

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: SEQUOIAS

District Code: 560

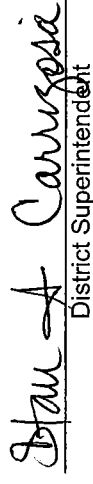
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9.19.16

Date



District Superintendent

9.21.16

Date

Contact: Christine Statton

(559) 730-3734

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. 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: 2015-2016

Budget Year: 2016-2017

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	11,914,369	11,914,369		11,914,369
Other	1300	6,189,212	6,189,212		6,189,212
Total Instructional Salaries		18,103,581	18,103,581	0	18,103,581
Non-Instructional Salaries					
Contract or Regular	1200		3,728,736	148,825	3,877,561
Other	1400		230,641	96,484	327,125
Total Non-Instructional Salaries		0	3,959,377	245,309	4,204,686
Total Academic Salaries		18,103,581	22,062,958	245,309	22,308,267
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,706,114	199,135	7,905,249
Other	2300		458,919	142,634	601,553
Total Non-Instructional Salaries		0	8,165,033	341,769	8,506,802
Instructional Aides					
Regular Status	2200	436,864	436,864		436,864
Other	2400	269,213	269,213		269,213
Total Instructional Aides		706,077	706,077	0	706,077
Total Classified Salaries		706,077	8,871,110	341,769	9,212,879
Employee Benefits	3000	5,236,676	10,903,546	152,421	11,055,967
Supplies and Materials	4000		874,358	62,325	936,683
Other Operating Expenses	5000	11,161	4,989,204	643,900	5,633,104
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		24,057,495	47,701,176	1,445,724	49,146,900

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: 2015-2016

Budget Year: 2016-2017

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
Exclusions					
Activities to Exclude		TOP Code			
Instructional Staff-Retirees' Benefits and Retirement Incentives		5900	1,058,197		1,058,197
Student Health Services Above Amount Collected		6441			0
Student Transportation		6491		35,345	35,345
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		663,949	663,949
Objects to Exclude		Object Code			
Rents and Leases		5060		773,090	803,176
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		78,846	78,846
Total Supplies and Materials			0	78,846	78,846
Other Operating Expenses and Services		5000		1,307,958	1,307,958

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: 2015-2016

Budget Year: 2016-2017

District ID: 560

Name: SEQUOIAS

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	Excluded	Activities
	Code	AC 0100-5900 & AC 6110		AC 0100 - 6799		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	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions		1,058,197		3,917,385		30,086	3,947,471
Total for ECS 84362, 50% Law		22,999,298		43,783,791		1,415,638	45,199,429
Percent of CEE (Instructional Salary Cost / Total CEE)		52.53%		100.00%			
50% of Current Expense of Education				21,891,896			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		22,999,298		43,783,791		1,415,638	45,199,429
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		24,057,495		47,701,176		1,445,724	49,146,900
Capital Expenditures	6000	31,111		1,455,139		1,867	1,457,006
Equipment Replacement (Back out)	6420			0		0	0
Total Unrestricted General Fund Expenditures		24,088,606		49,156,315		1,447,591	50,603,906

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 560 Name: SEQUOIAS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	8,000		8,000
In County Treasury	9112	17,181,755		17,181,755
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,015,452		5,015,452
Due from Other Funds	9140	54,635		54,635
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	405,370		405,370
TOTAL ASSETS		22,735,212	0	22,735,212
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,894,001		2,894,001
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	1,049,287		1,049,287
Due to Other Funds	9540	82,171		82,171
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,083,166		6,083,166
TOTAL LIABILITIES		10,108,625	0	10,108,625

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

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	405,370				405,370	
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	431,160				431,160	
Unassigned	9790	11,790,057				11,790,057	
Total Fund Balance		12,626,587		0		12,626,587	
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751					0	
Restricted Fund Balance	9752					0	
Committed Fund Balance	9753					0	
Assigned Fund Balance	9754					0	
Total Designated Fund Balance		0		0		0	
Uncommitted Fund Balance	9790					0	
TOTAL FUND EQUITY		12,626,587		0		12,626,587	
TOTAL LIABILITIES AND FUND EQUITY		22,735,212		0		22,735,212	

