

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

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) 283-0202 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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	
<b>Instructional Salaries</b>					
Contract or Regular	1100	2,168,894	2,168,894		2,168,894
Other	1300	1,052,890	1,052,890		1,052,890
<b>Total Instructional Salaries</b>		3,221,784	3,221,784	0	3,221,784
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		643,242		643,242
Other	1400				0
<b>Total Non-Instructional Salaries</b>		0	643,242	0	643,242
<b>Total Academic Salaries</b>		3,221,784	3,865,026	0	3,865,026
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		1,697,794	386,490	2,084,284
Other	2300		27,946	49,302	77,248
<b>Total Non-Instructional Salaries</b>		0	1,725,740	435,792	2,161,532
<b>Instructional Aides</b>					
Regular Status	2200	160,542	160,542		160,542
Other	2400	16,009	16,009		16,009
<b>Total Instructional Aides</b>		176,551	176,551	0	176,551
<b>Total Classified Salaries</b>		176,551	1,902,291	435,792	2,338,083
<b>Employee Benefits</b>	3000	1,026,671	1,990,318	188,892	2,179,210
<b>Supplies and Materials</b>	4000		511,456	70,676	582,132
<b>Other Operating Expenses</b>	5000	878,090	2,237,980	103,136	2,341,116
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		5,303,096	10,507,071	798,496	11,305,567

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		79,372		79,372
Student Transportation	6491		204,991		204,991
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		143,282		143,282
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		187,235		187,235
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		20,102		20,102
Instructional Supplies & Materials	4300		257,825		257,825
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	277,927	0	277,927
Other Operating Expenses and Services	5000				0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>Total Exclusions</b>		0	892,807	0	892,807
<b>Total for ECS 84362, 50% Law</b>		5,303,096	9,614,264	798,496	10,412,760
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.16%	100.00%		
<b>50% of Current Expense of Education</b>			4,807,132		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		5,303,096	9,614,264	798,496	10,412,760
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		5,303,096	10,507,071	798,496	11,305,567
<b>Capital Expenditures</b>	6000	43,563	108,423	786,591	895,014
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		5,346,659	10,615,494	1,585,087	12,200,581

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	37,866		37,866
In County Treasury	9112	5,150,289	975,475	6,125,764
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,422,344	1,191,261	2,613,605
Due from Other Funds	9140	287,298		287,298
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	6,380	5,381	11,761
<b>TOTAL ASSETS</b>		6,904,177	2,172,117	9,076,294
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	730,037	300,252	1,030,289
Accrued Salaries and Wages Payable	9520	46,273		46,273
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	247,700		247,700
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	772,797	1,871,865	2,644,662
<b>TOTAL LIABILITIES</b>		1,796,807	2,172,117	3,968,924

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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	130,136		130,136
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		130,136	0	130,136
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	162,300		162,300
Assigned Fund Balance	9754	6,380		6,380
<b>Total Designated Fund Balance</b>		168,680	0	168,680
Uncommitted Fund Balance	9790	4,808,556		4,808,556
<b>TOTAL FUND EQUITY</b>		5,107,372	0	5,107,372
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,904,179	2,172,117	9,076,296

- 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, 2017

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
<b>ASSETS</b>				
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			
<b>TOTAL ASSETS</b>		0	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		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, 2017

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			90,973			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			5,394			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	96,367	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			13			
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						
<b>TOTAL LIABILITIES</b>		0	0	13	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, 2017

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	96,354	0	0	0
<b>Total Fund Balance</b>		0	0	96,354	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	96,354	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	96,367	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,626		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	4,807		
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		27,433	0	0
<b>LIABILITIES</b>				
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	10,284		
<b>TOTAL LIABILITIES</b>		10,380	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	17,053		
<b>Total Fund Balance</b>		17,053	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		17,053	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		27,433	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	29,039			
In County Treasury	9112	96,568			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	49,219			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	119,000			
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		293,826	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, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	32,283			
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		32,283	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
<b>TOTAL LIABILITIES</b>	968	32,283	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, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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	261,543			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		261,543	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		293,826	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,909,982	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,068	
Due from Other Funds	9140	247,700	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		2,158,750	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,441	
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	402	
Total Current Liabilities and Deferred Revenue		1,843	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
<b>TOTAL LIABILITIES</b>	968	1,843	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 120

