

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

District: SEQUOIAS

District Code: 560

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

Ron Ballesteros-Perez
Vice President, Admin Services
College of the Sequoias

District Chief Business Officer

9/15/21
Date

District Superintendent

9/15/21
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	16,126,345	16,126,345		16,126,345
Other	1300	8,372,789	8,372,789		8,372,789
Total Instructional Salaries		24,499,134	24,499,134	0	24,499,134
Non-Instructional Salaries					
Contract or Regular	1200		5,560,186	218,845	5,779,031
Other	1400		468,371		468,371
Total Non-Instructional Salaries		0	6,028,557	218,845	6,247,402
Total Academic Salaries		24,499,134	30,527,691	218,845	30,746,536
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,648,881	293,469	11,942,350
Other	2300		320,852	46,517	367,369
Total Non-Instructional Salaries		0	11,969,733	339,986	12,309,719
Instructional Aides					
Regular Status	2200	679,098	679,098		679,098
Other	2400	444,975	444,975		444,975
Total Instructional Aides		1,124,073	1,124,073	0	1,124,073
Total Classified Salaries		1,124,073	13,093,806	339,986	13,433,792
Employee Benefits	3000	7,782,454	15,534,143	253,501	15,787,644
Supplies and Materials	4000		750,699	85,407	836,106
Other Operating Expenses	5000	180,994	5,274,618	303,514	5,578,132
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		33,586,655	65,180,957	1,201,253	66,382,210

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	490,912	490,912		490,912
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		20,408		20,408
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		627,012		627,012
Objects to Exclude	Object Code				
Rents and Leases	5060		794,165	26,315	820,480
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				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,798,199		1,798,199

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	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
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		490,912	3,730,696	26,315	3,757,011
Total for ECS 84362, 50% Law		33,095,743	61,450,261	1,174,938	62,625,199
Percent of CEE (Instructional Salary Cost / Total CEE)		53.86%	100.00%		
50% of Current Expense of Education			30,725,130		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		33,095,743	61,450,261	1,174,938	62,625,199
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,586,655	65,180,957	1,201,253	66,382,210
Capital Expenditures	6000	6,860	577,320	127,197	704,517
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		33,593,515	65,758,277	1,328,450	67,086,727

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 560

Name: SEQUOIAS

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	8,000		8,000
In County Treasury	9112	24,059,575		24,059,575
Cash With Fiscal Agents	9113	32,599		32,599
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	18,926,179		18,926,179
Due from Other Funds	9140	236,141		236,141
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,276,643		1,276,643
TOTAL ASSETS		44,589,137	0	44,589,137
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,850,141		4,850,141
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	2,128,413		2,128,413
Due to Other Funds	9540	1,834,219		1,834,219
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	12,084,703		12,084,703
TOTAL LIABILITIES		20,897,476	0	20,897,476

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 560

Name: SEQUOIAS

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	1,276,643		1,276,643
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	382,806		382,806
Unassigned	9790	22,032,212		22,032,212
Total Fund Balance		23,691,661	0	23,691,661
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		23,691,661	0	23,691,661
TOTAL LIABILITIES AND FUND EQUITY		44,589,137	0	44,589,137

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	25,055,782		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,055,782	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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	25,055,782		
Total Fund Balance		25,055,782	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,055,782	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,055,782	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, 2021

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						418,222
In County Treasury	9112						7,499,408
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						73,221
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	7,990,851
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						3,615
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						164
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	3,779

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

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	7,987,072
Total Fund Balance		0	0	0	0	0	7,987,072
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	7,987,072
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	7,990,851

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, 2021

District ID: 560

Name: SEQUOIAS

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,451,261		22,733,964
Cash With Fiscal Agents	9113	1,621		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	119,833		
Due from Other Funds	9140	2,001,489		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		18,574,204	0	22,733,964
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	959,906		
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		959,906	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, 2021

District ID: 560

Name: SEQUOIAS

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	17,614,298		22,733,964
Total Fund Balance		17,614,298	0	22,733,964
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		17,614,298	0	22,733,964
TOTAL LIABILITIES AND FUND EQUITY		18,574,204	0	22,733,964

