

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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

9-27-18  
Date

  
District Superintendent

9/27/18  
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, 2018. 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 2017-2018 Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total
<b>Academic Salaries</b>							
<b>Instructional Salaries</b>							
Contract or Regular	1100		2,339,240		2,339,240		2,339,240
Other	1300		994,498		997,747		997,747
<b>Total Instructional Salaries</b>			<b>3,333,738</b>		<b>3,336,987</b>	<b>0</b>	<b>3,336,987</b>
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200			610,300			610,300
Other	1400						0
<b>Total Non-Instructional Salaries</b>			<b>0</b>	<b>610,300</b>	<b>0</b>	<b>0</b>	<b>610,300</b>
<b>Total Academic Salaries</b>			<b>3,333,738</b>	<b>3,947,287</b>	<b>0</b>	<b>0</b>	<b>3,947,287</b>
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100			1,664,292		355,674	2,019,966
Other	2300			215,324		95,708	311,032
<b>Total Non-Instructional Salaries</b>			<b>0</b>	<b>1,879,616</b>	<b>451,382</b>	<b>0</b>	<b>2,330,998</b>
<b>Instructional Aides</b>							
Regular Status	2200		168,320	172,338			172,338
Other	2400		6,974	12,600			12,600
<b>Total Instructional Aides</b>			<b>175,294</b>	<b>184,938</b>	<b>0</b>	<b>0</b>	<b>184,938</b>
<b>Total Classified Salaries</b>			<b>175,294</b>	<b>2,064,554</b>	<b>451,382</b>	<b>0</b>	<b>2,515,936</b>
<b>Employee Benefits</b>							
	3000		1,069,045	1,998,692		194,099	2,192,791
<b>Supplies and Materials</b>							
	4000			486,507		79,376	565,883
<b>Other Operating Expenses</b>							
	5000		850,352	2,412,934		119,406	2,532,340
<b>Equipment Replacement</b>							
	6420						0
<b>Total Expenditures Prior to Exclusions</b>			<b>5,428,429</b>	<b>10,909,974</b>	<b>844,263</b>	<b>0</b>	<b>11,754,237</b>

**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 2017-2018

Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Total CEE	Excluded	Activities	Total
		Instructional Salary Cost	AC 0100 - 5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390		
<b>Exclusions</b>							
<b>Activities to Exclude</b>							
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	26,912					0
Student Health Services Above Amount Collected	6441		71,219				71,219
Student Transportation	6491		311,581				311,581
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		27,416				27,416
<b>Objects to Exclude</b>	<b>Object Code</b>						
Rents and Leases	5060		166,747				166,747
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		18,365				18,365
Instructional Supplies & Materials	4300		231,570				231,570
Noninstructional, Supplies & Materials	4400		42,198				42,198
Total Supplies and Materials		0	292,133			0	292,133
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

**\$11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities 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>		26,912		869,096		0	869,096
<b>Total for ECS 84362, 50% Law</b>		5,401,517		10,040,878		844,263	10,885,141
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.80%		100.00%			
<b>50% of Current Expense of Education</b>				5,020,439			
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>							
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		5,401,517		10,040,878		844,263	10,885,141
<b>Reconciliation to Unrestricted General Fund Expenditures</b>							
<b>Total Expenditures Prior to Exclusions</b>		5,428,429		10,909,974		844,263	11,754,237
<b>Capital Expenditures</b>	6000	45,939		86,892		8,222	95,114
<b>Equipment Replacement (Back out)</b>	6420			0		0	0
<b>Total Unrestricted General Fund Expenditures</b>		5,474,368		10,996,866		852,485	11,849,351

