

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

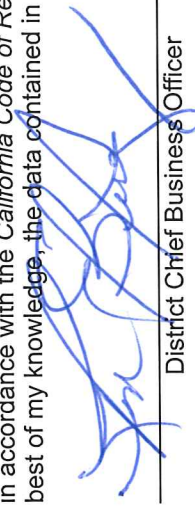
(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

District: SEQUOIAS

District Code: 560

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



District Chief Business Officer

9/11/19

Date



District Superintendent

9/11/19

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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
Instructional Salaries					
Contract or Regular	1100	14,436,840	14,436,840		14,436,840
Other	1300	7,508,453	7,508,453		7,508,453
Total Instructional Salaries		21,945,293	21,945,293	0	21,945,293
Non-Instructional Salaries					
Contract or Regular	1200		4,475,363	192,097	4,667,460
Other	1400		340,931		340,931
Total Non-Instructional Salaries		0	4,816,294	192,097	5,008,391
Total Academic Salaries		21,945,293	26,761,587	192,097	26,953,684
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,127,043	242,581	10,369,624
Other	2300		479,244	132,368	611,612
Total Non-Instructional Salaries		0	10,606,287	374,949	10,981,236
Instructional Aides					
Regular Status	2200	634,984	634,984		634,984
Other	2400	433,740	433,740		433,740
Total Instructional Aides		1,068,724	1,068,724	0	1,068,724
Total Classified Salaries		1,068,724	11,675,011	374,949	12,049,960
Employee Benefits	3000	7,517,884	14,238,312	213,603	14,451,915
Supplies and Materials	4000		1,051,035	86,019	1,137,054
Other Operating Expenses	5000	189,626	5,415,476	431,778	5,847,254
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		30,721,527	59,141,421	1,298,446	60,439,667

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: 2018-2019

Budget Year: 2019-2020

District ID: 560

Name: SEQUOIAS

			Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
			ECS 84362 A	ECS 84362 B	Excluded	
			Instructional Salary Cost	Total CEE	Activities	
Exclusions			AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code					
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900		910,473	910,473		910,473
Student Health Services Above Amount Collected	6441					0
Student Transportation	6491			34,470		34,470
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740			610,784		610,784
Objects to Exclude	Object Code					
Rents and Leases	5060			697,525	31,526	729,051
Lottery Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies and Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300					0
Noninstructional, Supplies & Materials	4400			143,698		143,698
Total Supplies and Materials			0	143,698	0	143,698
Other Operating Expenses and Services	5000			1,687,702		1,687,702

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: 2018-2019

Budget Year: 2019-2020

District ID: 560

Name: SEQUOIAS

	Object	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				
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		910,473	4,084,652	31,526	4,116,178
Total for ECS 84362, 50% Law		29,811,054	55,056,769	1,266,920	56,323,689
Percent of CEE (Instructional Salary Cost / Total CEE)		54.15%	100.00%		
50% of Current Expense of Education			27,528,384		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		29,811,054	55,056,769	1,266,920	56,323,689
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		30,721,527	59,141,421	1,298,446	60,439,867
Capital Expenditures	6000	25,275	1,602,495	9,489	1,611,984
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		30,746,802	60,743,916	1,307,935	62,051,851

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	8,000		8,000
In County Treasury	9112	29,119,081		29,119,081
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	49,857		49,857
Investments (at cost)	9120			0
Accounts Receivable	9130	5,727,898		5,727,898
Due from Other Funds	9140	170,476		170,476
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	515,660		515,660
TOTAL ASSETS		35,610,972	0	35,610,972
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,368,331		3,368,331
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	1,508,981		1,508,981
Due to Other Funds	9540	539		539
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,875,505		8,875,505
TOTAL LIABILITIES		13,753,356	0	13,753,356

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11		12		10	
		General Fund		General Fund		General Fund	
		Unrestricted		Restricted		COMBINED	
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710					0	
NonCash Assets	9711	515,660				515,660	
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	494,545				494,545	
Unassigned	9790	20,847,411				20,847,411	
Total Fund Balance		21,857,616		0		21,857,616	
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		21,857,616		0		21,857,616	
TOTAL LIABILITIES AND FUND EQUITY		35,610,972		0		35,610,972	