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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		331,462	610,630	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120		5,533	3,467	
Accounts Receivable	9130		9,721	19,961	
Due from Other Funds	9140		409,506		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		15,742	60,659	
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310			64,000	
Site Improvements	9320			1,192,903	
Accumulated Depreciation Site Improvements	9321			501,701	
Buildings	9330		553,665	300,940	
Accumulated Depreciation Buildings	9331		324,654	109,091	
Library Books	9340				
Equipment	9350		187,904	138,907	
Accumulated Depreciation Equipment	9351		168,034	137,329	
Work in Progress	9360				
Total Fixed Assets		0	248,881	948,629	0
TOTAL ASSETS		0	1,020,845	1,643,346	0

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		23,763	55,173	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		235,976	576,776	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570			6,500	
Total Current Liabilities and Deferred Revenue		0	259,739	638,449	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	259,739	638,449	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 560

Name: SEQUOIAS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711			1,009,288	
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		761,106	(4,391)	
Total Reserved Fund Balance		0	761,106	1,004,897	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		0	761,106	1,004,897	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,020,845	1,643,346	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, 2021

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		1,001,707
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	1,001,707

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, 2021

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		1,001,707
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	1,001,707
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	1,001,707

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, 2021

District ID: 560

Name: SEQUOIAS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
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	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,001,707

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	587,087	81,485	88,060	1,480,799	52,707			236,142
In County Treasury	9112								944,156
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	100,000				28,000			70,000
Accounts Receivable	9130	72	878	46	2,277	14,857			165,966
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		687,159	82,363	88,106	1,483,076	95,564	0	0	1,416,264

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 560

Name: SEQUOIAS

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	7,989		7,989	396,388	120			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	103,665	24,478	39,109					119,108
Total Current Liabilities and Deferred Revenue		111,654	24,478	47,098	396,388	120	0	0	119,108
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	111,654	24,478	47,098	396,388	120	0	0	119,108

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 560

Name: SEQUOIAS

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		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				1,086,688				
Unassigned	9790	575,505	57,885	41,008		95,444			1,297,156
Total Reserved Fund Balance		575,505	57,885	41,008	1,086,688	95,444	0	0	1,297,156
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		575,505	57,885	41,008	1,086,688	95,444	0	0	1,297,156
TOTAL LIABILITIES AND FUND EQUITY		687,159	82,363	88,106	1,483,076	95,564	0	0	1,416,264

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	9,539		9,539
Higher Education Act	8120		802,741	802,741
Workforce Investment Act	8130		110,887	110,887
Temporary Assistance for Needy Families (TANF)	8140		46,916	46,916
Student Financial Aid	8150		182,155	182,155
Veterans Education	8160		5,280	5,280
Vocational and Technical Education Act (VATEA)	8170		478,900	478,900
Other Federal Revenues	8190	526	12,054,758	12,055,284
Total Federal Revenues	8100	10,065	13,681,637	13,691,702
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,519,495		36,519,495
Other General Apportionment	8613	258,682		258,682
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,413,596	1,413,596
Disabled Students Programs and Services(DSPS)	8623		1,272,191	1,272,191
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		528,201	528,201
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,037,935	8,037,935

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	16,728,361		16,728,361
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		659,745	659,745
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	117,546		117,546
Timber Yield Tax	8672	23		23
Other State Tax Subventions	8673	26		26
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,798,199	156,400	1,954,599
State Mandated Costs	8685	313,302		313,302
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	459,162	1,689,171	2,148,333
Total State Revenues	8600	56,194,796	13,757,239	69,952,035

