

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

District: FEATHER RIVER

District Code: 120

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: James Scoubes

(530) 283--020 270

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

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| | Object Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|-------------|---------------------------|-----------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Academic Salaries | | Instructional Salary Cost | Total CEE | Activities | Total |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 2,184,474 | 2,184,474 | | 2,184,474 |
| Other | 1300 | 1,088,195 | 1,088,195 | | 1,088,195 |
| Total Instructional Salaries | | 3,272,669 | 3,272,669 | 0 | 3,272,669 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 794,785 | | 794,785 |
| Other | 1400 | | | | 0 |
| Total Non-Instructional Salaries | | 0 | 794,785 | 0 | 794,785 |
| Total Academic Salaries | | 3,272,669 | 4,067,454 | 0 | 4,067,454 |
| | | | | | |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 1,217,709 | 197,111 | 1,414,820 |
| Other | 2300 | | 104,187 | 22,606 | 126,793 |
| Total Non-Instructional Salaries | | 0 | 1,321,896 | 219,717 | 1,541,613 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 144,770 | 144,770 | | 144,770 |
| Other | 2400 | 12,325 | 12,325 | | 12,325 |
| Total Instructional Aides | | 157,095 | 157,095 | 0 | 157,095 |
| Total Classified Salaries | | 157,095 | 1,478,991 | 219,717 | 1,698,708 |
| | | | | | |
| Employee Benefits | 3000 | 1,102,589 | 2,068,392 | 84,596 | 2,152,988 |
| Supplies and Materials | 4000 | | 536,145 | 68,345 | 604,490 |
| Other Operating Expenses | 5000 | 677,753 | 2,912,635 | 28,435 | 2,941,070 |
| Equipment Replacement | 6420 | | | | 0 |
| | | | | | |
| Total Expenditures Prior to Exclusions | | 5,210,106 | 11,063,617 | 401,093 | 11,464,710 |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| | | 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 | | | | 0 |
| Student Health Services Above Amount Collected | 6441 | | 66,684 | | 66,684 |
| Student Transportation | 6491 | | 204,709 | | 204,709 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | 222,908 | | 222,908 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 153,245 | | 153,245 |
| 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 | | 246,072 | | 246,072 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 246,072 | 0 | 246,072 |
| Other Operating Expenses and Services | 5000 | | | | 0 |

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| | | 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 | | 0 | 893,618 | 0 | 893,618 |
| Total for ECS 84362, 50% Law | | 5,210,106 | 10,169,999 | 401,093 | 10,571,092 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 51.23% | 100.00% | | |
| 50% of Current Expense of Education | | | 5,085,000 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 5,210,106 | 10,169,999 | 401,093 | 10,571,092 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 5,210,106 | 11,063,617 | 401,093 | 11,464,710 |
| Capital Expenditures | 6000 | 130,698 | 243,401 | | 243,401 |
| Equipment Replacement (Back out) | 6420 | | 0 | 0 | 0 |
| Total Unrestricted General Fund Expenditures | | 5,340,804 | 11,307,018 | 401,093 | 11,708,111 |

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 11 | 12 | 10 |
|--|----------------|------------------------------|----------------------------|--------------------------|
| | | General Fund Unrestricted | General Fund Restricted | General Fund COMBINED |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | 50,806 | | 50,806 |
| In County Treasury | 9112 | 3,637,028 | 1,341,921 | 4,978,949 |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | | | 0 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 1,553,788 | 549,772 | 2,103,560 |
| Due from Other Funds | 9140 | 287,298 | | 287,298 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | 0 |
| Prepaid Items | 9220 | 81,434 | 1,428 | 82,862 |
| TOTAL ASSETS | | 5,610,354 | 1,893,121 | 7,503,475 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 561,597 | 219,461 | 781,058 |
| Accrued Salaries and Wages Payable | 9520 | 39,418 | | 39,418 |
| Compensated Absences Payable Current | 9530 | | | 0 |
| Due to Other Funds | 9540 | 287,163 | | 287,163 |
| Temporary Loans | 9550 | | | 0 |
| Current Portion of Long-Term Debt | 9560 | | | 0 |
| Deferred Revenues | 9570 | 681,487 | 1,673,660 | 2,355,147 |
| TOTAL LIABILITIES | | 1,569,665 | 1,893,121 | 3,462,786 |

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 11 | 12 | 10 |
|---|----------------|------------------------------|----------------------------|--------------------------|
| | | General Fund Unrestricted | General Fund Restricted | General Fund COMBINED |
| FUND BALANCE (NON-GASB 54) | | | | |
| Fund Balance Reserved | 9710 | | | 0 |
| NonCash Assets | 9711 | | | 0 |
| 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 | 150,183 | | 150,183 |
| Assigned/Committed | 9754 | 250,371 | | 250,371 |
| Unassigned | 9790 | | | 0 |
| Total Fund Balance | | 400,554 | 0 | 400,554 |
| 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 | 3,640,135 | | 3,640,135 |
| TOTAL FUND EQUITY | | 4,040,689 | 0 | 4,040,689 |
| TOTAL LIABILITIES AND FUND EQUITY | | 5,610,354 | 1,893,121 | 7,503,475 |