Name: FEATHER RIVER

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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	2,156,907	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		2,156,907	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,158,750	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,058			42,698				
In County Treasury	9112				262,674				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				37,449				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,058	0	0	342,821	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				3,141				
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				21,179				
Total Current Liabilities and Deferred Revenue		0	0	0	311,618	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
<b>TOTAL LIABILITIES</b>	968	0	0	0	311,618	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>FUND EQUITY</b>									
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				31,203				
<b>Total Reserved Fund Balance</b>		0	0	0	31,203	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,058							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		1,058	0	0	31,203	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,058	0	0	342,821	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	31,123		31,123
Higher Education Act	8120		746,331	746,331
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		11,742	11,742
Student Financial Aid	8150		110,710	110,710
Veterans Education	8160	78		78
Vocational and Technical Education Act (VATEA)	8170		46,374	46,374
Other Federal Revenues	8190		108,250	108,250
<b>Total Federal Revenues</b>	8100	31,201	1,023,407	1,054,608
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	4,471,083		4,471,083
Other General Apportionment	8613	8,731		8,731
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		269,288	269,288
Disabled Students Programs and Services(DSPS)	8623		177,227	177,227
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		55,459	55,459
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,878,008	1,878,008

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	1,854,206		1,854,206
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,671,512	1,671,512
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	36,552		36,552
Timber Yield Tax	8672	56,823		56,823
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	277,927	61,556	339,483
State Mandated Costs	8685	195,618		195,618
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	106,188		106,188
<b>Total State Revenues</b>	8600	7,007,128	4,113,050	11,120,178

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,489,194		4,489,194
Tax Allocation, Supplemental Roll	8812	107,142		107,142
Tax Allocation, Unsecured Roll	8813	112,773		112,773
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	1,253,784		1,253,784
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	41,492		41,492
Student Fees and Charges	8870			
Community Services Classes	8872		9,152	9,152
Dormitory	8873	123,273		123,273
Enrollment	8874	1,493,340		1,493,340
Contra Revenue Account	8874.1	(915,745)		(915,745)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	36,249		36,249
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	39,201	80,320	119,521
Student Records	8879	6,790		6,790
Nonresident Tuition	8880	985,316		985,316
Parking Services and Public Transportation	8881		44,775	44,775
Other Student Fees and Charges	8885	7,250	3,563	10,813
Other Local Revenues	8890	455,165	1,287,430	1,742,595
<b>Total Local Revenues</b>	8800	8,235,224	1,425,240	9,660,464
<b>Total Revenues</b>		15,273,553	6,561,697	21,835,250



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		151,123	151,123
<b>Total Other Financing Sources</b>	8900	0	151,123	151,123
<b>Total Revenues and Other Financing Sources</b>		15,273,553	6,712,820	21,986,373

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	790,175	29,315	510,728	377,620		1,707,838
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	318,856		4,938			323,794
Biological Sciences	0400	218,224		4,297			222,521
Business and Management	0500	125,541					125,541
Communications	0600	7,796					7,796
Computer and Information Science	0700	6,733					6,733
Education	0800	980,195	765,262	1,382,263	19,865		3,147,585
Engineering and Related Industrial Technology	0900						0
Fine and Applied Arts	1000	152,325	4,540	17,524			174,389
Foreign language	1100						0
Health	1200	300,666		614			301,280
Consumer Education And Home Economics	1300	163,084	29,809	21,383			214,276
Law	1400						0
Humanities(Letters)	1500	453,411		32			453,443
Library Science	1600						0
Mathematics	1700	363,511					363,511
Military Studies	1800						0
Physical Sciences	1900	9,118		3,476			12,594
Psychology	2000	33,658					33,658
Public Affairs and Services	2100	19,429		7,793			27,222
Social Sciences	2200	379,952					379,952
Commercial Services	3000						0
Interdisciplinary Studies	4900	152,662	321,307	1,756,216	92,533		2,322,718
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		4,475,336	1,150,233	3,709,264	490,018		9,824,851
<b>Total Expenditures for GF Activities*</b>		4,475,336	7,703,534	6,885,094	1,828,387	1,583,215	22,475,566

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		405,811	7,403			413,214
Course and Curriculum Development	6020		96,665	1,506			98,171
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			17,865			17,865
<b>Total Instructional Admin. &amp; Governance</b>		0	502,476	26,774	0	0	529,250
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		214,772	52,899	9,455		277,126
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			7,323			7,323
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	214,772	60,222	9,455	0	284,449
Admissions and Records	6200		279,893	5,055			284,948
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		123,787				123,787
Matriculation and Student Assessment	6320		244,703	107,958	4,231		356,892
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			573	2,476		3,049
<b>Total Student Counseling and Guidance</b>		0	368,490	108,531	6,707	0	483,728

