

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

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

11/25/20

Date



District Superintendent

11/25/20

Date

Contact: Kevin Trutna

(530) 283-0202 233

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, 2020. Please submit the report to :

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

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

District Code: 120

District: FEATHER RIVER

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

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact:

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California Community Colleges  
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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 2019-2020

Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total		
<b>Academic Salaries</b>							
<b>Instructional Salaries</b>							
Contract or Regular	1100	2,495,994	2,495,994			2,495,994	
Other	1300	1,047,479	1,062,748			1,062,748	
<b>Total Instructional Salaries</b>		3,543,473	3,558,742	0		3,558,742	
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200		700,416			700,416	
Other	1400					0	
<b>Total Non-Instructional Salaries</b>		0	700,416	0		700,416	
<b>Total Academic Salaries</b>		3,543,473	4,259,158	0		4,259,158	
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100		2,115,508	374,018		2,489,526	
Other	2300		188,171	81,454		269,625	
<b>Total Non-Instructional Salaries</b>		0	2,303,679	455,472		2,759,151	
<b>Instructional Aides</b>							
Regular Status	2200	190,540	190,540			190,540	
Other	2400	2,228	6,047			6,047	
<b>Total Instructional Aides</b>		192,768	196,587	0		196,587	
<b>Total Classified Salaries</b>		192,768	2,500,266	455,472		2,955,738	
<b>Employee Benefits</b>	3000	1,428,073	2,466,397	195,591		2,661,988	
<b>Supplies and Materials</b>	4000		414,558	96,075		510,633	
<b>Other Operating Expenses</b>	5000	873,500	2,405,736	141,479		2,547,215	
<b>Equipment Replacement</b>	6420					0	
<b>Total Expenditures Prior to Exclusions</b>		6,037,814	12,046,115	888,617		12,934,732	

**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 2019-2020 Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

Exclusions	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	TOP Code	Object Code				
						5900	6441	6491	6740
						Total			
Instructional Staff-Retirees' Benefits and Retirement Incentives	5,873	5,873		5900	5,873				
Student Health Services Above Amount Collected		73,485		6441	73,485				
Student Transportation		281,008		6491	281,008				
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		27,416		6740	27,416				
<b>Objects to Exclude</b>				<b>Object Code</b>					
Rents and Leases		114,429		5060	114,429				
Lottery Expenditures		45,182		1000	45,182				
Academic Salaries				2000	0				
Classified Salaries				3000	0				
Employee Benefits				4000					
Supplies and Materials				4100	2,198				
Software		2,198		4200	16,789				
Books, Magazines, & Periodicals		16,789		4300	241,562				
Instructional Supplies & Materials		241,562		4400	0				
Noninstructional, Supplies & Materials									
Total Supplies and Materials	0	260,549	0		260,549				
Other Operating Expenses and Services		5,183		5000	5,183				
<b>Total</b>									

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost	Total CEE	Total CEE	AC 6800 - 7390	Activities	Total
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 0100 - 6799	AC 6800 - 7390		
Capital Outlay	6000						156
Library Books	6300		156				156
Equipment	6400						
Equipment - Additional	6410		1,264				1,264
Equipment - Replacement	6420						0
Total Equipment		0	1,264		0		1,264
Total Capital Outlay		0	1,420		0		1,420
Other Outgo	7000						0
<b>Total Exclusions</b>		5,873	814,545		0		814,545
<b>Total for ECS 84362, 50% Law</b>		6,031,941	11,231,570		888,617		12,120,187
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.71%	100.00%				
<b>50% of Current Expense of Education</b>			5,615,785				
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>							
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		6,031,941	11,231,570		888,617		12,120,187
<b>Reconciliation to Unrestricted General Fund Expenditures</b>							
<b>Total Expenditures Prior to Exclusions</b>		6,037,814	12,046,115		888,617		12,934,732
<b>Capital Expenditures</b>	6000	22,377	38,797				38,797
<b>Equipment Replacement (Back out)</b>	6420		0		0		0
<b>Total Unrestricted General Fund Expenditures</b>		6,060,191	12,084,912		888,617		12,973,529

