

California Community Colleges

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

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:

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

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,175,886	2,175,886		2,175,886
Other	1300	1,087,274	1,088,242		1,088,242
Total Instructional Salaries		3,263,160	3,264,128	0	3,264,128
Non-Instructional Salaries					
Contract or Regular	1200		604,807		604,807
Other	1400				0
Total Non-Instructional Salaries		0	604,807	0	604,807
Total Academic Salaries		3,263,160	3,868,935	0	3,868,935
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		1,793,111	323,355	2,116,466
Other	2300		47,026	62,141	109,167
Total Non-Instructional Salaries		0	1,840,137	385,496	2,225,633
Instructional Aides					
Regular Status	2200	147,520	147,520		147,520
Other	2400	10,621	10,621		10,621
Total Instructional Aides		158,141	158,141	0	158,141
Total Classified Salaries		158,141	1,998,278	385,496	2,383,774
Employee Benefits	3000	1,111,262	1,964,987	143,820	2,108,807
Supplies and Materials	4000		445,767	95,159	540,926
Other Operating Expenses	5000	762,497	2,465,232	175,172	2,640,404
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		5,295,060	10,743,199	799,647	11,542,846

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		75,915		75,915
Student Transportation	6491		209,186		209,186
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		176,530		176,530
Objects to Exclude	Object Code				
Rents and Leases	5060		171,959		171,959
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		22,586		22,586
Instructional Supplies & Materials	4300		234,061		234,061
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	256,647	0	256,647
Other Operating Expenses and Services	5000		709		709

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		9,448		9,448
Equipment	6400				
Equipment - Additional	6410		55,173		55,173
Equipment - Replacement	6420				0
Total Equipment		0	55,173	0	55,173
Total Capital Outlay		0	64,621	0	64,621
Other Outgo	7000				0
Total Exclusions		0	955,567	0	955,567
Total for ECS 84362, 50% Law		5,295,060	9,787,632	799,647	10,587,279
Percent of CEE (Instructional Salary Cost / Total CEE)		54.10%	100.00%		
50% of Current Expense of Education			4,893,816		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		5,295,060	9,787,632	799,647	10,587,279
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		5,295,060	10,743,199	799,647	11,542,846
Capital Expenditures	6000	107,597	197,835	45,415	243,250
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		5,402,657	10,941,034	845,062	11,786,096

For Year Ended June 30, 2016

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	23,269		23,269
In County Treasury	9112	5,965,832	2,368,902	8,334,734
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,470,429	694,856	2,165,285
Due from Other Funds	9140	287,298		287,298
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	80,780	2,381	83,161
TOTAL ASSETS		7,827,608	3,066,139	10,893,747
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,102,051	266,308	1,368,359
Accrued Salaries and Wages Payable	9520	39,295		39,295
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	423,983		423,983
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	665,714	2,799,831	3,465,545
TOTAL LIABILITIES		2,231,043	3,066,139	5,297,182

For Year Ended June 30, 2016

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	112,227		112,227
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		112,227	0	112,227
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	80,780		80,780
Assigned Fund Balance	9754	161,532		161,532
Total Designated Fund Balance		242,312	0	242,312
Uncommitted Fund Balance	9790	5,242,026		5,242,026
TOTAL FUND EQUITY		5,596,565	0	5,596,565
TOTAL LIABILITIES AND FUND EQUITY		7,827,608	3,066,139	10,893,747

- 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, 2016

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, 2016

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, 2016

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			71,872			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			2,000			
Due from Other Funds	9140			1,591			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	75,463	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,159			
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	1,159	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, 2016

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	74,304	0	0	0
TOTAL FUND EQUITY		0	0	74,304	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	75,463	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	35,934		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		35,934	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	96		
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	18,808		
TOTAL LIABILITIES		18,904	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	17,029		
TOTAL FUND EQUITY		17,029	0	0
TOTAL LIABILITIES AND FUND EQUITY		35,933	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	62,224			
In County Treasury	9112	95,977			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	200			
Investments (at cost)	9120				
Accounts Receivable	9130	6,108			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	96,537			
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
TOTAL ASSETS		261,046	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, 2016

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	2,204			
Accrued Salaries and Wages Payable	9520	3,028			
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		5,232	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	5,232	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, 2016

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	255,814			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		255,814	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		261,046	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,554,154	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	630	
Due from Other Funds	9140	420,151	
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		1,974,935	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,204	
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	108	
Total Current Liabilities and Deferred Revenue		1,312	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	1,312	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 120