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| 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 | | | |
| Total Fund Balance | | 0 | 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 | | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 0 |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA | 31 | 32 | 33 | 34 | 35 | 39 |
|--|----------|----------------|----------------|------------------------|---------------------|---------------------------|----------------------------|
| | (Object) | Bookstore Fund | Cafeteria Fund | Child Development Fund | Farm Operation Fund | Revenue Bond Project Fund | Other Special Revenue Fund |
| ASSETS | | | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | | | |
| Cash: | | | | | | | |
| Awaiting Deposit and in Banks | 9111 | | | | | | |
| In County Treasury | 9112 | | | 53,998 | | | |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 1,472 | | | |
| Due from Other Funds | 9140 | | | 1,591 | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 0 | 57,061 | 0 | 0 | 0 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 1,340 | | | |
| 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 | 1,340 | 0 | 0 | 0 |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| 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 | 0 |
| Total Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 55,721 | 0 | 0 | 0 |
| TOTAL FUND EQUITY | | 0 | 0 | 55,721 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 57,061 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 41 | 42 | 43 |
|--|----------------|---------------------------------|-----------------------------------|---------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund | General Obligation Bond Fund |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | | | |
| In County Treasury | 9112 | 750,672 | | |
| Cash With Fiscal Agents | 9113 | | | |
| Revolving Cash Accounts | 9114 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | 1,312 | | |
| Due from Other Funds | 9140 | 165,421 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | |
| Prepaid Items | 9220 | | | |
| TOTAL ASSETS | | 917,405 | 0 | 0 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 416,954 | | |
| 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 | 18,694 | | |
| TOTAL LIABILITIES | | 435,648 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 41 | 42 | 43 |
|---|----------------|---------------------------------|-----------------------------------|---------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund | General Obligation Bond Fund |
| FUND BALANCE (NON-GASB 54) | | | | |
| Fund Balance Reserved | 9710 | | | |
| NonCash Assets | 9711 | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | |
| Reserve for Encumbrances Credit | 9713 | | | |
| Reserve for Encumbrances Debit | 9714 | | | |
| Reserve for Debt Services | 9715 | | | |
| Assigned/Committed | 9754 | | | |
| Unassigned | 9790 | | | |
| Total Fund Balance | | 0 | 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 | 481,757 | | |
| TOTAL FUND EQUITY | | 481,757 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 917,405 | 0 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 51 | 52 | 53 | 59 |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
| | | Bookstore Fund | Cafeteria Fund | Farm Operations Fund | Other Enterprise Fund |
| ASSETS | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | |
| Cash: | | | | | |
| Awaiting Deposit and in Banks | 9111 | 72,589 | | | |
| In County Treasury | 9112 | 95,657 | | | |
| Cash With Fiscal Agents | 9113 | | | | |
| Revolving Cash Accounts | 9114 | 200 | | | |
| Investments (at cost) | 9120 | | | | |
| Accounts Receivable | 9130 | 26,964 | | | |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | 57,152 | | | |
| 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 | 23,138 | | | |
| Accumulated Depreciation Equipment | 9351 | 23,138 | | | |
| Work in Progress | 9360 | | | | |
| Total Fixed Assets | | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 252,562 | 0 | 0 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 51 | 52 | 53 | 59 |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
| | | Bookstore Fund | Cafeteria Fund | Farm Operations Fund | Other Enterprise Fund |
| LIABILITIES | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | |
| Accounts Payable | 9510 | 3,381 | | | |
| Accrued Salaries and Wages Payable | 9520 | 3,331 | | | |
| Compensated Absences Payable Current | 9530 | | | | |
| Due to Other Funds | 9540 | | | | |
| Temporary Loans | 9550 | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | |
| Deferred Revenues | 9570 | | | | |
| Total Current Liabilities and Deferred Revenue | | 6,712 | 0 | 0 | 0 |
| Long-Term Liabilities | 9600 | | | | |
| Bonds Payable | 9610 | | | | |
| Revenue Bonds Payable | 9620 | | | | |
| Certificates of Participation | 9630 | | | | |