For Year Ended June 30, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	35,153				35,153	
In County Treasury	9112	6,131,490	2,455,231			8,586,721	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114					0	
Investments (at cost)	9120					0	
Accounts Receivable	9130	1,660,543	605,342			2,265,885	
Due from Other Funds	9140	290,298				290,298	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	1,766	2,077			3,843	
<b>TOTAL ASSETS</b>		8,119,250	3,062,650			11,181,900	
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	795,315	224,351			1,019,666	
Accrued Salaries and Wages Payable	9520	47,767				47,767	
Compensated Absences Payable Current	9530					0	
Due to Other Funds	9540					0	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	793,404	2,838,299			3,631,703	
<b>TOTAL LIABILITIES</b>		1,636,486	3,062,650			4,699,136	

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

Governmental Funds Group  
 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	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	359,851					359,851
Unassigned	9790	5,992,777					5,992,777
Total Fund Balance		6,482,764	0				6,482,764
<b>Fund Balance (GASB 54)</b>							
Nondisposable Fund Balance	9750						0
Restricted Fund Balance	9751						0
Committed Fund Balance	9752						0
Assigned Fund Balance	9753						0
Total Designated Fund Balance	9754	0					0
Uncommitted Fund Balance	9790						0
<b>TOTAL FUND EQUITY</b>		6,482,764	0				6,482,764
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,119,250	3,062,650				11,181,900

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, 2018

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

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, 2018

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>				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	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



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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, 2018

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			129,282			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			4,682			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	133,964	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	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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, 2018

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	133,964	0	0	0
Total Fund Balance		0	0	133,964	0	0	0
<b>Fund Balance (GASB 54)</b>							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
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	133,964	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	133,964	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	133,964	0	0	0

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

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		18,887					
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130		4,807					
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
<b>TOTAL ASSETS</b>			23,694		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		10,717					
<b>TOTAL LIABILITIES</b>			10,813		0		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, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 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	12,881		
<b>Total Fund Balance</b>		12,881	0	0
<b>Fund Balance (GASB 54)</b>				
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	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		12,881	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,694	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	29,694			
In County Treasury	9112	97,569			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	43,349			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	85,343			
Prepaid Items	9220				
<b>Fixed Assets</b>					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		255,955	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, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	23,853			
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		23,853	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	23,853	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	232,102			
Total Reserved Fund Balance		232,102	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nondisposable 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				
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		232,102	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		255,955	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, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,316,244	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,448	
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
<b>TOTAL ASSETS</b>		2,317,692	0



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	23,230		
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		23,230		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	23,230		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, 2018

District ID: 120

Name: FEATHER RIVER

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund	Other Internal Service 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	2,294,462		
	Total Reserved Fund Balance		2,294,462		0
	<b>Fund Balance (GASB 54)</b>	9750			
	Nondisposable 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			
	<b>Other Equity</b>	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	<b>TOTAL FUND EQUITY</b>			2,294,462	0
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>			2,317,692	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				42,698				
In County Treasury	9112				186,738				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				110,557				
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>									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	339,993	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 120

Name: FEATHER RIVER

CA (Object)	Description	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
<b>LIABILITIES</b>									
9500	Current Liabilities and Deferred Revenue								
9510	Accounts Payable				(440)				
9520	Accrued Salaries and Wages Payable								
9530	Compensated Absences Payable Current								
9540	Due to Other Funds				290,298				
9550	Temporary Loans								
9560	Current Portion of Long-Term Debt								
9570	Deferred Revenues				18,932				
	Total Current Liabilities and Deferred Revenue	0	0	0	308,790	0	0	0	0
9600	Long-Term Liabilities								
9610	Bonds Payable								
9620	Revenue Bonds Payable								
9630	Certificates of Participation								
9640	Lease Purchase of Capital Lease								
9650	Compensated Absences Long Term								
9660	Post-Employment Benefits Long Term								
9670	Other Long-Term Liabilities								
	Total Long-Term Liabilities	0	0	0	0	0	0	0	0
968	<b>TOTAL LIABILITIES</b>	0	0	0	308,790	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
<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	1,058			31,203				
Total Reserved Fund Balance		1,058	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								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<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	339,993	0	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year 2017-2018

