

TENTATIVE BUDGET 2021-2022



JUNE 7, 2021
VISALIA • HANFORD • TULARE

Sequoias Community
College District



College of the Sequoias

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BOARD OF TRUSTEES

John Lehn President	Ward 5
Kenneth Nunes Vice-President	Ward 2
Raymond Macareno Clerk	Ward 3
Lori Cardoza Member	Ward 4
Greg Sherman Member	Ward 1
*Noorulain Ali Student Trustee	
Brent Calvin, Ed.D. Superintendent/President	

*Student Trustee is Advisory Only

MISSION

Sequoias Community College District provides excellent higher education in a spirit of equity for our diverse student population. We believe in students achieving their full educational potential and support student success in attaining a variety of degrees and certificates, from basic skills to transfer education and workforce development.

Established by the Board of Trustees on March 8, 2021

VISION

The entire College of the Sequoias community works in an environment of mutual respect to realize the following vision:

COS students will achieve their full educational potential regardless of race, ethnicity, age, gender, sexual orientation, immigration status, ability, culture, religions, and learning modality.

The COS environment will create a positive attitude among COS employees that carries over to the students and into the community.

COS will remain a community leader whose high standards positively impact the lives of the population it serves.

COS will align educational programs for higher education transfer, as well as to meet the constantly emerging economic and workforce development needs of the community through partnerships with businesses, government, industry and labor.

RESOURCE ALLOCATION PHILOSOPHY

The District mission is the foundation of all planning processes because it describes the intended student population and the services that the college provides to the community. District Goals and Objectives are central to resource allocation. In the District's cycle of integrated planning, resources are allocated based on their connections with District Goals, student learning outcomes, service area outcomes, and/or District Objectives. All constituencies have appropriate opportunities to participate in the development of institutional budgets. The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.

BOARD PRIORITIES

2021-2022

Approved February 8, 2021

1. Continue to guide District through enrollment, financial, and staffing challenges related to the COVID-19 Global Pandemic.
2. Track progress of the implementation of Assembly Bill 705 to ensure alignment with the COS Master Plan 2015-25 and Strategic Plan 2018-21.
3. Continue efforts to strengthen the COS Agriculture program including planning for future productivity of Farm Operations acreage and visioning future changes in Agriculture instruction and programs.
4. Continue efforts to review regional workforce demands and when necessary, review, assess, modify, and align existing programs.
5. Work diligently through the process of collective bargaining and labor relation laws, to achieve employee contract agreements that are mutually beneficial for students, employees, and the District that support the overall best interest of our COS Vision and College community.
6. Continue to foster partnerships to build the transfer pathway from College of the Sequoias to California State University, Fresno, UC Merced, and other regional colleges and universities.
7. Continue efforts to expand Center offerings, required staffing, and opportunities to increase physical plant.
8. Ensure fiscal stability by providing timely updates to the Board on actions and plans related to the state funding formula and its three components (Access, Equity and Success) while maintaining a General Fund reserve no less than the current average (21.89%) for community colleges statewide.

Sequoias Community College District
Apportionment Calculation Under Proposed New Funding Formula SCFF for 2021-2022

Calculation of FTES				
	FY19/20 Base	FY20/21 Base	FY21/22 Base	FY22/23 Base
Credit (excluding special admit)	9,205.77	9,303.49	9,303.49	9,303.49
Special Admit	476.82	476.82	476.82	476.82
Non-Credit	493.26	493.26	493.26	493.26
CDCP	152.98	152.98	152.98	152.98
Total Funded FTES	10,328.83	10,426.55	10,426.55	10,426.55
3 year average Credit	9,180.02	9,233.13	9,303.52	9,303.49
Growth	97.80			
Funded FTES	10,400.88	10,356.19	10,426.58	10,426.55

Calculation of Base Allocation						
	FY20/21 COLA 0%		FY21/22 COLA 4.05%		FY22/23 COLA 0%	
	Per FTES Amount	Amount Paid	Per FTES Amount	Amount Paid	Per FTES Amount	Amount Paid
Basic Allocation Credit percent paid	70%		70%		70%	
Basic Allocation		8,091,008		8,418,693		8,418,693
Credit	4,009	37,015,632	4,171	38,808,359	4,171	38,808,248
Non-Credit	3,381	1,667,530	3,518	1,735,065	3,518	1,735,065
CDCP	5,622	860,044	5,850	894,876	5,850	894,876
Special Admit	5,622	2,680,653	5,850	2,789,220	5,850	2,789,220
Total Funding From Base Allocation		50,314,846		52,646,213		52,646,103

Calculation of Supplemental Allocation						
	Point Amount	Counts FY19/20	FY20/21 COLA 0%	FY21/22 COLA 4.05%	FY22/23 COLA 0%	
			20%	20%	20%	
CA Promis Grant (BOG)	1	10,135	\$ 948.00	\$ 986.39	\$ 986.39	
AB540	1	495	9,607,980	9,997,103	9,997,103	
PELL	1	6,365	469,260	488,265	488,265	
			6,034,020	6,278,398	6,278,398	
Total Funding From Supplemental Allocation			16,111,260	16,763,766	16,763,766	

Calculation of Student Success Incentive Allocation			
	FY20/21 COLA 0%	FY21/22 COLA 4.05%	FY22/23 COLA 0%
	10%	10%	10%
Total Degrees, Transfer & Completion	5,873,693	6,688,370	6,985,781
Total Equity Bump PELL	1,378,099	1,581,099	1,661,276
Total Equity Bump College Promise	1,178,690	1,352,818	1,421,331
Total Funding From Student Success Incentive Allocation	8,430,481	9,622,286	10,068,390

	FY20/21 0% COLA	FY21/22 4.05% COLA	FY22/23 0% COLA
Total Computation Revenue Under New Formula	74,856,587	79,032,265	79,478,259
Increase over PY		4,175,678	445,994
Hold Harmless	65,112,035	67,749,072	67,749,072
Deficit Factor	0.023826	0.023826	0.023826
Total Deficit	(1,783,555)	(1,883,023)	(1,893,649)
Total	73,073,032	77,149,242	77,584,610

