

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

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

9.15.15

Date



District Superintendent

9.15.15

Date

Contact: Christin Statton

(559) 730-3734

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	11,136,561	11,136,561		11,136,561
Other	1300	5,463,474	5,463,474		5,463,474
Total Instructional Salaries		16,600,035	16,600,035	0	16,600,035
Non-Instructional Salaries					
Contract or Regular	1200		3,781,486	124,158	3,905,644
Other	1400		246,339	109,667	356,006
Total Non-Instructional Salaries		0	4,027,825	233,825	4,261,650
Total Academic Salaries		16,600,035	20,627,860	233,825	20,861,685
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,458,941	160,770	7,619,711
Other	2300		387,434	89,191	476,625
Total Non-Instructional Salaries		0	7,846,375	249,961	8,096,336
Instructional Aides					
Regular Status	2200	419,496	419,496		419,496
Other	2400	319,690	319,690		319,690
Total Instructional Aides		739,186	739,186	0	739,186
Total Classified Salaries		739,186	8,585,561	249,961	8,835,522
Employee Benefits	3000	4,543,669	10,063,854	147,661	10,211,515
Supplies and Materials	4000		799,931	71,778	871,709
Other Operating Expenses	5000	8,282	5,344,416	477,728	5,822,144
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		21,891,172	45,421,622	1,180,953	46,602,575

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015 Budget Year: 2015-2016

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	686,320	686,320		686,320
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		30,691		30,691
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		752,336		752,336
Objects to Exclude	Object Code				
Rents and Leases	5060		769,417	25,847	795,264
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		83,931		83,931
Total Supplies and Materials		0	83,931	0	83,931
Other Operating Expenses and Services	5000		1,270,147		1,270,147

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: 2014-2015

Budget Year: 2015-2016

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
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		686,320	3,592,842	25,847	3,618,609
Total for ECS 84362, 50% Law		21,204,852	41,828,780	1,155,106	42,983,886
Percent of CEE (Instructional Salary Cost / Total CEE)		50.69%	100.00%		
50% of Current Expense of Education			20,914,390		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		21,204,852	41,828,780	1,155,106	42,983,886
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		21,891,172	45,421,622	1,180,953	46,602,575
Capital Expenditures	6000	1,016	523,565	8,835	532,400
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		21,892,188	45,945,187	1,189,788	47,134,975

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED			
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	8,000				8,000	
In County Treasury	9112	8,826,119				8,826,119	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	50,000				50,000	
Investments (at cost)	9120					0	
Accounts Receivable	9130	5,239,523				5,239,523	
Due from Other Funds	9140	271,862				271,862	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	493,882				493,882	
TOTAL ASSETS		14,889,386	0			14,889,386	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	2,051,456				2,051,456	
Accrued Salaries and Wages Payable	9520					0	
Compensated Absences Payable Current	9530	1,028,699				1,028,699	
Due to Other Funds	9540	26,833				26,833	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	4,673,230				4,673,230	
TOTAL LIABILITIES		7,780,218	0			7,780,218	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	493,882		493,882
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	606,655		606,655
Unassigned	9790	6,008,631		6,008,631
Total Fund Balance		7,109,168	0	7,109,168
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
	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		7,109,168	0	7,109,168
TOTAL LIABILITIES AND FUND EQUITY		14,889,386	0	14,889,386

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	15,804,965		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	40,537		
Due from Other Funds	9140			
TOTAL ASSETS		15,845,502	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

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	15,845,502		
Total Fund Balance		15,845,502	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		15,845,502	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,845,502	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, 2015

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						521,126
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						34,616
Due from Other Funds	9140						18,437
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	574,179
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						31,995
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						35,392
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	67,387

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, 2015

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	506,792
Total Fund Balance		0	0	0	0	0	506,792
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	506,792
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	574,179