District ID: 120

Name: FEATHER RIVER

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
<b>Federal Revenues</b>	8100						
Forest Revenues	8110	105,536				105,536	
Higher Education Act	8120		740,444			740,444	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140		13,288			13,288	
Student Financial Aid	8150		111,504			111,504	
Veterans Education	8160	119				119	
Vocational and Technical Education Act (VATEA)	8170		59,607			59,607	
Other Federal Revenues	8190		133,784			133,784	
<b>Total Federal Revenues</b>	8100		1,058,627			1,164,282	
<b>State Revenues</b>	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612	4,644,053				4,644,053	
Other General Apportionment	8613	19,040				19,040	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		275,193			275,193	
Disabled Students Programs and Services(DSPS)	8623		178,104			178,104	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		52,051			52,051	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627		1,345,613			1,345,613	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 120

Name: FEATHER RIVER

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Actual	Actual	General Fund	Actual
<b>EPA Proceeds</b>	8630	1,882,437				1,882,437	
<b>Reimbursable Categorical Programs</b>	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		1,001,035			1,001,035	
<b>State Tax Subventions</b>	8670						
Homeowners' Property Tax Relief	8671	36,659				36,659	
Timber Yield Tax	8672	76,450				76,450	
Other State Tax Subventions	8673					0	
<b>State Non-Tax Revenues</b>	8680						
State Lottery Proceeds	8681	292,133	51,318			343,451	
State Mandated Costs	8685	91,477				91,477	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690	93,971				93,971	
<b>Total State Revenues</b>	8600	7,136,220	2,903,314			10,039,534	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year 2017-2018

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		
<b>Local Revenues</b>	8800						
Property Taxes	8810						
Tax Allocation, Secured Roll	8811	4,712,859				4,712,859	
Tax Allocation, Supplemental Roll	8812	149,331				149,331	
Tax Allocation, Unsecured Roll	8813	120,900				120,900	
Prior Years Taxes	8816					0	
Education Revenues Augmentation Fund (ERAF)	8817	1,340,104				1,340,104	
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					0	
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	63,657				63,657	
Student Fees and Charges	8870						
Community Services Classes	8872		10,533			10,533	
Dormitory	8873	315,775				315,775	
Enrollment	8874	1,744,147				1,744,147	
Contra Revenue Account	8874.1	(1,050,313)				(1,050,313)	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876	35,650				35,650	
Instructional Materials Fees and Sales of Materials	8877					0	
Insurance	8878	23,254	1,096			24,350	
Student Records	8879	7,168				7,168	
Nonresident Tuition	8880	1,169,519				1,169,519	
Parking Services and Public Transportation	8881		66,983			66,983	
Other Student Fees and Charges	8885	3,622	1,996			5,618	
Other Local Revenues	8890	667,787	229,336			897,123	
<b>Total Local Revenues</b>	8800	9,303,460	309,944			9,613,404	
<b>Total Revenues</b>		16,545,335	4,271,885			20,817,220	



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 120

Name: FEATHER RIVER

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Actual	Actual	General Fund	Actual
<b>Other Financing Sources</b>							
Proceeds of General Fixed Assets	8900						
	8910					0	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8970/8981/8982/8983)	898#				294,970	294,970	
<b>Total Other Financing Sources</b>	8900	0			294,970	294,970	
<b>Total Revenues and Other Financing Sources</b>		16,545,335	4,566,855			21,112,190	