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	16,259,846		16,259,846
Tax Allocation, Supplemental Roll	8812	295,453		295,453
Tax Allocation, Unsecured Roll	8813	992,142		992,142
Prior Years Taxes	8816	360,184		360,184
Education Revenues Augmentation Fund (ERAF)	8817	(838,930)		(838,930)
Redevelopment Agency Funds - Pass Through	8818	249,835		249,835
Redevelopment Agency Funds - Residual	8819	955,957		955,957
Redevelopment Agency Funds - Asset Liquidation	8819.1	5,767		5,767
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	545,119		545,119
Interest and Investment Income	8860	518,628		518,628
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	2,936,663		2,936,663
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(174,789)		(174,789)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		454,549	454,549
Instructional Materials Fees and Sales of Materials	8877	77,646		77,646
Insurance	8878			0
Student Records	8879	16,007		16,007
Nonresident Tuition	8880	415,828		415,828
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	7,262		7,262
Other Local Revenues	8890	213,896	32,314	246,210
Total Local Revenues	8800	22,836,514	486,863	23,323,377
Total Revenues		79,041,375	27,925,739	106,967,114

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,343,665	620,128	3,963,793
Total Other Financing Sources	8900	3,343,665	620,128	3,963,793
Total Revenues and Other Financing Sources		82,385,040	28,545,867	110,930,907

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: 2020-2021

Budget Year: 2021-2022

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 Natual Resources	0100	1,146,105	282,618	221,342	119,798		1,769,863
Architecture and Environmental Design	0200	72,273	3	2,366			74,642
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,119,262	26,793	13,351			2,159,406
Business and Management	0500	933,628	28,794	8,956	1,737		973,115
Communications	0600	1,148,776	102,597	9,377	602		1,261,352
Computer and Information Science	0700	1,240,442	155,881		41,195		1,437,518
Education	0800	1,956,997	239,690	45,176			2,241,863
Engineering and Related Industrial Technology	0900	2,115,171	237,064	513,407	201,862		3,067,504
Fine and Applied Arts	1000	1,950,438	476,599	65,949	25,507		2,518,493
Foreign language	1100	707,685	19,903	31,892			759,480
Health	1200	2,855,864	892,545	548,940	123,622		4,420,971
Consumer Education And Home Economics	1300	1,470,014	401,061	79,075	21,039		1,971,189
Law	1400	92,930	14,740	11,703			119,373
Humanities(Letters)	1500	4,834,334	456,365	123,693			5,414,392
Library Science	1600						0
Mathematics	1700	3,287,732	213,439	3,042			3,504,213
Military Studies	1800						0
Physical Sciences	1900	1,478,632	432,697	258,608	2,602		2,172,539
Psychology	2000	1,222,732	635	20,304			1,243,671
Public Affairs and Services	2100	1,003,874	563,592	85,199	17,599		1,670,264
Social Sciences	2200	2,809,526	180,209	24,848			3,014,583
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,199,340	252,278	10,154			2,461,772
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	490,912					490,912
Sub-Total Instructional Activites		35,136,667	4,977,503	2,077,382	555,563		42,747,115
Total Expenditures for GF Activities*		35,486,035	37,537,862	14,520,882	2,050,507	19,833,635	109,428,921

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,993,916	138,483	8,161		3,140,560
Course and Curriculum Development	6020			74			74
Academic / Faculty Senate	6030			2,525			2,525
Other Instructional Administration & Governance	6090		615,844	46,497			662,341
Total Instructional Admin. & Governance		0	3,609,760	187,579	8,161	0	3,805,500
Instructional Support Services	6100						
Learning Center	6110	153,202	175,392	9,088	26,982		364,664
Library	6120		1,249,053	12,699	197,737		1,459,489
Media	6130		122,438	2,409			124,847
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	196,166	1,799,022	5,890,705	678,194		8,564,087
Total Instructional Support Services		349,368	3,345,905	5,914,901	902,913	0	10,513,087
Admissions and Records	6200		985,093	25,896			1,010,989
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,735,677	50,740	1,154		1,787,571
Matriculation and Student Assessment	6320		4,003,190	90,502	9,765		4,103,457
Transfer Programs	6330						0
Career Guidance	6340		780,197	9,970			790,167
Other Student Counseling and Guidance	6390			2,290			2,290
Total Student Counseling and Guidance		0	6,519,064	153,502	10,919	0	6,683,485

