	931,281	748,452		6510	Building Maintenance and Repairs
							6500	Operation and maintenance of Plant
5,117,825	5,1	0	100,360	1,144,103	3,873,362	0		Control Condent Celaires
1,867,962	1,8		74,305	802,119	991,538		6490	Total Office Student Services
61,699	:	;		856	60,843		6480	Microllanoon Of don't Coming
355,077	ω		2,270	21,580	331,227		64/0	Voloma Continue
177,184	<b>.</b>		7,063	146,719	1,023,402		5460	Inh Diagonary Consisted
0								Financial Aid Administration
800,009	_ c			:	:	:	6450	Student Personnel Administration
2 7	· · · · · · · · · · · · · · · · · · ·				287,881		6440	Health Services
599 079	<b>'</b>	:	15,114	27,079	556,886		6430	Extended Opportunity Programs and Services (EOPS)
658,815	<del>о</del>		1,608	35,622	621,585		6420	Disabled Student Programs and Services (DSPS)
<b>5</b>							6410	Cal Work Opportunity and Responsibility to Kids *
				THE STATE OF THE S			6400	Other Student Services
		(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
		Outgo	Outlay	Expenses	Non		Activity	
	Total	Other	Capital	Operating	Salaries and Benefits	Salaries ar		
			valile: offCOOIAS	I voo				THE PERSON NAMED IN COLUMN NAM

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 560

299,953	0	670	107,000			ncentives.	Noninstructional Staff Retirees' Benefits & Retirement Incentives.
284,853			284 530	14,898	0	6800	3 600
		525	284,530	14,898		0000	Total Community Services
0						8800	Other Community Services & Economic Development
0						6840	Economic Development
0						6830	Community Use of Facilities
0				:		6820	Community Service Classes
					; i	6810	Community Recreation
8,358,810	Ū	100,00				6800	Community Services & Economic Development
0.10,000,1		208 351	2,369,897	5,780,562	0	6700	Services Capport Services
1 563 075		47,401	1,122,503	394,071		6790	Total General Institutional Support Services
2 537 749		159,575	1,032,025	1,346,149		6/80	Other General Institutional Support Services
718.541		444	131,013	587,084		}	Management Information Systems
5,591			5,045	546		6770	Logistical Services
1,590			1,590			6760	Staff Diversity
1,394,155	:	:				6750	Staff Development
475,015			:	1,394,155		6740	Notification Staff Retirees' Benefits & Retirement *
1,235,682		931	22,528	451,556		6730	Панабамана манабама
20,002			3,520	1,232,142		6720	Himan Recognics Management
408 720			51,673	374,859		6710	Fiscal Operations
						6700	Community Relations
	(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Coule	General Institutional Support Services
	Outgo	Outlay	Expenses	Non		ACTIVITY	Activity Classification
Total	Other	Capital	Operating	Salaties and pelletits	one in the		
		0.000000			Salarios		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013	Budget Year: 2013-2014	-2014		District ID: 560		Name: SEQUOJAS			
			Salaries and Benefits	d Benefits	Operating	Capital	Other	Total	
		Activity		Non	Expenses	Outlay	Outgo		····
Activity Classification		Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Ancillary Services		6900			77000				
Bookstore		6910	1				:	:	· >
Child Development Centers		6920		35,125	26,400				7 7 7 7
Farm Operations		6930			:		4	:	
Food Services		6940							) ! )
Parking	·····-	6950		250,858	65,900	27,108	:	س	343,866
Curricular Ao	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	6960		779,154	318,009	6,235			.103.398
Student Housing		6970					:		<u> </u>
Other Ancillary Services		6990			****		-	:	0
Total Ancillary Services		6900	0	1,065,137	410,309	33,343	0	1,5	508,789
Auxiliary Operations	·	7000							
Contract Education		7010			256,611			82	256,611
Other Auxiliary Operations		7090		:		-	:		0
I oral Auxiliary Operations		7000	0	0	256,611	0	0	Ŋ.	256,611