REVENUES

Revenues	2020-2021 Adopted	2021-2022 Tentative*	Changes
Local Tax	\$17,115,758	\$17,115,758	\$0
COS Student Enrollment Fees	\$2,858,117	\$2,858,117	\$0
Education Protection Account (EPA)	\$11,466,843	\$11,466,843	\$0
Apportionment CA Community Colleges	\$41,829,891	\$45,708,524	\$3,878,633
Revenue Limit	\$73,270,609	\$77,149,242	\$3,878,633
Other	\$25,491,009	\$35,778,977	\$10,287,968
Total	\$98,761,618	\$112,928,219	\$14,166,601

Assumptions

- * FY21/22 full SCFF, 4.05% COLA, 0 growth, 2.38% Deficit factor
- * CARES Act increase \$7,534,041
- * 1.7% COLA on AAC, EOPS, CARES, & CalWorks increase \$62,810
- * 5% Base increase on SSSP, SEP, & Basic Skills increase \$244,969
- * Instructional Equipment increase \$750,000
- * Food Safety Training & College Promise increase \$1,214,298
- * REALM & Guided Pathways increase \$486,443
- * Student fees are \$46 per unit

Taxes

Home Owner Tax Relief	\$163,874
Timber Tax	\$1,274
Payment in Lieu	\$44
Secured Tax	\$15,862,207
ERAF	\$0
Supplemental Tax	\$547,218
Unsecured Tax	\$502,790
Prior Year Taxes	\$38,351
Total Property Taxes	\$17,115,758

EXPENDITURES

(Unrestricted and Restricted)

Expenditures	2020-2021 Adopted	2021-2022 Tentative*	Changes
Certificated Salaries	\$33,099,150	\$34,564,826	\$1,465,676
Classified Salaries	\$20,305,992	\$21,481,703	\$1,175,711
Benefits	\$21,646,497	\$23,868,663	\$2,222,166
Supplies	\$3,313,861	\$3,677,576	\$363,715
Services	\$9,406,852	\$11,603,499	\$2,196,647
Capital	\$2,558,760	\$5,800,536	\$3,241,776
Other	\$2,718,848	\$6,660,404	\$3,941,556
Total	\$93,049,960	\$107,657,207	\$14,607,247

Assumptions

Unrestricted

- * Faculty add 8.5 new, 8 Retiree, Remove 1 FTT, add 1 from SWP decrease \$124,612
- * Step & Column all groups increase \$823,762
- * PERS/STRS 2 out years less May revise reduction in rates increase \$594,489
- * 5% increase all groups increase \$2,623,980 (Tentative-Illustration Purposes Only)
- * Health & Welfare 50% of increase for all groups increase \$38,250
- * Workers Comp rate increase \$59,535
- * Savings from LRB payoff decrease \$231,169
- * Misc payroll changes decrease \$197,207
- * Approved Budget Augmentations increase \$759,745

Categoricals

- * CARES Act increase \$7,534,041
- * 3 Grants receive 5% base increase & 4 Grants receive 1.7% COLA increase \$307,779
- * 5 Grants increase \$2,450,741

College of the Sequoias
All Funds Budget
Fiscal Year 2021/22 Tentative Adopted Budget

Fund	Description	Purpose	Est. Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Estimated End Fund Balance	Restricted
11000-19250	General Fund	Operating expense of District	\$23,466,377	\$112,928,219	\$107,657,207	\$28,737,389	
Board Restricted Funds							
39100	Contract Education	Operating expense of Contract/Community Education	\$501,904	\$500,000	\$510,000	\$491,904	
39200	COVID-19 Special Reserve	Special revenue set aside to mitigate cost of COVID-19	\$7,469,913	\$50,000	\$1,800,000	\$5,719,913	
41010-48009	Capital Projects	Acquisition or construction of capital facilities projects	\$16,542,380	\$16,212,613	\$28,658,867	\$4,096,126	
48010	Farm Special Reserve	Construction of Tulare Agriculture Facilities	\$1,001,438	\$9,000	\$0	\$1,010,438	
48015	Linwood Reserve	Capital improvements	\$147,605	\$1,200	\$0	\$148,805	
53010-53170	Farm	Operating expense of the Farm	-\$92,229	\$720,033	\$641,820	-\$14,016	
62100	Banked Leave	Accumulated banked leave time of COS full time faculty	\$0	\$20,000	\$20,000	\$0	\$0 (b)
75000-75090	Student Loans	Short term loans to students	\$95,423	\$1,000	\$0	\$96,423	\$96,423 (c)
79010-79378	Student Trusts	Funds held in a trustee capacity by District for COS organizations	\$668,828	\$400,000	\$400,000	\$668,828	\$487,297 (d)
79500	HSI Trust	Categorical funds & District match set aside for 20 years	\$941,631	\$20,000	\$10,000	\$951,631	\$951,631 (e)
81000-81610	Associated Student Body	Funds raised by student clubs	\$625,080	\$360,000	\$330,000	\$655,080	\$655,080 (f)
81810-81880	CoCurricular	Support student competitions	\$81,192	\$60,000	\$60,000	\$81,192	\$81,192 (f)
Subtotal Board Restricted Funds			\$27,983,165	\$18,353,846	\$32,430,687	\$13,906,324	\$ 2,271,623

Legally Restricted Funds						
49700	Tulare GO Bond	Build Tulare Phase IIB	\$22,701,183	\$150,000	\$22,701,183	\$150,000
29500	GO Debt Service Hanford	Repay General Obligation Bonds of Hanford SFID	\$4,824,685	\$1,665,375	\$1,665,375	\$4,824,685
29600	GO Debt Service Visalia	Repay General Obligation Bonds of Visalia SFID	\$8,413,920	\$2,054,718	\$2,054,718	\$8,413,920
29700	GO Debt Service Tulare	Repay General Obligation Bonds of Tulare SFID	\$6,959,380	\$2,502,575	\$2,502,575	\$6,959,380
Subtotal Legally Restricted Funds			\$20,197,985	\$6,222,668	\$6,222,668	\$20,197,985
Grand Total			\$71,647,527	\$137,504,733	\$146,310,562	\$62,841,698 \$2,271,623

** Health & Welfare JPA Irrevocable Trust \$12,659,698 Market Value as of 3/31/2021

Reason for Restriction

- (b) COSTA contract; FY16/17 Banked Leave liability was set up
- (c) Student loan accounts originally funded by categorical funds
- (d) Funds received from employees and student fees: Student Rep, Student Center, Bus Passes, Sunshine Fund
- (e) Funds must be invested for 20 years; not available until FY2024/2025
- (f) ASB funds must be used to promote general welfare, morale or educational experience of the student and for goods/services other than those which the school district should provide from its own funding sources.