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, 2019

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	20,527,320		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	70,320		
Due from Other Funds	9140			
TOTAL ASSETS		20,597,640	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2019

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	20,597,640		
Total Fund Balance		20,597,640	0	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		20,597,640	0	0
TOTAL LIABILITIES AND FUND EQUITY		20,597,640	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, 2019

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						314,403
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						102,053
Due from Other Funds	9140						439
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	416,895
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						143,603
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	143,603

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, 2019

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	273,292
Total Fund Balance		0	0	0	0	0	273,292
Fund Balance (GASB 54)							
Nondisposable Fund Balance	9750						0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	273,292
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	416,895

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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		14,038,677				
Cash With Fiscal Agents	9113		880				
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140		604,142				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS			14,643,699	0	0		0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		3,840				
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		10,977				
TOTAL LIABILITIES			14,817	0	0		0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond 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	14,628,882		
Total Fund Balance		14,628,882	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		14,628,882	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,643,699	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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		39,018	490,790	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		23,292	60,952	
Due from Other Funds	9140			100	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		17,487	67,479	
Prepaid Items	9220				
Fixed Assets					
Sites	9310			64,000	
Site Improvements	9320			1,192,904	
Accumulated Depreciation Site Improvements	9321			383,918	
Buildings	9330		553,665	300,940	
Accumulated Depreciation Buildings	9331		296,261	94,044	
Library Books	9340				
Equipment	9350		184,771	159,907	
Accumulated Depreciation Equipment	9351		160,142	150,862	
Work in Progress	9360				
Total Fixed Assets		0	282,033	1,088,927	0
TOTAL ASSETS		0	367,363	1,711,715	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, 2019

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		72,411	45,821	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		170,476	604,142	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	242,887	649,963	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	0	242,887	649,963	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			1,156,406	
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		124,476	(94,654)	
Unassigned	9790		124,476	1,061,752	0
Total Reserved Fund Balance		0			
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754		0	0	0
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		0	124,476	1,061,752	0
TOTAL LIABILITIES AND FUND EQUITY		0	367,363	1,711,715	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, 2019

District ID: 560

Name: SEQUOIAS

Description		CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS				
Cash, Investments, and Receivables		9100		
Cash:				
Awaiting Deposit and in Banks		9111		
In County Treasury		9112		1,037,604
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				
Sites		9300		
Site Improvements		9310		
Accumulated Depreciation Site Improvements		9320		
Buildings		9321		
Accumulated Depreciation Buildings		9330		
Library Books		9331		
Equipment		9340		
Accumulated Depreciation Equipment		9350		
Work in Progress		9351		
Total Fixed Assets		9360		
TOTAL ASSETS			0	1,037,604

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, 2019

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(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		1,037,604
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	1,037,604
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	1,037,604

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(Object)	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		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nondisposable 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		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,037,604

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	564,157	32,582	134,871	36,639	48,445			194,160
In County Treasury	9112								924,608
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	65,000				28,000			70,000
Accounts Receivable	9130	416	(19)	(182)	422,862	18,062			167,057
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		629,573	32,563	134,689	459,501	94,507	0	0	1,355,825

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	20,322	839		466,112	120			10,783
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	133,418	10,482	49,418					140,091
Total Current Liabilities and Deferred Revenue		153,740	11,321	49,418	466,112	120	0	0	150,874
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	153,740	11,321	49,418	466,112	120	0	0	150,874

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	475,833	21,242	85,271	(6,611)	94,387			1,204,951
Total Reserved Fund Balance		475,833	21,242	85,271	(6,611)	94,387	0	0	1,204,951
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	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								
TOTAL FUND EQUITY		475,833	21,242	85,271	(6,611)	94,387	0	0	1,204,951
TOTAL LIABILITIES AND FUND EQUITY		629,573	32,563	134,689	459,501	94,507	0	0	1,355,825

