

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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

10.8.14
Date



District Superintendent

10.13.14
Date

Contact:

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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
Academic Salaries						
Instructional Salaries						
Contract or Regular		1100	10,835,105	10,835,105		10,835,105
Other		1300	5,605,303	5,605,303		5,605,303
Total Instructional Salaries			16,440,408	16,440,408	0	16,440,408
Non-Instructional Salaries						
Contract or Regular		1200				
Other		1400		3,702,475	133,565	3,836,040
Total Non-Instructional Salaries			0	237,853	95,383	333,236
Total Academic Salaries			16,440,408	3,940,328	228,948	4,169,276
				20,380,736	228,948	20,609,684
Classified Salaries						
Non-Instructional Salaries						
Regular Status		2100		7,328,128	179,533	7,507,661
Other		2300		345,467	126,900	472,367
Total Non-Instructional Salaries			0	7,673,595	306,433	7,980,028
Instructional Aides						
Regular Status		2200	400,962	400,962		400,962
Other		2400	319,019	319,019		319,019
Total Instructional Aides			719,981	719,981	0	719,981
Total Classified Salaries			719,981	8,393,576	306,433	8,700,009
Employee Benefits		3000				
Supplies and Materials		4000	4,110,745	9,475,024	157,004	9,632,028
Other Operating Expenses		5000		824,255	81,165	905,420
Equipment Replacement		6420	17,200	4,387,547	796,944	5,184,491
						0
Total Expenditures Prior to Exclusions			21,288,334	43,461,138	1,570,494	45,031,632

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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

		Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost		Total CEE		Activities	
		AC 0100-5900 & AC 6110		AC 0100 - 6799		AC 6800 - 7390	
Exclusions						Total	
Activities to Exclude		TOP Code					
Instructional Staff-Retirees' Benefits and Retirement Incentives		5900		649,124		649,124	
Student Health Services Above Amount Collected		6441				0	
Student Transportation		6491		27,264		27,264	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		1,229,101		1,229,101	
Objects to Exclude		Object Code					
Rents and Leases		5060		750,090		119,666	
Lottery Expenditures							
Academic Salaries		1000				0	
Classified Salaries		2000				0	
Employee Benefits		3000				0	
Supplies and Materials		4000					
Software		4100					
Books, Magazines, & Periodicals		4200				0	
Instructional Supplies & Materials		4300				0	
Noninstructional, Supplies & Materials		4400		105,488		105,488	
Total Supplies and Materials				0		0	
Other Operating Expenses and Services		5000		956,097		956,097	

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: 2013-2014

Budget Year: 2014-2015

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
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		649,124	3,717,164	119,666	3,836,830
Total for ECS 84362, 50% Law		20,639,210	39,743,974	1,450,828	41,194,802
Percent of CEE (Instructional Salary Cost / Total CEE)		51.93%	100.00%		
50% of Current Expense of Education			19,871,987		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,639,210	39,743,974	1,450,828	41,194,802
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		21,288,334	43,461,138	1,570,494	45,031,632
Capital Expenditures	6000	295	885,773	1,386	887,159
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		21,288,629	44,346,911	1,571,880	45,918,791

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11		12		10	
		General Fund		General Fund		General Fund	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	8,000				8,000	
In County Treasury	9112	1,426,652				1,426,652	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	50,000				50,000	
Investments (at cost)	9120						
Accounts Receivable	9130	9,726,418				9,726,418	
Due from Other Funds	9140	252,684				252,684	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220	493,938				493,938	
TOTAL ASSETS		11,957,692	0			11,957,692	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	3,119,586				3,119,586	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530	936,972				936,972	
Due to Other Funds	9540	135,542				135,542	
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	3,055,913				3,055,913	
TOTAL LIABILITIES		7,248,013	0			7,248,013	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	493,938		493,938
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	300,852		300,852
Unassigned	9790	3,914,889		3,914,889
Total Fund Balance		4,709,679	0	4,709,679
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		4,709,679	0	4,709,679
TOTAL LIABILITIES AND FUND EQUITY		11,957,692	0	11,957,692