2021/2022 Budget Plus 1

General Fund (11000-19250)

		Tentative Adopted 6/7/21	Budget Year Plus 1	Variance
Revenue Limit		77,149,242	77,584,609	435,367
Other Revenue		35,778,977	35,778,977	-
	Total Revenue	112,928,219	113,363,586	435,367
Academic Salaries	10000	34,564,826	35,515,326	950,500 (a)/(e)
Contract Faculty		22,642,910		
Faculty Overload		2,313,559		
Adjunct Faculty		4,196,790		
Summer School		902,232		
Administrator		2,969,712		
Classified Salaries	20000	21,481,703	21,835,780	354,077 (a)
Classified		14,041,873		
Student Help		1,373,937		
Administrator		4,149,142		
Benefits	30000	23,868,663	24,407,336	538,673 (a)/(b)/(d)
Supplies	40000	3,677,576	3,677,576	-
Services	50000	11,603,499	11,803,499	200,000 (c)
Capital Outlay	60000	5,800,536	5,800,536	-
Other Outgo	70000	6,660,404	6,660,404	-
	Total Expenses	107,657,207	109,700,457	2,043,250
	Surplus/(Deficit)	5,271,012	3,663,129	

Revenue Assumptions Tentative Adopted

FY21/22 4.05% COLA, 0 growth, 2.38% deficit factor
Student fees are \$46 per unit

Revenue Assumptions Budget Year Plus 1

FY22/23 0% COLA, 0 growth, 2.38% deficit factor
Student fees are \$46 per unit

Expense Assumptions Tentative Adopted

Step and Column for all employees are included
FY22/23 and FY23/24 STRS/PERS increase are included \$1,381,342
5% increase & 50% H&W all units increase \$2,662,230 (Tentative-Illustration Purposes Only)
Approved Budget Augmentations increase \$759,745

Expense Assumptions Budget Year Plus 1

- (a) Step & Column increase \$850,000
- (b) Health & Welfare increase \$0
- (c) Utilities/P&L/other augmentations insurance increase \$200,000
- (d) PERS/STRS increase \$391,250 one year in advance for FY24/25
- (e) (10) New full-time faculty for FON (5) Retirees increase \$602,000

SUMMARY BUDGET OF OTHER FUNDS

Title	10000 Certificated	20000 Classified	30000 Benefits	40000 Supplies	50000 Services	60000 Capital Outlay	70000 Other Out go	Total Expense	86000 State Revenue	88000 Local Revenue	Total Revenue	Net Surplus/(Deficit)
Farm Special Reserve					-	-	-	-		9,000	9,000	9,000
Linwood Reserve					-	-	-	-		1,200	1,200	1,200
Capital Projects					5,219,341	23,439,526	-	28,658,867	16,182,613	30,000	16,212,613	(12,446,254)
Hispanic Serving Inst							10,000	10,000		20,000	20,000	10,000
Banked Leave	17,500						2,500	20,000		20,000	20,000	-
COVID-19 Special Reserve	100,000	100,000	100,000	500,000	500,000	500,000		1,800,000		50,000	50,000	(1,750,000)
Tulare GO Bond						22,701,183		22,701,183		150,000	150,000	(22,551,183)
Hanford GO Debt Serv					1,015,017		650,358	1,665,375		1,665,375	1,665,375	-
Visalia GO Debt Serv					1,717,635		337,083	2,054,718		2,054,718	2,054,718	-
Tulare GO Debt Serv					1,650,623		851,952	2,502,575		2,502,575	2,502,575	-

SUMMARY BUDGET OF FARM FUNDS

Title	Salary & Benefits	40000 Supplies	50000 Services	60000 Capital Outlay	Total Expense	88000 Local Revenue	Net Surplus/(Deficit)	Restricted Lottery
Instruction Funds								
Ag Overhead	60,000	4,000	20,000	2,000	86,000	1,000	(85,000)	6,000
Ag Technology	175	2,100	500	-	2,775	-	(2,775)	1,000
Beef	11,470	6,750	2,750	200	21,170	5,000	(16,170)	12,900
Equine	19,280	6,850	10,800	-	36,930	8,000	(28,930)	17,000
Sheep	11,470	6,300	835	200	18,805	2,000	(16,805)	8,050
Swine	10,370	5,300	1,700	-	17,370	-	(17,370)	8,000
Ornamental Horticulture	18,400	2,400	775	-	21,575	5,000	(16,575)	5,050
Plant Science		2,100	500	-	2,600	-	(2,600)	2,000
Total AG Instruction Funds	131,165	35,800	37,860	2,400	207,225	21,000	(186,225)	60,000
Farm Operations								
Alfalfa	-	10,000	40,000	-	50,000	138,233	88,233	
Crops	-	17,500	130,000	-	147,500	238,000	90,500	
Dairy	-	-	14,000	-	14,000	94,800	80,800	
Almonds	-	-	160,245	-	160,245	200,000	39,755	
Farm Overhead	-	5,000	69,000	4,000	78,000	-	(78,000)	
Residence	-	-	12,000	-	12,000	28,000	16,000	
Total Farm Operations	-	32,500	425,245	4,000	461,745	699,033	237,288	

COLLEGE OF THE SEQUOIAS

**Funds available for General Fund Cash Flow
Fiscal Year 2021/2022
As of Tentative Budget Adoption**

Due to the timing of property tax receipts, the District will seek to borrow cash (if needed) from internal funds. In the event there is not enough cash to borrow internally, the District will seek borrowing from external sources.