Name: FEATHER RIVER

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,973,623	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,973,623	0
TOTAL LIABILITIES AND FUND EQUITY		1,974,935	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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				284,544				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				29,158				
Due from Other Funds	9140				2,241				
Student Loans Receivable	9150				(4,077)				
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	345,011	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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				2,335				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				287,298				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				24,175				
Total Current Liabilities and Deferred Revenue		0	0	0	313,808	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	313,808	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			31,203				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,058	0	0	31,203	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,058	0	0	345,011	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	181,293		181,293
Higher Education Act	8120		765,489	765,489
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		21,305	21,305
Student Financial Aid	8150		134,999	134,999
Veterans Education	8160	90		90
Vocational and Technical Education Act (VATEA)	8170		47,485	47,485
Other Federal Revenues	8190		64,374	64,374
Total Federal Revenues	8100	181,383	1,033,652	1,215,035
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	3,530,462		3,530,462
Other General Apportionment	8613	18,464		18,464
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		293,181	293,181
Disabled Students Programs and Services(DSPS)	8623		182,152	182,152
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		57,625	57,625
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,354,133	1,354,133

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	1,969,736		1,969,736
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,341,606	1,341,606
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	37,854		37,854
Timber Yield Tax	8672	54,003		54,003
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	321,977	72,293	394,270
State Mandated Costs	8685	943,091		943,091
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	94,584		94,584
Total State Revenues	8600	6,970,171	3,300,990	10,271,161

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	4,405,204		4,405,204
Tax Allocation, Supplemental Roll	8812	686,292		686,292
Tax Allocation, Unsecured Roll	8813	107,430		107,430
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	1,495,102		1,495,102
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	23,503		23,503
Student Fees and Charges	8870			
Community Services Classes	8872		6,003	6,003
Dormitory	8873	127,582		127,582
Enrollment	8874	1,658,490		1,658,490
Contra Revenue Account	8874.1	(991,277)		(991,277)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	38,573		38,573
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878		26,367	26,367
Student Records	8879	6,612		6,612
Nonresident Tuition	8880	1,078,121		1,078,121
Parking Services and Public Transportation	8881		12,495	12,495
Other Student Fees and Charges	8885	3,523	2,693	6,216
Other Local Revenues	8890	537,123	(166,744)	370,379
Total Local Revenues	8800	9,176,278	(119,186)	9,057,092
Total Revenues		16,327,832	4,215,456	20,543,288

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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#		459,936	459,936
Total Other Financing Sources	8900	0	459,936	459,936
Total Revenues and Other Financing Sources		16,327,832	4,675,392	21,003,224

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	884,086	2,315	379,107	121,769		1,387,277
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	288,726		1,803			290,529
Biological Sciences	0400	199,134		4,498			203,632
Business and Management	0500	294,984					294,984
Communications	0600	7,464					7,464
Computer and Information Science	0700	3,251					3,251
Education	0800	1,022,108	650,301	1,330,095	47,537		3,050,041
Engineering and Related Industrial Technology	0900						0
Fine and Applied Arts	1000	135,217	2,100	19,453			156,770
Foreign language	1100						0
Health	1200	257,128		1,946			259,074
Consumer Education And Home Economics	1300	149,166	30,609	14,818			194,593
Law	1400						0
Humanities(Letters)	1500	446,050		225			446,275
Library Science	1600						0
Mathematics	1700	256,645					256,645
Military Studies	1800						0
Physical Sciences	1900	10,568		236			10,804
Psychology	2000	36,436					36,436
Public Affairs and Services	2100	25,742		10,337			36,079
Social Sciences	2200	364,716					364,716
Commercial Services	3000						0
Interdisciplinary Studies	4900	215,781	291,838	992,323	122,718		1,622,660
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		4,597,202	977,163	2,754,841	292,024		8,621,230
Total Expenditures for GF Activities*		4,627,110	7,004,296	5,775,789	544,743	1,495,410	19,447,348

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		375,516	8,450			383,966
Course and Curriculum Development	6020	28,826	58,980	1,679			89,485
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			14,166			14,166
Total Instructional Admin. & Governance		28,826	434,496	24,295	0	0	487,617
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		199,312	53,157	9,448		261,917
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	199,312	53,157	9,448	0	261,917
Admissions and Records	6200		282,458	6,207			288,665
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		91,757				91,757
Matriculation and Student Assessment	6320	1,082	130,339	164,197	40,827		336,445
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			1,262			1,262
Total Student Counseling and Guidance		1,082	222,096	165,459	40,827	0	429,464

