

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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.

Ron Ballesteros

Digitally signed by Ron

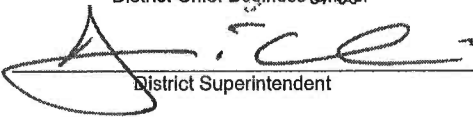
Ballesteros-Perez

Date: 2020.10.05 12:06:16

Perez

District Chief Business Officer

Date



District Superintendent

10/5/20

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, 2020. Please submit the report to :

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	15,850,965	15,850,965		15,850,965
Other	1300	8,017,647	8,017,647		8,017,647
Total Instructional Salaries		23,868,612	23,868,612	0	23,868,612
Non-Instructional Salaries					
Contract or Regular	1200		5,500,748	201,058	5,701,806
Other	1400		353,898		353,898
Total Non-Instructional Salaries		0	5,854,646	201,058	6,055,704
Total Academic Salaries		23,868,612	29,723,258	201,058	29,924,316
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,114,973	269,996	11,384,969
Other	2300		370,466	75,116	445,582
Total Non-Instructional Salaries		0	11,485,439	345,112	11,830,551
Instructional Aides					
Regular Status	2200	714,229	714,229		714,229
Other	2400	412,290	412,290		412,290
Total Instructional Aides		1,126,519	1,126,519	0	1,126,519
Total Classified Salaries		1,126,519	12,611,958	345,112	12,957,070
Employee Benefits	3000	7,795,508	15,551,023	236,836	15,787,859
Supplies and Materials	4000		888,069	124,838	1,012,907
Other Operating Expenses	5000	273,479	5,262,690	438,249	5,700,939
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		33,064,118	64,036,998	1,346,093	65,383,091

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 560

Name: SEQUOIAS

			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	
Activities to Exclude	TOP Code					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		513,900			513,900
Student Health Services Above Amount Collected	6441					0
Student Transportation	6491			28,966		28,966
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740			628,830		628,830
Objects to Exclude	Object Code					
Rents and Leases	5060			654,335	23,955	678,290
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			113,938		113,938
Total Supplies and Materials			0	113,938	0	113,938
Other Operating Expenses and Services	5000			1,473,924		1,473,924

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	Total
				AC 6800 - 7390	
Capital Outlay	6000				0
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		513,900	3,413,893	23,955	3,437,848
Total for ECS 84362, 50% Law		32,550,218	60,623,105	1,322,138	61,945,243
Percent of CEE (Instructional Salary Cost / Total CEE)		53.69%	100.00%		
50% of Current Expense of Education			30,311,552		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		32,550,218	60,623,105	1,322,138	61,945,243
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,064,118	64,036,998	1,346,093	65,383,091
Capital Expenditures	6000	10,479	951,674	13,531	965,205
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		33,074,597	64,988,672	1,359,624	66,348,296

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2020

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11		12		10	
		General Fund		General Fund		General Fund	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	COMBINED
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	8,000				8,000	
In County Treasury	9112	30,991,710				30,991,710	
Cash With Fiscal Agents	9113	20,000				20,000	
Revolving Cash Accounts	9114	49,608				49,608	
Investments (at cost)	9120					0	
Accounts Receivable	9130	8,605,584				8,605,584	
Due from Other Funds	9140	407,863				407,863	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	616,975				616,975	
TOTAL ASSETS		40,699,740	0		0	40,699,740	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	2,502,589				2,502,589	
Accrued Salaries and Wages Payable	9520					0	
Compensated Absences Payable Current	9530	1,762,857				1,762,857	
Due to Other Funds	9540	4,102,760				4,102,760	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	10,460,868				10,460,868	
TOTAL LIABILITIES		18,829,074	0		0	18,829,074	

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

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	616,975				616,975	
Amounts Restricted by Law for Specific Purposes	9712					0	
Reserve for Encumbrances Credit	9713					0	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Assigned/Committed	9754					0	
Unassigned	9790					0	
Total Fund Balance		616,975		0		616,975	
Fund Balance (GASB 54)	9750						
Nondisposable Fund Balance	9751					0	
Restricted Fund Balance	9752					0	
Committed Fund Balance	9753					0	
Assigned Fund Balance	9754	457,644				457,644	
Total Designated Fund Balance		457,644		0		457,644	
Uncommitted Fund Balance	9790	20,796,047				20,796,047	
TOTAL FUND EQUITY		21,870,666		0		21,870,666	
TOTAL LIABILITIES AND FUND EQUITY		40,699,740		0		40,699,740	