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019		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			645
	8110	645		
Higher Education Act	8120		1,281,501	1,281,501
Workforce Investment Act	8130		163,821	163,821
Temporary Assistance for Needy Families (TANF)	8140		46,308	46,308
Student Financial Aid	8150		384,475	384,475
Veterans Education	8160		785	785
Vocational and Technical Education Act (VATEA)	8170		401,794	401,794
Other Federal Revenues	8190	2,485	309,615	312,100
Total Federal Revenues	8100	3,130	2,588,299	2,591,429
State Revenues				
General Apportionments	8600			0
	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	37,254,356		37,254,356
Other General Apportionment	8613	249,140		249,140
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,300,816	1,300,816
Disabled Students Programs and Services(DSPS)	8623		1,414,664	1,414,664
Temporary Assistance for Needy Families (TANF)	8624		46,308	46,308
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		541,485	541,485
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,031,268	10,031,268

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

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		9,734,664				9,734,664
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			818,923			818,923
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671		138,205				138,205
Timber Yield Tax	8672		483				483
Other State Tax Subventions	8673		38				38
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681		1,831,400		214,433		2,045,833
State Mandated Costs	8685		295,627				295,627
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690		459,162		451,487		910,649
Total State Revenues	8600		49,963,075		14,819,384		64,782,459

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
	8810			
Tax Allocation, Secured Roll	8811	15,128,020		15,128,020
Tax Allocation, Supplemental Roll	8812	218,622		218,622
Tax Allocation, Unsecured Roll	8813	858,801		858,801
Prior Years Taxes	8816	317,201		317,201
Education Revenues Augmentation Fund (ERAF)	8817	(866,305)		(866,305)
Redevelopment Agency Funds - Pass Through	8818	218,675		218,675
Redevelopment Agency Funds - Residual	8819	797,593		797,593
Redevelopment Agency Funds - Asset Liquidation	8819.1	3,187		3,187
Contributions, Gifts, Grants, and Endowments	8820	3,224		3,224
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	240,523		240,523
Interest and Investment Income	8860	556,538		556,538
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,804,716		2,804,716
Contra Revenue Account	8874.1	(1,203)		(1,203)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		521,648	521,648
Instructional Materials Fees and Sales of Materials	8877	96,793		96,793
Insurance	8878			0
Student Records	8879	14,481		14,481
Nonresident Tuition	8880	384,749		384,749
Parking Services and Public Transportation	8881		463,783	463,783
Other Student Fees and Charges	8885	105,448		105,448
Other Local Revenues	8890	503,794	877,886	1,381,680
Total Local Revenues	8800	21,384,857	1,863,317	23,248,174
Total Revenues		71,351,062	19,271,000	90,622,062

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910					0	0
Proceeds of Long-Term Debt	8940					0	0
Incoming Transfers -- (8970/8981/8982/8983)	898#		16,251		73,882	90,133	90,133
Total Other Financing Sources	8900		16,251		73,882	90,133	90,133
Total Revenues and Other Financing Sources			71,367,313		19,344,882	90,712,195	90,712,195