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, 2015

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	4,379,589	4,255,041	
Cash With Fiscal Agents	9113	530		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	909,148		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	9,172		
TOTAL ASSETS		5,298,439	4,255,041	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	42,712		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,419,885		
TOTAL LIABILITIES		1,462,597	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, 2015

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	9,172		
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	3,826,670	4,255,041	
Total Fund Balance		3,835,842	4,255,041	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		3,835,842	4,255,041	0
TOTAL LIABILITIES AND FUND EQUITY		5,298,439	4,255,041	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, 2015

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		(3,683)	531,551	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,534	3,467	
Accounts Receivable	9130		8,400	140,388	
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		5,456	65,705	
Prepaid Items	9220			300	
Fixed Assets	9300				
Sites	9310			64,000	
Site Improvements	9320			532,501	
Accumulated Depreciation Site Improvements	9321			276,746	
Buildings	9330		557,232	300,940	
Accumulated Depreciation Buildings	9331		241,142	63,950	
Library Books	9340				
Equipment	9350		207,296	169,340	
Accumulated Depreciation Equipment	9351		199,495	143,284	
Work in Progress	9360				
Total Fixed Assets		0	323,891	582,801	0
TOTAL ASSETS		0	339,598	1,324,212	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		1,093	37,527	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	60,092	156,792	11,315	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		60,092	157,885	48,842	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	60,092	157,885	48,842	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, 2015

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		329,348	648,806	
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	(60,092)	(147,635)	626,564	
Total Reserved Fund Balance		(60,092)	181,713	1,275,370	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(60,092)	181,713	1,275,370	0
TOTAL LIABILITIES AND FUND EQUITY		0	339,598	1,324,212	0

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, 2015

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	1,332,988	
Cash With Fiscal Agents		9113		
Revolving Cash Accounts		9114		
Investments (at cost)		9120		
Accounts Receivable		9130		
Due from Other Funds		9140		
Student Loans Receivable		9150		
Inventories, Stores, and Prepaid Items		9200		
Inventories and Stores		9210		
Prepaid Items		9220		
Fixed Assets		9300		
Sites		9310		
Site Improvements		9320		
Accumulated Depreciation Site Improvements		9321		
Buildings		9330		
Accumulated Depreciation Buildings		9331		
Library Books		9340		
Equipment		9350		
Accumulated Depreciation Equipment		9351		
Work in Progress		9360		
Total Fixed Assets			0	0
TOTAL ASSETS			1,332,988	0

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, 2015

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		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

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, 2015

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	1,322,988	
Total Reserved Fund Balance		1,322,988	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,322,988	0
TOTAL LIABILITIES AND FUND EQUITY		1,322,988	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	415,525	16,236	55,705	38,422	41,100			139,739
In County Treasury	9112								905,337
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,000				28,000			70,000
Accounts Receivable	9130	42	3	45	1,995	23,419			228,747
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								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		475,567	16,239	55,750	40,417	92,519	0	0	1,343,823

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	508			42,171	120			274
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	8,271							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	123,570	9,037	46,513	1,921				125,420
Total Current Liabilities and Deferred Revenue		132,349	9,037	46,513	44,092	120	0	0	125,694
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	132,349	9,037	46,513	44,092	120	0	0	125,694

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	343,218	7,202	9,237	(3,675)	92,399			1,218,129
Total Reserved Fund Balance		343,218	7,202	9,237	(3,675)	92,399	0	0	1,218,129
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		343,218	7,202	9,237	(3,675)	92,399	0	0	1,218,129
TOTAL LIABILITIES AND FUND EQUITY		475,567	16,239	55,750	40,417	92,519	0	0	1,343,823