Internal funds available for borrowing

62100 Faculty Banked Leave	\$ 1,080,443	48015 Linwood Reserve	\$ 147,605
48010 Farm Special Reserve	\$ 397,296	79500 Hispanic Serving Institute Trust (HSI)	\$ 941,631
39200 COVID-19 Special Reserve	\$ 7,469,913		

COLLEGE OF THE SEQUOIAS

Transfers

2021/2022 Tentative Adopted Budget

Expense Transfers

Expense transfers are tracked through the Banner system by a Journal Voucher (JV) number. Expense transfers are completed when an expenditure is posted incorrectly. The transaction would be a debit to the correct account line and a credit to the incorrect account line. Use tax is another instance of an expense transfer. If any fund other than General Fund pays an invoice that use tax needs to be applied to, a use tax transfer must occur between the two funds.

Internal Fund Borrowing

Internal Fund borrowing occurs when the General Fund is short on cash for monthly obligations such as payroll and vendor payments. The transaction would be a debit to the General Fund and a credit to the Internal Fund that was utilized for temporary borrowing. All internal fund borrowing is monitored and repaid once funds are available and any outstanding balances at year end are reported to the Board of Trustees.

Interfund Transfers as of Tentative Adopted Budget

Interfund Transfers are permanent Board authorized transfers from one fund to another. The interfund transfers for fiscal year 2020/2021 as of budget adoption are listed below.

Interfund Transfers Out Of General Fund Totaling \$3,776,911

1. Extended Opportunity Programs & Services (EOP&S) transfer to Financial Aid	\$ 400,000
2. Cooperative Agencies Resources for Education (CARE) transfer to Financial Aid	\$ 70,000
3. Unrestricted General Fund transfer to Access and Ability Center special class revenue	\$ 25,240
4. NextUp transfer to Financial Aid	\$ 60,000
5. Unrestricted General Fund transfer to MESA	\$ 71,671
6. CARES Act HSI transfer for lost revenue due to COVID-19	\$ 3,000,000
7. COVID19 Block Grant transfer to Financial Aid	\$ 150,000

Interfund Transfers Into General Fund Totaling \$106,911

1. Restricted Access and Ability Center from Unrestricted General Fund	\$ 25,240
2. Restricted General Fund MESA program from HSI Trust	\$ 10,000
3. Restricted General Fund MESA from Unrestricted General Fund	\$ 71,671

COLLEGE OF THE SEQUOIAS

Listing and Description of All Funds 2021/2022 Tentative Adopted Budget

Board Restricted Funds are funds in which the Board of Trustees has designated a specific expenditure purpose. For example, Capital Projects and Farm Special Reserve are Board Restricted Funds. Legally Restricted Funds are funds in which expenditures are restricted by code of law. For example, the General Obligation (GO) Bonds, and the GO Bond Debt Service Funds are Legally Restricted Funds.

Fund 11000-19250 General Fund

According to the California Community Colleges Budget and Accounting Manual (BAM), the General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, student services, administration, maintenance and operations, utilities, supplies and general operating costs). All transactions shall be accounted for in the General Fund unless there is a compelling reason (e.g., legal or contractual requirement) to report them in another fund.

Revenue in the General Fund is received from federal, state and local resources. The primary source of unrestricted revenue is generated by the Student Center Funding Formula and also includes student enrollment fees, property taxes, and state general apportionment. Student Center Funding Formula has three components, Base Allocation + FTES (which is calculated using FTES), Supplemental Allocation which is based on socioeconomic factors such as PELL, College Promise, and AB540 recipients, and Student Success Allocation which is based on eight success factors such as Degree attainment. Other unrestricted revenue sources are lottery proceeds, interest and rental income. The primary source of restricted revenue is linked to resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

The fiscal well being of any institution is determined by the relation of the fund balance to annual unrestricted expenditures. The Board of Trustees has mandated that the College has a minimum fund balance of 6%. The State of California recommends a 5% fund balance and the Community College Chancellor's Office has deemed that an institution with a fund balance of less than 3% is in fiscal distress. Board Priority 2021 is for no less than statewide average (21.89% as of July 2020).

Fund 29500-29717 GO Debt Service Fund

The General Obligation (GO) Debt Services Funds primary purpose is to repay the General Obligation Bonds in Hanford, Visalia, and Tulare.

Fund 39100 Contract Education Fund

The Contract Education Funds primary purpose is to account for revenue sources directly related to contract education courses.

Fund 39200 COVID-19 Special Reserve

On March 13, 2020, the President of the United States declared the ongoing coronavirus (COVID-19) pandemic of sufficient severity and magnitude to warrant a nationwide emergency declaration. As such, there is no way to estimate the effects on on-going revenue and expenditures. The COVID-19 Special Reserve funds will be used as backfill against the uncertainty of the future.

Fund 41010-48009 Capital Projects Funds

According to BAM, the Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities and projects. Examples of expenditures that may be recorded in Capital Projects Funds are acquisition or construction of new capital facilities (e.g., land, buildings, site improvements), improvements or extensions to the life of existing capital facilities, including major repair and remodeling projects such as scheduled maintenance and special repair, initial equipping of buildings (library books, furniture, fixtures, classroom supplies), and significant capital equipment purchases. Resources accumulated for future acquisition or construction of capital projects are recorded in this fund.

Fund 48010 Farm Special Reserve Fund

In 1989, the Board of Trustees authorized the sale of 40 acres of COS farmland on the southwest corner of Akers and Whitendale to the Visalia Unified School District. Because the funds were generated through the sale of COS farmland, these funds have been used to prepare the Tulare Campus Agriculture facilities. These funds are available to the District for internal borrowing.

Fund 48015 Linwood Reserve Fund

In 2012, The Board of Trustees authorized the sale of the remaining acres of COS farmland on Linwood to the Visalia Unified School District. The Board of Trustees has expressed a desire to possibly use these funds for future capital improvements. These funds are available to the District for internal borrowing.