| Lease Purchase of Capital Lease | 9640 | | | | |
| Compensated Absences Long Term | 9650 | | | | |
| Post-Employment Benefits Long Term | 9660 | | | | |
| Other Long-Term Liabilities | 9670 | | | | |
| Total Long-Term Liabilities | | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 968 | 6,712 | 0 | 0 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| 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 | | | | |
| 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 | 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 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 245,850 | | | |
| Other Equity | 9800 | | | | |
| Contributed Capital | 9810 | | | | |
| Retained Earnings | 9850 | | | | |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 245,850 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 252,562 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| 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 | 1,595,450 | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | 5,537 | |
| Due from Other Funds | 9140 | 120,151 | |
| Student Loans Receivable | 9150 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | | |
| Fixed Assets | 9300 | | |
| Sites | 9310 | | |
| Site Improvements | 9320 | | |
| Accumulated Depreciation Site Improvements | 9321 | | |
| Buildings | 9330 | | |
| Accumulated Depreciation Buildings | 9331 | | |
| Library Books | 9340 | | |
| Equipment | 9350 | | |
| Accumulated Depreciation Equipment | 9351 | | |
| Work in Progress | 9360 | | |
| Total Fixed Assets | | 0 | 0 |
| TOTAL ASSETS | | 1,721,138 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA | 61 | 69 |
|--|----------|---------------------|-----------------------------|
| | (Object) | Self-Insurance Fund | Other Internal Service Fund |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | 358 | |
| Accrued Salaries and Wages Payable | 9520 | | |
| Compensated Absences Payable Current | 9530 | | |
| Due to Other Funds | 9540 | | |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | | |
| Total Current Liabilities and Deferred Revenue | | 358 | 0 |
| Long-Term Liabilities | 9600 | | |
| Bonds Payable | 9610 | | |
| Revenue Bonds Payable | 9620 | | |
| Certificates of Participation | 9630 | | |
| Lease Purchase of Capital Lease | 9640 | | |
| Compensated Absences Long Term | 9650 | | |
| Post-Employment Benefits Long Term | 9660 | | |
| Other Long-Term Liabilities | 9670 | | |
| Total Long-Term Liabilities | | 0 | 0 |
| TOTAL LIABILITIES | 968 | 358 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 61 Self-Insurance Fund | 69 Other Internal Service Fund |
|---|----------------|---------------------------|--------------------------------------|
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Assigned/Committed | 9754 | | |
| Unassigned | 9790 | | |
| 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 | 1,720,780 | |
| Other Equity | 9800 | | |
| Contributed Capital | 9810 | | |
| Retained Earnings | 9850 | | |
| Investment in General Fixed Assets | 9890 | | |
| TOTAL FUND EQUITY | | 1,720,780 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 1,721,138 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| ASSETS | | | | | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | | | | | |
| Cash: | | | | | | | | | |
| Awaiting Deposit and in Banks | 9111 | 1,058 | | | 33,145 | | | | |
| In County Treasury | 9112 | | | | 231,162 | | | | |
| Cash With Fiscal Agents | 9113 | | | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | | | | 73,184 | | | | |
| Due from Other Funds | 9140 | | | | | | | | |
| Student Loans Receivable | 9150 | | | | 13,980 | | | | |
| 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 | | 1,058 | 0 | 0 | 351,471 | 0 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| LIABILITIES | | | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | | | |
| Accounts Payable | 9510 | | | | (2,946) | | | | |
| Accrued Salaries and Wages Payable | 9520 | | | | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | | | |
| Due to Other Funds | 9540 | | | | 287,297 | | | | |
| Temporary Loans | 9550 | | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | | | |
| Deferred Revenues | 9570 | | | | 19,678 | | | | |
| Total Current Liabilities and Deferred Revenue | | 0 | 0 | 0 | 304,029 | 0 | 0 | 0 | 0 |
| Long-Term Liabilities | 9600 | | | | | | | | |
| Bonds Payable | 9610 | | | | | | | | |
| Revenue Bonds Payable | 9620 | | | | | | | | |
| Certificates of Participation | 9630 | | | | | | | | |
| Lease Purchase of Capital Lease | 9640 | | | | | | | | |
| Compensated Absences Long Term | 9650 | | | | | | | | |
| Post-Employment Benefits Long Term | 9660 | | | | | | | | |
| Other Long-Term Liabilities | 9670 | | | | | | | | |
| Total Long-Term Liabilities | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 968 | 0 | 0 | 0 | 304,029 | 0 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 120