**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: 2017-2018 Budget Year: 2018-2019

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	922,642	6,358	471,387	73,595		1,473,982
Architecture and Environmental Design	0200					0	0
Environmental Sciences and Technologies	0300	328,500		4,272			332,772
Biological Sciences	0400	222,579	250	3,783			226,612
Business and Management	0500	146,404					146,404
Communications	0600	7,583					7,583
Computer and Information Science	0700	8,817					8,817
Education	0800	881,356	811,005	1,345,061	31,686		3,069,108
Engineering and Related Industrial Technology	0900					0	0
Fine and Applied Arts	1000	163,016	4,875	11,358			179,249
Foreign language	1100	459					459
Health	1200	252,609		2,275			254,884
Consumer Education And Home Economics	1300	166,462	39,504	24,652			230,618
Law	1400						0
Humanities(Letters)	1500	540,039					540,039
Library Science	1600					0	0
Mathematics	1700	355,285		47			355,332
Military Studies	1800					0	0
Physical Sciences	1900	591		797			1,388
Psychology	2000	27,246					27,246
Public Affairs and Services	2100	18,927					18,927
Social Sciences	2200	399,474					399,474
Commercial Services	3000						0
Interdisciplinary Studies	4900	174,130	343,826	874,867	431,320		1,824,143
Instruc Staff-Retirees' Bnfs & Retire Incents	5900						0
<b>Sub-Total Instructional Activities</b>		4,616,119	1,205,818	2,738,499	536,601		9,097,037
<b>Total Expenditures for GF Activities*</b>		4,650,915	7,912,504	5,543,567	664,915	964,895	19,736,796

\*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 2017-2018 Budget Year: 2018-2019

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		461,555	6,594			468,149
Course and Curriculum Development	6020		99,485	74			99,559
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			32,279			32,279
<b>Total Instructional Admin. &amp; Governance</b>		0	561,040	38,947	0	0	599,987
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	34,796	192,064	58,281	4,124		289,265
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			165			165
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		34,796	192,064	58,446	4,124	0	289,430
Admissions and Records	6200		303,852	3,107			306,959
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		124,576				124,576
Matriculation and Student Assessment	6320		308,744	110,892	6,757		426,393
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	433,320	110,892	6,757	0	550,969

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 2017-2018 Budget Year: 2018-2019

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		136,778	33,077	8,249		178,104
Extended Opportunity Programs and Services (EOPS)	6430		159,021	9,214	4,463	102,495	275,193
Health Services	6440		103,040	49,223	1,450		153,713
Student Personnel Administration	6450		416,471	19,845			436,316
Financial Aid Administration	6460		395,933	8,322			404,255
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		864,919	369,023	(400)	54,292	1,287,834
<b>Total Other Student Services</b>		0	2,076,162	488,704	13,762	156,787	2,735,415
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		480,204	211,963	14,672		706,839
Custodial Services	6530		195,652				195,652
Grounds Maintenance and Repairs	6550		134,207	1,096			135,303
Utilities	6570			570,075			570,075
Other Operations and Maintenance of Plant	6590		4,445	25,059			29,504
<b>Total Operation and Maintenance of Plant</b>	6500	0	814,508	808,193	14,672	0	1,637,373
<b>Planning, Policymaking and Coordinations</b>	6600		395,439	24,899			420,338

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

**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 2017-2018 Budget Year: 2018-2019

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		2,021	55,032			57,053
Fiscal Operations	6720		783,376	576,682	8,589		1,368,647
Human Resources Management	6730		6,908	21,017	10,118		38,043
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			3,750			3,750
Staff Diversity	6760						0
Logistical Services	6770			25,278			25,278
Management Information Systems	6780		352,821	242,345	12,384		607,550
Other General Institutional Support Services	6790		102,006	130,260	1,184		233,450
<b>Total General Institutional Support Services</b>	6700	0	1,247,132	1,054,364	32,275	0	2,333,771
Community Services & Economic Development	6800						
Community Recreation	6810		1,250				1,250
Community Service Classes	6820		6,849	3,684			10,533
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	8,099	3,684	0	0	11,783

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

**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: 2017-2018      Budget Year: 2018-2019

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		2,998				2,998
Child Development Centers	6920			4,999	21		5,020
Farm Operations	6930						0
Food Services	6940		122,266	80,104	1,506		203,876
Parking	6950		18,099	934			19,033
Student and Co-Curricular Activities	6960			4,538			4,538
Student Housing	6970		531,707	123,257	55,197		710,161
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	675,070	213,832	56,724	0	945,626
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	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)