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Budget Year: 2013-2014

For Actual Year: 2012-2013

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

Name: SEQUOIAS

District ID: 560

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Physical Property and Related Acquisitions	7100				7.00			5
Long-Term Debt and Other Financing	7200							
Long_Term Debt	7210		,	368 928		227		
Tax revenue Anticipation Notes	3	,		000,020		321,053	<u></u>	696,581
lax revenue Anicipation Notes	7220			260,000			- <u>₽</u> -	260,000
Curer rivancing	7290			62,526				62,526
loral Long-Term Debt and Other Financing	7200	0	0	691,454	0	327,653	1,0	019,107
Transfers, Student Aid and Other Outgo	7300							
Transfers	7310		:			355 /35	<u>.</u>	; }
Student Aid	7320			:			· ·	000
Other Outgo	7300					483,533	<u>4</u>	483,533
	/390			,				0
iotal Transfers, Student Aid and Other Outgo	7300	0	0	0	0	839,969	8	839,969
77.000								
Sub-Total Non-Instructional Activites		158,164	19,984,514	7,728,859	410,595	1,167,622	29,4	29,449,754
		:						
Total Expenditures General Fund: activities *		21,480,367	22,922,970	8,749,131	529,926	1,167,622	54.8	54,850,016
iotal Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities	Activities a	and Non-Instructiona	d Activities.					

#### Gann Appropriations Limit

DISTRICT NAME: SEQUOIAS

Budget Year: 2013-2014

GANN Report

\$42,374,627			2013-2014 Appropriations Subject to Limit	[]	Г
21,464			Local appropriations from taxes for unreimbursed State, court, and federal mandates	c G	
0			Interest on proceeds of taxes	) Л	
0	1	:	Estimated Parcel taxes, Square Foot taxes, etc.	iu	:
0			Estimated excess Debt Service taxes	0	
9,419,008			Local Property taxes	်ပ	
165 192	÷ :		State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	,co	
32,811,891			State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	· >	
	:		2013-2014 Appropriations Subject to Limit:	2013	=
\$86,063,123			2013-2014 Appropriations Limit (D + E.3 - F.3)	<u></u>	
0			3. Total adjustments - decrease		
	0		2. Lapses of voter approved increases		
	\$0		1. Transfers out of financial responsibility		
\$00,000,120			Adjustments to decrease limit:	וד,	
# 25 O S 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	The second secon		Sub-Total (D + E.3)		
, D			3. Total adjustments - increase		ŀ
	0		2. Temporary voter approved increases		
	\$0		1. Transfers in of financial responsibility		:
400,000,12,			Adjustments to increase limit:	iu	
\$86 063 133			2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)	Ö	
		0.9514	3. 2012-2013 Population change factor (C2/C1)		
		8,577.63	2. 2012-2013 Second Period Actual FTES		
		9,016.17	1. 2011-2012 Second Period Actual FTES		
			Population factor:	۲	
400000000000000000000000000000000000000		1.0512	2013-2014 Price Factor:	'n	
\$86 053 513			2012-2013 Appropriations Limit:	.>	
			2013-2014 Appropriations Limit:	2013	-