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: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,437,800	66,230			1,504,030
Extended Opportunity Programs and Services (EOPS)	6430		1,027,581	17,478			1,045,059
Health Services	6440		594,656	146,422	5,804		746,882
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,538,747	30,321	17,909		1,586,977
Job Placement Services	6470		154,622	275			154,897
Veterans Services	6480		118,266	12,464	1,826		132,556
Miscellaneous Student Services	6490		912,164	39,285	293		951,742
Total Other Student Services		0	5,783,836	312,475	25,832	0	6,122,143
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,356,355	1,558,906	126,506		3,041,767
Custodial Services	6530		1,590,761	67,906	10,153		1,668,820
Grounds Maintenance and Repairs	6550		487,418	43,431	17,728		548,577
Utilities	6570			1,068,159			1,068,159
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,434,534	2,738,402	154,387	0	6,327,323
Planning, Policymaking and Coordinations	6600		996,701	97,504			1,094,205

* 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: 2020-2021

Budget Year: 2021-2022

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		276,622	50,839			327,461
Fiscal Operations	6720		1,646,644	4,576			1,651,220
Human Resources Management	6730		714,206	56,956			771,162
Noninstruct Staff Retirees' Benefits & Retirement *	6740		627,013				627,013
Staff Development	6750		120	9,969			10,089
Staff Diversity	6760		26,884	22,002			48,886
Logistical Services	6770		728,585	163,172	68,302		960,059
Management Information Systems	6780		2,441,468	1,740,766	144,709		4,326,943
Other General Institutional Support Services	6790		435,177	532,005			967,182
Total General Institutional Support Services	6700	0	6,896,719	2,580,285	213,011	0	9,690,015
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	0	0	0	0	0

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		47,339				47,339
Parking	6950		180,522	44,035	52,524		277,081
Student and Co-Curricular Activities	6960		760,886	236,115	127,197		1,124,198
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	988,747	280,150	179,721	0	1,448,618
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			152,806		6,818,374	6,971,180
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	152,806	0	6,818,374	6,971,180
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,548,814	11,548,814
Student Aid	7320					1,466,447	1,466,447
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,015,261	13,015,261
Sub-Total Non-Instructional Activities		349,368	32,560,359	12,443,500	1,494,944	19,833,635	66,681,806
Total Expenditures General Fund: activities *		35,486,035	37,537,862	14,520,882	2,050,507	19,833,635	109,428,921

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SEQUOIAS

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$130,989,825
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	10,331.00		
	2. 2020-2021 Second Period Actual FTES	9,488.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9184		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$127,194,306
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)			\$127,194,306
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$127,194,306
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			57,135,043
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			165,192
C.	Local Property taxes			18,804,093
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			0
H.	2021-2022 Appropriations Subject to Limit			\$76,104,328

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	10,065	7,000	13,681,637	27,163,747	13,691,702	27,170,747
State Revenues	8600	56,194,796	59,963,987	13,757,239	19,283,813	69,952,035	79,247,800
Local Revenues	8800	22,836,514	22,397,645	486,863	1,513,324	23,323,377	23,910,969
Total Revenues		79,041,375	82,368,632	27,925,739	47,960,884	106,967,114	130,329,516
EXPENDITURES:							
Academic Salaries	1000	30,746,536	32,245,518	4,079,965	3,368,747	34,826,501	35,614,265
Classified Salaries	2000	13,433,792	15,812,416	5,318,093	6,309,003	18,751,885	22,121,419
Employee Benefits	3000	15,787,644	19,572,334	3,657,867	4,679,481	19,445,511	24,251,815
Supplies and Materials	4000	836,106	1,075,887	4,498,940	7,600,079	5,335,046	8,675,966
Other Operating Expenses and Services	5000	5,578,133	6,214,318	3,607,703	9,605,036	9,185,836	15,819,354
Capital Outlay	6000	704,517	1,536,529	1,345,990	7,608,144	2,050,507	9,144,673
Total Expenditures		67,086,728	76,457,002	22,508,558	39,170,490	89,595,286	115,627,492
Excess /(Deficiency) of Revenues over Expenditures		11,954,647	5,911,630	5,417,181	8,790,394	17,371,828	14,702,024
Other Financing Sources	8900	3,343,665	800,000	620,128	106,911	3,963,793	906,911
Other Outgo	7000	13,796,326	102,411	6,037,309	8,897,305	19,833,635	8,999,716
Net Increase/(Decrease) in Fund Balance		1,501,986	6,609,219	0	0	1,501,986	6,609,219
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,870,666	23,691,660	0	0	21,870,666	23,691,660
Prior Years Adjustments	9020	319,008				319,008	
Adjusted Beginning Balance	9030	22,189,674		0		22,189,674	
Ending Fund Balance, June 30		23,691,660	30,300,879	0	0	23,691,660	30,300,879