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	17,100,353		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	34,143		
Due from Other Funds	9140			
TOTAL ASSETS		17,134,496	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	17,134,496		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		17,134,496	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		17,134,496	0	0
TOTAL LIABILITIES AND FUND EQUITY		17,134,496	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, 2016

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						416,263
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						73,989
Due from Other Funds	9140						1,387
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	491,639
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						36,911
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						16,122
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	53,033

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, 2016

District ID: 560 Name: SEQUOIAS

Description	CA	31	32	33	34	35	39
(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	438,606
Total Fund Balance		0	0	0	0	0	438,606
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	438,606
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	491,639

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, 2016

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund		General Obligation Bond Fund	
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112	7,853,747				693,891	
Cash With Fiscal Agents	9113	1,243					
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140	681,631					
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		8,536,621		0		693,891	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	131,345				1,995	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	1,284					
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	807,672					
TOTAL LIABILITIES		940,301		0		1,995	

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		7,596,320				691,896
Total Fund Balance			7,596,320		0		691,896
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			7,596,320		0		691,896
TOTAL LIABILITIES AND FUND EQUITY			8,536,621		0		693,891

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, 2016

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		25,335	1,144,255	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		4,503	99,788	
Due from Other Funds	9140			4,578	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		4,487	60,429	
Prepaid Items	9220				
Fixed Assets					
Sites	9300			64,000	
Site Improvements	9310			532,501	
Accumulated Depreciation Site Improvements	9321			303,563	
Buildings	9330		557,232	300,940	
Accumulated Depreciation Buildings	9331		255,430	71,473	
Library Books	9340				
Equipment	9350		207,296	169,340	
Accumulated Depreciation Equipment	9351		203,951	149,094	
Work in Progress	9360				
Total Fixed Assets		0	305,147	542,651	0
TOTAL ASSETS		0	345,005	1,855,168	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, 2016

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		2,115	42,484	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	29,808	8,543	604,142	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570			759	
Total Current Liabilities and Deferred Revenue		29,808	10,658	647,385	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	29,808	10,658	647,385	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, 2016

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			603,080	
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	(29,808)	334,347	604,703	
Total Reserved Fund Balance		(29,808)	334,347	1,207,783	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754		0	0	0
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(29,808)	334,347	1,207,783	0
TOTAL LIABILITIES AND FUND EQUITY		0	345,005	1,855,168	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, 2016

District ID: 560

Name: SEQUOIAS

Description	61		69
	CA (Object)	Self-Insurance Fund	
ASSETS			
Cash, Investments, and Receivables	9100		1,316,812
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
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	1,316,812

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, 2016

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, 2016

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	61 Self-Insurance Fund	69 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		1,316,812
Total Reserved Fund Balance		0	1,316,812
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	1,316,812
TOTAL LIABILITIES AND FUND EQUITY		0	1,316,812

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	510,687	7,407	86,007	110,824	44,964			170,649
In County Treasury		9112								900,907
Cash With Fiscal Agents		9113								
Revolving Cash Accounts		9114								
Investments (at cost)		9120	60,000				28,000			70,000
Accounts Receivable		9130	82	(3)	(13)	29,188	19,865			236,696
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	0	0	0	0	0	0
TOTAL ASSETS			570,769	7,404	85,994	140,012	92,829	0	0	1,378,252

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	15,180	586		45,316	120			884
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	162							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	129,040	9,670	48,546					134,007
Total Current Liabilities and Deferred Revenue		144,382	10,256	48,546	45,316	120	0	0	134,891
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	144,382	10,256	48,546	45,316	120	0	0	134,891

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 560

Name: SEQUOIAS

			71	72	73	74	75	76	77	79
	CA	(Object)	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation	Other
			Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	426,387	(2,852)	37,448	94,696	92,709			1,243,361
Total Reserved Fund Balance			426,387	(2,852)	37,448	94,696	92,709	0	0	1,243,361
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	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			426,387	(2,852)	37,448	94,696	92,709	0	0	1,243,361
TOTAL LIABILITIES AND FUND EQUITY			570,769	7,404	85,994	140,012	92,829	0	0	1,378,252