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

560 SEQUOIAS

General Fund

THE PARTY OF THE P							_
	Object	Fund: 11	11	Fund: 12	12	Fund: 10	10
	Code	UNRESTRICTED SUBFUND	OSUBFUND	RESTRICTED SUBFUND	SUBFUND	TOTAL	<u>څ</u>
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							- Committee
Federal Revenues	8100	126,516	190,000	3,270,792	2,924,536	3.397.308	3 114 536
State Revenues	8600	31,849,344	34,908,911	4,568,919	4,235,674	36.418.263	39 144 585
Local Revenues	8800	13,697,321	13,083,655	945,850	1,680,044	14 643 171	14 763 600
Total Revenues		45,673,181	48,182,566	8,785,561	8,840,254	54.458.742	57 022 820
EXPENDITURES:							6.1000
Academic Salaries	1000	20,192,680	20,263,358	1,154,823	1,542,572	21,347,503	21.805.930
Classified Salaries	2000	8,661,500	9,059,536	3,003,641	2,685,562	11,665,141	11,745,098
Employee Benefits	3000	9,971,721	10,207,759	1,418,972	1,311,739	11,390,693	11,519,498
Supplies and Materials	4000	739,622	1,020,320	787,505	825,419	1,527,127	1,845,739
Other Operating Expenses and Services	5000	5,282,630	6,108,903	1,939,374	1,728,592	7,222,004	7,837,495
Capital Outlay	6000	241,052	979,582	288,874	565,461	529,926	1,545,043
Total Expenditures		45,089,205	47,639,458	8,593,189	8,659,345	53,682,394	56,298,803
Excess /(Deficiency) of Revenues over Expenditures		583,976	543,108	192,372	180,909	776,348	724,017
Other Financing Sources	8900	27,274	15,000	310,802	217,032	338,076	232,032
Other Outgo	7000	664,448	558,108	503,174	397,941	1,167,622	956,049
Net Increase/(Decrease) in Fund Balance		(53,198)	0	0	0	(53,198)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,716,645	2,737,411	0	0	2,716,645	2.737.411
Prior Years Adustments	9020	73,964				73,964	
Adjusted Beginning Balance	9030	2,790,609		0		2,790,609	
Ending Fund Balance, June 30		2,737,411	2,737,411	0	0	2,737,411	2.737.411

Annual Financial and Budget Report

Governmental Funds Group

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

560 SEQUOIAS

For Actual Year: 2012-2013	Budget Year: 2013-2014	013-2014	DEBT SERVICE FUNDS	CE FUNDS			
	Object Code	Fund: 21	l: 21	Fund	Fund: 22	Fund: 29	1: 29
	•	BOND INTEREST AND	REST AND	REVENUE BOND INTEREST	ND INTEREST		
		REDEMPTION FUND	ON FUND	AND REDEMPTION FUND	PTION FUND	OTHER DEBT SERVICE FUND	SERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			:			•
Local Revenues	8800	6,735,046	16,668,500				
Total Revenues		6,735,046	16,668,500	0	0		
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	
Other Outgo	7000				7000	70000	
Debt Retirement (Long Term Debt)	7100	:		;		:	:
Debt Reduction	7110	1,140,000	12,464,915				
Debt Interest and Other Service Charges	7120	3,282,025	4,203,585			: :	:
I ransfers Outgoing	7300 & 7400						:
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,422,025	16,668,500	0	0	0	
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,422,025)	(16,668,500)	0	0	n ü	
Net Increase/Decrease in Fund Balance		2,313,021	0	0	0	0 0	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,664,095	12,977,116		:		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	10,664,095		0		0	-
Ending Fund Balance, June 30		12,977,116	12,977,116	0	0	0	

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds - Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

560 SEQUOIAS

Ending Fund Balance, June 30 Begining Fund Balance: Expenditures REVENUES: Net Increase/(Decrease) in Fund Balance Other Outgo Other Financing Sources Excess /(Deficiency) of Revenues over Expenditures Total Expenditures Total Income Adjusted Beginning Balance Prior Years Adustments Net Beginning Balance, July 1 Local Revenues State Revenues Federal Revenues Other Operating Expenses and Services Supplies and Materials Employee Benefits Capital Outlay Classified Salaries Academic Salaries Description Object Code 9030 9020 9010 7000 8900 6000 5000 4000 3000 2000 1000 8800 8600 8100 Actual **BOOKSTORE FUND** FUND: 31 Budget Actual CAFETERIA FUND FUND 32 Budget CHILD DEVELOPMENT FUND Actual FUND 33 Budget

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds - Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