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 560

Name: SEQUOIAS

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues				
Forest Revenues	8100			22,072
	8110	22,072		
Higher Education Act	8120		1,780,397	1,780,397
Workforce Investment Act	8130		148,998	148,998
Temporary Assistance for Needy Families (TANF)	8140		42,156	42,156
Student Financial Aid	8150		338,605	338,605
Veterans Education	8160		4,503	4,503
Vocational and Technical Education Act (VATEA)	8170		387,510	387,510
Other Federal Revenues	8190	13,932	598,681	612,613
Total Federal Revenues	8100	36,004	3,300,850	3,336,854
State Revenues				
General Apportionments	8600			0
Apprenticeship Apportionment	8610			0
State General Apportionment	8611			0
	8612	24,283,907		24,283,907
Other General Apportionment	8613	174,880		174,880
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		859,235	859,235
Disabled Students Programs and Services(DSPS)	8623		1,200,564	1,200,564
Temporary Assistance for Needy Families (TANF)	8624		42,155	42,155
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		362,388	362,388
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,942,408	1,942,408

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 560

Name: SEQUOIAS

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	8,599,288		8,599,288
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,021,238	1,021,238
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	147,072		147,072
Timber Yield Tax	8672	37		37
Other State Tax Subventions	8673	44		44
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,354,078	325,903	1,679,981
State Mandated Costs	8685	587,569		587,569
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	35,146,875	5,753,891	40,900,766

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2014-2015		District ID: 560	Name: SEQUOIAS			
Description	Object Code	Fund \$11 Unrestricted Actual	Fund \$12 Restricted Actual	Fund \$10 Total General Fund Actual		
Local Revenues						
Property Taxes	8800					
	8810					
Tax Allocation, Secured Roll	8811	12,227,160		12,227,160		
Tax Allocation, Supplemental Roll	8812	104,008		104,008		
Tax Allocation, Unsecured Roll	8813	689,466		689,466		
Prior Years Taxes	8816	373,679		373,679		
Education Revenues Augmentation Fund (ERAF)	8817	(2,802,325)		(2,802,325)		
Redevelopment Agency Funds - Pass Through	8818	181,573		181,573		
Redevelopment Agency Funds - Residual	8819	620,869		620,869		
Redevelopment Agency Funds - Asset Liquidation	8819.1	20,614		20,614		
Contributions, Gifts, Grants, and Endowments	8820			0		
Contract Services	8830					
Contract Instructional Services	8831			0		
Other Contract Services	8832			0		
Sales and Commissions	8840			0		
Rentals and Leases	8850	190,223		190,223		
Interest and Investment Income	8860	127,889		127,889		
Student Fees and Charges	8870					
Community Services Classes	8872			0		
Dormitory	8873			0		
Enrollment	8874	1,987,713		1,987,713		
Contra Revenue Account	8874.1	(96,367)		(96,367)		
Field Trips and Use of Nondistrict Facilities	8875			0		
Health Services	8876		471,374	471,374		
Instructional Materials Fees and Sales of Materials	8877	80,242		80,242		
Insurance	8878			0		
Student Records	8879	18,473		18,473		
Nonresident Tuition	8880	387,519		387,519		
Parking Services and Public Transportation	8881		240,450	240,450		
Other Student Fees and Charges	8885	85,814		85,814		
Other Local Revenues	8890	152,365	437,753	590,118		
Total Local Revenues	8800	14,348,915	1,149,577	15,498,492		
Total Revenues		49,531,794	10,204,318	59,736,112		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 560

Name: SEQUOIAS

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	29,022	97,424	126,446
Total Other Financing Sources	8900	29,022	97,424	126,446
Total Revenues and Other Financing Sources		49,560,816	10,301,742	59,862,558

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: 2014-2015 Budget Year: 2015-2016