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11		Fund S12	Fund S10 Total	
		Unrestricted	Actual	Restricted	General Fund	Actual
Federal Revenues	8100					
Forest Revenues	8110	22,283			22,283	
Higher Education Act	8120			1,259,882	1,259,882	
Workforce Investment Act	8130			161,653	161,653	
Temporary Assistance for Needy Families (TANF)	8140			43,433	43,433	
Student Financial Aid	8150			333,301	333,301	
Veterans Education	8160			6,988	6,988	
Vocational and Technical Education Act (VATEA)	8170			381,695	381,695	
Other Federal Revenues	8190	38,497		217,915	256,412	
Total Federal Revenues	8100	60,780		2,404,867	2,465,647	
State Revenues	8600					
General Apportionments	8610				0	
Apprenticeship Apportionment	8611				0	
State General Apportionment	8612	28,610,754			28,610,754	
Other General Apportionment	8613	238,309			238,309	
General Categorical Programs	8620					
Child Development	8621				0	
Extended Opportunity Programs and Services(EOPS)	8622			1,165,763	1,165,763	
Disabled Students Programs and Services(DSPS)	8623			1,225,829	1,225,829	
Temporary Assistance for Needy Families (TANF)	8624			43,434	43,434	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			379,824	379,824	
Telecommunications and Technology Infrastructure Program (TTIP)	8626				0	
Other General Categorical Programs	8627			4,563,067	4,563,067	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		8,137,022				8,137,022
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			857,789		857,789	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671		141,808			141,808	
Timber Yield Tax	8672		76			76	
Other State Tax Subventions	8673		2,569			2,569	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681		1,386,804	215,475		1,602,279	
State Mandated Costs	8685		5,180,603			5,180,603	
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690						0
Total State Revenues	8600		43,697,945	8,451,181		52,149,126	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	12,996,179		12,996,179
Tax Allocation, Unsecured Roll	8812	129,154		129,154
Prior Years Taxes	8813	704,943		704,943
Education Revenues Augmentation Fund (ERAF)	8816	417,245		417,245
Redevelopment Agency Funds - Pass Through	8817	(1,598,098)		(1,598,098)
Redevelopment Agency Funds - Residual	8818	207,174		207,174
Redevelopment Agency Funds - Asset Liquidation	8819.1	560,702		560,702
Contributions, Gifts, Grants, and Endowments	8820	22,350		22,350
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	165,895		165,895
Interest and Investment Income	8860	140,425		140,425
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,306,937		2,306,937
Contra Revenue Account	8874.1	(37,833)		(37,833)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		485,415	485,415
Instructional Materials Fees and Sales of Materials	8877	77,485		77,485
Insurance	8878			0
Student Records	8879	16,403		16,403
Nonresident Tuition	8880	415,699		415,699
Parking Services and Public Transportation	8881		252,056	252,056
Other Student Fees and Charges	8885	95,724		95,724
Other Local Revenues	8890	198,087	733,035	931,122
Total Local Revenues	8800	16,818,471	1,470,506	18,288,977
Total Revenues		60,577,196	12,326,554	72,903,750

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			0
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8981/8982/8983)	8940			
	898#	45,423	85,929	131,352
Total Other Financing Sources	8900	45,423	85,929	131,352
Total Revenues and Other Financing Sources		60,622,619	12,412,483	73,035,102

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2015-2016 Budget Year: 2016-2017

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	630,609	312,419	75,315	55,827		1,074,170
Architecture and Environmental Design	0200	63,447	4,664	11,979			80,090
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,273,162	67,322	56,734			1,397,218
Business and Management	0500	639,090	89,634	14,771	59,703		803,198
Communications	0600	544,702	101,510	18,333			664,545
Computer and Information Science	0700	1,076,953	11,883				1,088,836
Education	0800	1,375,343	189,990	29,753			1,595,086
Engineering and Related Industrial Technology	0900	1,281,870	353,420	280,909	339,361		2,255,560
Fine and Applied Arts	1000	1,566,123	283,810	69,190	51,184		1,970,307
Foreign language	1100	494,488		490			494,978
Health	1200	1,688,879	671,170	206,775	90,792		2,657,616
Consumer Education And Home Economics	1300	1,033,611	250,521	42,123	14,664		1,340,919
Law	1400	92,521	4,559	5,000			102,080
Humanities(Letters)	1500	3,488,364	252,466	44,813	28,523		3,814,166
Library Science	1600	41,500					41,500
Mathematics	1700	2,747,979	46,618	3,057	41,890		2,839,544
Military Studies	1800						0
Physical Sciences	1900	1,019,240	175,005	74,266	2,295		1,270,806
Psychology	2000	704,965		125			705,090
Public Affairs and Services	2100	634,524	449,441	47,222	71,735		1,202,922
Social Sciences	2200	1,849,684	17,478	4,384			1,871,546
Commercial Services	3000			16,761			16,761
Interdisciplinary Studies	4900	1,241,875	167,387	35,224	124,325		1,568,811
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,058,197					1,058,197
Sub-Total Instructional Activities		24,547,126	3,449,297	1,037,224	880,299		29,913,946
Total Expenditures for GF Activities*		24,690,321	25,648,587	8,467,220	2,885,856	5,766,320	67,458,304