Name: FEATHER RIVER

| Description | CA (Object) | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|---|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
| | | Associated Students Trust Fund | Student Representation Fee Trust Fund | Student Body Center Fee Trust Fund | Student Financial Aid Trust Fund | Scholarship and Loan Trust Fund | Investment Trust Fund | Deferred Compensation Trust Fund | Other Trust Fund |
| FUND EQUITY | | | | | | | | | |
| Fund Balance Reserved | 9710 | | | | | | | | |
| NonCash Assets | 9711 | | | | | | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | | | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | | | |
| Assigned/Committed | 9754 | | | | | | | | |
| Unassigned | 9790 | | | | | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 1,058 | | | 47,442 | | | | |
| Other Equity | 9800 | | | | | | | | |
| Contributed Capital | 9810 | | | | | | | | |
| Retained Earnings | 9850 | | | | | | | | |
| Investment in General Fixed Assets | 9890 | | | | | | | | |
| TOTAL FUND EQUITY | | 1,058 | 0 | 0 | 47,442 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 1,058 | 0 | 0 | 351,471 | 0 | 0 | 0 | 0 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| Federal Revenues | 8100 | | | |
| Forest Revenues | 8110 | 165,421 | | 165,421 |
| Higher Education Act | 8120 | | 749,872 | 749,872 |
| Workforce Investment Act | 8130 | | | 0 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 14,218 | 14,218 |
| Student Financial Aid | 8150 | | 99,234 | 99,234 |
| Veterans Education | 8160 | | | 0 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 50,823 | 50,823 |
| Other Federal Revenues | 8190 | | 80,670 | 80,670 |
| Total Federal Revenues | 8100 | 165,421 | 994,817 | 1,160,238 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | | | 0 |
| State General Apportionment | 8612 | 3,680,357 | | 3,680,357 |
| Other General Apportionment | 8613 | 19,370 | | 19,370 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 212,077 | 212,077 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 194,189 | 194,189 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | | 0 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 66,117 | 66,117 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | | 0 |
| Other General Categorical Programs | 8627 | | 665,021 | 665,021 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|--|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | General Fund |
| | | Actual | Actual | Actual |
| EPA Proceeds | 8630 | 2,025,255 | | 2,025,255 |
| Reimbursable Categorical Programs | 8650 | | | |
| Instructional Improvement Grant | 8651 | | | 0 |
| Other Reimbursable Categorical Programs | 8652 | | 1,150,701 | 1,150,701 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 38,524 | | 38,524 |
| Timber Yield Tax | 8672 | 55,187 | | 55,187 |
| Other State Tax Subventions | 8673 | | | 0 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 246,072 | 41,843 | 287,915 |
| State Mandated Costs | 8685 | 115,297 | | 115,297 |
| Other State Non-Tax Revenues | 8686 | | | 0 |
| Other State Revenues | 8690 | 37,172 | | 37,172 |
| Total State Revenues | 8600 | 6,217,234 | 2,329,948 | 8,547,182 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|---------------------|-------------------|---------------------|
| | | Unrestricted Actual | Restricted Actual | General Fund Actual |
| Local Revenues | 8800 | | | |
| Property Taxes | 8810 | | | |
| Tax Allocation, Secured Roll | 8811 | 4,156,514 | | 4,156,514 |
| Tax Allocation, Supplemental Roll | 8812 | 31,371 | | 31,371 |
| Tax Allocation, Unsecured Roll | 8813 | 109,386 | | 109,386 |
| Prior Years Taxes | 8816 | | | 0 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | 519,931 | | 519,931 |
| Redevelopment Agency Funds - Pass Through | 8818 | | | 0 |
| Redevelopment Agency Funds - Residual | 8819 | | | 0 |
| Redevelopment Agency Funds - Asset Liquidation | 8819.1 | | | 0 |
| Contributions, Gifts, Grants, and Endowments | 8820 | | | 0 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | | | 0 |
| Other Contract Services | 8832 | | | 0 |
| Sales and Commissions | 8840 | | | 0 |
| Rentals and Leases | 8850 | | | 0 |
| Interest and Investment Income | 8860 | 15,852 | | 15,852 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | | 7,463 | 7,463 |
| Dormitory | 8873 | 55,309 | | 55,309 |
| Enrollment | 8874 | 745,828 | | 745,828 |
| Contra Revenue Account | 8874.1 | | | 0 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | 46,386 | | 46,386 |
| Instructional Materials Fees and Sales of Materials | 8877 | | | 0 |
| Insurance | 8878 | 9,867 | 838 | 10,705 |
| Student Records | 8879 | 5,980 | | 5,980 |
| Nonresident Tuition | 8880 | 1,192,103 | | 1,192,103 |
| Parking Services and Public Transportation | 8881 | | 75,421 | 75,421 |
| Other Student Fees and Charges | 8885 | 250 | 1,942 | 2,192 |
| Other Local Revenues | 8890 | 498,487 | 256,702 | 755,189 |
| Total Local Revenues | 8800 | 7,387,264 | 342,366 | 7,729,630 |
| Total Revenues | | 13,769,919 | 3,667,131 | 17,437,050 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
| | | Unrestricted | Restricted | 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 -- (8981/8982/8983) | 898# | | 93,485 | 93,485 |
| Total Other Financing Sources | 8900 | 0 | 93,485 | 93,485 |
| Total Revenues and Other Financing Sources | | 13,769,919 | 3,760,616 | 17,530,535 |