Fund 49700 Tulare General Obligation Bond Fund

The Tulare General Obligation (GO) Bond Fund's primary purpose is to build the Tulare Campus.

Fund 53010-53170 Farm Funds

The Farm Fund is used to support the daily operations of the College's agriculture program.

Fund 62100 Banked Leave Fund

Under Article 8.4 of the COSTA contract, certificated faculty have the ability to accumulate Banked Leave Time. The balance reflects the number of lecture hour equivalents accrued by faculty multiplied by the over-load faculty hourly rate. This account is updated annually and reflects the liability of the College to provide replacements when banked leave time is used. These funds are available to the District for internal borrowing.

Fund 75000-75080 Student Loan Funds

The Student Loan Funds are provided as short term loans to students as needed. Some examples of loans made available to students are Varsity Loans for Athletic programs, EOP&S Loans, Undergraduate Loans and RN Revolving Loans.

Fund 79010-79378 Student Trust Funds

The Student Trust Fund is primarily made up of the Student Body Center Fee Trust, which is used to account for monies collected by the district pursuant to Education Code Section 76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. Miscellaneous other Student Trust Funds are set up to account for all monies held in a trustee capacity by the District for organizations.

Fund 79500 Hispanic Serving Institute (HSI) Trust Fund

In fiscal year 2000/2001 the HSI Grant obtained by College of the Sequoias provided an opportunity for COS to receive matching funds of \$75,000 per year for five years to be put into a separate trust account. California Education Code Section 70902 permits this activity. One half of the interest may be withdrawn annually to enhance the components of the grant. After 20 years, the Federal guidelines allow the District to use these funds for any purpose. Funds will be available for use FY2024/2025. These funds are available to the District for internal borrowing.

Fund 81000-81610 Associated Student Body Funds

The Associated Student Body (ASB) Funds are used to account for monies of student clubs formed under Education Code Section 76062. Student club monies shall be expended in accordance with procedures established by the student club. ASB funds must be used to promote general welfare, morale or educational experience of the student and for goods/services other than those which the school district should provide from its own funding sources.

Fund 81810-81880 Co-Curricular Funds

The Co-Curricular Funds are funds donated annually by Student Senate to support student competitions.

Report Date: May 18, 2021 7:00 AM

Budget Type: Base Budget

Location: All

Fiscal Year: 2021

Date Range: 7/01/2020 to 5/18/2021

Fund From: 11000 Unrestricted General Fund

Fund To: 19250 Child Development Center

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
11000	Instruction Salaries, Reg Stat	\$137,320.00		(\$137,320.00)
11100	Instructor Salaries, Credit	\$16,918,498.00	\$17,604,407.00	\$685,909.00
12100	Dean Salaries	\$1,418,843.00	\$1,456,943.00	\$38,100.00
12200	Division Chair Salaries	\$837,613.00	\$825,317.00	(\$12,296.00)
12300	Counselors Salaries	\$2,448,492.00	\$2,728,126.00	\$279,634.00
12400	Librarians Salaries	\$361,358.00	\$367,933.00	\$6,575.00
12500	Academic Administrators Salari	\$1,514,566.00	\$1,512,769.00	(\$1,797.00)
12600	Work Experience Coord Salaries	\$118,733.00	\$118,733.00	\$0.00
12700	Reassigned Time Salaries	\$794,733.00	\$805,558.00	\$10,825.00
12800	Other Non Instr Sal Cont/Reg S	\$218,073.00	\$192,836.00	(\$25,237.00)
13100	Part-time Instr Sal	\$3,999,891.00	\$4,196,790.00	\$196,899.00
13101	Part-time Instructors Sal - Pa	\$189,419.00	\$189,419.00	\$0.00
13120	Hourly Overload, Reg Status -	\$2,183,115.00	\$2,313,559.00	\$130,444.00
13122	Hourly Overload, Reg Status- S	\$9,868.00		(\$9,868.00)
13310	Summer School Salaries Part-ti	\$117,388.00	\$117,388.00	\$0.00
13311	Summer School Salaries, Reg St	\$703,123.00	\$703,123.00	\$0.00
13320	Stipends	\$227,403.00	\$173,077.00	(\$54,326.00)

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
13330	Police Academy Hourly Salaries	\$116,031.00	\$116,031.00	\$0.00
13340	Adjunct Office Hours Salaries	\$75,000.00	\$75,000.00	\$0.00
14100	Non Instructional Salaries, Ot	\$147,204.00	\$87,204.00	(\$60,000.00)
14200	Hourly Counselor	\$487,365.00	\$426,283.00	(\$61,082.00)
14202	Summer School Counselors	\$40,400.00	\$40,400.00	\$0.00
14300	Hourly Librarian	\$205,138.00	\$183,357.00	(\$21,781.00)
14302	Summer School Librarian	\$41,321.00	\$41,321.00	\$0.00
18010	Inst'l Retiree Over 65 Incenti	\$287,242.00	\$289,252.00	\$2,010.00
	Total for 10000	\$33,598,137.00	\$34,564,826.00	\$966,689.00
21110	Classified, Mo Salaries Reg	\$12,571,802.00	\$13,025,278.00	\$453,476.00
21510	Classified Administrators	\$3,877,551.00	\$4,149,142.00	\$271,591.00
21610	Confidential Monthly Salaries	\$622,807.00	\$670,695.00	\$47,888.00
22100	Direct Instructional Reg	\$982,412.00	\$1,016,595.00	\$34,183.00
23010	Classified Overtime	\$184,130.00	\$184,130.00	\$0.00
23020	Classified Substitute	\$62,570.00	\$52,570.00	(\$10,000.00)
23030	Classified Seasonal	\$17,415.00	\$17,415.00	\$0.00
23040	Classified Short-Term Project	\$73,562.00	\$73,562.00	\$0.00
23050	Classified Professional Expert	\$106,594.00	\$125,476.00	\$18,882.00
23090	Student Help	\$1,016,068.00	\$1,041,776.00	\$25,708.00
24100	Instr Aid - Non Reg Sched	\$794.00	\$794.00	\$0.00
24500	Instr Aid - Professional Exper	\$498,182.00	\$498,182.00	\$0.00
24600	Instr Aid - Student	\$304,022.00	\$304,022.00	\$0.00
24700	Instr Aid - Student Large Lect	\$28,139.00	\$28,139.00	\$0.00
28010	Non-Inst'l Ret Over 65 Incenti	\$279,166.00	\$293,927.00	\$14,761.00
	Total for 20000	\$20,625,214.00	\$21,481,703.00	\$856,489.00
	(10000 through 20000)	\$54,223,351.00	\$56,046,529.00	\$1,823,178.00
30000	Employee Benefits	\$1,247,830.00	\$1,312,355.00	\$64,525.00
31100	STRS Acad Instr & Instru Aides	\$4,111,922.00	\$4,327,639.00	\$215,717.00
31200	STRS Class & Other Non-Acad Em	\$40,600.00	\$40,022.00	(\$578.00)