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: 2018-2019

Budget Year: 2019-2020

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	1,028,328	273,074	128,761	260,365		1,690,528
Architecture and Environmental Design	0200	65,038	5,595	17,332	6,990		94,955
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,796,036	39,177	27,764			1,862,977
Business and Management	0500	891,081	37,485	12,513	980		942,059
Communications	0600	960,350	64,661	5,892	4,119		1,035,042
Computer and Information Science	0700	1,211,778	114,217	299			1,326,294
Education	0800	1,793,987	182,231	26,775			2,002,993
Engineering and Related Industrial Technology	0900	1,683,333	605,695	731,929	581,975		3,602,932
Fine and Applied Arts	1000	1,920,923	421,365	58,477	11,360		2,412,125
Foreign language	1100	750,622		18,642			769,264
Health	1200	2,428,803	625,675	323,536	44,967		3,422,981
Consumer Education And Home Economics	1300	1,125,085	339,978	124,372	42,290		1,631,725
Law	1400	96,044	23,524	24,234	22,964		166,766
Humanities(Letters)	1500	4,548,943	494,214	179,076	373,119		5,595,352
Library Science	1600						0
Mathematics	1700	3,617,929	165,185	66,479	372,723		4,222,316
Military Studies	1800						0
Physical Sciences	1900	1,156,183	375,551	484,003	3,138		2,018,875
Psychology	2000	943,490		6,780			950,270
Public Affairs and Services	2100	873,860	533,682	59,845	22,292		1,489,679
Social Sciences	2200	2,197,502	88,409	6,776			2,292,687
Commercial Services	3000			57,626			57,626
Interdisciplinary Studies	4900	1,696,987	197,708	42,158			1,936,853
Instruc Staff-Retirees' Brfts & Retire Incents	5900	910,474					910,474
Sub-Total Instructional Activities		31,696,776	4,587,446	2,403,269	1,747,282		40,434,773
Total Expenditures for GF Activities*		31,870,932	33,730,272	10,244,560	3,801,254	9,026,834	88,673,852

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019		Budget Year: 2019-2020		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		2,556,858	144,576	13,326		2,714,760
Course and Curriculum Development	6020			50,515			50,515
Academic / Faculty Senate	6030			12,382			12,382
Other Instructional Administration & Governance	6090		629,160	84,143			713,303
Total Instructional Admin. & Governance		0	3,186,018	291,616	13,326	0	3,490,960
Instructional Support Services	6100						
Learning Center	6110	174,156	136,966	4,240	157,462		472,824
Library	6120		1,252,124	21,232	73,509		1,346,865
Media	6130		180,050	13,449			193,499
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		583,691	12,456			596,147
Total Instructional Support Services		174,156	2,152,831	51,377	230,971	0	2,609,335
Admissions and Records	6200		799,866	14,628	3,880		818,374
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,561,779	138,500			1,700,279
Matriculation and Student Assessment	6320		4,239,732	302,622	75,124		4,617,478
Transfer Programs	6330						0
Career Guidance	6340		629,090	15,536	624		645,250
Other Student Counseling and Guidance	6390			13,837			13,837
Total Student Counseling and Guidance		0	6,430,601	470,495	75,748	0	6,976,844

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 560

Name: SEQUOIAS

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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		1,158,226	200,216			1,358,442
Extended Opportunity Programs and Services (EOPS)	6430		885,807	258,111	47,572		1,191,490
Health Services	6440		486,151	138,326	6,216		630,693
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,392,436	88,002	5,657		1,486,095
Job Placement Services	6470		342,038				342,038
Veterans Services	6480		98,273	43,979	20,459		162,711
Miscellaneous Student Services	6490		815,985	83,998	5,172		905,155
Total Other Student Services		0	5,178,916	812,632	85,076	0	6,076,624
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,080,359	1,670,320	186,250		2,936,929
Custodial Services	6530		1,593,086	109,702			1,702,788
Grounds Maintenance and Repairs	6550		443,769	49,539	527		493,835
Utilities	6570			1,045,126			1,045,126
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,117,214	2,874,687	186,777	0	6,178,678
Planning, Policymaking and Coordinations	6600		884,718	106,104			990,822

* 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: 2018-2019 Budget Year: 2019-2020

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		232,843	51,830	20,792		305,465
Fiscal Operations	6720		1,525,833	6,486			1,532,319
Human Resources Management	6730		619,477	55,526	1,999		677,002
Noninstruct Staff Retirees' Benefits & Retirement *	6740		610,784				610,784
Staff Development	6750			3,197			3,197
Staff Diversity	6760		1,981	38,644			40,625
Logistical Services	6770		855,387	228,356	20,092		1,103,835
Management Information Systems	6780		2,184,876	1,488,836	1,245,228		4,918,940
Other General Institutional Support Services	6790		263,290	776,267	9,235		1,048,792
Total General Institutional Support Services	6700	0	6,294,471	2,649,142	1,297,346	0	10,240,959
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						0
Total Community Services	6800	0	0	0	0	0	0