For Actual Year 2017-2018 Budget Year: 2018-2019

District ID: 120 Name: FEATHER RIVER

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					127,295	127,295
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	127,295	127,295
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					668,181	668,181
Student Aid	7320					12,632	12,632
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	680,813	680,813
<b>Sub-Total Non-Instructional Activities</b>		34,796	6,706,686	2,805,068	128,314	964,895	10,639,759
<b>Total Expenditures General Fund: activities *</b>		4,650,915	7,912,504	5,543,567	664,915	964,895	19,736,796

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

I.	2018-2019 Appropriations Limit:				\$14,321,291
A.	2017-2018 Appropriations Limit:				
B.	2018-2019 Price Factor:	1.0367			
C.	Population factor:				
	1. 2016-2017 Second Period Actual FTES	1,622.80			
	2. 2017-2018 Second Period Actual FTES	1,614.87			
	3. 2017-2018 Population change factor (C2/C1)	0.9951			
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)				\$14,774,133
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)				\$14,774,133
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)				\$14,774,133
II.	2018-2019 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				7,155,629
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				0
C.	Local Property taxes				6,590,431
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				40,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				129,979
H.	2018-2019 Appropriations Subject to Limit				\$13,656,081



For Actual Year 2017-2018 Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	TOTAL
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	105,655		1,058,627	1,278,010	1,164,282	1,278,010
State Revenues	8600	7,136,220	7,140,363	2,903,314	3,733,235	10,039,534	10,873,598
Local Revenues	8800	9,303,460	8,873,997	309,944	814,000	9,613,404	9,687,997
<b>Total Revenues</b>		16,545,335	16,014,360	4,271,885	5,825,245	20,817,220	21,839,605
<b>EXPENDITURES:</b>							
Academic Salaries	1000	4,187,108	4,761,695	267,153	307,323	4,454,261	5,069,018
Classified Salaries	2000	3,419,758	3,582,069	1,333,604	1,626,536	4,753,362	5,208,605
Employee Benefits	3000	2,735,942	3,379,970	619,854	786,555	3,355,796	4,166,525
Supplies and Materials	4000	565,885	644,800	346,970	508,427	912,855	1,153,227
Other Operating Expenses and Services	5000	3,362,419	3,589,668	1,268,293	1,351,744	4,630,712	4,941,412
Capital Outlay	6000	95,114	89,399	569,801	606,444	664,915	695,843
<b>Total Expenditures</b>		14,366,226	16,047,601	4,405,675	5,187,029	18,771,901	21,234,630
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		2,179,109	(33,241)	(133,790)	638,216	2,045,319	604,975
<b>Other Financing Sources</b>							
Other Outgo	8900		948,402	294,970	100,815	294,970	1,049,217
	7000	803,715	915,161	161,180	739,031	964,895	1,654,192
<b>Net Increase/(Decrease) in Fund Balance</b>		1,375,394	0	0	0	1,375,394	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,107,372	6,482,766	3	3	5,107,375	6,482,769
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,107,372		3		5,107,375	
<b>Ending Fund Balance, June 30</b>		6,482,766	6,482,766	3	3	6,482,769	6,482,769

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget	OTHER DEBT SERVICE FUND	Budget
REVENUES:		Actual		Actual		Actual	
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>		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	0	0	0
<b>Ending Fund Balance, June 30</b>		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 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					12,058	10,000
State Revenues	8600					135,403	100,043
Local Revenues	8800					24,796	16,100
<b>Total Income</b>		0	0	0	0	172,257	126,143
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					145,632	163,758
Employee Benefits	3000					49,736	49,965
Supplies and Materials	4000					6,808	12,081
Other Operating Expenses and Services	5000					1,353	4,800
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	203,529	230,604
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(31,272)	(104,461)
<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	37,611	(35,578)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010						
Prior Years Adujments	9020					96,354	133,965
Adjusted Beginning Balance	9030	0				96,354	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	133,965	98,387