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	6,629,502	6,975,716				
Total Revenues		6,629,502	6,975,716	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	14,297,051					
Total Other Financing Sources		14,297,051	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,430,197	2,592,441				
Debt Interest and Other Service Charges	7120	4,690,103	4,383,275				
Transfers Outgoing	7300 & 7400	12,027,064					
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,147,364	6,975,716	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,850,313)	(6,975,716)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,779,189	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,270,558	25,055,781		0		0
Prior Years Adjustments	9020	6,034					
Adjusted Beginning Balance	9030	22,276,592		0		0	
Ending Fund Balance, June 30		25,055,781	25,055,781	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,388					
State Revenues	8600						
Local Revenues	8800					728,281	500,000
Total Income		9,388	0	0	0	728,281	500,000
Expenditures							
Academic Salaries	1000					60,795	61,000
Classified Salaries	2000					194,581	200,000
Employee Benefits	3000					93,116	95,000
Supplies and Materials	4000					34,242	40,000
Other Operating Expenses and Services	5000					90,040	114,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	472,774	510,000
Excess /(Deficiency) of Revenues over Expenditures		9,388	0	0	0	255,507	(10,000)
Other Financing Sources	8900					399,109	
Other Outgo	7000	9,388				5,737,000	7,499,408
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(5,082,384)	(7,509,408)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	13,069,457	7,987,073
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		13,069,457	
Ending Fund Balance, June 30		0	0	0	0	7,987,073	477,665

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	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	553,255	17,918,613				
Local Revenues	8800	492,010	40,200			32,781	150,000
Total Income		1,045,265	17,958,813	0	0	32,781	150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,745,801	6,955,341			183,817	
Capital Outlay	6000	1,417,578	30,764,526				22,701,183
Total Expenditures		4,163,379	37,719,867	0	0	183,817	22,701,183
Excess /(Deficiency) of Revenues over Expenditures		(3,118,114)	(19,761,054)	0	0	(151,036)	(22,551,183)
Other Financing Sources	8900	9,901,713	7,499,408			22,885,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,783,599	(12,261,646)	0	0	22,733,964	(22,551,183)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,830,700	17,614,299	0	0	0	22,733,964
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	10,830,700		0		0	
Ending Fund Balance, June 30		17,614,299	5,352,653	0	0	22,733,964	182,781

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			35,326	600,000	1,031,443	720,033
Other Financing Sources	8900			887,207	200,000	2,197	
Total Income		0	0	922,533	800,000	1,033,640	720,033
Cost of Sales	5890			16,448	350,000		6,400
Gross Profit or Loss		0	0	906,085	450,000	1,033,640	713,633
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			150,373	300,000	115,688	102,685
Employee Benefits	3000			85,603	100,000	37,024	28,480
Supplies and Materials	4000			295	5,000	183,356	68,300
Other Operating Expenses and Services	5000			30,408	45,000	585,545	463,105
Capital Outlay	6000						
Total Expenditures		0	0	266,679	450,000	921,613	662,570
Net Profit or Loss		0	0	639,406	0	112,027	51,063
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	639,406	0	112,027	51,063
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	128,732	768,138	892,872	1,004,899
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		128,732		892,872	
Ending Fund Balance, June 30		0	0	768,138	768,138	1,004,899	1,055,962