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	14,436,949		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	37,236		
Due from Other Funds	9140			
TOTAL ASSETS		14,474,185	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	14,474,185		
Total Fund Balance		14,474,185	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		14,474,185	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,474,185	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						583,154
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						56,283
Due from Other Funds	9140						28,280
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	667,717
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						2,216
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	2,216

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
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	665,501
Total Fund Balance		0	0	0	0	0	665,501
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	665,501
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	667,717

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund		General Obligation Bond Fund	
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		5,732,762		4,646,996		
Cash With Fiscal Agents	9113		262				
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140		100,234				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220		17,524				
TOTAL ASSETS			5,850,782		4,646,996		0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		5,063		236,120		
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		592,001				
TOTAL LIABILITIES			597,064		236,120		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund		General Obligation Bond Fund	
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710						
NonCash Assets	9711		17,524				
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		5,236,194		4,410,876		
Total Fund Balance			5,253,718		4,410,876		0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751						
Restricted Fund Balance	9752						
Committed Fund Balance	9753						
Assigned Fund Balance	9754						
Total Designated Fund Balance			0		0		0
Uncommitted Fund Balance	9790						
TOTAL FUND EQUITY			5,253,718		4,410,876		0
TOTAL LIABILITIES AND FUND EQUITY			5,850,782		4,646,996		0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		10,568	153,790	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		6,888	307,874	
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		6,443	286,710	
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310			64,000	
Accumulated Depreciation Site Improvements	9320			532,501	
Buildings	9321			249,930	
Accumulated Depreciation Buildings	9330		557,232	300,940	
Library Books	9331		226,854	56,426	
Equipment	9340				
Accumulated Depreciation Equipment	9350		207,296	169,340	
Work in Progress	9351		194,424	136,314	
Total Fixed Assets	9360				
		0	343,250	624,111	0
TOTAL ASSETS		0	372,682	1,375,952	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		14,679	66,760	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	70,810	132,360	8,610	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		70,810	147,039	75,370	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	70,810	147,039	75,370	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711		349,693	910,822	
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	(70,810)	(124,050)	389,760	
Total Reserved Fund Balance		(70,810)	225,643	1,300,582	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(70,810)	225,643	1,300,582	0
TOTAL LIABILITIES AND FUND EQUITY		0	372,682	1,375,952	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,308,764	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,308,764	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	1,308,764	
Total Reserved Fund Balance		1,308,764	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,308,764	0
TOTAL LIABILITIES AND FUND EQUITY		1,308,764	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	288,935	32,656	23,491	(216,879)	40,240			133,115
In County Treasury	9112								910,482
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,000							
Accounts Receivable	9130	33	8,209	50,379	2,149	28,000			70,000
Due from Other Funds	9140					23,651			180,365
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		348,968	40,865	73,870	(214,730)	91,891	0	0	1,293,962

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	9,844			(212,159)	(180)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	7,580		33,324					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	59,190	7,888	44,978	1,104				93,664
Total Current Liabilities and Deferred Revenue		76,614	7,888	78,302	(211,055)	(180)	0	0	93,664
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	76,614	7,888	78,302	(211,055)	(180)	0	0	93,664

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	272,354	32,977	(4,432)	(3,675)	92,071			1,200,298
Total Reserved Fund Balance		272,354	32,977	(4,432)	(3,675)	92,071	0	0	1,200,298
Fund Balance (GASB 54)									
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	0	0	0	0
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		272,354	32,977	(4,432)	(3,675)	92,071	0	0	1,200,298
TOTAL LIABILITIES AND FUND EQUITY		348,968	40,865	73,870	(214,730)	91,891	0	0	1,293,962