: 2013-2014

Special Revenue Funds

560 SEQUOIAS

Begining Fund Balance: Other Outgo Other Financing Sources Excess /(Deficiency) of Revenues over Expenditures Expenditures Total income REVENUES: Ending Fund Balance, June 30 Net Increase/(Decrease) in Fund Balance Total Expenditures State Revenues Prior Years Adustments Net Beginning Balance, July 1 Local Revenues Federal Revenues Adjusted Beginning Balance Other Operating Expenses and Services Supplies and Materials Capital Outlay Employee Benefits Classified Salaries Academic Salaries Description Object Code 8100 5000 3000 8600 9030 9010 8900 6000 4000 2000 8800 9020 7000 1000 Actual **FARM OPERATION FUND** FUND: 34 Budget REVENUE BOND PROJECT FUND Actual FUND 35 Budget C OTHER SPECIAL REVENUE FUND Actual 280,650 576,797 326,332 250,465 874,765 874,765 326,332 624,300 137,268 120,291 250,465 56,219 29,872 FUND 39 Budget 576,797 576,797 755,000 250,000 755,000 755,000 125,000 290,000 30,000 60,000

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds

560 SEQUOIAS

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013 Budget Year: 2013-2014	2013-20		Capital Projects Funds		
The state of the s	Object	FUND: 41	: 41	FUND 42	42
	Code	CAPITAL QUTLAY PROJECTS FUND	PROJECTS FUND	REVENUE BOND CONSTRUCTION FUND	STRUCTION FUND
Description		Actual	Budget	Actual	Budget
REVENUES:				TANKS TO TANKS THE TANKS T	
Federal Revenues	8100		······································		
State Revenues	8600	10,225,131	1,584,093		
Local Revenues	8800	610,574	31,000	137,151	
Total income		10,835,705	1,615,093	137,151	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	2,842	***************************************		
Supplies and Materials	4000			278	51,727
Other Operating Expenses and Services	5000	306,998	231,550	914,084	1,296,973
Capital Outlay	6000	10,273,254	1,725,746	3,549,725	7,148,332
Total Expenditures		10,583,094	1,957,296	4,464,087	8,497,032
Excess /(Deficiency) of Revenues over Expenditures		252,611	(342,203)	(4,326,936)	(8,497,032)
Other Financing Sources	8900	2,457,669			
Other Outgo	7000		31,000		311,382
Net Increase/(Decrease) in Fund Balance		2,710,280	(373,203)	(4,326,936)	(8,808,414)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	2,449,562	5,159,842	14,587,448	10,260,512
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	2,449,562		14,587,448	
Ending Fund Balance, June 30		5,159,842	4,786,639	10,260,512	1,452,098

Annual Financial and Budget Report

**Proprietary Funds Group** 

50 Enterprise Funds Group - Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

560 SEQUOIAS

Net Profit or Loss Ending Fund Balance, June 30 Begining Fund Balance: Net Increase/(Decrease) in Fund Balance Other Outgo Total Expenditures Expenditures Gross Profit or Loss Cost of Sales Total Income REVENUES: Other Financing Sources Adjusted Beginning Balance Prior Years Adustments Net Beginning Balance, July 1 Local Revenues Capital Outlay Other Operating Expenses and Services Supplies and Materials Employee Benefits Classified Salaries Academic Salaries Description Object Code 5000 4000 8900 8800 9030 9010 3000 2000 5890 9020 7000 1000 Actual BOOKSTORE FUND (116,348) (116,348) (101,437)14,911 14,911 15,222 15,222 15,222 **FUND: 51** <u>ω</u> 311 Budget (101,437)(86,437) 15,000 15,000 15,000 15,000 15,000 Actual CAFETERIA FUND (38,207)254,726 292,933 292,933 (38,207) 419,959 103,416 251,659 381,752 303,504 685,256 685,256 64,461 FUND 52 Budget 254,726 395,000 250,000 395,000 305,000 700,000 254,726 700,000 103,000 42,000 Actual FARM OPERATIONS 1,320,142 1,320,142 1,492,021 171,879 619,878 945,213 171,879 955,493 955,493 783,614 (3,643) 26,792 10,280 70,224 70,363 FUND 53 Budget 1,492,021 1,492,021 482,306 433,821 479,150 369,200 482,306 48,485 22,000 87,950 3,156 3,156