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			16,266	20,000		
Other Financing Sources	8900						
Total Income		0	0	16,266	20,000		
Expenditures							
Academic Salaries	1000			(64,278)	17,500		
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	(64,278)	17,500		
Net Profit or Loss		0	0	80,544	2,500		
Other Outgo	7000			81,616	2,500		
Net Increase/(Decrease) in Fund Balance		0	0	(1,072)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,072	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,072			
Ending Fund Balance, June 30		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	260,124	320,000	49,486	50,000	96,193	100,000
Total Income		260,124	320,000	49,486	50,000	96,193	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	61,524	75,000			61,514	60,000
Employee Benefits	3000	31,900	40,000			31,900	30,000
Supplies and Materials	4000	79,469	100,000				
Other Operating Expenses and Services	5000	2,960	25,000		50,000	17,329	17,329
Capital Outlay	6000						
Total Expenditures		175,853	240,000	0	50,000	110,743	107,329
Excess /(Deficiency) of Revenues over Expenditures		84,271	80,000	49,486	0	(14,550)	(7,329)
Other Financing Sources	8900	89,966	100,000				
Other Outgo	7000	89,966	150,000			47,671	47,671
Net Increase/(Decrease) in Fund Balance		84,271	30,000	49,486	0	(62,221)	(55,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	491,234	575,505	8,400	57,886	103,230	41,009
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	491,234		8,400		103,230	
Ending Fund Balance, June 30		575,505	605,505	57,886	57,886	41,009	(13,991)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	22,631,460	21,700,000				
State Revenues	8600	7,689,831	7,700,000				
Local Revenues	8800	138,750		455	1,000		
Total Income		30,460,041	29,400,000	455	1,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		30,460,041	29,400,000	455	1,000	0	0
Other Financing Sources	8900	1,999,796	2,000,000				
Other Outgo	7000	31,369,589	31,400,000				
Net Increase/(Decrease) in Fund Balance		1,090,248	0	455	1,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(3,560)	1,086,688	94,990	95,445		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(3,560)		94,990		0	
Ending Fund Balance, June 30		1,086,688	1,086,688	95,445	96,445	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

560 SEQUOIAS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			249,005	270,000
Total Income		0	0	249,005	270,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			5,028	5,000
Other Operating Expenses and Services	5000			196,024	190,000
Capital Outlay	6000				
Total Expenditures		0	0	201,052	195,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	47,953	75,000
Other Financing Sources	8900				
Other Outgo	7000			10,000	10,000
Net Increase/(Decrease) in Fund Balance		0	0	37,953	65,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,259,203	1,297,156
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,259,203	
Ending Fund Balance, June 30		0	0	1,297,156	1,362,156

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	74,238
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,924,713
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	502,049
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	399,109
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	887,207
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,999,796
53	FARM OPERATIONS	34	FARM OPERATION FUND	9,388
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	5,737,000
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	81,616
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	10,000

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: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				2,172,969		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			2,172,969		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	1,798,199			769,098		
		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	123,176	123,176
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	123,176	123,176
Other Operating Expenses and Services	5000		1,798,198		1,798,198	6,241	1,804,439
Capital Outlay	6000						
Library Books	6300				0	26,982	26,982
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	26,982	26,982
Other Outgo	7000				0		0
Total Expenditures		0	1,798,198	0	1,798,198	156,399	1,954,597
Ending Balance					1	2,785,668	2,785,669

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: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		1			2,785,668	
Adjustments	9020						
Adjusted Beginning Balance	9030		1			2,785,668	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,500,000			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 & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	206,000	206,000
Other Operating Expenses and Services	5000		1,500,000		1,500,000		1,500,000
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	1,500,000	0	1,500,000	250,000	1,750,000
Ending Balance					1	2,785,668	

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 560

Name: SEQUOIAS

EPA Revenue	16,728,361
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	16,728,361	0	0	16,728,361
TOTAL		16,728,361	0	0	16,728,361

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 560

Name: SEQUOIAS

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	4,791,629	3,720,005	8,511,634	N/A	N/A
2021-22	5,022,045	4,121,314	9,143,359	631,725	7.42%
2022-23	5,323,403	4,706,564	10,029,967	886,608	9.70%
2023-24	5,626,877	4,891,905	10,518,782	488,815	4.87%
2024-25	5,932,467	5,004,235	10,936,702	417,920	3.97%
2025-26	6,240,173	5,023,144	11,263,317	326,615	2.99%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The 2022/23 and 2023/24 increased cost are already budgeted for in 2021/22.