

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

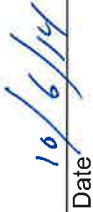
District: FEATHER RIVER

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

10-2-14
Date


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, 2014. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	2,151,439	2,151,439		2,151,439
Other	1300	1,032,140	1,041,409		1,041,409
Total Instructional Salaries		3,183,579	3,192,848	0	3,192,848
Non-Instructional Salaries					
Contract or Regular	1200		721,066		721,066
Other	1400		4,000		4,000
Total Non-Instructional Salaries		0	725,066	0	725,066
Total Academic Salaries		3,183,579	3,917,914	0	3,917,914
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		723,218	213,551	936,769
Other	2300		5,139	49,201	54,340
Total Non-Instructional Salaries		0	728,357	262,752	991,109
Instructional Aides					
Regular Status	2200	211,033	211,003		211,003
Other	2400	15,151	15,151		15,151
Total Instructional Aides		226,184	226,154	0	226,154
Total Classified Salaries		226,184	954,511	262,752	1,217,263
Employee Benefits	3000	705,706	1,963,105	98,086	2,061,191
Supplies and Materials	4000		436,351	81,427	517,778
Other Operating Expenses	5000	580,612	2,157,815		2,157,815
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		4,696,081	9,429,696	442,265	9,871,961

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

	TOP Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900		84,148		84,148
Student Health Services Above Amount Collected	6441		69,107		69,107
Student Transportation	6491		163,621		163,621
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		111,718		111,718
Objects to Exclude	Object Code				
Rents and Leases	5060		153,690		153,690
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		31,599		31,599
Instructional Supplies & Materials	4300		174,085		174,085
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	205,684	0	205,684
Other Operating Expenses and Services	5000				0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 120

Name: FEATHER RIVER

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	AC 0100-5900 & AC 6110	Total CEE	ECS 84362 B	Excluded Activities	AC 6800 - 7390
Capital Outlay	6000						Total
Library Books	6300			763			763
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0		0			0
Total Capital Outlay		0		763			763
Other Outgo	7000						0
Total Exclusions		0		788,731			788,731
Total for ECS 84362, 50% Law		4,696,081		8,640,965		442,265	9,083,230
Percent of CEE (Instructional Salary Cost / Total CEE)		54.35%		100.00%			
50% of Current Expense of Education				4,320,482			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		4,696,081		8,640,965		442,265	9,083,230
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		4,696,081		9,429,696		442,265	9,871,961
Capital Expenditures	6000	43,615		234,774		600	235,374
Equipment Replacement (Back out)	6420			0		0	0
Total Unrestricted General Fund Expenditures		4,739,696		9,664,470		442,865	10,107,335

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11			12		10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED	
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	37,104		37,104			37,104
In County Treasury	9112	2,616,833	1,252,266				3,869,099
Cash With Fiscal Agents	9113						0
Revolving Cash Accounts	9114						0
Investments (at cost)	9120						0
Accounts Receivable	9130	2,556,484	233,303				2,789,787
Due from Other Funds	9140	287,298					287,298
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						0
Prepaid Items	9220	279,094	3,035				282,129
TOTAL ASSETS		5,776,813	1,488,604				7,265,417
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	795,869	146,796				942,665
Accrued Salaries and Wages Payable	9520	42,703					42,703
Compensated Absences Payable Current	9530						0
Due to Other Funds	9540	1,591					1,591
Temporary Loans	9550						0
Current Portion of Long-Term Debt	9560						0
Deferred Revenues	9570	917,750	1,341,808				2,259,558
TOTAL LIABILITIES		1,757,913	1,488,604				3,246,517

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	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	135,119					135,119
Assigned/Committed	9754						0
Unassigned	9790						0
Total Fund Balance		135,119	0				135,119
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						0
Restricted Fund Balance	9751						0
Committed Fund Balance	9752						0
Assigned Fund Balance	9753						0
Total Designated Fund Balance	9754	250,325					250,325
Uncommitted Fund Balance	9790	250,325	0				250,325
TOTAL FUND EQUITY		3,633,456	0				3,633,456
TOTAL LIABILITIES AND FUND EQUITY		4,018,900	0	1,488,604			4,018,900
		5,776,813					7,265,417