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	22,179,316		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	91,242		
Due from Other Funds	9140			
TOTAL ASSETS		22,270,558	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

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	22,270,558		
Total Fund Balance		22,270,558	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		22,270,558	0	0
TOTAL LIABILITIES AND FUND EQUITY		22,270,558	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, 2020

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						109,879
In County Treasury	9112						8,934,669
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						57,488
Due from Other Funds	9140						4,100,000
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	13,202,036
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						100,362
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						32,218
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	132,580

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, 2020

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	13,069,456
Total Fund Balance		0	0	0	0	0	13,069,456
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750					0	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							13,069,456
TOTAL LIABILITIES AND FUND EQUITY							13,202,036

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 560

Name: SEQUOIAS

Description		CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS					
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111			
In County Treasury		9112	10,006,150		
Cash With Fiscal Agents		9113	1,785		
Revolving Cash Accounts		9114			
Investments (at cost)		9120			
Accounts Receivable		9130	532,867		
Due from Other Funds		9140	604,142		
Inventories, Stores, and Prepaid Items		9200			
Inventories and Stores		9210			
Prepaid Items		9220			
TOTAL ASSETS			11,144,944	0	0
LIABILITIES					
Current Liabilities and Deferred Revenue		9500			
Accounts Payable		9510	238,223		
Accrued Salaries and Wages Payable		9520			
Compensated Absences Payable Current		9530			
Due to Other Funds		9540	672		
Temporary Loans		9550			
Current Portion of Long-Term Debt		9560			
Deferred Revenues		9570	75,350		
TOTAL LIABILITIES			314,245	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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						
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		10,830,699				
Total Fund Balance			10,830,699		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			10,830,699		0		0
TOTAL LIABILITIES AND FUND EQUITY			11,144,944		0		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, 2020

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		206,966	497,880	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		834	14,831	
Due from Other Funds	9140			2,750	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		15,742	67,849	
Prepaid Items	9220				
Fixed Assets					
Sites	9310			64,000	
Site Improvements	9320			1,192,904	
Accumulated Depreciation Site Improvements	9321			442,810	
Buildings	9330		553,665	300,940	
Accumulated Depreciation Buildings	9331		310,457	101,567	
Library Books	9340				
Equipment	9350		187,904	138,907	
Accumulated Depreciation Equipment	9351		164,088	133,596	
Work in Progress	9360				
Total Fixed Assets		0	267,024	1,018,778	0
TOTAL ASSETS		0	496,099	1,605,555	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, 2020

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		22,310	84,639	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		351,741	628,046	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	374,051	712,685	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	374,051	712,685	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, 2020

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			1,086,627	
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		122,048	(193,757)	
Total Reserved Fund Balance		0	122,048	892,870	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				
Uncommitted(Unrestricted) Fund Balance		0	0	0	0
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
TOTAL FUND EQUITY		0	122,048	892,870	0
TOTAL LIABILITIES AND FUND EQUITY		0	496,099	1,605,555	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		1,067,057
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		0	1,067,057

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, 2020

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		1,065,987
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	1,065,987
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	1,065,987

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, 2020

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		1,070
Total Reserved Fund Balance		0	1,070
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		0	1,070
TOTAL LIABILITIES AND FUND EQUITY		0	1,067,057

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	580,744	41,547	149,980	493,034	51,948			195,393
In County Treasury	9112								939,894
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	65,000				28,000			70,000
Accounts Receivable	9130	220	2,429	(105)	4,464	15,161			149,946
Due from Other Funds	9140	10							
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		645,974	43,976	149,875	497,498	95,109	0	0	1,355,233

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	28,988	7,161		501,058	120			58
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	125,752	28,416	46,646					95,972
Total Current Liabilities and Deferred Revenue		154,740	35,577	46,646	501,058	120	0	0	96,030
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	154,740	35,577	46,646	501,058	120	0	0	96,030

