

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 Date 9.30.13

 \_\_\_\_\_  
District Superintendent Date 9-30-13

Contact: Christine Statton

(559) 730-3734

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, 2013. Please submit the report to :

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

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: 2012-2013

Budget Year: 2013-2014

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	11,040,767	11,040,767		11,040,767
Other	1300	4,813,943	4,813,943		4,813,943
<b>Total Instructional Salaries</b>		15,854,710	15,854,710	0	15,854,710
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,800,213	211,925	4,012,138
Other	1400		242,056	83,776	325,832
<b>Total Non-Instructional Salaries</b>		0	4,042,269	295,701	4,337,970
<b>Total Academic Salaries</b>		15,854,710	19,896,979	295,701	20,192,680
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,249,376	204,050	7,453,426
Other	2300		386,911	119,396	506,307
<b>Total Non-Instructional Salaries</b>		0	7,636,287	323,446	7,959,733
<b>Instructional Aides</b>					
Regular Status	2200	363,943	363,943		363,943
Other	2400	337,825	337,825		337,825
<b>Total Instructional Aides</b>		701,768	701,768	0	701,768
<b>Total Classified Salaries</b>		701,768	8,338,055	323,446	8,661,501
<b>Employee Benefits</b>					
Supplies and Materials	3000	4,092,440	9,776,586	195,133	9,971,721
Other Operating Expenses	4000		595,030	131,307	726,337
Equipment Replacement	5000	22,289	4,378,074	904,556	5,282,630
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		20,671,207	42,984,726	1,850,143	44,834,869

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: 2012-2013

Budget Year: 2013-2014

District ID: 560

Name: SEQUOIAS


CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

For Actual Year: 2012-2013 Budget Year: 2013-2014

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

	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	
Capital Outlay	6000				
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		480,811	3,788,341	44,749	3,833,090
Total for ECS 84362, 50% Law		20,190,396	39,196,365	1,805,394	41,001,779
Percent of CEE (Instructional Salary Cost / Total CEE)		51.51%	100.00%		
50% of Current Expense of Education			19,598,192		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,190,396	39,196,365	1,805,394	41,001,779
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		20,671,207	42,984,726	1,850,143	44,834,869
Capital Expenditures	6000	5,851	234,817	6,235	241,052
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		20,677,058	43,219,543	1,856,378	45,075,921

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 560 Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,977,116		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		12,977,116	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	12,977,116		
Total Fund Balance		12,977,116	0	0
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			
Uncommitted Fund Balance	9790	0	0	0
<b>TOTAL FUND EQUITY</b>		12,977,116	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,977,116	0	0



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

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

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						55,744
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						626,629
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	0	682,373
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						105,575
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	0	0	105,575

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

- 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

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	576,798
<b>Fund Balance (GASB 54)</b>	9750						576,798
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	576,798
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	682,373

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund  
42 Revenue Bond Construction Fund

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,360,690	10,512,680
Cash With Fiscal Agents	9113	632	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	492,424	
Due from Other Funds	9140	3,450,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	9,172	
<b>TOTAL ASSETS</b>		6,312,918	10,512,680
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	25,284	252,168
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	1,127,791	
<b>TOTAL LIABILITIES</b>		1,153,075	252,168

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund  
42 Revenue Bond Construction Fund

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	9,172	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	5,150,671	10,260,512
Total Fund Balance		5,159,843	10,260,512
<b>Fund Balance (GASB 54)</b>			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752		
Assigned Fund Balance	9753		
Total Designated Fund Balance	9754	0	0
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		5,159,843	10,260,512
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,312,918	10,512,680

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

ASSETS	Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
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	3,467	
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	48,903	
Library Books	9340				169,340	
Equipment	9350			208,059	127,264	
Accumulated Depreciation Equipment	9351			190,850		
Work in Progress	9360					
Total Fixed Assets			0	361,875	667,500	0
TOTAL ASSETS			0	389,732	1,569,740	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		1,471	65,193	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	101,437	133,535	12,526	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		101,437	135,006	77,719	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
<b>TOTAL LIABILITIES</b>	968	101,437	135,006	77,719	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712		367,035	968,033	
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	(101,437)	(112,309)	523,988	
Total Reserved Fund Balance		(101,437)	254,726	1,492,021	0
<b>Fund Balance (GASB 54)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
<b>TOTAL FUND EQUITY</b>		(101,437)	254,726	1,492,021	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	389,732	1,569,740	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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