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 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		124,826	48,559	11,537		184,922
Extended Opportunity Programs and Services (EOPS)	6430		99,418	27,538	1,763	164,461	293,180
Health Services	6440			25,000			25,000
Student Personnel Administration	6450		360,817	23,429			384,246
Financial Aid Administration	6460		357,632	9,922			367,554
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		905,367	324,354	20,953	67,951	1,318,625
Total Other Student Services		0	1,848,060	458,802	34,253	232,412	2,573,527
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		458,026	258,281	20,542		736,849
Custodial Services	6530		197,658				197,658
Grounds Maintenance and Repairs	6550		119,874	3,792			123,666
Utilities	6570			439,642			439,642
Other Operations and Maintenance of Plant	6590			58,125			58,125
Total Operation and Maintenance of Plant	6500	0	775,558	759,840	20,542	0	1,555,940
Planning, Policymaking and Coordinations	6600		361,029	30,343			391,372

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			32,361			32,361
Fiscal Operations	6720		704,379	520,732			1,225,111
Human Resources Management	6730		100,131	18,392			118,523
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770			27,402	22,577		49,979
Management Information Systems	6780		321,401	226,517	59,030		606,948
Other General Institutional Support Services	6790		82,022	118,153	1,218		201,393
Total General Institutional Support Services	6700	0	1,207,933	943,557	82,825	0	2,234,315
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,253	3,750			6,003
Community Use of Facilities	6830						0
Economic Development	6840		124,560	303,721			428,281
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	126,813	307,471	0	0	434,284

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		112,823	75,705			188,528
Parking	6950		16,694	921			17,615
Student and Co-Curricular Activities	6960			25,281			25,281
Student Housing	6970		436,864	169,910	64,824		671,598
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	569,378	271,817	64,824	0	906,019
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: 2015-2016

Budget Year: 2016-2017

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					238,645	238,645
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	238,645	238,645
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,005,349	1,005,349
Student Aid	7320					19,004	19,004
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,024,353	1,024,353
Sub-Total Non-Instructional Activites		29,908	6,027,133	3,020,948	252,719	1,495,410	10,826,118
Total Expenditures General Fund: activities *		4,627,110	7,004,296	5,775,789	544,743	1,495,410	19,447,348

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$13,101,014
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	1,622.00		
	2. 2015-2016 Second Period Actual FTES	1,628.94		
	3. 2015-2016 Population change factor (C2/C1)	1.0043		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$13,863,898
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)			\$13,863,898
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$13,863,898
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			6,167,180
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			6,256,434
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			123,653
H.	2016-2017 Appropriations Subject to Limit			\$12,309,961

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	181,383		1,033,652	1,153,350	1,215,035	1,153,350
State Revenues	8600	6,970,171	6,547,483	3,300,990	4,761,428	10,271,161	11,308,911
Local Revenues	8800	9,176,278	7,798,043	(119,186)	975,199	9,057,092	8,773,242
Total Revenues		16,327,832	14,345,526	4,215,456	6,889,977	20,543,288	21,235,503
EXPENDITURES:							
Academic Salaries	1000	4,139,628	4,217,585	191,410	121,491	4,331,038	4,339,076
Classified Salaries	2000	3,077,864	3,412,989	1,271,528	1,521,894	4,349,392	4,934,883
Employee Benefits	3000	2,448,165	2,934,765	502,811	568,822	2,950,976	3,503,587
Supplies and Materials	4000	540,925	625,239	356,506	565,133	897,431	1,190,372
Other Operating Expenses and Services	5000	3,068,478	3,356,488	1,809,880	2,989,976	4,878,358	6,346,464
Capital Outlay	6000	243,250	851,599	301,493	763,481	544,743	1,615,080
Total Expenditures		13,518,310	15,398,665	4,433,628	6,530,797	17,951,938	21,929,462
Excess /(Deficiency) of Revenues over Expenditures		2,809,522	(1,053,139)	(218,172)	359,180	2,591,350	(693,959)
Other Financing Sources	8900		2,149,162	459,936		459,936	2,149,162
Other Outgo	7000	1,253,647	1,096,023	241,763	359,180	1,495,410	1,455,203
Net Increase/(Decrease) in Fund Balance		1,555,875	0	1	0	1,555,876	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,040,690	5,596,565	2	3	4,040,692	5,596,568
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,040,690		2		4,040,692	
Ending Fund Balance, June 30		5,596,565	5,596,565	3	3	5,596,568	5,596,568

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					13,062	10,000
State Revenues	8600					106,668	100,043
Local Revenues	8800					32,012	16,100
Total Income		0	0	0	0	151,742	126,143
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					146,584	126,195
Employee Benefits	3000					43,344	42,263
Supplies and Materials	4000					7,659	11,081
Other Operating Expenses and Services	5000					4,455	15,487
Capital Outlay	6000						
Total Expenditures		0	0	0	0	202,042	195,026
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(50,300)	(68,883)
Other Financing Sources	8900					68,883	68,883
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	18,583	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	55,721	74,304
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		55,721	
Ending Fund Balance, June 30		0	0	0	0	74,304	74,304