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues				
Forest Revenues	8100			
Higher Education Act	8110	282		282
Workforce Investment Act	8120		1,304,437	1,304,437
Temporary Assistance for Needy Families (TANF)	8130		336,600	336,600
Student Financial Aid	8140		41,978	41,978
Veterans Education	8150		368,107	368,107
Vocational and Technical Education Act (VATEA)	8160		2,521	2,521
Other Federal Revenues	8170		404,278	404,278
	8190		756,066	756,066
Total Federal Revenues	8100	282	3,213,987	3,214,269
State Revenues				
General Apportionments	8600			
Apprenticeship Apportionment	8610			0
	8611			0
State General Apportionment	8612	24,266,179		24,266,179
Other General Apportionment	8613	174,880		174,880
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		859,235	859,235
Disabled Students Programs and Services(DSPS)	8623		847,916	847,916
Temporary Assistance for Needy Families (TANF)	8624		41,978	41,978
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		337,503	337,503
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,370,220	1,370,220

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

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		6,954,448				6,954,448
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			1,195,871		1,195,871	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	151,933				151,933	
Timber Yield Tax	8672		77				77
Other State Tax Subventions	8673		34				34
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,061,585		6,083		1,067,668	
State Mandated Costs	8685	622,877				622,877	
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690						0
Total State Revenues	8600		33,232,013		4,658,806		37,890,819

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund \$11 Unrestricted Actual	Fund \$12 Restricted Actual	Fund \$10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
	8810			
Tax Allocation, Secured Roll	8811	11,724,123		11,724,123
Tax Allocation, Supplemental Roll	8812	70,798		70,798
Tax Allocation, Unsecured Roll	8813	670,653		670,653
Prior Years Taxes	8816	317,554		317,554
Education Revenues Augmentation Fund (ERAF)	8817	(2,799,034)		(2,799,034)
Redevelopment Agency Funds - Pass Through	8818	150,342		150,342
Redevelopment Agency Funds - Residual	8819	656,971		656,971
Redevelopment Agency Funds - Asset Liquidation	8819.1	341,715		341,715
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		64	64
Sales and Commissions	8840			0
Rentals and Leases	8850	145,841		145,841
Interest and Investment Income	8860	159,655		159,655
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,293,797		2,293,797
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		424,287	424,287
Instructional Materials Fees and Sales of Materials	8877	81,254		81,254
Insurance	8878			0
Student Records	8879	18,812		18,812
Nonresident Tuition	8880	367,456		367,456
Parking Services and Public Transportation	8881		248,631	248,631
Other Student Fees and Charges	8885	75,810		75,810
Other Local Revenues	8890	738,312	289,512	1,027,824
Total Local Revenues	8800	15,014,059	962,494	15,976,553
Total Revenues		48,246,354	8,835,287	57,081,641

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund 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#	25,863	92,340	118,203
Total Other Financing Sources	8900	25,863	92,340	118,203
Total Revenues and Other Financing Sources		48,272,217	8,927,627	57,199,844

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	563,193	148,738	31,904	85,120		828,955
Architecture and Environmental Design	0200	78,058	13,952	17,077			109,087
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	934,260	97,110	17,308			1,048,678
Business and Management	0500	547,205	69,540	3,715	4,795		625,255
Communications	0600	602,479		11,152			613,631
Computer and Information Science	0700	1,008,844	9,267				1,018,111
Education	0800	1,284,080	157,032	22,590	11,678		1,475,380
Engineering and Related Industrial Technology	0900	1,281,672	510,772	447,028	68,576		2,308,048
Fine and Applied Arts	1000	1,423,005	376,265	35,825	10,541		1,845,636
Foreign language	1100	445,249					445,249
Health	1200	1,788,143	622,050	214,559	40,008		2,664,760
Consumer Education And Home Economics	1300	1,025,669	295,167	53,620	16,552		1,391,008
Law	1400	35,357		4,912			40,269
Humanities(Letters)	1500	2,977,406	233,533	8,980			3,219,919
Library Science	1600						0
Mathematics	1700	2,330,711	94,478	2,859	17,042		2,445,090
Military Studies	1800						0
Physical Sciences	1900	1,088,900	39,947	39,669			1,168,516
Psychology	2000	548,656	7,182				555,838
Public Affairs and Services	2100	650,135	308,104	43,169	3,649		1,005,057
Social Sciences	2200	1,620,611	191,297	5,689	7,387		1,824,984
Commercial Services	3000			44,600			44,600
Interdisciplinary Studies	4000	658,426	148,867	28,654	37,630		873,577
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	649,124					649,124
Sub-Total Instructional Activities		21,541,183	3,323,301	1,033,310	302,978		26,200,772
Total Expenditures for GF Activities*		21,890,570	23,024,931	7,988,386	1,325,756	1,213,137	55,442,780
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.							