Name: SEQUOIAS

ASSETS	Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
Cash, Investments, and Receivables		9100		
Cash:				
	Awaiting Deposit and in Banks	9111		
	In County Treasury	9112		
	Cash With Fiscal Agents	9113	1,298,780	
	Revolving Cash Accounts	9114		
	Investments (at cost)	9120		
	Accounts Receivable	9130		
	Due from Other Funds	9140		
	Student Loans Receivable	9150		
	Inventories, Stores, and Prepaid Items	9200		
	Inventories and Stores	9210		
	Prepaid Items	9220		
Fixed Assets		9300		
Sites		9310		
Site Improvements		9320		
Accumulated Depreciation Site Improvements		9321		
Buildings		9330		
Accumulated Depreciation Buildings		9331		
Library Books		9340		
Equipment		9350		
Accumulated Depreciation Equipment		9351		
Work in Progress		9360		
Total Fixed Assets			0	0
TOTAL ASSETS			1,298,780	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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

Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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

Name: SEQUOIAS

Description		CA	61	69
		(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved		9710		
NonCash Assets		9711		
Amounts Restricted by Law for Specific Purposes		9712		
Reserve for Encumbrances Credit		9713		
Reserve for Encumbrances Debit		9714		
Reserve for Debt Services		9715		
Assigned/Committed		9754		
Unassigned		9790	1,298,780	
Total Reserved Fund Balance			1,298,780	0
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance		9750		
Restricted Fund Balance		9751		
Committed Fund Balance		9752		
Assigned Fund Balance		9753		
Total Designated Fund Balance		9754		
Uncommitted(Unrestricted) Fund Balance		9790	0	0
<b>Other Equity</b>				
Contributed Capital		9800		
Retained Earnings		9810		
Investment in General Fixed Assets		9850		
		9890		
<b>TOTAL FUND EQUITY</b>			1,298,780	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				
			1,298,780	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 560

Name: SEQUOIAS

ASSETS	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
Cash, Investments, and Receivables		9100								
Cash:										
Awaiting Deposit and in Banks	9111	204,540		36,836	(37,149)	60,063	34,582			1,025,021
In County Treasury	9112									
Cash With Fiscal Agents	9113									
Revolving Cash Accounts	9114									
Investments (at cost)	9120	60,000			40,000		28,000			70,000
Accounts Receivable	9130	36		10,414	63,519		28,590			465,389
Due from Other Funds	9140					145				
Student Loans Receivable	9150									
Inventories, Stores, and Prepaid Items	9200									
Inventories and Stores	9210									
Prepaid Items	9220									
Fixed Assets	9300									
Sites	9310									
Site Improvements	9320									
Accumulated Depreciation Site Improvements	9321									
Buildings	9330									
Accumulated Depreciation Buildings	9331									
Library Books	9340									
Equipment	9350									
Accumulated Depreciation Equipment	9351									
Work in Progress	9360									
Total Fixed Assets		0		0	0	0	0	0		0
TOTAL ASSETS		264,576		47,250	66,370	60,208	91,172	0		1,560,410

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	152			63,883	(180)			18,569
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	2,943		7,671					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	57,867	7,864	43,697					404,092
Total Current Liabilities and Deferred Revenue		60,962	7,864	51,368	63,883	(180)	0	0	422,661
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	60,962	7,864	51,368	63,883	(180)	0	0	422,661

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	203,614	39,386	15,002	(3,675)	91,352	0	0	1,137,749
Total Reserved Fund Balance		203,614	39,386	15,002	(3,675)	91,352	0	0	1,137,749
<b>Fund Balance (GASB 54)</b>									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		203,614	39,386	15,002	(3,675)	91,352	0	0	1,137,749
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		264,576	47,250	66,370	60,208	91,172	0	0	1,560,410

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	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
<b>Total Federal Revenues</b>	8100	126,516	3,270,792	3,397,308
<b>State Revenues</b>	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 Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,063,070	1,063,070

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 560

Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 560

Name: SEQUOIAS

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



CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 560

Name: SEQUOIAS

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Expend by Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

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	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						0
Biological Sciences	0400	869,409	57,376	15,965			942,750
Business and Management	0500	620,771	63,966	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			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			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' Bnfs & Retire Incents	5900	480,811					480,811
Sub-Total Instructional Activities		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.							