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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		2,239				
State Revenues	8600						
Local Revenues	8800	4,318	15,861				
Total Income		4,318	18,100	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	120,953	6,875				
Capital Outlay	6000		28,308				
Total Expenditures		120,953	35,183	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(116,635)	(17,083)	0	0	0	0
Other Financing Sources	8900	(348,093)	17,083				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(464,728)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	481,756	17,028		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	481,756		0		0	
Ending Fund Balance, June 30		17,028	17,028	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	202,800	212,600				
Other Financing Sources	8900						
Total Income		202,800	212,600	0	0	0	0
Cost of Sales	5890	150,409	157,500				
Gross Profit or Loss		52,391	55,100	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	27,614	31,900				
Employee Benefits	3000	5,054	8,200				
Supplies and Materials	4000	32	1,000				
Other Operating Expenses and Services	5000	9,727	14,000				
Capital Outlay	6000						
Total Expenditures		42,427	55,100	0	0	0	0
Net Profit or Loss		9,964	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		9,964	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	245,851	255,815	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	245,851		0		0	
Ending Fund Balance, June 30		255,815	255,815	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,461	4,400				
Other Financing Sources	8900	476,530	161,532				
Total Income		481,991	165,932	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	229,148	469,412				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		229,148	469,412	0	0		
Net Profit or Loss		252,843	(303,480)	0	0		
Other Outgo	7000		1,320,988				
Net Increase/(Decrease) in Fund Balance		252,843	(1,624,468)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,720,780	1,973,623		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,720,780		0			
Ending Fund Balance, June 30		1,973,623	349,155	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

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						
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	1,059	1,058			0	0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	1,058		0		0	
Ending Fund Balance, June 30		1,058	1,058	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	3,548,632	5,554,587				
State Revenues	8600	116,286	125,000				
Local Revenues	8800	121,331	150,000				
Total Income		3,786,249	5,829,587	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	16,238					
Capital Outlay	6000						
Total Expenditures		16,238	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,770,011	5,829,587	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	3,786,249	5,829,587				
Net Increase/(Decrease) in Fund Balance		(16,238)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	47,441	31,203		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	47,441		0		0	
Ending Fund Balance, June 30		31,203	31,203	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

District ID: 120

Name: FEATHER RIVER

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	459,936
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	68,883
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	476,530

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			321,977		72,293	
		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	2,500	2,500
Books, Magazines, & Periodicals	4200	22,586			22,586		22,586
Instructional Supplies & Materials	4300	234,061			234,061	63,789	297,850
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		256,647	0	0	256,647	66,289	322,936
Other Operating Expenses and Services	5000	709			709	6,004	6,713
Capital Outlay	6000						
Library Books	6300	9,448			9,448		9,448
Equipment	6400						
Equipment - Additional	6410	55,173			55,173		55,173
Equipment - Replacement	6420				0		0
Total Capital Outlay		64,621	0	0	64,621		64,621
Other Outgo	7000				0		0
Total Expenditures		321,977	0	0	321,977	72,293	394,270
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			154,741	
		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	200,000			200,000	142,555	342,555
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		200,000	0	0	200,000	142,555	342,555
Other Operating Expenses and Services	5000				0	4,751	4,751
Capital Outlay	6000						
Library Books	6300	10,000			10,000	7,435	17,435
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		10,000	0	0	10,000	7,435	17,435
Other Outgo	7000				0		0
Total Expenditures		210,000	0	0	210,000	154,741	364,741
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 120

Name: FEATHER RIVER

EPA Revenue	1,969,736
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,969,736	0	0	1,969,736
TOTAL		1,969,736	0	0	1,969,736

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	347,502	10.73%	464,935	11.85%	812,437	N/A	N/A
2016-17	336,615	12.58%	411,582	13.89%	748,197	-64,240	-7.91%
2017-18	378,961	14.43%	468,751	15.50%	847,712	99,515	13.30%
2018-19	433,645	16.28%	541,407	17.10%	975,052	127,340	15.02%
2019-20	504,243	18.13%	633,988	18.60%	1,138,231	163,179	16.74%
2020-21	595,662	19.10%	751,909	19.80%	1,347,571	209,340	18.39%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Each Fiscal Year increase is currently budgeted for within the range of revenue anticipated for the year. Additionally another holding account has been funded in the event that actual expenses exceed budgeted revenues.