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| Activity Classification | Activity Code | Salaries and Benefits | | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
| | | Instructional | Non Instructional | | | | |
| Agriculture and Natural Resources | 0100 | 740,338 | 4,522 | 417,020 | 52,547 | | 1,214,427 |
| Architecture and Environmental Design | 0200 | 285,643 | | 3,788 | | | 289,431 |
| Environmental Sciences and Technologies | 0300 | | | | | | 0 |
| Biological Sciences | 0400 | 189,715 | | 2,978 | | | 192,693 |
| Business and Management | 0500 | 285,647 | | 525 | | | 286,172 |
| Communications | 0600 | 3,752 | | | | | 3,752 |
| Computer and Information Science | 0700 | 5,004 | | | | | 5,004 |
| Education | 0800 | 992,366 | 622,051 | 1,266,042 | 138,138 | | 3,018,597 |
| Engineering and Related Industrial Technology | 0900 | | | | | | 0 |
| Fine and Applied Arts | 1000 | 129,402 | 4,500 | 13,217 | | | 147,119 |
| Foreign language | 1100 | 4,932 | | | | | 4,932 |
| Health | 1200 | 279,276 | | 1,728 | | | 281,004 |
| Consumer Education And Home Economics | 1300 | 130,288 | 2,184 | 3,171 | | | 135,643 |
| Law | 1400 | | | | | | 0 |
| Humanities(Letters) | 1500 | 465,224 | | | | | 465,224 |
| Library Science | 1600 | | | | | | 0 |
| Mathematics | 1700 | 268,513 | | | | | 268,513 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 13,582 | | 1,002 | | | 14,584 |
| Psychology | 2000 | 29,719 | | | | | 29,719 |
| Public Affairs and Services | 2100 | 130,575 | | 16,410 | | | 146,985 |
| Social Sciences | 2200 | 314,335 | | 101 | | | 314,436 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 216,798 | 304,314 | 1,180,400 | | | 1,701,512 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | | | | | | 0 |
| Sub-Total Instructional Activites | | 4,485,109 | 937,571 | 2,906,382 | 190,685 | | 8,519,747 |
| Total Expenditures for GF Activities* | | 4,515,341 | 6,298,309 | 5,418,496 | 396,897 | 879,702 | 17,508,745 |

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| 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 | | 348,283 | 4,170 | | | 352,453 |
| Course and Curriculum Development | 6020 | 30,232 | 58,380 | 8,831 | | | 97,443 |
| Academic / Faculty Senate | 6030 | | | | | | 0 |
| Other Instructional Administration & Governance | 6090 | | | 11,641 | | | 11,641 |
| Total Instructional Admin. & Governance | | 30,232 | 406,663 | 24,642 | 0 | 0 | 461,537 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | | | | | | 0 |
| Library | 6120 | | 202,873 | 50,709 | 8,347 | | 261,929 |
| Media | 6130 | | | | | | 0 |
| Museums and Galleries | 6140 | | | | | | 0 |
| Academic Information Systems and Technology | 6150 | | | | | | 0 |
| Other Instructional Support Services | 6190 | | | | | | 0 |
| Total Instructional Support Services | | 0 | 202,873 | 50,709 | 8,347 | 0 | 261,929 |
| Admissions and Records | 6200 | | 225,945 | 4,798 | | | 230,743 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | | 104,707 | | | | 104,707 |
| Matriculation and Student Assessment | 6320 | | 72,923 | 50,899 | 20,000 | | 143,822 |
| Transfer Programs | 6330 | | | | | | 0 |
| Career Guidance | 6340 | | | | | | 0 |
| Other Student Counseling and Guidance | 6390 | | | | | | 0 |
| Total Student Counseling and Guidance | | 0 | 177,630 | 50,899 | 20,000 | 0 | 248,529 |

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| 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 | | 97,829 | 67,471 | 28,889 | | 194,189 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 106,233 | 3,384 | | 102,460 | 212,077 |
| Health Services | 6440 | | | 25,000 | | | 25,000 |
| Student Personnel Administration | 6450 | | 352,866 | 26,553 | | | 379,419 |
| Financial Aid Administration | 6460 | | 344,463 | 15,144 | 7,955 | | 367,562 |
| Job Placement Services | 6470 | | | | | | 0 |
| Veterans Services | 6480 | | | | | | 0 |
| Miscellaneous Student Services | 6490 | | 755,719 | 236,272 | 9,958 | 33,416 | 1,035,365 |
| Total Other Student Services | | 0 | 1,657,110 | 373,824 | 46,802 | 135,876 | 2,213,612 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 508,683 | 266,284 | 41,718 | | 816,685 |
| Custodial Services | 6530 | | 160,346 | | | | 160,346 |
| Grounds Maintenance and Repairs | 6550 | | 128,123 | 838 | | | 128,961 |
| Utilities | 6570 | | | 386,511 | | | 386,511 |
| Other Operations and Maintenance of Plant | 6590 | | | 26,599 | | | 26,599 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 797,152 | 680,232 | 41,718 | 0 | 1,519,102 |
| Planning, Policymaking and Coordinations | 6600 | | 338,940 | 27,904 | | | 366,844 |