*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: 2015-2016 Budget Year: 2016-2017

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		1,882,514	95,373	23,410		2,001,297
Course and Curriculum Development	6020			10,149			10,149
Academic / Faculty Senate	6030			7,432			7,432
Other Instructional Administration & Governance	6090		545,025	77,367			622,392
Total Instructional Admin. & Governance		0	2,427,539	190,321	23,410	0	2,641,270
Instructional Support Services	6100						
Learning Center	6110	143,195	116,087	13,587	215,974		488,843
Library	6120		1,035,223	9,179	44,138		1,088,540
Media	6130		172,875	13,764			186,639
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		435,427	6,950	1,410		443,787
Total Instructional Support Services		143,195	1,759,612	43,480	261,522	0	2,207,809
Admissions and Records	6200		566,810	16,881	5,470		589,161
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,381,309	120,311	206		1,501,826
Matriculation and Student Assessment	6320		2,488,162	164,701	82,241		2,735,104
Transfer Programs	6330						0
Career Guidance	6340		211,681	27,350	23,679		262,710
Other Student Counseling and Guidance	6390			14,915			14,915
Total Student Counseling and Guidance		0	4,081,152	327,277	106,126	0	4,514,555

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: 2015-2016 Budget Year: 2016-2017

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		979,062	161,472	30,215		1,170,749
Extended Opportunity Programs and Services (EOPS)	6430		658,241	23,821			682,062
Health Services	6440		347,446	140,778			488,224
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,116,173	114,767	6,689		1,237,629
Job Placement Services	6470		286,917	886			287,803
Veterans Services	6480		72,625	7,187			79,812
Miscellaneous Student Services	6490		751,094	299,180	213,580		1,263,854
Total Other Student Services		0	4,211,558	748,091	250,484	0	5,210,133
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		809,860	1,267,956	254,049		2,331,865
Custodial Services	6530		1,393,967	121,063			1,515,030
Grounds Maintenance and Repairs	6550		357,807	47,957			405,764
Utilities	6570			1,012,842			1,012,842
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant		0	2,561,634	2,449,818	254,049	0	5,265,501
Planning, Policymaking and Coordinations	6600		788,352	75,148			863,500

* 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: 2015-2016 Budget Year: 2016-2017

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		188,891	67,355			256,246
Fiscal Operations	6720		1,257,502	4,178	750		1,262,430
Human Resources Management	6730		478,149	25,739	108		503,996
Noninstruct Staff Retirees' Benefits & Retirement *	6740		663,949				663,949
Staff Development	6750			9,463			9,463
Staff Diversity	6760		985	4,121			5,106
Logistical Services	6770		557,750	186,333	46,671		790,754
Management Information Systems	6780		1,480,072	1,385,988	1,019,331		3,885,391
Other General Institutional Support Services	6790		163,780	1,034,177	26,812		1,224,769
Total General Institutional Support Services	6700	0	4,791,078	2,717,354	1,093,672	0	8,602,104
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

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016 Budget Year: 2016-2017

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		14,917					14,917
Child Development Centers	6920							0
Farm Operations	6930							0
Food Services	6940		44,634		156,792			201,426
Parking	6950		272,055		67,017			339,072
Student and Co-Curricular Activities	6960		679,949		335,388	1,867		1,017,204
Student Housing	6970							0
Other Ancillary Services	6990							0
Total Ancillary Services	6900	0	1,011,555		559,197	1,867	0	1,572,619
Auxiliary Operations	7000							
Contract Education	7010				88,383	8,957		97,340
Other Auxiliary Operations	7090							0
Total Auxiliary Operations	7000	0	0		88,383	8,957	0	97,340