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, 2014

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, 2014

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2014

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			17,264			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,601			
Due from Other Funds	9140			1,591			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	20,456	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,045			
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	2,045	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2014

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	18,411	0	0	0
Total Fund Balance		0	0	18,411	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY				18,411			
TOTAL LIABILITIES AND FUND EQUITY				20,456			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:

- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014 District ID: 120 Name: FEATHER RIVER

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	935,987	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,312	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		937,299	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	18,218	
TOTAL LIABILITIES		18,218	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 120 Name: FEATHER RIVER

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	Capital Outlay Projects Fund	Revenue Bond Construction 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			919,081	
Total Fund Balance				919,081	0
Fund Balance (GASB 54)					
Nondisposable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance				0	0
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY				919,081	0
TOTAL LIABILITIES AND FUND EQUITY				937,299	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 Proprietary Funds Group
 51 Bookstore Fund
 50 Enterprise Funds:
 53 Farm Operations Fund
 52 Cafeteria Fund
 59 Other Enterprise Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2014
 District ID: 120 Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	100,373			
In County Treasury	9112	95,393			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	200			
Investments (at cost)	9120				
Accounts Receivable	9130	17,990			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	42,945			
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
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		256,901	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(10,218)			
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		(10,218)	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	(10,218)	0	0	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
Proprietary Funds Group
 51 Bookstore Fund
 52 Cafeteria Fund
 50 Enterprise Funds:
 53 Farm Operations Fund
 59 Other Enterprise Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2014
 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	267,119			
Total Reserved Fund Balance		267,119	0	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
TOTAL FUND EQUITY		267,119	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		256,901	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,640,142		
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,142		
Due from Other Funds	9140			
Student Loans Receivable	9150			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
Fixed Assets	9300			
Sites	9310			
Site Improvements	9320			
Accumulated Depreciation Site Improvements	9321			
Buildings	9330			
Accumulated Depreciation Buildings	9331			
Library Books	9340			
Equipment	9350			
Accumulated Depreciation Equipment	9351			
Work in Progress	9360			
Total Fixed Assets		0		0
TOTAL ASSETS		1,643,284		0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	27,931		
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		27,931		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	27,931		0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	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	1,615,353		
	Total Reserved Fund Balance		1,615,353		0
Fund Balance (GASB 54)		9750			
	Nonspendable Fund Balance	9751			
	Restricted Fund Balance	9752			
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance			0	0
	Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity		9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY			1,615,353		0
TOTAL LIABILITIES AND FUND EQUITY			1,643,284		0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	8,446							
In County Treasury	9112				302,262				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120				33,145				
Accounts Receivable	9130				14,635				
Due from Other Funds	9140								
Student Loans Receivable	9150				10,983				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	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		8,446	0	0	361,025	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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				11,395				
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				14,891				
Total Current Liabilities and Deferred Revenue		0	0	0	313,584	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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		0	0	0	313,584	0	0	0	0
TOTAL LIABILITIES	968	0	0	0	313,584	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
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	8,446			47,441				
Total Reserved Fund Balance		8,446	0	0	47,441	0	0	0	0
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754								
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0	0	0	0	0
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		8,446	0	0	47,441	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,446	0	0	361,025	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Federal Revenues	8100						
Forest Revenues	8110	177,361				177,361	
Higher Education Act	8120		670,643			670,643	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140		6,798			6,798	
Student Financial Aid	8150		103,265			103,265	
Veterans Education	8160					0	
Vocational and Technical Education Act (VATEA)	8170		50,415			50,415	
Other Federal Revenues	8190		96,149			96,149	
Total Federal Revenues	8100	177,361	927,270			1,104,631	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612	3,982,211				3,982,211	
Other General Apportionment	8613	17,741				17,741	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		200,300			200,300	
Disabled Students Programs and Services(DSPS)	8623		147,802			147,802	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		52,056			52,056	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627		594,004			594,004	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	1,699,076				1,699,076	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		486,619			486,619	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	39,050				39,050	
Timber Yield Tax	8672	47,803				47,803	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	206,447	28,622			235,069	
State Mandated Costs	8685	43,309				43,309	
Other State Non-Tax Revenues	8686	35,507				35,507	
Other State Revenues	8690	7,545				7,545	
Total State Revenues	8600	6,078,689	1,509,403			7,588,092	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014 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	4,169,982				4,169,982	
Tax Allocation, Supplemental Roll	8812	15,052				15,052	
Tax Allocation, Unsecured Roll	8813	104,911				104,911	
Prior Years Taxes	8816					0	
Education Revenues Augmentation Fund (ERAF)	8817	652,375				652,375	
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	13,134				13,134	
Student Fees and Charges	8870						
Community Services Classes	8872			15,367		15,367	
Dormitory	8873					0	
Enrollment	8874	1,592,995				1,592,995	
Contra Revenue Account	8874.1	(901,277)				(901,277)	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876	46,321				46,321	
Instructional Materials Fees and Sales of Materials	8877					0	
Insurance	8878			1,942		1,942	
Student Records	8879	5,797				5,797	
Nonresident Tuition	8880	1,023,648				1,023,648	
Parking Services and Public Transportation	8881			71,026		71,026	
Other Student Fees and Charges	8885	1,390		2,037		3,427	
Other Local Revenues	8890	446,945		271,439		718,384	
Total Local Revenues	8800	7,171,273		361,811		7,533,084	
Total Revenues		13,427,323		2,798,484		16,225,807	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
Other Financing Sources							
Proceeds of General Fixed Assets	8910				0		
Proceeds of Long-Term Debt	8940				0		
Incoming Transfers -- (8981/8982/8983)	898#			2,997	2,997		
Total Other Financing Sources	8900		0	2,997	2,997		
Total Revenues and Other Financing Sources		13,427,323		2,801,481		16,228,804	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