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| 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 | | | 41,277 | | | 41,277 |
| Fiscal Operations | 6720 | | 698,129 | 657,263 | | | 1,355,392 |
| Human Resources Management | 6730 | | 76,843 | 21,486 | | | 98,329 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | | | | | 0 |
| Staff Development | 6750 | | | | | | 0 |
| Staff Diversity | 6760 | | | | | | 0 |
| Logistical Services | 6770 | | 97 | 34,324 | 58,000 | | 92,421 |
| Management Information Systems | 6780 | | 312,364 | 215,358 | 18,347 | | 546,069 |
| Other General Institutional Support Services | 6790 | | 18,207 | 109,094 | | | 127,301 |
| Total General Institutional Support Services | 6700 | 0 | 1,105,640 | 1,078,802 | 76,347 | 0 | 2,260,789 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | | 4,042 | 3,421 | | | 7,463 |
| Community Use of Facilities | 6830 | | | | | | 0 |
| Economic Development | 6840 | | 3,422 | | | | 3,422 |
| Other Community Services & Economic Development | 6890 | | | 88 | | | 88 |
| Total Community Services | 6800 | 0 | 7,464 | 3,509 | 0 | 0 | 10,973 |

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| 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 | | 2,997 | | | | 2,997 |
| Child Development Centers | 6920 | | | | | | 0 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | 107,959 | 68,614 | | | 176,573 |
| Parking | 6950 | | 16,538 | 1,020 | 12,998 | | 30,556 |
| Student and Co-Curricular Activities | 6960 | | | 6,147 | | | 6,147 |
| Student Housing | 6970 | | 313,827 | 141,014 | | | 454,841 |
| Other Ancillary Services | 6990 | | | | | | 0 |
| Total Ancillary Services | 6900 | 0 | 441,321 | 216,795 | 12,998 | 0 | 671,114 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | | | | | | 0 |
| Other Auxiliary Operations | 7090 | | | | | | 0 |
| Total Auxiliary Operations | 7000 | 0 | 0 | 0 | 0 | 0 | 0 |

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| 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 | | | | | 150,184 | 150,184 |
| Tax revenue Anticipation Notes | 7220 | | | | | | 0 |
| Other Financing | 7290 | | | | | | 0 |
| Total Long-Term Debt and Other Financing | 7200 | 0 | 0 | 0 | 0 | 150,184 | 150,184 |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | | | 580,360 | 580,360 |
| Student Aid | 7320 | | | | | 13,282 | 13,282 |
| Other Outgo | 7390 | | | | | | 0 |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 593,642 | 593,642 |
| Sub-Total Non-Instructional Activites | | 30,232 | 5,360,738 | 2,512,114 | 206,212 | 879,702 | 8,988,998 |
| Total Expenditures General Fund: activities * | | 4,515,341 | 6,298,309 | 5,418,496 | 396,897 | 879,702 | 17,508,745 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

| | | | | |
|-----|---|----------|-----|--------------|
| I. | 2015-2016 Appropriations Limit: | | | |
| A. | 2014-2015 Appropriations Limit: | | | \$12,430,033 |
| B. | 2015-2016 Price Factor: | 1.0382 | | |
| C. | Population factor: | | | |
| | 1. 2013-2014 Second Period Actual FTES | 1,597.79 | | |
| | 2. 2014-2015 Second Period Actual FTES | 1,622.00 | | |
| | 3. 2014-2015 Population change factor (C2/C1) | 1.0152 | | |
| D. | 2014-2015 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$13,101,014 |
| 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) | | | \$13,101,014 |
| F. | Adjustments to decrease limit: | | | |
| | 1. Transfers out of financial responsibility | | \$0 | |
| | 2. Lapses of voter approved increases | | 0 | |
| | 3. Total adjustments - decrease | | | 0 |
| G. | 2015-2016 Appropriations Limit (D + E.3 - F.3) | | | \$13,101,014 |
| II. | 2015-2016 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 3,561,625 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 0 |
| C. | Local Property taxes | | | 5,605,843 |
| D. | Estimated excess Debt Service taxes | | | 0 |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | 0 |
| F. | Interest on proceeds of taxes | | | 10,000 |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 119,797 |
| H. | 2015-2016 Appropriations Subject to Limit | | | \$9,057,671 |