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	491,234	8,399	103,229	(3,560)	94,989			1,259,203
Total Reserved Fund Balance		491,234	8,399	103,229	(3,560)	94,989	0	0	1,259,203
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									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		491,234	8,399	103,229	(3,560)	94,989	0	0	1,259,203
TOTAL LIABILITIES AND FUND EQUITY		645,974	43,976	149,875	497,498	95,109	0	0	1,355,233

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2019-2020		District ID: 560		Name: SEQUOIAS			
Description	Object	Fund S11		Fund S12		Fund S10 Total	
		Actual	Restricted	Actual	General Fund		
	Code						
Federal Revenues	8100						
Forest Revenues	8110	11,416				11,416	
Higher Education Act	8120		1,146,594			1,146,594	
Workforce Investment Act	8130		140,162			140,162	
Temporary Assistance for Needy Families (TANF)	8140		46,543			46,543	
Student Financial Aid	8150		407,014			407,014	
Veterans Education	8160		234			234	
Vocational and Technical Education Act (VATEA)	8170		436,607			436,607	
Other Federal Revenues	8190	79,179	1,325,744			1,404,923	
Total Federal Revenues	8100	90,595	3,502,898			3,593,493	
State Revenues	8600					0	
General Apportionments	8610					0	
Apprenticeship Apportionment	8611						
State General Apportionment	8612	47,226,955				47,226,955	
Other General Apportionment	8613	254,218				254,218	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		1,283,780			1,283,780	
Disabled Students Programs and Services(DSPS)	8623		1,500,249			1,500,249	
Temporary Assistance for Needy Families (TANF)	8624		46,543			46,543	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		511,023			511,023	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627		8,327,873			8,327,873	

For Actual Year: 2019-2020

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	5,323,300				5,323,300	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			692,422		692,422	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	136,060				136,060	
Timber Yield Tax	8672	27				27	
Other State Tax Subventions	8673	3,361				3,361	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,587,861		130,636		1,718,497	
State Mandated Costs	8685	301,922				301,922	
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690	459,162		815,719		1,274,881	
Total State Revenues	8600	55,292,866		13,308,245		68,601,111	

Description		Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues		8800			
Property Taxes		8810			
Tax Allocation, Secured Roll		8811	15,777,612		15,777,612
Tax Allocation, Supplemental Roll		8812	231,423		231,423
Tax Allocation, Unsecured Roll		8813	951,011		951,011
Prior Years Taxes		8816	340,224		340,224
Education Revenues Augmentation Fund (ERAF)		8817	(889,125)		(889,125)
Redevelopment Agency Funds - Pass Through		8818	235,197		235,197
Redevelopment Agency Funds - Residual		8819	881,446		881,446
Redevelopment Agency Funds - Asset Liquidation		8819.1	646		646
Contributions, Gifts, Grants, and Endowments		8820	7,160		7,160
Contract Services		8830			
Contract Instructional Services		8831			0
Other Contract Services		8832			0
Sales and Commissions		8840			0
Rentals and Leases		8850	295,654		295,654
Interest and Investment Income		8860	772,507		772,507
Student Fees and Charges		8870			
Community Services Classes		8872			0
Dormitory		8873			0
Enrollment		8874	2,805,332		2,805,332
Enrollment Contra Revenue for Uncollectible Receivables		8874.1	(100,675)		(100,675)
Enrollment Contra Revenue for AB19 College Promise Waivers		8874.5			0
Enrollment Contra Revenue for COVID Refunds		8874.7			0
Field Trips and Use of Nondistrict Facilities		8875			0
Health Services		8876		525,470	525,470
Instructional Materials Fees and Sales of Materials		8877	90,258		90,258
Insurance		8878			0
Student Records		8879	14,573		14,573
Nonresident Tuition		8880	294,084		294,084
Parking Services and Public Transportation		8881		398,869	398,869
Other Student Fees and Charges		8885	92,226		92,226
Other Local Revenues		8890	378,707	222,789	601,496
Total Local Revenues		8800	22,178,260	1,147,128	23,325,388
Total Revenues			77,561,721	17,958,271	95,519,992

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2019-2020
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							
Proceeds of General Fixed Assets	8900						
	8910						0
Proceeds of Long-Term Debt	8940						0
Incoming Transfers – (8970/8981/8982/8983)	898#		60,339		158,921		219,260
Total Other Financing Sources	8900		60,339		158,921		219,260
Total Revenues and Other Financing Sources			77,622,060		18,117,192		95,739,252