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	526,617	171,257	35,970	2,709		736,553
Architecture and Environmental Design	0200	55,040	2,929	16,209			74,178
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,110,485	99,868	16,491			1,226,844
Business and Management	0500	560,332	82,610	12,176	77,360		732,478
Communications	0600	588,713	4,873	10,180			603,766
Computer and Information Science	0700	1,000,678	9,367	5,214			1,015,259
Education	0800	1,362,059	149,894	44,677			1,556,630
Engineering and Related Industrial Technology	0900	1,247,490	459,097	382,978	237,287		2,326,852
Fine and Applied Arts	1000	1,546,439	320,141	98,108	17,023		1,981,711
Foreign language	1100	447,668					447,668
Health	1200	1,625,774	610,220	285,082	54,894		2,575,970
Consumer Education And Home Economics	1300	986,174	281,176	74,091	4,080		1,345,521
Law	1400	90,778					90,778
Humanities(Letters)	1500	3,181,948	250,921	25,406	75,720		3,533,995
Library Science	1600	23,052					23,052
Mathematics	1700	2,419,140	44,953	5,719	57,467		2,527,279
Military Studies	1800						0
Physical Sciences	1900	1,019,072	114,996	64,603	49,016		1,247,687
Psychology	2000	585,586	7,564	3,500			596,650
Public Affairs and Services	2100	653,211	334,056	45,771			1,033,038
Social Sciences	2200	1,707,798	91,079	10,627	13,360		1,822,864
Commercial Services	3000			39,677			39,677
Interdisciplinary Studies	4900	705,663	158,849	39,867	6,671		911,050
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	686,320					686,320
Sub-Total Instructional Activities		22,130,037	3,193,850	1,216,346	595,587		27,135,820
Total Expenditures for GF Activities*		22,391,279	23,850,421	8,870,109	1,554,159	1,218,105	57,884,073

*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: 2014-2015

Budget Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,821,793	77,055	7,855		1,906,703
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030			8,743	1,971		10,714
Other Instructional Administration & Governance	6090		619,398	85,817	1,613		706,828
Total Instructional Admin. & Governance		0	2,441,191	171,615	11,439	0	2,624,245
Instructional Support Services	6100						
Learning Center	6110	261,242	228,370	12,733	89,441		591,786
Library	6120		861,662	21,231	40,474		923,367
Media	6130		188,572	21,298	2,199		212,069
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			322			322
Other Instructional Support Services	6190		414,194	11,513			425,707
Total Instructional Support Services		261,242	1,692,798	67,097	132,114	0	2,153,251
Admissions and Records	6200		581,321	8,198			589,519
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,476,685	113,761			1,590,446
Matriculation and Student Assessment	6320		1,015,291	23,475	181,224		1,219,990
Transfer Programs	6330						0
Career Guidance	6340		225,388	30,565			255,953
Other Student Counseling and Guidance	6390			9,314			9,314
Total Student Counseling and Guidance		0	2,717,364	177,115	181,224	0	3,075,703

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: 2014-2015 Budget Year: 2015-2016

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		878,122	273,624	88,706		1,240,452
Extended Opportunity Programs and Services (EOPS)	6430		612,394	33,084	2,604		648,082
Health Services	6440		334,653	135,905	1,069		471,627
Student Personnel Administration	6450						0
Financial Aid Administration	6460		990,388	83,532	40,236		1,114,156
Job Placement Services	6470		291,657	3,988			295,645
Veterans Services	6480		69,203	3,466	1,017		73,686
Miscellaneous Student Services	6490		1,124,081	499,470	57,576		1,681,127
Total Other Student Services		0	4,300,498	1,033,069	191,208	0	5,524,775
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		733,693	1,047,495	13,034		1,794,222
Custodial Services	6530		1,375,178	127,368			1,502,546
Grounds Maintenance and Repairs	6550		308,834	50,707			359,541
Utilities	6570			1,080,435			1,080,435
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant		0	2,417,705	2,306,005	13,034	0	4,736,744
Planning, Policymaking and Coordinations	6600		805,137	73,852			878,989

* 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: 2014-2015 Budget Year: 2015-2016