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

			רוונפו טווספ	Fullus			
	Object	FUND: 59	59		110000		
The state of the s	Code	OTHER ENTERPRISE FUND	RISE FUND		· · · · · · · · · · · · · · · · · · ·		
Description		Actual	Budget				
REVENUES:			, April and the second				
Local Revenues	8800	;		:	-		
Other Financing Sources	8900				vanor-		
Total Income		0	0				
Cost of Sales	5890		77-1-1-1-1				
Gross Profit or Loss		0	0				
Expenditures				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	W		
Academic Sataries	1000						
Classified Salaries	2000			:	:		
Employee Benefits	3000				:		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000					<del></del>	
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000					*****	
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013 Budget Year: 2013-2014	2013-20		Internal Service Funds	Funds			
	Object	FUND: 61	61	FUND 69	D 69		
1000 1000 1000 1000 1000 1000 1000 100	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	SERVICES FUND		
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,460	27,000				
Other Financing Sources	8900	33,405			,		
Total Income		37,865	27,000	0	0		
Expenditures					Water Company of the		
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		37,865	27,000	0	0		
Other Outgo	7000		27,000	matter and the second s			
Net Increase/(Decrease) in Fund Balance		37,865	0	0	0		
Begining Fund Balance:				***************************************	NO. WILLIAM TO THE TAXABLE TO THE TA		
Net Beginning Balance, July 1	9010	1,260,915	1,298,780		<u> </u>		
Prior Years Adustments	9020			:	:	:	-
Adjusted Beginning Balance	9030	1,260,915		0		,	
Ending Fund Balance, June 30		1,298,780	1,298,780	0	0		

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year; 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

560 SEQUOIAS

15,002	15,002	32,386	39,386	203,614	203,614		Ending Fund Balance, June 30
	73,082		46,148		174,559	9030	Adjusted Beginning Balance
	73,082	:	46,148		ω	9020	Prior Years Adustments
15,002		39,386		203,614	174,556	9010	Net Beginning Balance, July 1
	THE PERSON NAMED IN COLUMN TO THE PE						Begining Fund Balance:
0	(58,080)	(7,000)	(6,762)	0	29,055		Net Increase/(Decrease) In Fund Balance
21,500	34,080			52,000	52,859	7000	Other Outgo
				16,000	52,711	8900	Other Financing Sources
21,500	(24,000)	. (7,000)	(6,762)	36,000	29,203		Excess /(Deficiency) of Revenues over Expenditures
108,500	121,946	24,000	23,778	184,000	187,083		Total Expenditures
				5,000	5,877	6000	Capital Outlay
47,500	60,136	20,000	19,770	7,000	7,215	5000	Other Operating Expenses and Services
4,000	4,403	4,000	4,008	130,000	130,453	4000	Supplies and Materials
17,000	17,197			17,000	16,801	3000	Employee Benefits
40,000	40,210	:	:	25,000		2000	Classified Salaries
						1000	Academic Salaries
							Expenditures
130,000	97,946	17,000	17,016	220,000	216,286		Total Income
130,000	97,946	17,000	17,016	220,000	216,286	8800	Local Revenues
				,		8600	State Revenues
						8100	Federal Revenues
			- The state of the				REVENUES:
Budget	Actual E	Budget	Actual	Budget	Actual		Description
UST FUND	BODY CENTER FEE TRUST FUND	ENTATION FEE TRUST	REPRESENTATIO	NTS TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	Code	
	FUND 73	72	FUND 72	71	FUND: 71	Object	
			Cicap				