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: 2015-2016 Budget Year: 2016-2017

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			214,046		167,516	381,562
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	214,046	0	167,516	381,562
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,294,165	4,294,165
Student Aid	7320					1,304,639	1,304,639
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,598,804	5,598,804
Sub-Total Non-Instructional Activities		143,195	22,199,290	7,429,996	2,005,557	5,766,320	37,544,358
Total Expenditures General Fund: activities *		24,690,321	25,648,587	8,467,220	2,885,856	5,766,320	67,458,304

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2016-2017 Appropriations Limit:				
A.	2015-2016 Appropriations Limit:				\$92,589,941
B.	2016-2017 Price Factor:		1.0537		
C.	Population factor:				
	1. 2014-2015 Second Period Actual FTES		8,910.00		
	2. 2015-2016 Second Period Actual FTES		9,399.66		
	3. 2015-2016 Population change factor (C2/C1)		1.0550		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)				\$102,927,932
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)				\$102,927,932
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)				\$102,927,932
II.	2016-2017 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				37,897,216
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				165,192
C.	Local Property taxes				11,456,403
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				24,955
H.	2016-2017 Appropriations Subject to Limit				\$49,493,856

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	60,780	7,000	2,404,867	1,683,685	2,465,647	1,690,685
Slate Revenues	8600	43,697,945	39,553,188	8,451,181	11,322,655	52,149,126	50,875,843
Local Revenues	8800	16,818,471	16,022,875	1,470,506	1,911,167	18,288,977	17,934,042
Total Revenues		60,577,196	55,583,063	12,326,554	14,917,507	72,903,750	70,500,570
EXPENDITURES:							
Academic Salaries	1000	22,308,267	23,667,551	1,872,345	1,835,758	24,180,612	25,503,309
Classified Salaries	2000	9,212,880	10,400,449	3,869,803	4,603,613	13,082,683	15,004,062
Employee Benefits	3000	11,055,966	12,763,581	2,019,647	2,671,685	13,075,613	15,435,266
Supplies and Materials	4000	936,683	953,884	599,798	1,031,692	1,536,481	1,985,576
Other Operating Expenses and Services	5000	5,633,104	5,693,672	1,297,635	2,265,372	6,930,739	7,959,044
Capital Outlay	6000	1,457,006	1,037,264	1,428,850	1,511,418	2,885,856	2,548,682
Total Expenditures		50,603,906	54,516,401	11,088,078	13,919,538	61,691,984	68,435,939
Excess /(Deficiency) of Revenues over Expenditures		9,973,290	1,066,662	1,238,476	997,969	11,211,766	2,064,631
Other Financing Sources	8900	45,423	12,168	85,929	97,424	131,352	109,592
Other Outgo	7000	4,441,915	440,994	1,324,405	1,095,393	5,766,320	1,536,387
Net Increase/(Decrease) in Fund Balance		5,576,798	637,836	0	0	5,576,798	637,836
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,109,168	12,626,587	0	0	7,109,168	12,626,587
Prior Years Adjustments	9020	(59,379)				(59,379)	
Adjusted Beginning Balance	9030	7,049,789		0		7,049,789	
Ending Fund Balance, June 30		12,626,587	13,264,423	0	0	12,626,587	13,264,423

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: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,173,094	5,390,463				
Total Revenues		6,173,094	5,390,463	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	238,000					
Total Other Financing Sources		238,000	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,095,000	2,107,807				
Debt Interest and Other Service Charges	7120	3,027,100	3,282,656				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		5,122,100	5,390,463	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,884,100)	(5,390,463)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,288,994	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,845,502	17,134,496	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,845,502		0		0	
Ending Fund Balance, June 30		17,134,496	17,134,496	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: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
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: 2015-2016