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: 2019-2020 Budget Year: 2020-2021

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	1,104,333	277,114	143,515	65,890		1,590,852
Architecture and Environmental Design	0200	84,699	8,250	15,892			108,841
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,560,883	128,874	25,552			1,715,309
Business and Management	0500	927,530	38,137	28,839	1,476		995,982
Communications	0600	1,052,483	100,295	3,305	302		1,156,385
Computer and Information Science	0700	1,260,977	151,905	1,213			1,414,095
Education	0800	1,947,028	241,483	24,692			2,213,203
Engineering and Related Industrial Technology	0900	1,831,119	210,472	456,404	240,345		2,738,340
Fine and Applied Arts	1000	2,073,389	451,306	60,080	455		2,585,230
Foreign language	1100	803,082	29,476	34,160	107,069		973,787
Health	1200	2,893,033	713,239	356,377	162,408		4,125,057
Consumer Education And Home Economics	1300	1,459,720	400,662	143,738	21,931		2,026,051
Law	1400	100,807	14,155	11,652			126,614
Humanities(Letters)	1500	4,524,140	430,741	201,521	26,890		5,183,292
Library Science	1600						0
Mathematics	1700	3,648,867	254,197	32,414			3,935,478
Military Studies	1800						0
Physical Sciences	1900	1,726,636	337,575	305,101			2,369,312
Psychology	2000	1,182,938	619	13,468			1,197,025
Public Affairs and Services	2100	941,835	560,862	45,111	54,971		1,602,779
Social Sciences	2200	2,465,055	157,115	13,168	1,185		2,636,523
Commercial Services	3000			34,779			34,779
Interdisciplinary Studies	4900	1,743,933	346,863	22,254			2,113,050
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	513,900					513,900
Sub-Total Instructional Activities		33,846,387	4,853,340	1,973,235	682,922		41,355,884
Total Expenditures for GF Activities*		34,023,741	37,025,202	9,329,240	1,980,175	16,352,005	98,710,363

*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: 2019-2020 Budget Year: 2020-2021

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		2,807,823	166,757	11,633		2,986,213
Course and Curriculum Development	6020			952			952
Academic / Faculty Senate	6030			5,303			5,303
Other Instructional Administration & Governance	6090		657,055	64,888			721,943
Total Instructional Admin. & Governance		0	3,464,878	237,900	11,633	0	3,714,411
Instructional Support Services	6100						
Learning Center	6110	177,354	161,430	4,832	26,996		370,612
Library	6120		1,299,871	8,737	184,538		1,493,146
Media	6130		212,688	18,483			231,171
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		894,891	253,688	142,498		1,291,077
Total Instructional Support Services		177,354	2,568,880	285,740	354,032	0	3,386,006
Admissions and Records	6200		904,287	15,547	1,946		921,780
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,047,561	118,965	2,195		2,168,721
Matriculation and Student Assessment	6320		4,174,070	164,291	6,017		4,344,378
Transfer Programs	6330		316,667				316,667
Career Guidance	6340		455,794	30,861	6,419		493,074
Other Student Counseling and Guidance	6390			7,799			7,799
Total Student Counseling and Guidance		0	6,994,092	321,916	14,631	0	7,330,639

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: 2019-2020

Budget Year: 2020-2021

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		1,525,753	65,539			1,591,292
Extended Opportunity Programs and Services (EOPS)	6430		1,008,895	58,428	35,204		1,102,527
Health Services	6440		614,460	192,832	7,289		814,581
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,502,081	81,081	11,779		1,594,941
Job Placement Services	6470		358,670	1,627			360,297
Veterans Services	6480		106,792	72,738	30,296		209,826
Miscellaneous Student Services	6490		925,367	54,940			980,307
Total Other Student Services		0	6,042,018	527,185	84,568	0	6,653,771
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,187,461	1,403,250	5,975		2,596,686
Custodial Services	6530		1,564,721	98,668			1,663,389
Grounds Maintenance and Repairs	6550		478,587	47,001			525,588
Utilities	6570			988,426			988,426
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant		0	3,230,769	2,537,345	5,975	0	5,774,089
Planning, Policymaking and Coordinations			988,905	105,251			1,094,156

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

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: 2019-2020 Budget Year: 2020-2021