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

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		1,323,170	73,793	1,936		1,398,899
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030			9,151			9,151
Other Instructional Administration & Governance	6090		480,812	84,580	7,549		572,941
Total Instructional Admin. & Governance		0	1,803,982	167,524	9,485	0	1,980,991
Instructional Support Services	6100						
Learning Center	6110	349,387	218,569	1,053	9,712		578,721
Library	6120		761,219	15,556	55,959		832,734
Media	6130		174,007	24,928			198,935
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		378,823	6,855			385,678
Total Instructional Support Services		349,387	1,532,618	48,392	65,671	0	1,996,068
Admissions and Records	6200		448,653	26,707	(38)		475,322
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,633,715	107,211	1,108		1,742,034
Matriculation and Student Assessment	6320		638,007	25,956			663,963
Transfer Programs	6330						0
Career Guidance	6340		195,277	34,371			229,648
Other Student Counseling and Guidance	6390		4,637	30,043	8,061		42,741
Total Student Counseling and Guidance		0	2,471,636	197,581	9,169	0	2,678,386

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		825,783	57,145	11,344		894,272
Extended Opportunity Programs and Services (EOPS)	6430		520,678	26,670			547,348
Health Services	6440		312,940	113,912			426,852
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,092,311	78,293	23,785		1,194,389
Job Placement Services	6470		308,192	1,835			310,027
Veterans Services	6480		61,753	1,836	3,340		66,929
Miscellaneous Student Services	6490		981,236	497,516	34,191		1,512,943
Total Other Student Services		0	4,102,893	777,207	72,660	0	4,952,760
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		724,336	1,095,665	6,674		1,826,675
Custodial Services	6530		1,269,277	95,756			1,365,033
Grounds Maintenance and Repairs	6550		341,585	78,044			419,629
Utilities	6570			1,091,246			1,091,246
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant		0	2,335,198	2,360,711	6,674	0	4,702,583
Planning, Policymaking and Coordinations	6600		769,791	80,884			850,675

* 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: 2013-2014 Budget Year: 2014-2015

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		196,213	50,095			246,308
Fiscal Operations	6720		1,201,183	7,036			1,208,219
Human Resources Management	6730		446,914	15,970	2,140		465,024
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,229,101				1,229,101
Staff Development	6750		9,075	2,358			11,433
Staff Diversity	6760		260	5,088			5,348
Logistical Services	6770		591,187	170,504	12,861		774,552
Management Information Systems	6780		1,312,184	1,118,885	787,049		3,218,118
Other General Institutional Support Services	6790		254,356	830,464	54,607		1,139,427
Total General Institutional Support Services	6700	0	5,240,473	2,200,400	856,657	0	8,297,530
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890			17,096	1,114		18,210
Total Community Services	6800	0	0	17,096	1,114	0	18,210

* 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: 2013-2014

Budget Year: 2014-2015

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							0
Farm Operations	6930							0
Food Services	6940							0
Parking	6950		304,001		56,694			360,695
Student and Co-Curricular Activities	6960		692,385		293,726	1,386		987,497
Student Housing	6970							0
Other Ancillary Services	6990							0
Total Ancillary Services	6900	0	996,386		350,420	1,386	0	1,348,192
Auxiliary Operations	7000							
Contract Education	7010				244,005			244,005
Other Auxiliary Operations	7090							0
Total Auxiliary Operations	7000	0	0		244,005	0	0	244,005

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: 2013-2014 Budget Year: 2014-2015