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	4,588	9,869				
<b>Total Income</b>		4,588	9,869	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	4,588	7,332				
Capital Outlay	6000	4,172	15,448				
<b>Total Expenditures</b>		8,760	22,780	0	0	0	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		(4,172)	(12,911)	0	0	0	0
<b>Other Financing Sources</b>	8900		12,911				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,172)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	17,053	12,881				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,053		0	0	0	0
<b>Ending Fund Balance, June 30</b>		12,881	12,881	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	198,315	225,100				
Other Financing Sources	8900						
<b>Total Income</b>		198,315	225,100	0	0	0	0
<b>Cost of Sales</b>	5890	175,518	175,000				
<b>Gross Profit or Loss</b>		22,797	50,100	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	29,841	28,000				
Employee Benefits	3000	8,321	8,000				
Supplies and Materials	4000	606	600				
Other Operating Expenses and Services	5000	13,470	13,500				
Capital Outlay	6000						
<b>Total Expenditures</b>		52,238	50,100	0	0	0	0
<b>Net Profit or Loss</b>		(29,441)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(29,441)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	261,543	232,102	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	261,543		0	0	0	0
<b>Ending Fund Balance, June 30</b>		232,102	232,102	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59	
		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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

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	22,759	11,200		
Other Financing Sources	8900	304,328	2,561,458		
<b>Total Income</b>		327,087	2,572,658	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	189,533	407,316		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		189,533	407,316	0	0
<b>Net Profit or Loss</b>		137,554	2,165,342	0	0
<b>Other Outgo</b>	7000		2,165,342		
<b>Net Increase/(Decrease) in Fund Balance</b>		137,554	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	2,156,907	2,294,462		0
Prior Years Adjustments	9020	1			
Adjusted Beginning Balance	9030	2,156,908		0	
<b>Ending Fund Balance, June 30</b>		2,294,462	2,294,462	0	0



CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2017-2018

Budget Year: 2018-2019

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
<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	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,058	1,058	0	0	0	0
<b>Ending Fund Balance, June 30</b>		1,058	1,058	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 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75	FUND 76	
		Actual	Budget		SCHOLARSHIP & LOAN TRUST FUND	Actual
<b>REVENUES:</b>						
Federal Revenues	8100	3,285,355	3,733,423			
State Revenues	8600	184,604	294,711			
Local Revenues	8800	179,144	165,000			
<b>Total Income</b>		3,649,103	4,193,134	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
<b>Excess (Deficiency) of Revenues over Expenditures</b>		3,649,103	4,193,134	0	0	0
<b>Other Financing Sources</b>	8900					
<b>Other Outgo</b>	7000	3,649,103	4,193,134			
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0
<b>Beginning Fund Balance:</b>						
Net Beginning Balance, July 1	9010	31,203	31,203	0	0	0
Prior Years Adjustments	9020					
Adjusted Beginning Balance	9030	31,203		0	0	0
<b>Ending Fund Balance, June 30</b>		31,203	31,203	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

120 FEATHER RIVER

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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				
Total Expenditures		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

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2017-2018

District ID: 120

Name: FEATHER RIVER

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	294,970
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	68,883
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	304,328

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 2017-2018 Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	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		292,133				51,318
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
<b>Expenditures</b>							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
<b>Supplies &amp; Materials</b>	4000						
Software	4100						0
Books, Magazines, & Periodicals	4200		18,365		18,365		18,365
Instructional Supplies & Materials	4300	230,560	1,010		231,570	45,681	277,251
Noninstructional Supplies & Mtrls	4400	42,198			42,198		42,198
<b>Total Supplies and Materials</b>		272,758	19,375		292,133	45,681	337,814
Other Operating Expenses and Services	5000						
Capital Outlay	6000					5,637	5,637
Library Books	6300						0
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
<b>Total Capital Outlay</b>		0	0		0		0
Other Outgo	7000						0
<b>Total Expenditures</b>		272,758	19,375	0	292,133	51,318	343,451
<b>Ending Balance</b>					0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Budget Report**  
**L10 GENERAL FUND**