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

| Description | Object Code | Fund: 11 | | Fund: 12 | | Fund: 10 | |
|---|-------------|----------------------|-------------------|--------------------|------------------|-------------------|-------------------|
| | | UNRESTRICTED SUBFUND | | RESTRICTED SUBFUND | | TOTAL | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 165,421 | 150,000 | 994,817 | 1,405,423 | 1,160,238 | 1,555,423 |
| State Revenues | 8600 | 6,217,234 | 5,922,992 | 2,329,948 | 3,821,114 | 8,547,182 | 9,744,106 |
| Local Revenues | 8800 | 7,387,264 | 7,261,022 | 342,366 | 596,926 | 7,729,630 | 7,857,948 |
| Total Revenues | | 13,769,919 | 13,334,014 | 3,667,131 | 5,823,463 | 17,437,050 | 19,157,477 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 4,067,454 | 4,131,825 | 107,279 | 150,357 | 4,174,733 | 4,282,182 |
| Classified Salaries | 2000 | 2,967,236 | 3,052,909 | 1,037,967 | 1,605,601 | 4,005,203 | 4,658,510 |
| Employee Benefits | 3000 | 2,222,863 | 2,615,350 | 410,851 | 744,945 | 2,633,714 | 3,360,295 |
| Supplies and Materials | 4000 | 537,399 | 617,761 | 459,929 | 535,110 | 997,328 | 1,152,871 |
| Other Operating Expenses and Services | 5000 | 2,977,568 | 3,161,611 | 1,443,600 | 2,346,748 | 4,421,168 | 5,508,359 |
| Capital Outlay | 6000 | 243,401 | 88,257 | 153,496 | 287,075 | 396,897 | 375,332 |
| Total Expenditures | | 13,015,921 | 13,667,713 | 3,613,122 | 5,669,836 | 16,629,043 | 19,337,549 |
| Excess /(Deficiency) of Revenues over Expenditures | | 753,998 | (333,699) | 54,009 | 153,627 | 808,007 | (180,072) |
| Other Financing Sources | 8900 | | 1,403,511 | 93,485 | 131,509 | 93,485 | 1,535,020 |
| Other Outgo | 7000 | 732,209 | 1,069,812 | 147,493 | 285,136 | 879,702 | 1,354,948 |
| Net Increase/(Decrease) in Fund Balance | | 21,789 | 0 | 1 | 0 | 21,790 | 0 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 4,018,901 | 4,040,690 | 1 | 2 | 4,018,902 | 4,040,692 |
| Prior Years Adjustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 4,018,901 | | 1 | | 4,018,902 | |
| Ending Fund Balance, June 30 | | 4,040,690 | 4,040,690 | 2 | 2 | 4,040,692 | 4,040,692 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

| Description | Object Code | Fund: 21 | | Fund: 22 | | Fund: 29 | |
|--|-------------|-----------------------------------|--------|---|--------|-------------------------|--------|
| | | BOND INTEREST AND REDEMPTION FUND | | REVENUE BOND INTEREST AND REDEMPTION FUND | | OTHER DEBT SERVICE FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | | | | | | |
| Total Revenues | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | | | | | |
| Other Incoming Transfers | 8983 | | | | | | |
| Total Other Financing Sources | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | | | | |
| Debt Reduction | 7110 | | | | | | |
| Debt Interest and Other Service Charges | 7120 | | | | | | |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

| Description | Object Code | FUND: 31 | | FUND 32 | | FUND 33 | |
|---|-------------|----------------|--------|----------------|--------|------------------------|----------|
| | | BOOKSTORE FUND | | CAFETERIA FUND | | CHILD DEVELOPMENT FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | 14,071 | 10,000 |
| State Revenues | 8600 | | | | | 108,128 | 100,043 |
| Local Revenues | 8800 | | | | | 23,580 | 14,100 |
| Total Income | | 0 | 0 | 0 | 0 | 145,779 | 124,143 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | 132,686 | 150,620 |
| Employee Benefits | 3000 | | | | | 37,226 | 34,655 |
| Supplies and Materials | 4000 | | | | | 6,007 | 6,283 |
| Other Operating Expenses and Services | 5000 | | | | | 1,434 | 1,468 |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 177,353 | 193,026 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | (31,574) | (68,883) |
| Other Financing Sources | 8900 | | | | | 68,883 | 68,883 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 37,309 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 18,412 | 55,721 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 18,412 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 55,721 | 55,721 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | | | | | | |
| 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

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | | | | | | |
| Local Revenues | 8800 | 7,253 | 7,343 | | | | |
| Total Income | | 7,253 | 7,343 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 278 | | | | | |
| Other Operating Expenses and Services | 5000 | 420,721 | 4,806 | | | | |
| Capital Outlay | 6000 | | 2,537 | | | | |
| Total Expenditures | | 420,999 | 7,343 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (413,746) | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | 165,421 | 971,270 | | | | |
| Other Outgo | 7000 | 189,000 | 554,603 | | | | |
| Net Increase/(Decrease) in Fund Balance | | (437,325) | 416,667 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 919,081 | 481,756 | | 0 | | 0 |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 919,081 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 481,756 | 898,423 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | 211,386 | 210,000 | | | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 211,386 | 210,000 | 0 | 0 | 0 | 0 |
| Cost of Sales | 5890 | 155,310 | 157,500 | | | | |
| Gross Profit or Loss | | 56,076 | 52,500 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 51,508 | 58,000 | | | | |
| Employee Benefits | 3000 | 10,861 | 11,500 | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 14,975 | 16,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 77,344 | 85,500 | 0 | 0 | 0 | 0 |
| Net Profit or Loss | | (21,268) | (33,000) | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (21,268) | (33,000) | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 267,119 | 245,851 | 0 | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 267,119 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 245,851 | 212,851 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | 4,700 | 5,100 | | | | |
| Other Financing Sources | 8900 | 343,059 | 178,491 | | | | |
| Total Income | | 347,759 | 183,591 | 0 | 0 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | 242,332 | 433,101 | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 242,332 | 433,101 | 0 | 0 | | |
| Net Profit or Loss | | 105,427 | (249,510) | 0 | 0 | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 105,427 | (249,510) | 0 | 0 | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,615,353 | 1,720,780 | | 0 | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 1,615,353 | | 0 | | | |
| Ending Fund Balance, June 30 | | 1,720,780 | 1,471,270 | 0 | 0 | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