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		217,357	69,384			286,741
Fiscal Operations	6720		1,641,530	3,624			1,645,154
Human Resources Management	6730		690,905	58,102	1,538		750,545
Noninstruct Staff Retirees' Benefits & Retirement *	6740		628,830				628,830
Staff Development	6750		127	4,537			4,664
Staff Diversity	6760		24,606	27,701			52,307
Logistical Services	6770		944,794	190,808	27,783		1,163,385
Management Information Systems	6780		2,337,514	1,444,360	713,530		4,495,404
Other General Institutional Support Services	6790		389,151	876,778	2,604		1,268,533
Total General Institutional Support Services	6700	0	6,874,814	2,675,294	745,455	0	10,295,563
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: 2019-2020 Budget Year: 2020-2021

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		36,066	50,309			86,375
Parking	6950		320,213	86,742	65,482		472,437
Student and Co-Curricular Activities	6960		746,940	361,035	13,531		1,121,506
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,103,219	498,086	79,013	0	1,680,318
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: 2019-2020 Budget Year: 2020-2021

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			151,741		470,790	622,531
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	151,741	0	470,790	622,531
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,645,008	14,645,008
Student Aid	7320					1,236,207	1,236,207
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,881,215	15,881,215
Sub-Total Non-Instructional Activities		177,354	32,171,862	7,356,005	1,297,253	16,352,005	57,354,479
Total Expenditures General Fund: activities *		34,023,741	37,025,202	9,329,240	1,980,175	16,352,005	98,710,363

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2020-2021 Appropriations Limit:				
A.	2019-2020 Appropriations Limit:				\$124,205,366
B.	2020-2021 Price Factor:	1.0373			
C.	Population factor:				
	1. 2018-2019 Second Period Actual FTES	10,161.49			
	2. 2019-2020 Second Period Actual FTES	10,330.87			
	3. 2019-2020 Population change factor (C2/C1)	1.0167			
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)				\$130,989,825
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)				\$130,989,825
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)				\$130,989,825
II.	2020-2021 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				53,296,734
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				165,192
C.	Local Property taxes				16,950,566
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				29,346
H.	2020-2021 Appropriations Subject to Limit				\$70,383,146

For Actual Year: 2019-2020 Budget Year: 2020-2021

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	90,595	7,000	3,502,898	5,439,807	3,593,493	5,446,807
State Revenues	8600	55,292,866	56,116,151	13,308,245	14,469,755	68,601,111	70,585,906
Local Revenues	8800	22,178,260	21,248,990	1,147,128	1,373,004	23,325,388	22,621,994
Total Revenues		77,561,721	77,372,141	17,958,271	21,282,566	95,519,992	98,654,707
EXPENDITURES:							
Academic Salaries	1000	29,924,316	29,978,784	3,045,794	3,120,366	32,970,110	33,099,150
Classified Salaries	2000	12,957,070	14,387,048	5,875,414	5,918,944	18,832,484	20,305,992
Employee Benefits	3000	15,787,859	17,876,599	3,458,490	3,769,898	19,246,349	21,646,497
Supplies and Materials	4000	1,012,907	1,071,450	792,149	2,242,411	1,805,056	3,313,861
Other Operating Expenses and Services	5000	5,700,939	6,295,645	1,823,245	3,111,207	7,524,184	9,406,852
Capital Outlay	6000	965,205	1,489,762	1,014,970	1,068,998	1,980,175	2,558,760
Total Expenditures		66,348,296	71,099,288	16,010,062	19,231,824	82,358,358	90,331,112
Excess (Deficiency) of Revenues over Expenditures		11,213,425	6,272,853	1,948,209	2,050,742	13,161,634	8,323,595
Other Financing Sources	8900	60,339		158,921	106,911	219,260	106,911
Other Outgo	7000	14,244,875	561,195	2,107,130	2,157,653	16,352,005	2,718,848
Net Increase(Decrease) in Fund Balance		(2,971,111)	5,711,658	0	0	(2,971,111)	5,711,658
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,857,616	21,870,666	0	0	21,857,616	21,870,666
Prior Years Adjustments	9020	2,984,161				2,984,161	
Adjusted Beginning Balance	9030	24,841,777		0	0	24,841,777	
Ending Fund Balance, June 30		21,870,666	27,582,324	0	0	21,870,666	27,582,324