CALIFORNIA COMMUNITY COLLEGES

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

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		1,567,262	32,145	6,940		1,606,347
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030			5,998			5,998
Other Instructional Administration & Governance	6090		464,816	55,045			\$19,861
Total Instructional Admin. & Governance		0	2,032,078	93,188	6,940	0	2,132,206
Instructional Support Services	6100						
Learning Center	6110	158,164	226,543	6,127			390,834
Library	6120		721,707	44,511	33,681		799,899
Media	6130		177,910	24,273	2,052		204,235
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150				2,853		2,853
Other Instructional Support Services	6190		144,252	6,795			151,047
Total Instructional Support Services		158,164	1,270,412	81,706	38,566	0	1,548,868
Admissions and Records	6200		516,012	22,979	832		539,823
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,681,211	95,709			1,776,920
Matriculation and Student Assessment	6320		484,849	16,494			501,343
Transfer Programs	6330		69,193	12,934			82,127
Career Guidance	6340		198,953	4,855			203,808
Other Student Counseling and Guidance	6390		8,590	21,805			30,395
Total Student Counseling and Guidance		0	2,442,796	151,797	0	0	2,594,593

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		621,585	35,622	1,608		658,815
Extended Opportunity Programs and Services (EOPS)	6430		556,886	27,079	15,114		599,079
Health Services	6440		287,881	110,128			398,009
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,023,402	146,719	7,063		1,177,184
Job Placement Services	6470		331,227	21,580	2,270		355,077
Veterans Services	6480		60,843	856			61,699
Miscellaneous Student Services	6490		991,538	802,119	74,305		1,867,962
Total Other Student Services		0	3,873,362	1,144,103	100,360	0	5,117,825
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		748,452	931,281	21,658		1,701,391
Custodial Services	6530		1,228,935	103,010			1,331,945
Grounds Maintenance and Repairs	6550		263,646	79,087			342,733
Utilities	6570			1,035,413			1,035,413
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,241,033	2,148,791	21,658	0	4,411,482
Planning, Policymaking and Coordinations	6600		748,224	73,494			821,718

\* 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: 2012-2013

Budget Year: 2013-2014

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		374,859	51,673			426,532
Fiscal Operations	6720		1,232,142	3,520			1,235,662
Human Resources Management	6730		451,556	22,526			475,015
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,394,155		931		1,394,155
Staff Development	6750			1,590			1,590
Staff Diversity	6760		546	5,045			5,591
Logistical Services	6770		587,084	131,013	444		718,541
Management Information Systems	6780		1,346,149	1,032,025	159,575		2,537,749
Other General Institutional Support Services	6790		394,071	1,122,503	47,401		1,563,975
Total General Institutional Support Services	6700	0	5,780,562	2,369,897	208,351	0	8,358,810
Community Services & Economic Development	6800						
Community Recreation	6810						
Community Service Classes	6820						
Community Use of Facilities	6830						
Economic Development	6840						
Other Community Services & Economic Development	6890		14,898	284,530	525		299,953
Total Community Services	6800	0	14,898	284,530	525	0	299,953

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2012-2013

Budget Year: 2013-2014

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						0
Child Development Centers	6920		35,125	26,400			61,525
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		250,858	65,900	27,108		343,866
Student and Co-Curricular Activities	6960		779,154	318,009	6,235		1,103,398
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,065,137	410,309	33,343	0	1,508,789
Auxiliary Operations	7000						
Contract Education	7010			256,611			256,611
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	256,611	0	0	256,611

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: 2012-2013

Budget Year: 2013-2014

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			368,928		327,653	696,581
Tax revenue Anticipation Notes	7220			260,000			260,000
Other Financing	7290			62,526			62,526
Total Long-Term Debt and Other Financing	7200	0	0	691,454	0	327,653	1,019,107
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					356,436	356,436
Student Aid	7320					483,533	483,533
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	839,969	839,969
Sub-Total Non-Instructional Activities		158,164	19,984,514	7,728,859	410,595	1,167,622	29,449,754
Total Expenditures General Fund: activities *		21,480,367	22,922,970	8,749,131	529,926	1,167,622	54,850,016

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

## CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2013-2014

## Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$86,053,513
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	9,016.17		
	2. 2012-2013 Second Period Actual FTES	8,577.63		
	3. 2012-2013 Population change factor (C2/C1)	0.9514		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$86,063,123
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase		0	
F.	Sub-Total (D + E.3)			\$86,063,123
	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease		0	
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$86,063,123
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			32,811,891
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			21,464
H.	2013-2014 Appropriations Subject to Limit			\$42,374,627