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
31300	STRS Academic (Non-Instruction)	\$634,600.00	\$648,296.00	\$13,696.00
32100	PERS Academic Instr & Instr Ai	\$88,165.00	\$93,155.00	\$4,990.00
32200	PERS Classified & Other Non-Ac	\$3,680,214.00	\$4,264,068.00	\$583,854.00
32300	PERS Academic (Non-Instruction)	\$34,002.00	\$37,634.00	\$3,632.00
33100	OASDI Academic Instr & Instr A	\$17,583.00	\$16,982.00	(\$601.00)
33200	OASDI Class & Other Non-Academ	\$1,123,471.00	\$1,173,783.00	\$50,312.00
33300	OASDI Academic Non-Instruction	\$10,185.00	\$10,185.00	\$0.00
33400	Medicare Academic & Instr Aide	\$402,773.00	\$405,477.00	\$2,704.00
33500	Medicare Class & Other Non-Aca	\$293,580.00	\$303,576.00	\$9,996.00
33600	Medicare Academic Non-Instruct	\$50,001.00	\$51,906.00	\$1,905.00
34100	H&W Academic Instr & Instr Aid	\$3,497,110.00	\$3,522,170.00	\$25,060.00
34200	H&W Class & Other Non-Academic	\$4,208,207.00	\$4,421,586.00	\$213,379.00
34300	H&W Academic Non-Instructional	\$502,141.00	\$536,870.00	\$34,729.00
34410	H&W Under 65 (non-deduction)In	\$253,455.00	\$274,706.00	\$21,251.00
34420	H&W Under65 (non-deduct) Non-I	\$436,099.00	\$423,941.00	(\$12,158.00)
35100	SUI Academic Instr & Instr Aid	\$14,113.00	\$546,319.00	\$532,206.00
35200	SUI Classified & Other Non-Aca	\$9,147.00	\$87,109.00	\$77,962.00
35300	SUI Academic Non-Instructional	\$2,181.00	\$5,295.00	\$3,114.00
36100	W/C Academic Instr & Instr Aid	\$646,665.00	\$694,260.00	\$47,595.00
36200	W/C Class & Other Non-Academic	\$417,795.00	\$455,034.00	\$37,239.00
36300	W/C Academic Non-Instructional	\$96,987.00	\$106,030.00	\$9,043.00
37100	ARS Academic Instr & Instr Aid	\$50,747.00	\$50,777.00	\$30.00
37200	ARS Class & Other Non-Academic	\$6,458.00	\$6,342.00	(\$116.00)
38100	Academic Instr & Instr Aides	\$23,343.00	\$23,267.00	(\$76.00)
38200	Class & Other Non-Academic	\$27,060.00	\$28,243.00	\$1,183.00
38300	Academic Non-Instructional	\$1,470.00	\$1,636.00	\$166.00
	Total for 30000	\$21,927,904.00	\$23,868,663.00	\$1,940,759.00
	(10000 through 30000)	\$76,151,255.00	\$79,915,192.00	\$3,763,937.00
40000	Supplies & Materials	\$2,471,148.00	\$2,253,502.00	(\$217,646.00)
41000	Software	\$29,268.00	\$29,268.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
42000	Books, Magazines & Periodicals	\$4,700.00	\$4,700.00	\$0.00
43100	Instr Supplies & Materials	\$450,042.00	\$449,323.00	(\$719.00)
43110	Instr Audio - Visual Materials	\$15,660.00	\$15,660.00	\$0.00
43120	Lighting	\$1,000.00	\$1,000.00	\$0.00
43300	Testing Materials	\$700.00	\$700.00	\$0.00
43600	Duplication / Print Shop Mater	\$79,925.00	\$78,383.00	(\$1,542.00)
44100	Non-Instr Supplies & Materials	\$652,009.00	\$648,555.00	(\$3,454.00)
44150	Medical Supplies	\$25,935.00	\$25,935.00	\$0.00
44200	Grounds Supplies	\$17,000.00	\$17,000.00	\$0.00
44310	Fuel/Oil	\$87,000.00	\$87,000.00	\$0.00
44410	Cleaning Supplies	\$40,000.00	\$40,000.00	\$0.00
44500	Vet & Medicine	\$1,500.00	\$1,500.00	\$0.00
45120	Feed - CGS	\$24,500.00	\$24,500.00	\$0.00
45140	Plants - CGS	\$550.00	\$550.00	\$0.00
	Total for 40000	\$3,900,937.00	\$3,677,576.00	(\$223,361.00)
	(10000 through 40000)	\$80,052,192.00	\$83,592,768.00	\$3,540,576.00
50000	Other Operating Expenses & Ser	\$2,395,524.00	\$3,708,632.00	\$1,313,108.00
51100	Contract Services	\$944,829.00	\$1,040,284.00	\$95,455.00
51102	Instruction Contract Services	\$72,589.00	\$72,589.00	\$0.00
51200	Audit Expense	\$41,493.00	\$42,323.00	\$830.00
51400	Dues & Memberships	\$125,780.00	\$125,880.00	\$100.00
51500	Election Expense	\$100,000.00	\$100,000.00	\$0.00
51610	Insurance Premiums	\$602,010.00	\$602,010.00	\$0.00
51615	Theft/Damage Insurance Claims	\$5,000.00	\$5,000.00	\$0.00
51620	Student Insurance	\$131,581.00	\$131,581.00	\$0.00
51700	Interest Expense	\$150,030.00	\$26,234.00	(\$123,796.00)
51810	Legal - Human Resources Issues	\$40,000.00	\$40,000.00	\$0.00
51820	Legal - All Other Issues	\$130,347.00	\$130,347.00	\$0.00
51830	Legal - Advertisements	\$3,000.00	\$3,000.00	\$0.00