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		172,867	57,157	630		230,654
Fiscal Operations	6720		1,211,186	6,079			1,217,265
Human Resources Management	6730		477,098	22,920	1,428		501,446
Noninstruct Staff Retirees' Benefits & Retirement *	6740		752,336				752,336
Staff Development	6750			1,675			1,675
Staff Diversity	6760		323	4,783			5,106
Logistical Services	6770		588,864	170,648	1,818		761,330
Management Information Systems	6780		1,362,006	1,434,002	409,629		3,205,637
Other General Institutional Support Services	6790		198,220	1,408,148	3,313		1,609,681
Total General Institutional Support Services	6700	0	4,762,900	3,105,412	416,818	0	8,285,130
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		11,709	30,430			42,139
Total Community Services	6800	0	11,709	30,430	0	0	42,139

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2014-2015 Budget Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		294,502	63,884			358,386
Student and Co-Curricular Activities	6960		631,446	320,250	8,835		960,531
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	925,948	384,134	8,835	0	1,318,917
Auxiliary Operations	7000						
Contract Education	7010			67,580	3,900		71,480
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	67,580	3,900	0	71,480

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: 2014-2015

Budget Year: 2015-2016

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			229,256		342,854	572,110
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	229,256	0	342,854	572,110
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					111,345	111,345
Student Aid	7320					763,906	763,906
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	875,251	875,251
Sub-Total Non-Instructional Activities		261,242	20,656,571	7,653,763	958,572	1,218,105	30,748,253
Total Expenditures General Fund: activities *		22,391,279	23,850,421	8,870,109	1,554,159	1,218,105	57,884,073

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2015-2016

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2015-2016 Appropriations Limit:				
A.	2014-2015 Appropriations Limit:				\$90,120,397
B.	2015-2016 Price Factor:		1.0382		
C.	Population factor:				
	1. 2013-2014 Second Period Actual FTES		9,003.24		
	2. 2014-2015 Second Period Actual FTES		8,910.00		
	3. 2014-2015 Population change factor (C2/C1)		0.9896		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)				\$92,589,941
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)				\$92,589,941
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)				\$92,589,941
II.	2015-2016 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				36,248,746
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				165,192
C.	Local Property taxes				11,901,096
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				23,803
H.	2015-2016 Appropriations Subject to Limit				\$48,291,231

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	36,004	7,000	3,300,850	2,323,906	3,336,854	2,330,906
State Revenues	8600	35,146,875	38,030,032	5,753,891	8,778,996	40,900,766	46,809,028
Local Revenues	8800	14,348,915	14,510,070	1,149,577	1,350,965	15,498,492	15,861,035
Total Revenues		49,531,794	52,547,102	10,204,318	12,453,867	59,736,112	65,000,969
EXPENDITURES:							
Academic Salaries	1000	20,861,684	22,180,384	1,657,636	1,425,879	22,519,320	23,606,263
Classified Salaries	2000	8,835,524	9,534,973	3,095,631	3,642,602	11,931,155	13,177,575
Employee Benefits	3000	10,211,514	11,751,075	1,579,711	2,063,176	11,791,225	13,814,251
Supplies and Materials	4000	871,707	957,834	750,772	1,457,303	1,622,479	2,415,137
Other Operating Expenses and Services	5000	5,822,145	5,592,513	1,425,485	1,535,159	7,247,630	7,127,672
Capital Outlay	6000	532,400	929,964	1,021,759	1,575,618	1,554,159	2,505,582
Total Expenditures		47,134,974	50,946,743	9,530,994	11,699,737	56,665,968	62,646,480
Excess (Deficiency) of Revenues over Expenditures		2,396,820	1,600,359	673,324	754,130	3,070,144	2,354,489
Other Financing Sources	8900	29,022	15,000	97,424	97,424	126,446	112,424
Other Outgo	7000	447,357	256,487	770,748	851,554	1,218,105	1,108,041
Net Increase/(Decrease) in Fund Balance		1,978,485	1,358,872	0	0	1,978,485	1,358,872
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,709,679	7,109,168	0	0	4,709,679	7,109,168
Prior Years Adjustments	9020	421,004				421,004	
Adjusted Beginning Balance	9030	5,130,683		0		5,130,683	
Ending Fund Balance, June 30		7,109,168	8,468,040	0	0	7,109,168	8,468,040