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			344,445		511,296	855,741
Tax revenue Anticipation Notes	7220			91,667			91,667
Other Financing	7290			48,037			48,037
Total Long-Term Debt and Other Financing	7200	0	0	484,149	0	511,296	995,445
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					100,784	100,784
Student Aid	7320					601,057	601,057
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	701,841	701,841
Sub-Total Non-Instructional Activities		349,387	19,701,630	6,955,076	1,022,778	1,213,137	29,242,008
Total Expenditures General Fund: activities *		21,890,570	23,024,931	7,988,386	1,325,756	1,213,137	55,442,780

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2014-2015 Appropriations Limit:				
A.	2013-2014 Appropriations Limit				\$86,059,596
B.	2014-2015 Price Factor:	0.9977			
C.	Population factor:				
	1. 2012-2013 Second Period Actual FTES	8,577.63			
	2. 2013-2014 Second Period Actual FTES	9,003.24			
	3. 2013-2014 Population change factor (C2/C1)	1.0496			
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)				\$90,120,397
E.	Adjustments to increase limit:				
	1. Transfers in of financial responsibility			\$0	
	2. Temporary voter approved increases			0	
	3. Total adjustments - increase				0
	Sub-Total (D + E.3)				\$90,120,397
F.	Adjustments to decrease limit:				
	1. Transfers out of financial responsibility			\$0	
	2. Lapses of voter approved increases			0	
	3. Total adjustments - decrease				0
G.	2014-2015 Appropriations Limit (D + E.3 - F.3)				\$90,120,397
II.	2014-2015 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				34,275,845
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				165,192
C.	Local Property taxes				10,157,775
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				22,965
H.	2014-2015 Appropriations Subject to Limit				\$44,575,847

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		167,000				
State Revenues	8600	282		3,213,987	3,454,894	3,214,269	3,621,894
Local Revenues	8800	33,232,013	35,968,603	4,658,806	5,472,106	37,890,819	41,440,709
Total Revenues		15,014,059	12,923,340	962,494	1,025,268	15,976,553	13,948,608
		48,246,354	49,058,943	8,835,287	9,952,268	57,081,641	59,011,211
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	20,609,684	21,167,775	1,722,406	1,599,407	22,332,090	22,767,182
Employee Benefits	3000	8,700,009	9,002,208	2,874,146	2,990,630	11,574,155	11,992,838
Supplies and Materials	4000	9,632,028	10,833,476	1,377,228	1,580,867	11,009,256	12,414,343
Other Operating Expenses and Services	5000	905,420	956,993	699,980	673,194	1,605,400	1,630,187
Capital Outlay	6000	5,184,491	5,921,127	1,198,495	1,334,272	6,382,986	7,255,399
Total Expenditures		887,159	913,909	438,597	1,295,216	1,325,756	2,209,125
		45,918,791	48,795,488	8,310,852	9,473,586	54,229,643	58,269,074
Excess /(Deficiency) of Revenues over Expenditures		2,327,563	263,455	524,435	478,682	2,851,998	742,137
Other Financing Sources	8900	25,863	15,000	92,340	92,340	118,203	107,340
Other Outgo	7000	596,362	288,408	616,775	571,022	1,213,137	839,430
Net Increase/(Decrease) in Fund Balance		1,757,064	10,047	0	0	1,757,064	10,047
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,737,411	4,709,679	0	0	2,737,411	4,709,679
Prior Years Adjustments	9020	215,204				215,204	
Adjusted Beginning Balance	9030	2,952,615		0	0	2,952,615	
Ending Fund Balance, June 30		4,709,679	4,719,726	0	0	4,709,679	4,719,726