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	587,263		283,937	8,720		879,920
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	283,255	1,638	2,038			286,931
Biological Sciences	0400	185,539		4,274			189,813
Business and Management	0500	290,370		694			291,064
Communications	0600	6,224					6,224
Computer and Information Science	0700	8,491					8,491
Education	0800	965,318	731,812	1,101,546	40,305		2,838,981
Engineering and Related Industrial Technology	0900						0
Fine and Applied Arts	1000	141,167	5,956	9,088	2,498		158,709
Foreign language	1100	1,018					1,018
Health	1200	215,864		1,687	812		218,363
Consumer Education And Home Economics	1300	142,308	2,207	3,567			148,082
Law	1400						0
Humanities(Letters)	1500	432,407		175			432,582
Library Science	1600						0
Mathematics	1700	226,444					226,444
Military Studies	1800						0
Physical Sciences	1900	10,518		1,137			11,655
Psychology	2000	24,988					24,988
Public Affairs and Services	2100	121,814					121,814
Social Sciences	2200	297,206		300			297,506
Commercial Services	3000						0
Interdisciplinary Studies	4900	237,728	272,489	560,623	57,859		1,128,699
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activities		4,177,922	1,014,102	1,969,066	110,194		7,271,284
Total Expenditures for GF Activities*		4,177,922	6,118,590	4,231,678	451,737	738,414	15,718,341

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

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		332,197	168,738			500,935
Course and Curriculum Development	6020		89,335	6,825			96,160
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			10,079			10,079
Total Instructional Admin. & Governance		0	421,532	185,642	0	0	607,174
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		194,148	52,521	9,478		256,147
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	194,148	52,521	9,478	0	256,147
Admissions and Records	6200		224,870	3,136			228,006
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		115,424				115,424
Matriculation and Student Assessment	6320		29,586	29,355	30,000		88,941
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	145,010	29,355	30,000	0	204,365

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

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		95,073	44,849	7,879		147,801
Extended Opportunity Programs and Services (EOPS)	6430		103,863	18,462	8,008	69,967	200,300
Health Services	6440			25,000			25,000
Student Personnel Administration	6450		301,749	24,335			326,084
Financial Aid Administration	6460		331,037	19,817			350,854
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		690,560	194,058	1	25,490	910,109
Total Other Student Services		0	1,522,282	326,521	15,888	95,457	1,960,148
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		491,426	153,504	26,801		671,731
Custodial Services	6530		208,107				208,107
Grounds Maintenance and Repairs	6550		106,549	1,942			108,491
Utilities	6570			434,923			434,923
Other Operations and Maintenance of Plant	6590			23,946	21,427		45,373
Total Operation and Maintenance of Plant	6500	0	806,082	614,315	48,228	0	1,468,625
Planning, Policymaking and Coordinations	6600		321,147	21,862			343,009