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	7,464,762	5,918,581				
Total Revenues		7,464,762	5,918,581	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	3,245,000	1,860,040				
Debt Interest and Other Service Charges	7120	2,546,844	4,058,541				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	5,791,844	5,918,581	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,791,844)	(5,918,581)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,672,918	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,597,640	22,270,558		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,597,640		0		0	
Ending Fund Balance, June 30		22,270,558	22,270,558	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					382,807	550,000
Total Income		0	0	0	0	382,807	550,000
Expenditures							
Academic Salaries	1000					99,721	200,000
Classified Salaries	2000					244,148	340,000
Employee Benefits	3000					115,321	220,000
Supplies and Materials	4000					83,174	520,000
Other Operating Expenses and Services	5000					103,724	520,000
Capital Outlay	6000						500,000
Total Expenditures		0	0	0	0	646,088	2,300,000
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(263,281)	(1,750,000)
Other Financing Sources	8900					13,062,000	
Other Outgo	7000					2,554	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	12,796,165	(1,750,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	273,292	13,069,457
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0	0	273,292	
Ending Fund Balance, June 30		0	0	0	0	13,069,457	11,319,457

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

560 SEQUOIAS

Description	Object Code	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		FUND 42		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:									
Federal Revenues	8100								
State Revenues	8600	926,877	14,451,351						
Local Revenues	8800	647,612	48,000						
Total Income		1,574,489	14,499,351	0	0			0	0
Expenditures									
Academic Salaries	1000								
Classified Salaries	2000								
Employee Benefits	3000								
Supplies and Materials	4000	3,119							
Other Operating Expenses and Services	5000	1,605,887	1,593,200						
Capital Outlay	6000	4,408,666	19,939,405						
Total Expenditures		6,017,672	21,532,605	0	0			0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,443,183)	(7,033,254)	0	0			0	0
Other Financing Sources	8900	645,000							
Other Outgo	7000								
Net Increase/(Decrease) in Fund Balance		(3,798,183)	(7,033,254)	0	0			0	0
Beginning Fund Balance:									
Net Beginning Balance, July 1	9010	14,628,883	10,830,700					0	0
Prior Years Adjustments	9020								
Adjusted Beginning Balance	9030	14,628,883		0	0			0	0
Ending Fund Balance, June 30		10,830,700	3,797,446					0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			816,753	20,000	831,280	728,033
Other Financing Sources	8900			120,018	252,308	10,915	
Total Income		0	0	936,771	272,308	842,195	728,033
Cost of Sales	5890			459,095	3,000		
Gross Profit or Loss		0	0	477,676	269,308	842,195	728,033
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			309,407	173,490	109,066	76,650
Employee Benefits	3000			98,942	74,676	35,289	28,025
Supplies and Materials	4000			6,412	1,000	49,020	68,000
Other Operating Expenses and Services	5000			59,389	20,142	817,701	462,945
Capital Outlay	6000						6,200
Total Expenditures		0	0	474,150	269,308	1,011,076	641,820
Net Profit or Loss		0	0	3,526	0	(168,881)	86,213
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	3,526	0	(168,881)	86,213
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	125,206	128,732	1,061,753	892,872
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	125,206		1,061,753	
Ending Fund Balance, June 30		0	0	128,732	128,732	892,872	979,085

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND: 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800			26,110	40,000
Other Financing Sources	8900			3,344	
Total Income		0	0	29,454	40,000
Expenditures					
Academic Salaries	1000			28,383	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	28,383	37,500
Net Profit or Loss		0	0	1,071	2,500
Other Outgo	7000				2,500
Net Increase/(Decrease) in Fund Balance		0	0	1,071	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	1	1,072
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1	
Ending Fund Balance, June 30		0	0	1,072	1,072

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: 2019-2020 Budget Year: 2020-2021