For Actual Year 2017-2018 Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional		Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			
<b>Lottery Adjustments and Proceeds:</b>						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		275,000		63,000	
<b>Expenditures</b>						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
<b>Supplies &amp; Materials</b>	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200		19,753			19,753
Instructional Supplies & Materials	4300	156,014	99,233			255,247
Noninstructional Supplies & Mtrls	4400					0
<b>Total Supplies and Materials</b>		156,014	118,986	0	63,000	338,000
Other Operating Expenses and Services	5000					0
Capital Outlay	6000					
Library Books	6300					0
Equipment	6400					
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
<b>Total Capital Outlay</b>		0	0	0		0
Other Outgo	7000					0
<b>Total Expenditures</b>		156,014	118,986	0	63,000	338,000
<b>Ending Balance</b>						0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of Education Protection Account**

For Actual Year 2017-2018

District ID: 120

Name: FEATHER RIVER

<b>EPA Revenue</b>	1,882,437
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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	1,882,437	0	0	1,882,437
<b>TOTAL</b>		1,882,437	0	0	1,882,437

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Pension Costs**

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 120

Name: FEATHER RIVER

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Total	Amount	Total	Amount	Rate	
2015-16	347,502	812,437	464,935	N/A	N/A	N/A	N/A
2016-17	407,607	994,366	586,759	1,170,899	181,929	22.39%	22.39%
2017-18	485,147	1,030,210	685,752	1,050,814	176,533	-12.02%	17.75%
2018-19	479,436	1,071,830	550,774	21,016	-140,689	2.00%	-12.02%
2019-20	489,025		561,789		20,604		2.00%
2020-21	498,805		573,025		21,016		2.00%

**Does the district have a plan to fund these expenses through 2020-21?**

Yes

**Explain Yes or No**

The district is anticipating an average of 2% increase for each of the upcoming years for the total of necessary adjustments for the employer contribution. The district is prepared to incorporate the increases into the yearly budgets and in the event that expenses exceed the districts ability to cover the cost with current revenues, there is a funded set aside for just such an occasion.



**2018-2019 GRANT DRAW DOWNS**

Date: October 15, 2018

Grant/Year	Banner Budget	Drawdown Needed	Total by Grant
CWS	1200-30240-8120-646000	\$ -	
TRIO SSS Y1	1200-30510-8121-649200	\$ -	
TRIO SSS Y1 FA	7410-30515-8121-649200	\$ -	
	1200-30520-8121-649200	\$ -	TRIO SSS
	1200-30530-8121-649200	\$ -	\$ -
TRIO UB Y1	1200-30810-8122-649200	\$ -	TRIO UB
TRIO UB Y2	1200-30815-8122-649200	\$ -	\$ -
TRIO UB Y3	1200-30820-8122-649200	\$ -	
TRIO UB Y4	1200-30825-8122-649200	\$ -	
TRIO UB Y5	1200-30830-8122-649200	\$ -	
TRIO ETS Y	1200-30850-8123-649200	\$ -	TRIO ETS
TRIO ETS Y2	1200-30855-8123-649200	\$ -	\$ -
TRIO ETS Y3	1200-30860-8123-649200	\$ -	
TRIO ETS Y4	1200-30865-8123-649200	\$ -	
TRIO ETS Y5	1200-30870-8123-649200	\$ -	
<b>TOTAL FOR GRANTS</b>		\$ -	

PY Draw	7410-9162	\$ -
Loans	7410-31040-8153-732000	\$ 72,672.00
PELL	7410-31060-8150-732000	\$ 57,526.00
SEOG	7410-31070-8151-732000	\$ 300.00
<b>TOTAL FOR FA GRANTS</b>		\$ 130,498.00

**TOTAL FOR E-GRANTS**

**\$ 130,498.00**

Fund 3050	\$ -	\$ -	\$ -
Fund 3053	\$ 130,498.00	\$ 57,826.00	
	\$ 130,498.00	\$ 57,826.00	

Check Figure