51900	Personal & Consultant Services	\$72,656.00	\$72,656.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
52010	Travel & Conference Faculty	\$123,104.00	\$120,800.00	(\$2,304.00)
52020	Travel & Conference Staff/Admi	\$115,045.00	\$115,045.00	\$0.00
52030	Travel & Conference Trustees/O	\$8,000.00	\$8,000.00	\$0.00
52040	Travel & Conference Students	\$133,117.00	\$133,117.00	\$0.00
52050	Work Required Mileage	\$38,800.00	\$37,258.00	(\$1,542.00)
52110	Facilities Rental	\$40,500.00	\$40,500.00	\$0.00
52160	Equip Rental/Lease/Software Li	\$714,588.00	\$714,588.00	\$0.00
52170	Vehicle Rental	\$34,684.00	\$34,684.00	\$0.00
52210	Building Repairs	\$258,405.00	\$258,405.00	\$0.00
52211	Building Repairs #1	\$26,358.00	\$26,358.00	\$0.00
52212	Building Repairs #2	\$100,000.00	\$100,000.00	\$0.00
52213	Building Repairs #3	\$70,000.00	\$70,000.00	\$0.00
52214	Building Repairs #4	\$70,000.00	\$70,000.00	\$0.00
52215	Building Repairs #5	\$70,000.00	\$70,000.00	\$0.00
52220	Equipment Repairs	\$86,397.00	\$86,397.00	\$0.00
52230	Vehicle Repairs	\$36,770.00	\$36,770.00	\$0.00
52240	Maintenance Agreements	\$637,069.00	\$637,069.00	\$0.00
52250	Scheduled Maintenance	\$500.00	\$500.00	\$0.00
52400	Postage	\$70,000.00	\$70,000.00	\$0.00
52510	Electricity	\$1,176,321.00	\$1,176,321.00	\$0.00
52520	Gas	\$108,000.00	\$108,000.00	\$0.00
52530	Generator Fuel	\$5,000.00	\$5,000.00	\$0.00
52540	Water	\$81,000.00	\$81,000.00	\$0.00
52550	Telephone	\$156,611.00	\$156,611.00	\$0.00
52560	Waste Disposal	\$68,000.00	\$68,000.00	\$0.00
52570	Hazardous Waste Removal	\$20,000.00	\$20,000.00	\$0.00
52590	Sewer	\$56,500.00	\$56,500.00	\$0.00
52610	Bank Charges	\$47,269.00	\$47,269.00	\$0.00
52615	Bad Debt Expense	\$150,000.00	\$150,000.00	\$0.00
52625	Advertising (Non-Legal)	\$84,529.00	\$934,529.00	\$850,000.00
52630	Promotions	\$17,509.00	\$17,509.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
52635	Fingerprinting	\$8,133.00	\$8,133.00	\$0.00
52645	TB Testing	\$1,800.00	\$1,800.00	\$0.00
52650	Accreditation	\$6,000.00	\$6,000.00	\$0.00
52665	Credit Card Fees	\$35,000.00	\$35,000.00	\$0.00
52685	Taxes/Assessments	\$1,800.00	\$1,800.00	\$0.00
58000	Indirect Support	\$66,871.00		(\$66,871.00)
	Total for 50000	\$9,538,519.00	\$11,603,499.00	\$2,064,980.00
	(10000 through 50000)	\$89,590,711.00	\$95,196,267.00	\$5,605,556.00
60000	Capital Outlay	\$1,883,600.00	\$4,554,041.00	\$2,670,441.00
63000	Library Books	\$198,440.00	\$198,440.00	\$0.00
63100	Textbooks	\$11,000.00	\$11,000.00	\$0.00
64100	New Equipment (\$200-\$5000)	\$700,055.00	\$702,055.00	\$2,000.00
64110	New Equipment (over \$5000)	\$348,165.00	\$335,000.00	(\$13,165.00)
	Total for 60000	\$3,141,260.00	\$5,800,536.00	\$2,659,276.00
	(10000 through 60000)	\$92,731,971.00	\$100,996,803.00	\$8,264,832.00
71000	Debt Retirement (Long Term Deb	\$482,986.00	\$375,222.00	(\$107,764.00)
73000	Interfund Transfers Out	\$726,911.00	\$3,807,911.00	\$3,081,000.00
75100	Return of Title IV Funds	\$500.00	\$500.00	\$0.00
76000	Other Payment to/for Students	\$1,378,820.00	\$2,423,248.00	\$1,044,428.00
76100	Payment to Student / Child Car	\$45,039.00	\$53,523.00	\$8,484.00
	Total for 70000	\$2,634,256.00	\$6,660,404.00	\$4,026,148.00
	(10000 through 70000)	\$95,366,227.00	\$107,657,207.00	\$12,290,980.00
81225	Title V	\$647,934.00		(\$647,934.00)
81235	TRIO Upward Bound Math/Science	\$301,913.00	\$312,480.00	\$10,567.00
81250	Forest Reserve Revenue	\$7,000.00	\$7,000.00	\$0.00
81330	Tulare Co WIA Revenue	\$103,000.00	\$103,000.00	\$0.00
81340	Kings Co WIA Revenue	\$5,000.00	\$5,000.00	\$0.00
81515	Pell Admin Allowance	\$32,640.00	\$32,640.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
81525	SEOG Admin Allowance	\$20,725.00	\$18,167.00	(\$2,558.00)
81530	Federal Workstudy	\$344,194.00	\$372,685.00	\$28,491.00
81535	Federal Workstudy Admin Allowa	\$14,286.00	\$14,286.00	\$0.00
81600	Veterans Education Revenue	\$1,805.00	\$1,805.00	\$0.00
81700	VTEA Revenue	\$436,607.00	\$478,900.00	\$42,293.00
81910	CARES Act	\$2,375,000.00	\$9,909,041.00	\$7,534,041.00