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

560 SEQUOIAS

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	5,774,630	4,739,572				
Total Revenues		5,774,630	4,739,572	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	12,082,902					
Other Incoming Transfers	8983	188,872					
Total Other Financing Sources		12,271,774	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,977,563	1,075,319				
Debt Interest and Other Service Charges	7120	3,571,772	3,664,253				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,549,335	4,739,572	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,277,561)	(4,739,572)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,497,069	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,977,116	14,474,185		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,977,116		0		0	
Ending Fund Balance, June 30		14,474,185	14,474,185	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					477,496	450,000
Total Income		0	0	0	0	477,496	450,000
Expenditures							
Academic Salaries	1000					176,529	180,000
Classified Salaries	2000					40,695	50,000
Employee Benefits	3000					25,035	30,000
Supplies and Materials	4000					31,243	40,000
Other Operating Expenses and Services	5000					109,664	145,000
Capital Outlay	6000					3,072	2,500
Total Expenditures		0	0	0	0	386,238	447,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	91,258	2,500
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	2,554	2,500
Beginning Fund Balance:						88,704	0
Net Beginning Balance, July 1	9010		0			576,797	665,501
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		576,797	
Ending Fund Balance, June 30		0	0	0	0	665,501	665,501

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,398,908	1,165,645				
Local Revenues	8800	2,021,904	31,000	62,742			
Total Income		3,420,812	1,196,645	62,742	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			888	31,727		
Other Operating Expenses and Services	5000	80,555	1,043,188	439,369	760,797		
Capital Outlay	6000	1,603,202	356,275	961,294	1,689,789		
Total Expenditures		1,683,757	1,399,463	1,401,551	2,482,313	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,737,055	(202,818)	(1,338,809)	(2,482,313)	0	0
Other Financing Sources	8900	109,705		8,383,895			
Other Outgo	7000	1,752,884		12,894,722	1,308,018		
Net Increase/(Decrease) in Fund Balance		93,876	(202,818)	(5,849,636)	(3,790,331)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,159,842	5,253,718	10,260,512	4,410,876		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,159,842		10,260,512		0	
Ending Fund Balance, June 30		5,253,718	5,050,900	4,410,876	620,545	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	30,627	20,000	689,376	690,000	564,815	624,300
Other Financing Sources	8900					(13,823)	
Total Income		30,627	20,000	689,376	690,000	550,992	624,300
Cost of Sales	5890			293,275	295,000		
Gross Profit or Loss		30,627	20,000	396,101	395,000	550,992	624,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			261,925	240,000	74,846	75,025
Employee Benefits	3000			99,659	94,500	26,649	27,275
Supplies and Materials	4000			426	500	83,319	67,150
Other Operating Expenses and Services	5000			63,174	60,000	557,617	411,700
Capital Outlay	6000						9,000
Total Expenditures		0	0	425,184	395,000	742,431	590,150
Net Profit or Loss		30,627	20,000	(29,083)	0	(191,439)	34,150
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		30,627	20,000	(29,083)	0	(191,439)	34,150
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(101,437)	(70,810)	254,726	225,643	1,492,021	1,300,582
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(101,437)		254,726		1,492,021	
Ending Fund Balance, June 30		(70,810)	(50,810)	225,643	225,643	1,300,582	1,334,732

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Proprietary Funds Group

50 Enterprise Funds Group – Part 2

560 SEQUOIAS

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND	
		Actual	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
EXPENDITURES			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

560 SEQUOIAS

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	12,403	27,000		
Other Financing Sources	8900				
Total Income		12,403	27,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Net Profit or Loss		12,403	27,000	0	0
Other Outgo	7000	2,419	1		
Net Increase/(Decrease) in Fund Balance		9,984	26,999	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,298,780	1,308,764		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	1,298,780		0	
Ending Fund Balance, June 30		1,308,764	1,335,763	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

560 SEQUOIAS

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	223,223	210,000	17,729	18,000	96,848	97,000
Total Income		223,223	210,000	17,729	18,000	96,848	97,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	27,587	30,000			32,725	25,196
Employee Benefits	3000	16,696	17,000			16,819	7,000
Supplies and Materials	4000	108,526	103,000	1,389	1,500	170	
Other Operating Expenses and Services	5000			22,749	22,000	40,764	39,000
Capital Outlay	6000						
Total Expenditures		152,809	150,000	24,138	23,500	90,478	71,196
Excess /(Deficiency) of Revenues over Expenditures		70,414	60,000	(6,409)	(5,500)	6,370	25,804
Other Financing Sources	8900	37,283	10,000				
Other Outgo	7000	38,957	10,000				
Net Increase/(Decrease) in Fund Balance		68,740	60,000	(6,409)	(5,500)	25,804	25,804
Beginning Fund Balance:						(19,434)	0
Net Beginning Balance, July 1	9010	203,614	272,354	39,386	32,977	15,002	(4,432)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	203,614		39,386		15,002	
Ending Fund Balance, June 30		272,354	332,354	32,977	27,477	(4,432)	(4,432)