* 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: 2018-2019 Budget Year: 2019-2020

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		20,824				20,824
Parking	6950		317,542	52,813	151,359		521,714
Student and Co-Curricular Activities	6960		759,825	347,386	9,489		1,116,700
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,098,191	400,199	160,848	0	1,659,238
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2018-2019 Budget Year: 2019-2020

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			170,411		455,828	626,239
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	170,411	0	455,828	626,239
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,511,491	6,511,491
Student Aid	7320					1,719,515	1,719,515
Other Outgo	7390					340,000	340,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,571,006	8,571,006
Sub-Total Non-Instructional Activities		174,156	29,142,826	7,841,291	2,053,972	9,026,834	48,239,079
Total Expenditures General Fund: activities *		31,870,932	33,730,272	10,244,560	3,801,254	9,026,834	88,673,852

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2019-2020

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2019-2020 Appropriations Limit:				
A.	2018-2019 Appropriations Limit:				\$119,124,241
B.	2019-2020 Price Factor:		1.0385		
C.	Population factor:				
	1. 2017-2018 Second Period Actual FTES		10,120.74		
	2. 2018-2019 Second Period Actual FTES		10,161.49		
	3. 2018-2019 Population change factor (C2/C1)		1.0040		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)				\$124,205,366
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)				\$124,205,366
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)				\$124,205,366
II.	2019-2020 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				49,521,093
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				165,192
C.	Local Property taxes				15,167,154
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				(31,610)
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2019-2020 Appropriations Subject to Limit				\$64,821,829

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	3,130	7,000	2,588,299	2,734,396	2,591,429	2,741,396
State Revenues	8600	49,963,075	52,426,278	14,819,384	14,027,446	64,782,459	66,453,724
Local Revenues	8800	21,384,857	19,603,216	1,863,317	1,279,669	23,248,174	20,882,885
Total Revenues		71,351,062	72,036,494	19,271,000	18,041,511	90,622,062	90,078,005
EXPENDITURES:							
Academic Salaries	1000	26,953,683	29,861,272	2,884,991	2,706,040	29,838,674	32,567,312
Classified Salaries	2000	12,049,963	13,981,528	5,910,467	5,747,608	17,960,430	19,729,136
Employee Benefits	3000	14,451,913	17,821,317	3,350,187	3,560,933	17,802,100	21,382,250
Supplies and Materials	4000	1,137,055	1,064,040	905,649	980,890	2,042,704	2,044,930
Other Operating Expenses and Services	5000	5,847,253	6,145,929	2,354,603	2,269,146	8,201,856	8,415,075
Capital Outlay	6000	1,611,984	1,492,762	2,189,270	970,953	3,801,254	2,463,715
Total Expenditures		62,051,851	70,366,848	17,595,167	16,235,570	79,647,018	86,602,418
Excess (Deficiency) of Revenues over Expenditures		9,299,211	1,669,646	1,675,833	1,805,941	10,975,044	3,475,587
Other Financing Sources	8900	16,251	8,000	73,882	53,457	90,133	61,457
Other Outgo	7000	7,277,119	502,499	1,749,715	1,859,398	9,026,834	2,361,897
Net Increase/(Decrease) in Fund Balance		2,038,343	1,175,147	0	0	2,038,343	1,175,147
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,832,805	21,857,616	0	0	19,832,805	21,857,616
Prior Years Adjustments	9020	(13,532)				(13,532)	
Adjusted Beginning Balance	9030	19,819,273		0		19,819,273	
Ending Fund Balance, June 30		21,857,616	23,032,763	0	0	21,857,616	23,032,763

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,685,064	5,798,393				
Total Revenues		6,685,064	5,798,393	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,985,000	1,705,510				
Debt Interest and Other Service Charges	7120	2,578,338	4,092,883				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,563,338	5,798,393	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,563,338)	(5,798,393)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,121,726	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,475,914	20,597,640		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	19,475,914		0		0	
Ending Fund Balance, June 30		20,597,640	20,597,640	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: 2018-2019