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: 2014-2015

Budget Year: 2015-2016

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	6,113,167	5,122,101				
Total Revenues		6,113,167	5,122,101	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	1,705,000	1,955,419				
Debt Interest and Other Service Charges	7120	3,036,850	3,166,682				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,741,850	5,122,101	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,741,850)	(5,122,101)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,371,317	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,474,185	15,845,502		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,474,185		0		0	
Ending Fund Balance, June 30		15,845,502	15,845,502	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: 2014-2015 Budget Year: 2015-2016

Special Revenue Funds

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					371,191	430,000
Total Income		0	0	0	0	371,191	430,000
Expenditures							
Academic Salaries	1000					169,963	170,000
Classified Salaries	2000					174,104	175,000
Employee Benefits	3000					75,321	75,000
Supplies and Materials	4000					24,459	10,000
Other Operating Expenses and Services	5000					80,681	15,000
Capital Outlay	6000					5,387	5,000
Total Expenditures		0	0	0	0	529,915	450,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(158,724)	(20,000)
Other Financing Sources							
8900							
Other Outgo							
7000							
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(158,724)	(20,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	665,501	506,792
Prior Years Adjustments	9020					15	
Adjusted Beginning Balance	9030	0		0		665,516	
Ending Fund Balance, June 30		0	0	0	0	506,792	486,792

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: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	307,861	832,278				
Local Revenues	8800	344,735	28,400	47,443			
Total Income		652,596	860,678	47,443	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			2,707	10,000		
Other Operating Expenses and Services	5000	1,589,402	647,364	32,942	55,000		
Capital Outlay	6000	1,384,141	2,663,851	167,629	1,207,673		
Total Expenditures		2,973,543	3,311,215	203,278	1,272,673	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,320,947)	(2,450,537)	(155,835)	(1,272,673)	0	0
Other Financing Sources	8900	903,071	2,117,937				
Other Outgo	7000				2,982,369		
Net Increase/(Decrease) in Fund Balance		(1,417,876)	(332,600)	(155,835)	(4,255,042)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,253,718	3,835,842	4,410,876	4,255,041		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,253,718		4,410,876		0	
Ending Fund Balance, June 30		3,835,842	3,503,242	4,255,041	(1)	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: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	25,902	15,000	645,637	650,000	960,947	372,000
Other Financing Sources	8900					(219,005)	
Total Income		25,902	15,000	645,637	650,000	741,942	372,000
Cost of Sales	5890			252,976	245,000		
Gross Profit or Loss		25,902	15,000	392,661	405,000	741,942	372,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	15,184		261,872	262,000	58,299	68,900
Employee Benefits	3000			111,008	112,000	16,954	28,100
Supplies and Materials	4000			1,190	500	161,093	86,525
Other Operating Expenses and Services	5000			62,521	30,500	530,808	372,300
Capital Outlay	6000						4,000
Total Expenditures		15,184	0	436,591	405,000	767,154	559,825
Net Profit or Loss		10,718	15,000	(43,930)	0	(25,212)	(187,825)
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		10,718	15,000	(43,930)	0	(25,212)	(187,825)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(70,810)	(60,092)	225,643	181,713	1,300,582	1,275,370
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(70,810)		225,643		1,300,582	
Ending Fund Balance, June 30		(60,092)	(45,092)	181,713	181,713	1,275,370	1,087,545

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: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Proprietary Funds Group

60 Enterprise Funds Group

560 SEQUOIAS

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	14,325	14,500		
Other Financing Sources	8900				
Total Income		14,325	14,500	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Net Profit or Loss		14,325	14,500	0	0
Other Outgo	7000	101	2,500		
Net Increase/(Decrease) in Fund Balance		14,224	12,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,308,764	1,322,988		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	1,308,764		0	
Ending Fund Balance, June 30		1,322,988	1,334,988	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