Budget Year: 2016-2017

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					348,534	430,000
Total Income		0	0	0	0	348,534	430,000
EXPENDITURES							
Academic Salaries	1000					137,040	140,000
Classified Salaries	2000					140,187	145,000
Employee Benefits	3000					74,126	75,000
Supplies and Materials	4000					9,487	15,000
Other Operating Expenses and Services	5000					55,867	75,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	416,707	450,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(68,173)	(20,000)
Other Financing Sources	8900						
Other Outgo	7000					13	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(68,186)	(20,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	506,792	438,606
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0	0	506,792	
Ending Fund Balance, June 30		0	0	0	0	438,606	418,606

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,463,592	1,100,729				
Local Revenues	8800	317,788	28,400			43,338	
Total Income		1,781,380	1,129,129	0	0	43,338	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					1,374	
Other Operating Expenses and Services	5000	617,710	827,155			1,453,219	
Capital Outlay	6000	3,453,839	2,458,684			582,511	691,896
Total Expenditures		4,071,549	3,285,839	0	0	2,037,104	691,896
Excess (Deficiency) of Revenues over Expenditures		(2,290,169)	(2,156,710)	0	0	(1,993,766)	(691,896)
Other Financing Sources	8900	5,301,321				3,707,465	
Other Outgo	7000	248,850				5,276,844	
Net Increase/(Decrease) in Fund Balance		2,762,302	(2,156,710)	0	0	(3,563,145)	(691,896)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,835,842	7,596,320	4,255,041	0		691,896
Prior Years Adjustments	9020	998,176		(4,255,041)		4,255,041	
Adjusted Beginning Balance	9030	4,834,018		0		4,255,041	
Ending Fund Balance, June 30		7,596,320	5,439,610	0	0	691,896	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	30,419	20,000	862,749	775,000	459,109	372,000
Other Financing Sources	8900					243,574	
Total Income		30,419	20,000	862,749	775,000	702,683	372,000
Cost of Sales	5890			280,218	285,000		
Gross Profit or Loss		30,419	20,000	582,531	490,000	702,683	372,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	135		248,087	300,000	83,037	68,900
Employee Benefits	3000			112,524	115,000	25,689	28,100
Supplies and Materials	4000			585	1,000	90,255	80,525
Other Operating Expenses and Services	5000			68,701	70,000	547,972	790,492
Capital Outlay	6000						370,000
Total Expenditures		135	0	429,897	486,000	746,953	1,338,017
Net Profit or Loss		30,284	20,000	152,634	4,000	(44,270)	(966,017)
Other Outgo	7000					23,317	
Net Increase/(Decrease) in Fund Balance		30,284	20,000	152,634	4,000	(67,587)	(966,017)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(60,092)	(29,808)	181,713	334,347	1,275,370	1,207,783
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(60,092)		181,713		1,275,370	
Ending Fund Balance, June 30		(29,808)	(9,808)	334,347	338,347	1,207,783	241,766

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: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			16,012	14,500
Other Financing Sources	8900			1,000,000	
Total Income		0	0	1,016,012	14,500
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		0	0	1,016,012	14,500
Other Outgo	7000			1,022,188	2,500
Net Increase/(Decrease) in Fund Balance		0	0	(6,176)	12,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,322,988	0		1,316,812
Prior Years Adjustments	9020	(1,322,988)		1,322,988	
Adjusted Beginning Balance	9030	0		1,322,988	
Ending Fund Balance, June 30		0	0	1,316,812	1,328,812

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: 2015-2016

Budget Year: 2016-2017

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	348,606	197,852	18,016	18,000	99,380	99,000
Total Income		348,606	197,852	18,016	18,000	99,380	99,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	63,785	64,000			535	550
Employee Benefits	3000	37,235	38,000			64	65
Supplies and Materials	4000	163,333	38,900	4,763	5,000	5,570	5,000
Other Operating Expenses and Services	5000	1,046	1,100	23,307	10,148	37,516	37,516
Capital Outlay	6000						
Total Expenditures		265,399	142,000	28,070	15,148	43,685	43,131
Excess /(Deficiency) of Revenues over Expenditures		83,207	55,852	(10,054)	2,852	55,695	55,869
Other Financing Sources	8900	67,655	68,000				
Other Outgo	7000	67,693	68,000			27,484	27,484
Net Increase/(Decrease) in Fund Balance		83,169	55,852	(10,054)	2,852	28,211	28,385
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	343,218	426,387	7,202	(2,852)	9,237	37,448
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	343,218		7,202		9,237	
Ending Fund Balance, June 30		426,387	482,239	(2,852)	0	37,448	65,833