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	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	4,566,919	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	14,763,699
Total Revenues		45,673,181	48,182,566	8,785,561	8,840,254	54,458,742	57,022,820
<b>EXPENDITURES:</b>							
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
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,716,645	2,737,411	0	0	2,716,645	2,737,411
Prior Years Adjustments	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

20 Debt Service Funds

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

560 SEQUOIAS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,735,046	16,668,500				
<b>Total Revenues</b>		6,735,046	16,668,500	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
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				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>		4,422,025	16,668,500				
<b>Net Other Financing Sources / (Other Outgo)</b>		(4,422,025)	(16,668,500)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		2,313,021	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	10,664,095	12,977,116			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,664,095		0		0	
<b>Ending Fund Balance, June 30</b>		12,977,116	12,977,116	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: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
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
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Governmental Funds Group

30 Special Revenue Funds -- Part 2

560 SEQUOIAS

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					874,765	755,000
Total Income		0	0	0	0	874,765	755,000
<b>Expenditures</b>							
Academic Salaries	1000					280,650	290,000
Classified Salaries	2000					120,291	125,000
Employee Benefits	3000					56,219	60,000
Supplies and Materials	4000					29,872	30,000
Other Operating Expenses and Services	5000					137,268	250,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	624,300	755,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	250,465	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	250,465	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010			0		326,332	576,797
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		326,332	
Ending Fund Balance, June 30		0	0	0	0	576,797	576,797

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
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
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	2,842			
Supplies and Materials	4000				
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)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	2,449,562	5,159,842	14,587,448	10,260,512
Prior Years Adjustments	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Proprietary Funds Group

50 Enterprise Funds Group – Part 1

560 SEQUOIAS

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	15,222	15,000	685,256	700,000	945,213	433,821
Other Financing Sources	8900					10,280	48,485
Total Income		15,222	15,000	685,256	700,000	955,493	482,306
Cost of Sales	5890			303,504	305,000		
Gross Profit or Loss		15,222	15,000	381,752	395,000	955,493	482,306
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			251,659	250,000	70,363	
Employee Benefits	3000			103,416	103,000	26,792	
Supplies and Materials	4000			423		70,224	87,950
Other Operating Expenses and Services	5000	311		64,461	42,000	619,878	369,200
Capital Outlay	6000					(3,643)	22,000
Total Expenditures		311	0	419,959	395,000	783,614	479,150
Net Profit or Loss		14,911	15,000	(38,207)	0	171,879	3,156
Other Outgo	7000						3,156
Net Increase/(Decrease) in Fund Balance		14,911	15,000	(38,207)	0	171,879	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(116,348)	(101,437)	292,933	254,726	1,320,142	1,492,021
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(116,348)		292,933		1,320,142	
Ending Fund Balance, June 30		(101,437)	(86,437)	254,726	254,726	1,492,021	1,492,021

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

50 Enterprise Funds Group – Part 2

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

560 SEQUOIAS

		Object Code	FUND: 59 OTHER ENTERPRISE FUND					
Description			Actual	Budget				
REVENUES:								
Local Revenues								
Other Financing Sources								
Total Income								
Cost of Sales								
Gross Profit or Loss								
Expenditures								
Academic Salaries								
Classified Salaries								
Employee Benefits								
Supplies and Materials								
Other Operating Expenses and Services								
Capital Outlay								
Total Expenditures								
Net Profit or Loss								
Other Outgo								
Net Increase/(Decrease) in Fund Balance								
Beginning Fund Balance:								
Net Beginning Balance, July 1								
Prior Years Adjustments								
Adjusted Beginning Balance								
Ending Fund Balance, June 30								

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

60 Enterprise Funds Group

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

560 SEQUOIAS

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	4,460	27,000				
Other Financing Sources	8900	33,405					
Total Income		37,865	27,000	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		37,865	27,000	0	0		
Other Outgo	7000		27,000				
Net Increase/(Decrease) in Fund Balance		37,865	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,260,915	1,298,780		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,260,915		0			
Ending Fund Balance, June 30		1,298,780	1,298,780	0	0		



CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	216,286	220,000	17,016	17,000	97,946	130,000
Total Income		216,286	220,000	17,016	17,000	97,946	130,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	26,737	25,000			40,210	40,000
Employee Benefits	3000	16,801	17,000			17,197	17,000
Supplies and Materials	4000	130,453	130,000	4,008	4,000	4,403	4,000
Other Operating Expenses and Services	5000	7,215	7,000	19,770	20,000	60,136	47,500
Capital Outlay	6000	5,877	5,000				
Total Expenditures		187,083	184,000	23,778	24,000	121,946	108,500
Excess (Deficiency) of Revenues over Expenditures		29,203	36,000	(6,762)	(7,000)	(24,000)	21,500
Other Financing Sources	8900	52,711	16,000				
Other Outgo	7000	52,859	52,000			34,080	21,500
Net Increase/(Decrease) in Fund Balance		29,055	0	(6,762)	(7,000)	(58,080)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	174,556	203,614		39,386		15,002
Prior Years Adjustments	9020	3		46,148		73,082	
Adjusted Beginning Balance	9030	174,559		46,148		73,082	
Ending Fund Balance, June 30		203,614	203,614	39,386	32,386	15,002	15,002

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Z0 Fiduciary Funds Group -- Part 2

560 SEQUOIAS

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	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	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		19,864,245	19,780,000	2,078	1,500	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,291)	(3,675)	89,274	91,352		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(3,291)		89,274		0	
Ending Fund Balance, June 30		(3,675)	(3,675)	91,352	92,852	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

Fiduciary Funds Group

560 SEQUOIAS

		Object	FUND: 77		FUND 79	
Description	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS		
		Actual	Budget	Actual	Budget	
REVENUES:						
Federal Revenues	8100					
State Revenues	8600					
Local Revenues	8800			3,406,055	3,365,000	
Total Income		0	0	3,406,055	3,365,000	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies and Materials	4000			49,583	50,000	
Other Operating Expenses and Services	5000			3,364,268	3,300,000	
Capital Outlay	6000					
Total Expenditures		0	0	3,413,851	3,350,000	
Excess /(Deficiency) of Revenues over Expenditures		0	0	(7,796)	15,000	
Other Financing Sources		8900				
Other Outgo	7000			148		
Net Increase/(Decrease) in Fund Balance		0	0	(22,648)	0	
Beginning Fund Balance:						
Net Beginning Balance, July 1	9010		0	1,279,642	1,137,750	
Prior Years Adjustments	9020			(119,244)		
Adjusted Beginning Balance	9030	0		1,160,398		
Ending Fund Balance, June 30		0	0	1,137,750	1,137,750	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Interfund Transfer Report

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	310,802
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	33,405
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	12,274
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	121,800
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	148
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	15,000

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 560

Name: SEQUOIAS

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report  
L10 GENERAL FUND

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0		0	
Actual Fiscal Year Data						
State Lottery Proceeds:	8681		984,949		248,633	
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)
Expenditures						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000				0	0
Software	4100				0	
Books, Magazines, & Periodicals	4200				0	1,023
Instructional Supplies & Materials	4300				0	118,537
Noninstructional Supplies & Mfrs	4400				0	0
Total Supplies and Materials		0	0	0	0	119,560
Other Operating Expenses and Services	5000				0	119,560
Capital Outlay	6000		984,949		984,949	1,114,022
Library Books	6300				0	0
Equipment	6400				0	0
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	0
Other Outgo	7000				0	0
Total Expenditures		0	984,949	0	984,949	1,233,582
Ending Balance					0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 560

Name: SEQUOIAS

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

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0		0	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		1,300,000		200,000	
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)
Expenditures						Total
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000				0	0
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	0
Instructional Supplies & Materials	4300				0	100,000
Noninstructional Supplies & Mtrls	4400				0	100,000
Total Supplies and Materials		0	0	0	0	100,000
Other Operating Expenses and Services	5000		1,300,000		1,300,000	1,400,000
Capital Outlay	6000					
Library Books	6300				0	0
Equipment	6400				0	0
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	0
Other Outgo	7000				0	0
Total Expenditures		0	1,300,000	0	1,300,000	1,500,000
Ending Balance					0	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of Education Protection Account**

For Actual Year: 2012-2013

District ID: 560

Name: SEQUOIAS

EPA Revenue 7,026,757

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,026,757	0	0	7,026,757
<b>TOTAL</b>		7,026,757	0	0	7,026,757