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

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			38,999			38,999
Fiscal Operations	6720		678,854	549,829			1,228,683
Human Resources Management	6730		76,786	8,566			85,352
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			150			150
Staff Diversity	6760						0
Logistical Services	6770		1,245	46,623	154,351		202,219
Management Information Systems	6780		235,822	182,444	48,101		466,367
Other General Institutional Support Services	6790		91,466	104,459	2,150		198,075
Total General Institutional Support Services	6700	0	1,084,173	931,070	204,602	0	2,219,845
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		4,991	10,376			15,367
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890			121			121
Total Community Services	6800	0	4,991	10,497	0	0	15,488

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		104,365	81,289			185,654
Parking	6950		16,419	2,351	32,747		51,517
Student and Co-Curricular Activities	6960		192	3,863	600		4,655
Student Housing	6970		256,280	190			256,470
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	380,253	87,693	33,347	0	501,293
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

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					183,617	183,617
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	183,617	183,617
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					445,107	445,107
Student Aid	7320					14,233	14,233
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	459,340	459,340
Sub-Total Non-Instructional Activities			5,104,488	2,262,612	341,543	738,414	8,447,057
Total Expenditures General Fund: activities *		4,177,922	6,118,590	4,231,678	451,737	738,414	15,718,341

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2014-2015

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

I.	2014-2015 Appropriations Limit:				
A.	2013-2014 Appropriations Limit:				\$12,060,685
B.	2014-2015 Price Factor:	0.9977			
C.	Population factor:				
	1. 2012-2013 Second Period Actual FTES	1,546.76			
	2. 2013-2014 Second Period Actual FTES	1,597.79			
	3. 2013-2014 Population change factor (C2/C1)	1.0330			
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)				\$12,430,033
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)				\$12,430,033
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)				\$12,430,033
II.	2014-2015 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				5,383,092
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				47,803
C.	Local Property taxes				5,384,955
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				15,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				113,907
H.	2014-2015 Appropriations Subject to Limit				\$10,716,943

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	177,361		927,270	1,214,077	1,104,631	1,214,077
State Revenues	8600	6,078,689	5,528,705	1,509,403	2,202,447	7,588,092	7,731,152
Local Revenues	8800	7,171,273	7,454,130	361,811	702,618	7,533,084	8,156,748
Total Revenues		13,427,323	12,982,835	2,798,484	4,119,142	16,225,807	17,101,977
EXPENDITURES:							
Academic Salaries	1000	3,913,777	3,956,940	94,330	125,327	4,008,107	4,082,267
Classified Salaries	2000	2,823,129	3,000,939	950,328	1,086,177	3,773,457	4,087,116
Employee Benefits	3000	2,136,775	2,438,571	378,173	441,179	2,514,948	2,879,750
Supplies and Materials	4000	517,778	598,169	262,079	493,004	779,857	1,091,173
Other Operating Expenses and Services	5000	2,653,758	3,238,928	798,063	1,251,729	3,451,821	4,490,657
Capital Outlay	6000	235,374	120,115	216,363	386,391	451,737	506,506
Total Expenditures		12,280,591	13,353,662	2,699,336	3,783,807	14,979,927	17,137,469
Excess/(Deficiency) of Revenues over Expenditures		1,146,732	(370,827)	99,148	335,335	1,245,880	(35,492)
Other Financing Sources	8900		1,389,345	2,997		2,997	1,389,345
Other Outgo	7000	636,269	1,018,518	102,145	335,335	738,414	1,353,853
Net Increase/(Decrease) in Fund Balance		510,463	0	0	0	510,463	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,508,438	4,018,901	1	1	3,508,439	4,018,902
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,508,438		1		3,508,439	
Ending Fund Balance, June 30		4,018,901	4,018,901	1	1	4,018,902	4,018,902

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds

120 FEATHER RIVER

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
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		0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)		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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Special Revenue Funds