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		127,400	36,372	13,455		177,227
Extended Opportunity Programs and Services (EOPS)	6430		120,352	5,655		143,281	269,288
Health Services	6440		44,984	35,487	4,933		85,404
Student Personnel Administration	6450		358,866	21,910			380,776
Financial Aid Administration	6460		380,689	17,257			397,946
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		876,345	243,251	1,336	73,339	1,194,271
<b>Total Other Student Services</b>		0	1,908,636	359,932	19,724	216,620	2,504,912
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		514,727	209,718	26,458		750,903
Custodial Services	6530		189,895				189,895
Grounds Maintenance and Repairs	6550		127,322	680			128,002
Utilities	6570			493,314			493,314
Other Operations and Maintenance of Plant	6590		4,333	126,722			131,055
<b>Total Operation and Maintenance of Plant</b>	6500	0	836,277	830,434	26,458	0	1,693,169
<b>Planning, Policymaking and Coordinations</b>	6600		378,869	26,179			405,048

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			47,311			47,311
Fiscal Operations	6720		760,385	721,264			1,481,649
Human Resources Management	6730		92,252	25,148	13,500		130,900
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770			33,862			33,862
Management Information Systems	6780		339,424	244,671			584,095
Other General Institutional Support Services	6790		92,905	136,462	28,947		258,314
<b>Total General Institutional Support Services</b>	6700	0	1,284,966	1,208,718	42,447	0	2,536,131
Community Services & Economic Development	6800						
Community Recreation	6810		398				398
Community Service Classes	6820		4,127	2,316	2,709		9,152
Community Use of Facilities	6830						0
Economic Development	6840		83,464	318,559			402,023
Other Community Services & Economic Development	6890			1,359			1,359
<b>Total Community Services</b>	6800	0	87,989	322,234	2,709	0	412,932

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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						0
Child Development Centers	6920		28,796	7,879	31,654		68,329
Farm Operations	6930						0
Food Services	6940		119,299	73,138			192,437
Parking	6950		17,586	932	39,232		57,750
Student and Co-Curricular Activities	6960			4,611			4,611
Student Housing	6970		525,252	141,191	406,821		1,073,264
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	690,933	227,751	477,707	0	1,396,391
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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				
<b>Physical Property and Related Acquisitions</b>	7100				753,162		753,162
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					127,362	127,362
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	127,362	127,362
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					610,988	610,988
Student Aid	7320					23,117	23,117
Other Outgo	7390					605,128	605,128
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,239,233	1,239,233
<b>Sub-Total Non-Instructional Activites</b>			6,553,301	3,175,830	1,338,369	1,583,215	12,650,715
<b>Total Expenditures General Fund: activities *</b>		4,475,336	7,703,534	6,885,094	1,828,387	1,583,215	22,475,566

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$13,863,898
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	1,628.94		
	2. 2016-2017 Second Period Actual FTES	1,622.80		
	3. 2016-2017 Population change factor (C2/C1)	0.9962		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$14,320,849
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)			\$14,320,849
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$14,320,849
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			6,460,378
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			6,253,945
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			18,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			132,283
H.	2017-2018 Appropriations Subject to Limit			\$12,600,040



For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	31,201		1,023,407	682,795	1,054,608	682,795
State Revenues	8600	7,007,128	6,580,989	4,113,050	4,271,851	11,120,178	10,852,840
Local Revenues	8800	8,235,224	8,176,742	1,425,240	778,106	9,660,464	8,954,848
<b>Total Revenues</b>		15,273,553	14,757,731	6,561,697	5,732,752	21,835,250	20,490,483
<b>EXPENDITURES:</b>							
Academic Salaries	1000	4,070,609	4,389,454	196,385	164,789	4,266,994	4,554,243
Classified Salaries	2000	3,343,990	3,450,037	1,348,807	1,377,739	4,692,797	4,827,776
Employee Benefits	3000	2,647,020	3,048,893	572,059	633,595	3,219,079	3,682,488
Supplies and Materials	4000	582,135	642,300	334,936	671,490	917,071	1,313,790
Other Operating Expenses and Services	5000	3,469,711	3,472,412	2,498,312	2,038,608	5,968,023	5,511,020
Capital Outlay	6000	895,014	101,899	933,373	606,501	1,828,387	708,400
<b>Total Expenditures</b>		15,008,479	15,104,995	5,883,872	5,492,722	20,892,351	20,597,717
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		265,074	(347,264)	677,825	240,030	942,899	(107,234)
<b>Other Financing Sources</b>	8900		1,508,695	151,123	27,000	151,123	1,535,695
<b>Other Outgo</b>	7000	754,267	1,161,431	828,948	267,030	1,583,215	1,428,461
<b>Net Increase/(Decrease) in Fund Balance</b>		(489,193)	0	0	0	(489,193)	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,596,565	5,107,372	3	3	5,596,568	5,107,375
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,596,565		3		5,596,568	
<b>Ending Fund Balance, June 30</b>		5,107,372	5,107,372	3	3	5,107,375	5,107,375