560 SEQUOIAS

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
Slate Revenues	8600						
Local Revenues	8800	267,756	205,852	16,642	16,000	96,077	95,000
Total Income		267,756	205,852	16,642	16,000	96,077	95,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	50,914	51,000			10,591	10,000
Employee Benefits	3000	30,040	30,000			6,076	6,000
Supplies and Materials	4000	114,113	69,000	2,570	2,500	741	1,000
Other Operating Expenses and Services	5000	49		39,847	40,000	37,974	40,000
Capital Outlay	6000						
Total Expenditures		195,116	150,000	42,417	42,500	55,382	57,000
Excess /(Deficiency) of Revenues over Expenditures		72,640	55,852	(25,775)	(26,500)	40,695	38,000
Other Financing Sources	8900	39,156	60,000				
Other Outgo	7000	40,932	60,000			27,026	27,000
Net Increase/(Decrease) in Fund Balance		70,864	55,852	(25,775)	(26,500)	13,669	11,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	272,354	343,218	32,977	7,202	(4,432)	9,237
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	272,354		32,977		(4,432)	
Ending Fund Balance, June 30		343,218	399,070	7,202	(19,298)	9,237	20,237

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,272,031	19,500,000				
State Revenues	8600	1,919,409	1,900,000				
Local Revenues	8800			328	1,500		
Total Income		21,191,440	21,400,000	328	1,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,191,440	21,400,000	328	1,500	0	0
Other Financing Sources	8900	328,000	328,000				
Other Outgo	7000	21,519,440	21,728,000				
Net Increase/(Decrease) in Fund Balance		0	0	328	1,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,675)	(3,675)	92,071	92,399		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(3,675)		92,071		0	
Ending Fund Balance, June 30		(3,675)	(3,675)	92,399	93,899	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

560 SEQUOIAS

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			250,786	248,000
Total Income		0	0	250,786	248,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			40,636	
Other Operating Expenses and Services	5000			179,095	73,500
Capital Outlay	6000				
Total Expenditures		0	0	219,731	73,500
Excess /(Deficiency) of Revenues over Expenditures			0	31,055	174,500
Other Financing Sources	8900			1,776	1,000
Other Outgo	7000			15,000	15,000
Net Increase/(Decrease) in Fund Balance		0	0	17,831	160,500
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,200,298	1,218,129
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,200,298	
Ending Fund Balance, June 30		0	0	1,218,129	1,378,629

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	97,424
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	13,921
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	328,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	101
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	1,776
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	15,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2014-2015 Budget Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					288,887
Adjustments	9020					
Adjusted Beginning Balance	9030		0			288,887
Actual Fiscal Year Data						
State Lottery Proceeds:	8681		1,354,078			384,967
		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	115,642
Noninstructional Supplies & Mtrls	4400		83,931		83,931	83,931
Total Supplies and Materials		0	83,931	0	83,931	199,573
Other Operating Expenses and Services	5000		1,270,147		1,270,147	1,270,477
Capital Outlay	6000					
Library Books	6300				0	95,444
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	95,444
Other Outgo	7000				0	0
Total Expenditures		0	1,354,078	0	1,354,078	1,565,494
Ending Balance					0	462,438

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: 2014-2015 Budget Year: 2015-2016

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					462,438	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			462,438	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,100,000			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		84,000		84,000		84,000
Total Supplies and Materials		0	84,000	0	84,000	206,000	290,000
Other Operating Expenses and Services	5000		1,016,000		1,016,000		1,016,000
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		0
Total Expenditures		0	1,100,000	0	1,100,000	250,000	1,350,000
Ending Balance					0	462,438	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 560

Name: SEQUOIAS

EPA Revenue	8,599,288
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	8,599,288	0	0	8,599,288
TOTAL		8,599,288	0	0	8,599,288