Budget Year: 2019-2020

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							
7000							
Other Outgo							
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

560 SEQUOIAS

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					604,497	500,000
Total Income		0	0	0	0	604,497	500,000
Expenditures							
Academic Salaries	1000					144,641	100,000
Classified Salaries	2000					236,387	240,000
Employee Benefits	3000					117,585	115,000
Supplies and Materials	4000					45,759	30,000
Other Operating Expenses and Services	5000					107,087	25,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	651,459	510,000
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(46,962)	(10,000)
Other Financing Sources	8900						
Other Outgo	7000					1,202	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(48,164)	(10,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	331,409	273,292
Prior Years Adjustments	9020					(9,953)	
Adjusted Beginning Balance	9030	0		0	0	321,456	
Ending Fund Balance, June 30		0	0	0	0	273,292	263,292

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: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	565,595	1,536,655				
Local Revenues	8800	547,995	45,000				
Total Income		1,113,590	1,581,655	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	307,614	1,919,082				
Capital Outlay	6000	836,952	8,629,946				
Total Expenditures		1,144,566	10,549,028	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(30,976)	(8,967,373)	0	0	0	0
Other Financing Sources	8900	7,446,600					
Other Outgo	7000	20,000					
Net Increase/(Decrease) in Fund Balance		7,395,624	(8,967,373)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,233,259	14,628,883	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,233,259		0		0	
Ending Fund Balance, June 30		14,628,883	5,661,510	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			981,372	1,050,000	619,843	533,033
Other Financing Sources	8900					19,420	
Total Income		0	0	981,372	1,050,000	639,263	533,033
Cost of Sales	5890			552,691	550,000		
Gross Profit or Loss		0	0	428,681	500,000	639,263	533,033
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			358,587	360,000	104,637	69,050
Employee Benefits	3000			112,171	120,000	33,055	28,125
Supplies and Materials	4000			12,880	10,000	46,537	82,625
Other Operating Expenses and Services	5000			70,838	70,000	514,789	302,000
Capital Outlay	6000					746	86,000
Total Expenditures		0	0	554,476	560,000	699,764	567,800
Net Profit or Loss		0	0	(125,795)	(60,000)	(60,501)	(34,767)
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(125,795)	(60,000)	(60,501)	(34,767)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	251,001	125,206	1,122,254	1,061,753
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		251,001		1,122,254	
Ending Fund Balance, June 30		0	0	125,206	65,206	1,061,753	1,026,986

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800			18,443	40,000
Other Financing Sources	8900			106,573	
Total Income		0	0	125,016	40,000
Expenditures					
Academic Salaries	1000			125,723	37,500
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	125,723	37,500
Net Profit or Loss		0	0	(707)	2,500
Other Outgo	7000				2,500
Net Increase/(Decrease) in Fund Balance		0	0	(707)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	708	1
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		708	
Ending Fund Balance, June 30		0	0	1	1

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: 2018-2019

Budget Year: 2019-2020

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	340,005	360,000	19,015	19,000	103,224	103,000
Total Income		340,005	360,000	19,015	19,000	103,224	103,000
Expenditures							
Academic Salaries	1000	900					
Classified Salaries	2000	84,797	85,000			6,963	7,000
Employee Benefits	3000	32,976	33,000			4,177	4,000
Supplies and Materials	4000	195,564	207,000	5,911	6,000		
Other Operating Expenses and Services	5000	5,003	5,000	7,212	7,000	18,171	18,000
Capital Outlay	6000						
Total Expenditures		319,240	330,000	13,123	13,000	29,311	29,000
Excess (Deficiency) of Revenues over Expenditures		20,765	30,000	5,892	6,000	73,913	74,000
Other Financing Sources	8900	68,942	60,000				
Other Outgo	7000	70,942	60,000			46,829	47,000
Net Increase/(Decrease) in Fund Balance		18,765	30,000	5,892	6,000	27,084	27,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	457,068	475,833	15,350	21,242	58,187	85,271
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	457,068		15,350		58,187	
Ending Fund Balance, June 30		475,833	505,833	21,242	27,242	85,271	112,271