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	341,520	360,000	21,200	21,500	105,668	106,000
Total Income		341,520	360,000	21,200	21,500	105,668	106,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	111,865	111,600			14,918	15,000
Employee Benefits	3000	53,888	55,000			7,791	8,000
Supplies and Materials	4000	151,972	155,000	1,587	1,500		
Other Operating Expenses and Services	5000	8,394	8,400	32,455	32,500	19,133	19,000
Capital Outlay	6000						
Total Expenditures		326,119	330,000	34,042	34,000	41,842	42,000
Excess /(Deficiency) of Revenues over Expenditures		15,401	30,000	(12,842)	(12,500)	63,826	64,000
Other Financing Sources	8900	71,474	60,000				
Other Outgo	7000	71,474	60,000			45,867	45,900
Net Increase/(Decrease) in Fund Balance		15,401	30,000	(12,842)	(12,500)	17,959	18,100
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	475,833	491,234	21,242	8,400	85,271	103,230
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	475,833		21,242		85,271	
Ending Fund Balance, June 30		491,234	521,234	8,400	(4,100)	103,230	121,330

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	25,714,351	25,700,000				
State Revenues	8600	6,405,921	6,405,000				
Local Revenues	8800			602	1,000		
Total Income		32,120,272	32,105,000	602	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		32,120,272	32,105,000	602	1,000	0	0
Other Financing Sources	8900	503,914	530,000				
Other Outgo	7000	32,621,135	32,620,000				
Net Increase/(Decrease) in Fund Balance		3,051	15,000	602	1,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(6,611)	(3,560)	94,388	94,990		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(6,611)		94,388		0	
Ending Fund Balance, June 30		(3,560)	11,440	94,990	95,990	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			329,204	292,500
Total Income		0	0	329,204	292,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			14,485	15,000
Other Operating Expenses and Services	5000			252,467	263,100
Capital Outlay	6000				
Total Expenditures		0	0	266,952	278,100
Excess /(Deficiency) of Revenues over Expenditures		0	0	62,252	14,400
Other Financing Sources	8900				
Other Outgo	7000			8,000	10,000
Net Increase/(Decrease) in Fund Balance		0	0	54,252	4,400
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,204,951	1,259,203
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,204,951	
Ending Fund Balance, June 30		0	0	1,259,203	1,263,603

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	84,850
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	13,062,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	645,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	3,344
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	60,339
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	120,018
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	503,914
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	8,000

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: 2019-2020 Budget Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010			1,737,108	
Adjustments	9020				
Adjusted Beginning Balance	9030		0	1,737,108	
Actual Fiscal Year Data					
State Lottery Proceeds:	8681		1,587,861	566,497	
		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	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	100,130
Noninstructional Supplies & Mtrls	4400		113,938		113,938
Total Supplies and Materials		0	113,938	0	113,938
Other Operating Expenses and Services	5000		1,473,923		1,473,923
Capital Outlay	6000				
Library Books	6300			0	26,996
Equipment	6400				
Equipment - Additional	6410			0	0
Equipment - Replacement	6420			0	0
Total Capital Outlay		0	0	0	26,996
Other Outgo	7000				0
Total Expenditures		0	1,587,861	0	1,587,861
Ending Balance				0	2,172,969

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: 2019-2020 Budget Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010			2,172,969	
Adjustments	9020				
Adjusted Beginning Balance	9030		0	2,172,969	
Budget Fiscal Year Data					
State Lottery Proceeds:	8681		1,500,000	250,000	
		Instructional & Institutional Unrestricted			
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total 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	206,000
Noninstructional Supplies & Mtrls	4400		110,000		110,000
Total Supplies and Materials		0	110,000	0	110,000
Other Operating Expenses and Services	5000		1,390,000		1,390,000
Capital Outlay	6000				
Library Books	6300			0	44,000
Equipment	6400				
Equipment - Additional	6410			0	0
Equipment - Replacement	6420			0	0
Total Capital Outlay		0	0	0	44,000
Other Outgo	7000				0
Total Expenditures		0	1,500,000	0	1,500,000
Ending Balance				0	2,172,969

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 560

Name: SEQUOIAS

EPA Revenue	5,323,300
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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-S900	5,323,300	0	0	5,323,300
TOTAL		5,323,300	0	0	5,323,300

Name: SEQUOIAS

District ID: 560

Budget Year: 2020-2021

For Actual Year: 2019-2020

	STRS	PERS	Increase		
Fiscal Year	Amount	Amount	Total	Amount	Rate
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	4,903,727	3,518,611	8,422,338	1,125,066	15.42%
2020-21	5,148,813	3,960,021	9,108,834	686,496	8.15%

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

Yes

Explain Yes or No

The 2021/22 and 2022/23 increased cost are already budgeted for in 2020/21.