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Revenues</b>		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		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						
<b>Total Other Outgo</b>	7000	0	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100					12,310	10,000
State Revenues	8600					93,508	100,043
Local Revenues	8800					33,837	16,100
<b>Total Income</b>		0	0	0	0	139,655	126,143
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					134,556	135,482
Employee Benefits	3000					42,827	42,263
Supplies and Materials	4000					7,605	11,081
Other Operating Expenses and Services	5000					1,500	6,200
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	186,488	195,026
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(46,833)	(68,883)
<b>Other Financing Sources</b>	8900					68,883	68,883
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	22,050	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	74,304	96,354
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		74,304	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	96,354	96,354

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	4,594	4,594				
<b>Total Income</b>		4,594	4,594	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,569	7,014				
Capital Outlay	6000		17,083				
<b>Total Expenditures</b>		4,569	24,097	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		25	(19,503)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		25	(19,503)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	17,028	17,053		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	17,028		0		0	
<b>Ending Fund Balance, June 30</b>		17,053	(2,450)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	240,172	220,000				
Other Financing Sources	8900						
<b>Total Income</b>		240,172	220,000	0	0	0	0
<b>Cost of Sales</b>	5890	177,681	157,500				
<b>Gross Profit or Loss</b>		62,491	62,500	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	30,081	31,900				
Employee Benefits	3000	7,217	8,200				
Supplies and Materials	4000	1,022	1,000				
Other Operating Expenses and Services	5000	18,443	14,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		56,763	55,100	0	0	0	0
<b>Net Profit or Loss</b>		5,728	7,400	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		5,728	7,400	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	255,815	261,543	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	255,815		0		0	
<b>Ending Fund Balance, June 30</b>		261,543	268,943	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	10,301	7,550				
Other Financing Sources	8900	390,982	93,416				
<b>Total Income</b>		401,283	100,966	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	217,999	469,412				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		217,999	469,412	0	0		
<b>Net Profit or Loss</b>		183,284	(368,446)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		183,284	(368,446)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,973,623	2,156,907		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,973,623		0			
<b>Ending Fund Balance, June 30</b>		2,156,907	1,788,461	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,058	1,058			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,058		0		0	
<b>Ending Fund Balance, June 30</b>		1,058	1,058	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100	3,358,202	3,733,423				
State Revenues	8600	133,888	110,000				
Local Revenues	8800	156,997	165,000				
<b>Total Income</b>		3,649,087	4,008,423	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,649,087	4,008,423	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	3,649,087	4,008,423				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	31,203	31,203		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,203		0		0	
<b>Ending Fund Balance, June 30</b>		31,203	31,203	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	151,123
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	68,883
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	390,982

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		277,927			61,556	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	20,102			20,102		20,102
Instructional Supplies & Materials	4300	257,825			257,825	51,470	309,295
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		277,927	0	0	277,927	51,470	329,397
Other Operating Expenses and Services	5000				0	10,086	10,086
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		277,927	0	0	277,927	61,556	339,483
<b>Ending Balance</b>					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		275,000			209,883	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	5,000	5,000
Books, Magazines, & Periodicals	4200	19,753			19,753		19,753
Instructional Supplies & Materials	4300	255,247			255,247	197,697	452,944
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		275,000	0	0	275,000	202,697	477,697
Other Operating Expenses and Services	5000				0	7,186	7,186
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		275,000	0	0	275,000	209,883	484,883
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 120

Name: FEATHER RIVER

<b>EPA Revenue</b>	1,854,206
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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	1,854,206	0	0	1,854,206
<b>TOTAL</b>		1,854,206	0	0	1,854,206

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 120

Name: FEATHER RIVER

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	347,502	464,935	812,437	N/A	N/A
2016-17	407,607	586,759	994,366	181,929	22.39%
2017-18	418,308	476,966	895,274	-99,092	-9.97%
2018-19	478,670	550,896	1,029,566	134,292	15.00%
2019-20	556,597	645,099	1,201,696	172,130	16.72%
2020-21	657,508	765,087	1,422,595	220,899	18.38%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
We believe the district can continue to absorb the annual increases with our current rate of funding, however in the event we experience a decrease in funding, a separate "savings" account has been established and funded over the course of three years and for this year as well to help offset potential excess expense beyond budget restrictions.