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

560 SEQUOIAS

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	22,102,489	22,000,000				
State Revenues	8600	5,244,778	5,300,000				
Local Revenues	8800			809	1,000		
Total Income		27,347,267	27,300,000	809	1,000	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	0	0
Excess (Deficiency) of Revenues over Expenditures		27,347,267	27,300,000	809	1,000	0	0
Other Financing Sources							
8900		624,709	625,000				
7000		28,113,760	27,925,000				
Other Outgo							
		(141,784)	0	809	1,000	0	0
Net Increase/(Decrease) in Fund Balance							
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	135,173	(6,611)	93,579	94,388		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	135,173		93,579		0	
Ending Fund Balance, June 30		(5,611)	(6,611)	94,388	95,388	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			318,124	293,000
Total Income		0	0	318,124	293,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			16,790	17,000
Other Operating Expenses and Services	5000			233,525	294,000
Capital Outlay	6000				
Total Expenditures		0	0	250,315	311,000
Excess (Deficiency) of Revenues over Expenditures		0	0	67,809	(18,000)
Other Financing Sources	8900			2,000	
Other Outgo	7000			6,815	8,000
Net Increase/(Decrease) in Fund Balance		0	0	62,994	(26,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,141,957	1,204,951
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,141,957	
Ending Fund Balance, June 30		0	0	1,204,951	1,178,951

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	73,883
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,321,600
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	106,573
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	9,435
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	497,350
53	FARM OPERATIONS	41	CAPITAL OUTLAY PROJECTS FUND	20,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	2,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	6,815

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: 2018-2019 Budget Year: 2019-2020

District ID: 560 Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,180,429	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,180,429	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,831,400			771,112	
		Instructional & Institutional Unrestricted					
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	90,821	90,821
Noninstructional Supplies & Mtrls	4400		143,698		143,698		143,698
Total Supplies and Materials		0	143,698	0	143,698	90,821	234,519
Other Operating Expenses and Services	5000		1,687,702		1,687,702	5,221	1,692,923
Capital Outlay	6000						
Library Books	6300				0	118,391	118,391
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	118,391	118,391
Other Outgo	7000						0
Total Expenditures		0	1,831,400	0	1,831,400	214,433	2,045,833
Ending Balance					0	1,737,108	1,737,108

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 560 Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,737,108	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,737,108	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,600,000			250,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	206,000	206,000
Noninstructional Supplies & Mtrls	4400		144,000		144,000		144,000
Total Supplies and Materials		0	144,000	0	144,000	206,000	350,000
Other Operating Expenses and Services	5000		1,456,000		1,456,000		1,456,000
Capital Outlay	6000						
Library Books	6300				0	44,000	44,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	44,000	44,000
Other Outgo	7000						0
Total Expenditures		0	1,600,000	0	1,600,000	250,000	1,850,000
Ending Balance					0	1,737,108	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2018-2019

District ID: 560

Name: SEQUOIAS

EPA Revenue	9,734,664
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	9,734,664	0	0	9,734,664
TOTAL		9,734,664	0	0	9,734,664

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

Name: SEQUOIAS

District ID: 560

Budget Year: 2019-2020

For Actual Year: 2018-2019

Fiscal Year	STRS		PERS		Total		Increase		Rate
	Amount		Amount		Amount		Amount		
2015-16	2,201,086		1,428,953		3,630,039		N/A		N/A
2016-17	2,857,436		1,962,620		4,820,056		1,190,017		32.78%
2017-18	3,554,374		2,327,858		5,882,232		1,062,176		22.04%
2018-19	4,327,326		2,969,946		7,297,272		1,415,040		24.06%
2019-20	4,790,844		3,362,149		8,152,993		855,721		11.73%
2020-21	5,035,930		3,803,559		8,839,489		686,496		8.42%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The 2020/21 and 2021/22 increase cost are already budgeted for in 2019/20.