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	19,642,975	19,600,000				
State Revenues	8600	2,581,245	2,500,000				
Local Revenues	8800			310	1,500		
Total Income		22,224,220	22,100,000	310	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		22,224,220	22,100,000	310	1,500	0	0
Other Financing Sources	8900	517,477	515,000				
Other Outgo	7000	22,643,326	22,615,000				
Net Increase/(Decrease) in Fund Balance		98,371	0	310	1,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,675)	94,696	92,399	92,709		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(3,675)		92,399		0	
Ending Fund Balance, June 30		94,696	94,696	92,709	94,209	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			292,545	243,000
Total Income		0	0	292,545	243,000
EXPENDITURES					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			34,721	30,000
Other Operating Expenses and Services	5000			217,130	84,237
Capital Outlay	6000				
Total Expenditures		0	0	251,851	114,237
Excess /(Deficiency) of Revenues over Expenditures		0	0	40,694	128,763
Other Financing Sources	8900			38	
Other Outgo	7000			15,500	12,168
Net Increase/(Decrease) in Fund Balance		0	0	25,232	116,595
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,218,129	1,243,361
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,218,129	
Ending Fund Balance, June 30		0	0	1,243,361	1,359,956

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	85,929
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,200,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	8,236
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	517,477
53	FARM OPERATIONS	41	CAPITAL OUTLAY PROJECTS FUND	248,850
41	CAPITAL OUTLAY PROJECTS FUND	53	FARM OPERATIONS	23,317
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	22,188
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	38
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: 2015-2016 Budget Year: 2016-2017

District ID: 560 Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010				462,438
Adjustments	9020				
Adjusted Beginning Balance	9030		0		462,438
Actual Fiscal Year Data					
State Lottery Proceeds:	8681		1,386,804		481,067
		Instructional & Institutional Unrestricted		Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted
Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies & Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				170,244
Noninstructional Supplies & Mtrls	4400		78,846		78,846
Total Supplies and Materials		0	78,846	0	78,846
Other Operating Expenses and Services	5000		1,307,958		1,307,958
Capital Outlay	6000				
Library Books	6300				40,203
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Capital Outlay		0	0	0	40,203
Other Outgo	7000				0
Total Expenditures		0	1,386,804	0	1,386,804
Ending Balance				0	728,030

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: 2015-2016 Budget Year: 2016-2017

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					728,030	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			728,030	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,100,000			250,000	
		Instructional & Institutional Unrestricted			Instructional Materials	Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	206,000	206,000
Noninstructional Supplies & Mtr's	4400		80,000		80,000		80,000
Total Supplies and Materials		0	80,000	0	80,000	206,000	286,000
Other Operating Expenses and Services	5000		1,020,000		1,020,000		1,020,000
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	728,030	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2015-2016 District ID: 560 Name: SEQUOIAS

EPA Revenue		8,137,022			
Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	8,137,022	0	0	8,137,022
TOTAL		8,137,022	0	0	8,137,022

For Actual Year: 2015-2016 Budget Year: 2016-2017 District ID: 560 Name: SEQUOIAS

Fiscal Year	STRS		PERS		Increase	
	Amount	Rate	Amount	Rate	Amount	Rate
2015-16	2,201,086	10.73%	1,428,953	11.85%	N/A	N/A
2016-17	2,606,076	12.58%	1,692,380	13.89%	668,417	18.41%
2017-18	3,013,789	14.43%	1,902,340	15.50%	617,673	14.37%
2018-19	3,424,225	16.28%	2,113,043	17.10%	621,139	12.63%
2019-20	3,837,384	18.13%	2,312,496	18.60%	612,612	11.06%
2020-21	4,055,441	19.10%	2,473,594	19.80%	379,155	6.17%

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

Yes

Explain Yes or No

The 2017-18 increased cost is already budgeted for in 2016-17. The ongoing surplus of 637.8K will be budgeted in 2017-18 to cover 2018-19 costs. For 2019-20 and 2020-21 costs, structural and staffing changes will be implemented as needed to cover any structural deficits, and the District will look at additional options for ongoing budget savings.