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

70 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	19,151,647	19,200,000				
State Revenues	8600	1,555,876	1,600,000				
Local Revenues	8800			719	1,500		
Total Income		20,707,523	20,800,000	719	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		20,707,523	20,800,000	719	1,500	0	0
Other Financing Sources	8900	324,250	325,000				
Other Outgo	7000	21,031,773	21,125,000				
Net Increase/(Decrease) in Fund Balance		0	0	719	1,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,675)	(3,675)				
Prior Years Adjustments	9020			91,352	92,071		0
Adjusted Beginning Balance	9030	(3,675)		91,352		0	
Ending Fund Balance, June 30		(3,675)	(3,675)	92,071	93,571	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 3

560 SEQUOIAS

Fiduciary Funds Group

		FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Object		Actual	Budget	Actual	Budget
Code					
Description					
REVENUES:					
Federal Revenues		8100			
State Revenues		8600			
Local Revenues		8800			
Total Income			0	0	157,000
157,000				2,670,335	
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	64,500
79,500				2,548,038	
15,000					
Excess /(Deficiency) of Revenues over Expenditures			0	0	
79,500				2,595,514	
Other Financing Sources		8900			
Other Outgo		7000			
Net Increase/(Decrease) in Fund Balance			0	0	
15,000				74,821	
62,500				4,227	
Beginning Fund Balance:					
Net Beginning Balance, July 1		9010		0	
Prior Years Adjustments		9020			
Adjusted Beginning Balance		9030	0		
Ending Fund Balance, June 30			0	0	
1,200,298				1,137,750	
1,262,798				1,200,298	

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	92,340
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	8,444
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	324,250
79	OTHER TRUST FUNDS	39	OTHER SPECIAL REVENUE FUND	2,554
21	BOND INTEREST AND REDEMPTION FUND	42	REVENUE BOND CONSTRUCTION FUND	12,082,902
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	109,705
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	2,419
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	1,673
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	15,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 560

Name: SEQUOIAS

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	1,061,585		294,970	
		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
Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies & Materials	4000				0
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional Supplies & Mtrls	4400		105,488		0
Total Supplies and Materials		0	105,488		105,488
Other Operating Expenses and Services	5000		105,488	0	105,488
Capital Outlay	6000		956,097		956,097
Library Books	6300				0
Equipment	6400				0
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Expenditures		0	1,061,585	0	1,061,585
Ending Balance				288,887	288,887

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
Name: SEQUOIAS

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 560

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010						288,887	
Adjustments	9020							
Adjusted Beginning Balance	9030		0				288,887	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,100,000				200,000	
Expenditures								
Academic Salaries	1000							0
Classified Salaries	2000							0
Employee Benefits	3000							0
Supplies & Materials	4000							0
Software	4100							0
Books, Magazines, & Periodicals	4200							0
Instructional Supplies & Materials	4300							0
Noninstructional Supplies & Mtrls	4400		105,000		105,000		200,000	200,000
Total Supplies and Materials		0	105,000	0	105,000		200,000	105,000
Other Operating Expenses and Services	5000		995,000		995,000			305,000
Capital Outlay	6000							995,000
Library Books	6300							
Equipment	6400							0
Equipment - Additional	6410							
Equipment - Replacement	6420							0
Total Capital Outlay		0	0	0	0			0
Other Outgo	7000							0
Total Expenditures		0	1,100,000	0	1,100,000		200,000	1,300,000
Ending Balance							288,887	

For Actual Year: 2013-2014

District ID: 560

Name: SEQUOIAS

EPA Revenue	6,954,448
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	6,954,448	0	0	6,954,448
TOTAL		6,954,448	0	0	6,954,448