81930	Foster Care Education Program	\$82,935.00	\$82,935.00	\$0.00
81990	Other Federal Revenue	\$683,851.00	\$361,686.00	(\$322,165.00)
81999	Federal Carry Forward Revenue	\$179,824.00	\$818,598.00	\$638,774.00
	Subtotal Federal Revenue	\$5,236,714.00	\$12,518,223.00	\$7,281,509.00
86100	General Apportionment	\$41,829,891.00	\$45,708,524.00	\$3,878,633.00
86120	2% Enrollment Fee	\$162,130.00	\$162,130.00	\$0.00
86220	EOP&S	\$1,315,044.00	\$1,416,007.00	\$100,963.00
86225	EOPS & CARE	\$269,195.00	\$249,150.00	(\$20,045.00)
86226	NextUp	\$268,467.00	\$253,500.00	(\$14,967.00)
86230	DSP&S	\$1,558,034.00	\$1,512,043.00	(\$45,991.00)
86240	TANF	\$92,059.00	\$93,831.00	\$1,772.00
86250	Cal Works	\$557,151.00	\$580,447.00	\$23,296.00
86269	Strong Workforce	\$4,147,205.00	\$796,336.00	(\$3,350,869.00)
86272	Block Grant Instr Equip-Ongoin		\$750,000.00	\$750,000.00
86274	Faculty & Staff Diversity	\$50,000.00	\$50,000.00	\$0.00
86276	Matriculation	\$3,117,305.00	\$3,273,170.00	\$155,865.00
86277	Independent Living	\$22,500.00	\$22,500.00	\$0.00
86289	Adult Ed Block Grant	\$273,589.00	\$273,589.00	\$0.00
86291	Part-Time Faculty Parity	\$219,631.00	\$219,631.00	\$0.00
86292	Basic Skills	\$349,216.00	\$366,676.00	\$17,460.00
86293	Student Equity	\$1,432,894.00	\$1,504,538.00	\$71,644.00
86299	Other Categorical Programs	\$131,093.00	\$131,093.00	\$0.00
86301	EPA Proceeds	\$11,466,843.00	\$11,466,843.00	\$0.00
86331	BFAP Admin Allowance	\$474,778.00	\$474,778.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
86540	Other Reimbursable Categorical	\$155,579.00	\$101,738.00	(\$53,841.00)
86541	Economic Development	\$378,977.00	\$378,977.00	\$0.00
86710	Timber Tax	\$1,274.00	\$1,274.00	\$0.00
86720	Homeowners Tax Relief	\$163,874.00	\$163,874.00	\$0.00
86730	Payment in Lieu of Taxes	\$44.00	\$44.00	\$0.00
86810	Lottery	\$1,500,000.00	\$1,500,000.00	\$0.00
86815	Lottery Prop 20	\$250,000.00	\$250,000.00	\$0.00
86820	Mandated Costs Reimbursement	\$313,302.00	\$313,302.00	\$0.00
86900	Other State Revenues	\$1,998,080.00	\$1,381,666.00	(\$616,414.00)
86999	State Carry Forward Revenue	\$969,616.00	\$4,174,708.00	\$3,205,092.00
	Subtotal State Revenue	\$73,467,771.00	\$77,570,369.00	\$4,102,598.00
88110	Secured Tax Allocation	\$15,862,207.00	\$15,862,207.00	\$0.00
88120	Supplemental Tax Allocation	\$547,218.00	\$547,218.00	\$0.00
88130	Unsecured Tax Allocation	\$502,790.00	502790	\$0.00
88160	Prior Year Taxes	\$38,351.00	\$38,351.00	\$0.00
88552	Testing Revenue	\$2,000.00	\$2,000.00	\$0.00
88600	Rentals & Leases Income	\$213,434.00	\$213,434.00	\$0.00
88700	Interest & Investment Income	\$505,000.00	\$505,000.00	\$0.00
88801	Enrollment	\$2,858,117.00	\$2,858,117.00	\$0.00
88802	Health Services	\$507,602.00	\$507,602.00	\$0.00
88804	Non-Resident Tuition	\$410,000.00	\$410,000.00	\$0.00
88805	Parking Permits	\$276,000.00	\$276,000.00	\$0.00
88810	Contra Revenue - Enrollment Fe	(\$50,000.00)	(\$50,000.00)	\$0.00
88821	Enrollment Status Verification	\$1,000.00	\$1,000.00	\$0.00
88823	Class Audit Fees/Credit by Exa	\$2,000.00	\$2,000.00	\$0.00
88824	Intern'l Student Application F	\$500.00	\$500.00	\$0.00
88827	Official Transcripts	\$25,000.00	\$25,000.00	\$0.00
88829	Diploma/Mailing	\$200.00	\$200.00	\$0.00
88849	Miscellaneous Student Charges	\$400.00	\$400.00	\$0.00
88912	Gate Receipts	\$12,701.00	\$12,701.00	\$0.00

Account	Description	FY20/21 Base Budget	FY21/22 Tentative Budget	Variance
88921	Library GoPrints	\$60,000.00	\$60,000.00	\$0.00
88990	Miscellaneous Local Revenue	\$663,526.00	663507	(\$19.00)
88999	Local Carry Forward Revenue	\$247,338.00	\$294,689.00	\$47,351.00
89210	Interfund Transfers In	\$106,911.00	\$106,911.00	\$0.00
	Subtotal Local Revenue	\$22,792,295.00	\$22,839,627.00	\$47,332.00
	Total for 80000	\$101,496,780.00	\$112,928,219.00	\$11,431,439.00
	Total Revenues	\$101,496,780.00	\$112,928,219.00	\$11,431,439.00
	Total Expenses	\$95,366,227.00	\$107,657,207.00	\$12,290,980.00
	Total Surplus/(Deficit)	\$6,130,553.00	\$5,271,012.00	