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Budget Year: 2013-2014

560 SEQUOIAS

For Actual Year: 2012-2013 **Fiduciary Funds Group** 

	Object	FUND: 74	7.4	FUND 75	775	CINE	7,75
	}	EINIANICIAI AID				7080	
	Code	FINANCIAL AID IRUSI FUND	FOND	SCHOLARSHIP & LOAN TRUST FUND	LOAN TRUST	INVESTMENT TRUST FUND	TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	·						
Federal Revenues	8100	18,450,702	18,280,000				
State Revenues	8600	1,413,543	1,500,000	:			
Local Revenues	8800			2,078	1,500		
Total Income		19,864,245	19,780,000	2,078	1,500	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	
Excess /(Deficiency) of Revenues over Expenditures		19,864,245	19,780,000	2,078	1,500	0	
Other Financing Sources	8900	121,800	120,000				
Other Outgo	7000	19,986,429	19,900,000				
Net Increase/(Decrease) in Fund Balance		(384)	0	2,078	1,500	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(3,291)	(3,675)	89,274	91,352		
Prior Years Adustments	9020				: .	·	
Adjusted Beginning Balance	9030	(3,291)		89,274		0	
Ending Fund Balance, June 30		(3,675)	(3,675)	91,352	92,852	0	

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

**Fiduciary Funds Group** 

Ending Fund Balance, June 30 Begining Fund Balance: Net Increase/(Decrease) in Fund Balance Other Outgo Other Financing Sources Excess ((Deficiency) of Revenues over Expenditures Expenditures Total Income REVENUES: Local Revenues State Revenues Total Expenditures Net Beginning Balance, July 1 Federal Revenues Adjusted Beginning Balance Prior Years Adustments Supplies and Materials Academic Salaries Other Operating Expenses and Services Employee Benefits Classified Salaries Capital Outlay Description Object Code 5000 4000 8800 8600 8100 9010 8900 3000 2000 1000 9030 9020 7000 DEFERRED COMPENSATION TRUST FUND Actual **FUND: 77** Budget Actual OTHER TRUST FUNDS 3,406,055 3,364,268 (119,244) 3,413,851 3,406,055 1,160,398 1,279,642 1,137,750 (22,648)(7,796)15,000 49,583 FUND 79 148 Budget 3,300,000 3,365,000 3,365,000 3,350,000 1, (37,750 1,137,750 15,000 15,000 50,000

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 560

Interfund Transfer Report

15,000	1.	OTHER TRUST FUNDS	97	CONTRACT CONTRACT	
				UNRESTRICTED STIRETING	⇉
148		ASSOCIATED STUDENTS TRUST FUND	71		
					70
121 800	12.	RESTRICTED SUBFUND	12	O LODGEN - FINANCIAL AID IRUST FUND	
1	•				7/4
12 274		RESTRICTED SUBFUND	12	CONTROL OF	·
1				UNRESTRICTED STREETING	<u></u>
33.405	32	UNRESTRICTED SUBFUND			
200				SEI E-INSTIDANIOE ETINO	61
310 802	31	UNRESTRICTED SUBFUND		INC IED SOBFOND	
	2				3
	Transferred	Fund Name	Number Out	rund Name	Numberin
	Amount		2		
			Firmd		Fund
	_				

SUPPLEMENTAL DATA Annual Financial and Budget Report

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

District ID: 560

			ממוות: טרועטטואט	
Activity Classification	Activity Code	Unrestricted		
Lottery Adjustments and Proceeds:			07 dol.1 names	
Net Beginning Balance, July 1	9010	Net Beginning Balance, July 1 gn1n		