| Description | Object | FUND: 71 | | FUND 72 | | FUND 73 | |
|---|--------|--------------------------------|-------------------------------|---------|--------|---------|--------|
| | Code | ASSOCIATED STUDENTS TRUST FUND | REPRESENTATION FEE TRUST FUND | Actual | Budget | Actual | Budget |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 3,799 | | | | | |
| Total Income | | 3,799 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 1,085 | | | | | |
| Other Operating Expenses and Services | 5000 | 10,101 | | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 11,186 | 0 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (7,387) | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (7,387) | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 8,446 | 1,059 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 8,446 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 1,059 | 1,059 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | 3,636,551 | 5,451,423 | | | | |
| State Revenues | 8600 | 128,299 | 125,000 | | | | |
| Local Revenues | 8800 | 190,685 | 225,000 | | | | |
| Total Income | | 3,955,535 | 5,801,423 | 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 | | 3,955,535 | 5,801,423 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | 3,955,535 | 5,801,423 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 47,441 | 47,441 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 47,441 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 47,441 | 47,441 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 | | | | |
| Total Income | | 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 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|----------------|------------------------------|-----------------|----------------------|--------------------|
| 12 | RESTRICTED SUBFUND | 11 | UNRESTRICTED SUBFUND | 2,997 |
| 33 | CHILD DEVELOPMENT FUND | 11 | UNRESTRICTED SUBFUND | 68,883 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 11 | UNRESTRICTED SUBFUND | 165,451 |
| 61 | SELF-INSURANCE FUND | 11 | UNRESTRICTED SUBFUND | 343,029 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 12 | RESTRICTED SUBFUND | 189,000 |

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|---|---------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Actual Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 246,072 | | | 41,843 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Propostition 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 | 246,072 | | | 246,072 | 35,849 | 281,921 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 246,072 | 0 | 0 | 246,072 | 35,849 | 281,921 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 5,994 | 5,994 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | | 0 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | | 0 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 246,072 | 0 | 0 | 246,072 | 41,843 | 287,915 |
| Ending Balance | | | | | 0 | 0 | 0 |

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|--|---------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | | 0 | | 0 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | | 210,000 | | 141,616 | |
| | | 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 | 210,000 | | | 210,000 | 137,437 | 347,437 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 210,000 | 0 | 0 | 210,000 | 137,437 | 347,437 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 4,179 | 4,179 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | | 0 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | | 0 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 210,000 | 0 | 0 | 210,000 | 141,616 | 351,616 |
| Ending Balance | | | | | 0 | 0 | |

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

| | |
|--------------------|-----------|
| EPA Revenue | 2,025,255 |
|--------------------|-----------|

| Activity Classification | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total |
|--------------------------|---------------|-----------------------|--------------------|----------------|-----------|
| | | (Obj 1000-3000) | (Obj 4000-5000) | (Obj 6000) | |
| Instructional Activities | 0100-5900 | 2,025,255 | 0 | 0 | 2,025,255 |
| TOTAL | | 2,025,255 | 0 | 0 | 2,025,255 |

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

| Fiscal Year | STRS | | PERS | | Other | Total | Increase | |
|-------------|---------|--------|---------|--------|-------|-----------|----------|---------|
| | Amount | Rate | Amount | Rate | | | Amount | Rate |
| 2013-14 | 261,452 | 8.25% | 406,678 | 11.44% | | 668,130 | N/A | N/A |
| 2014-15 | 270,321 | 8.88% | 320,891 | 11.77% | | 591,212 | -76,918 | -11.51% |
| 2015-16 | 277,597 | 10.73% | 370,063 | 11.85% | | 647,660 | 56,448 | 9.55% |
| 2016-17 | 307,383 | 12.58% | 413,915 | 13.05% | | 721,298 | 73,638 | 11.37% |
| 2017-18 | 346,052 | 14.43% | 467,931 | 16.60% | | 813,983 | 92,685 | 12.85% |
| 2018-19 | 395,987 | 16.28% | 545,608 | 18.20% | | 941,595 | 127,612 | 15.68% |
| 2019-20 | 460,454 | 18.13% | 644,909 | 19.90% | | 1,105,363 | 163,768 | 17.39% |
| 2020-21 | 543,934 | 19.10% | 773,246 | 20.40% | | 1,317,180 | 211,817 | 19.16% |

| |
|--|
| Does the district have a plan to fund these expenses through 2020-21? |
| Yes |
| Explain Yes or No |
| The district plans to set aside \$100,000 each year to fund the future requirements of the Pension Contribution Costs. The district set aside \$120,151 in 14/15. Providing sufficient funds are available, the district will have over \$700,000 to meet the contribution requirements that exceed available current year budgetary capabilities. The set asides will be contingent on funds available in excess of budgeted expense needs. |