Budget Year: 2014-2015

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					9,637	10,000
State Revenues	8600					71,491	100,243
Local Revenues	8800					20,365	20,000
Total Income		0	0	0	0	101,493	130,243
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					143,715	151,000
Employee Benefits	3000					50,280	50,000
Supplies and Materials	4000					5,347	6,000
Other Operating Expenses and Services	5000					1,301	1,500
Capital Outlay	6000						
Total Expenditures		0	0	0	0	200,643	208,500
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(99,150)	(78,257)
Other Financing Sources	8900					68,883	6,883
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(30,267)	(71,374)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	48,679	18,412
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		48,679	
Ending Fund Balance, June 30		0	0	0	0	18,412	(52,962)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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							
Other Outgo	8900						
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	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Governmental Funds Group

40 Capital Projects Funds

120 FEATHER RIVER

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND Actual	Budget	REVENUE BOND CONSTRUCTION FUND Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	292			
Local Revenues	8800	82,150	3,813		
Total Income		82,442	3,813	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000		900		
Other Operating Expenses and Services	5000	3,938	1,484		
Capital Outlay	6000	34,023	18,512		
Total Expenditures		37,961	20,896	0	0
Excess (Deficiency) of Revenues over Expenditures		44,481	(17,083)	0	0
Other Financing Sources	8900	166,603	997,353		
Other Outgo	7000		980,270		
Net Increase/(Decrease) in Fund Balance		211,084	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	707,997	919,081		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	707,997		0	
Ending Fund Balance, June 30		919,081	919,081	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	225,376	225,000				
Other Financing Sources	8900						
Total Income		225,376	225,000	0	0	0	0
Cost of Sales	5890	192,392	150,000				
Gross Profit or Loss		32,984	75,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	52,727	50,000				
Employee Benefits	3000	14,332	14,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,631	11,000				
Capital Outlay	6000						
Total Expenditures		78,690	75,000	0	0	0	0
Net Profit or Loss		(45,706)	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(45,706)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	312,826	267,119	0	0	0	0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	312,825		0	0	0	0
Ending Fund Balance, June 30		267,119	267,119	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Proprietary Funds Group

60 Enterprise Funds Group

120 FEATHER RIVER

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	2,937	6,500		
Other Financing Sources	8900	195,866	283,841		
Total Income		198,803	290,341	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	224,714	418,801		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		224,714	418,801	0	0
Net Profit or Loss		(25,911)	(128,460)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(25,911)	(128,460)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,641,265	1,615,353		0
Prior Years Adjustments	9020	(1)			
Adjusted Beginning Balance	9030	1,641,264		0	
Ending Fund Balance, June 30		1,615,353	1,486,893	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

120 FEATHER RIVER

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,880					
Total Income		6,880	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	3,616	3,000				
Capital Outlay	6000						
Total Expenditures		3,616	3,000	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		3,264	(3,000)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,264	(3,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,183	8,446		0		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	5,182		0		0	
Ending Fund Balance, June 30		8,446	5,446	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3,745,137	5,548,000				
State Revenues	8600	113,386	125,000				
Local Revenues	8800	135,248	125,000				
Total Income		3,993,771	5,798,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		3,993,771	5,798,000	0	0	0	0
Other Financing Sources							
Other Outgo	7000	3,993,771	5,798,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	47,440	47,441			0	0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	47,441		0		0	0
Ending Fund Balance, June 30		47,441	47,441	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

120 FEATHER RIVER

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2013-2014

District ID: 120

Name: FEATHER RIVER

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,997
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	68,883
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	177,361
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	195,866

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2013-2014 Budget Year: 2014-2015 District ID: 120 Name: FEATHER RIVER

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 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		206,447		28,622	
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	Total
Expenditures		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	Total
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies & Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200	23,860	7,739			31,599
Instructional Supplies & Materials	4300	174,085			22,520	196,605
Noninstructional Supplies & Mtrls	4400					0
Total Supplies and Materials		197,945	7,739	0	22,520	228,204
Other Operating Expenses and Services	5000				3,041	3,041
Capital Outlay	6000					
Library Books	6300		763		3,061	3,824
Equipment	6400					
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
Total Capital Outlay		0	763	0	3,061	3,824
Other Outgo	7000					0
Total Expenditures		197,945	8,502	0	28,622	235,069
Ending Balance						0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2013-2014

District ID: 120

Name: FEATHER RIVER

EPA Revenue	1,699,076
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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	1,699,076	0	0	1,699,076
TOTAL		1,699,076	0	0	1,699,076