			:				
0	0	0					
1,233,582	248,633	984,949	0	984,949			Ending Balance
0				200			Total Expenditures
		: :	c			7000	Other Outgo
			0	0	0		Total Capital Outlay
0 0					***************************************	6420	Equipment - Replacement
•		· •				6410	Equipment - Additional
· c				:		6400	Equipment
		<b>5</b>	:	1 1 2 2		6300	Library Books
1,114,022	129,073	904,848				6000	Capital Outlay
119,560	000,811	08/ 0/0		984,949		5000	Other Operating Expenses and Services
0		0	0	0	0		Total Supplies and Materials
116,53/	100,001		: : : : : : : : : : : : : : : :			4400	Noninstructional Supplies & Mtrls
1,023	110 507	0				4300	Instructional Supplies & Materials
	1022	0			:	4200	Books, Magazines, & Periodicals
		0				4100	Sonware
						4000	Supplies & Materials
<b>-</b>		0				3000	Employee Benefits
) <u>c</u>		0	;			2000	Classified Salaries
>		0				1000	Academic Salaries
	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (		-				Expenditures
	(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		THE PARTY NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PARTY NAMED IN
	Instructional	Total	Activities	Activities	Activities		
			Support	Support	Instructional		
Total	20			Unrestricted	Unres		MANUAL TRANSPORT TRANSPORT TRANSPORT
	Materials			Instructional & Institutional	Instructional	VIII.	
	Instructional						
:	248,633			984,949		8681	State Lottery Proceeds:
1					***************************************		Actual Fiscal Year Data
:	: : : : :	The American Market of the Control o		0		9030	Adjusted Beginning Balance
					·	9020	Adjustments
						9010	Net Beginning Balance, July 1
	21.100.00				7,000		Lottery Adjustments and Proceeds:
	Restricted Prop 20	Restricte		Unrestricted	Unres	Activity Code	Activity Classification

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

District ID: 560

	4		0					Ending Balance
1,500,000	Ō	200,000	1,300,000	0	1,300,000	0		1 : Population
0	2							Total Expenditures
							7000	Other Outgo
		CONTRACTOR STATE OF S	0	0	0	0		Outlay
0 6			0	11.75			6420	Equipment - Replacement
			0				6410	Equipment - Additional
				:			6400	Equipment
<u> </u>		<u> </u>	0				6300	Library Books
1,400,000			1	نقد فند بيور			6000	Capital Outlay
1 400 000			1.300.000		1,300,000		5000	Other Operating Expenses and Services
100 000	0 8	an an an an	0	0	0	0		Total Supplies and Materials
100,000			0	;	. !!		4400	Noninstructional Supplies & Mtrls
100 000	5	100 000	0				4300	Instructional Supplies & Materials
<b>&gt;</b> (		. ·	0		:		4200	Books, Magazines, & Periodicals
2			0		-		4100	Software
							4000	Supplies & Materials
<b>-</b>			0_				3000	Employee Benefits
)			0				2000	Classified Salaries
0			0				1000	Academic Salaries
								Expenditures
		(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		TANKS TO THE PARTY OF THE PARTY
		Instructional	Total	Activities	Activities	Activities		
	1			Support	Support	Instructional		
Total	<u> </u>	Propostition 20			tricted	Unrestricted		
		Materials			Instructional & Institutional	Instructional		
	1	Instructional						
	0_	200,000	:		1,300,000		8681	State Lottery Proceeds:
		٠						Budget Fiscal Year Data
	<u> </u>				0		9030	Adjusted Beginning Balance
							9020	Adjustments
,			•				9010	Net Beginning Balance, July 1
	$\dagger$		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Lottery Adjustments and Proceeds:
		Restricted Prop 20	Restricte		Unrestricted	Unres	Activity Code	Activity Classification
								The state of the s

Details of Education Protection Account

7,026,75	0	0	7,026,757			
.;						, C. S.
7 026 757	0	0	7,026,757	0.000-0900		TOTAL
Total	(Obj 6000)	(Cb) 1000-3000) (Cb) 4000-5000)	(ODJ 1000~3000)	oue con	**************************************	Instructional Activities
			(DE: 1000 2000)	Code		Activity Classification
	Outlay	Expenses	Benefits	Activity		
	Capital	Operating	Salaries and			
					7,026,757	EPA Revenue
			ts	Name: SEQUOIAS	District ID: 560	For Actual Year: 2012-2013