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	33,674		33,674
In County Treasury	9112	8,624,106	2,803,098	11,427,204
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,166,350	599,856	2,766,206
Due from Other Funds	9140	326,502		326,502
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		11,150,632	3,402,954	14,553,586
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,111,139	103,780	1,214,919
Accrued Salaries and Wages Payable	9520	98,132		98,132
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	400,012		400,012
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	915,845	3,299,174	4,215,019
<b>TOTAL LIABILITIES</b>		2,525,128	3,402,954	5,928,082

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 120 Name: FEATHER RIVER

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>				
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			0
Uncommitted Fund Balance	9790	8,625,504		8,625,504
<b>TOTAL FUND EQUITY</b>		8,625,504	0	8,625,504
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,150,632	3,402,954	14,553,586

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, 2020

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, 2020

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

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, 2020

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			183,263			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,233			
Due from Other Funds	9140			13,854			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	198,350	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,996			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			38,603			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	42,599	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, 2020

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	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>							
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	155,751	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	155,751	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	198,350	0	0	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

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>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	289,263		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,807		
Due from Other Funds	9140	200,000		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		494,070	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520	112		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	481,077		
<b>TOTAL LIABILITIES</b>		481,189	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund				
<b>FUND BALANCE (NON-GASB 54)</b>								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790							
Total Fund Balance		0	0	0	0	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
Uncommitted Fund Balance	9790			12,881				12,881
<b>TOTAL FUND EQUITY</b>				12,881				12,881
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				494,070				494,070
				0				0

For Year Ended June 30, 2020

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	59,898			
In County Treasury	9112	101,469			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	6,633			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	76,146			
Prepaid Items	9220				
<b>Fixed Assets</b>					
Sites	9300				
Site Improvements	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	23,138			
Accumulated Depreciation Equipment	9351	23,138			
Work in Progress	9360	0			
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		244,146	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,782			
Accrued Salaries and Wages Payable	9520	2,832			
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		6,614	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	6,614	0	0	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

For Year Ended June 30, 2020 District ID: 120 Name: FEATHER RIVER

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>					
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	237,532			
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
<b>TOTAL FUND EQUITY</b>		237,532	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		244,146	0	0	0



**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

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	2,593,533	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,422	
Due from Other Funds	9140	200,000	
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	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>		2,800,955	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 120

Name: FEATHER RIVER

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
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		0	0
Long-Term Liabilities			
Bonds Payable	9600		
Revenue Bonds Payable	9610		
Certificates of Participation	9620		
Lease Purchase of Capital Lease	9630		
Compensated Absences Long Term	9640		
Post-Employment Benefits Long Term	9650		
Other Long-Term Liabilities	9660		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752		
Assigned Fund Balance	9753		
Total Designated Fund Balance	9754		0
Uncommitted(Unrestricted) Fund Balance		2,800,955	
<b>Other Equity</b>			
Contributed Capital	9790		
Retained Earnings	9800		
Investment in General Fixed Assets	9810		
	9850		
	9890		
<b>TOTAL FUND EQUITY</b>		2,800,955	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,800,955	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,558			31,918				
In County Treasury	9112				261,630				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		756		110,900				
Due from Other Funds	9140				12				
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								
<b>Total Fixed Assets</b>	9360	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,558	756	0	404,460	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 120

Name: FEATHER RIVER

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				9,712				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				301,753				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				61,792				
Total Current Liabilities and Deferred Revenue		0	0	0	373,257	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	373,257	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,558	756		31,203				
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		1,558	756	0	31,203	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,558	756	0	404,460	0	0	0	0

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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>Federal Revenues</b>	8100						
Forest Revenues	8110	98,795	16,397	115,192			
Higher Education Act	8120		801,236	801,236			
Workforce Investment Act	8130			0			
Temporary Assistance for Needy Families (TANF)	8140		11,636	11,636			
Student Financial Aid	8150		98,489	98,489			
Veterans Education	8160	270		270			
Vocational and Technical Education Act (VATEA)	8170		65,942	65,942			
Other Federal Revenues	8190		372,402	372,402			
<b>Total Federal Revenues</b>	8100	99,065	1,366,102	1,465,167			
<b>State Revenues</b>	8600						
General Apportionments	8610			0			
Apprenticeship Apportionment	8611			0			
State General Apportionment	8612	7,284,038		7,284,038			
Other General Apportionment	8613			0			
General Categorical Programs	8620						
Child Development	8621			0			
Extended Opportunity Programs and Services(EOPS)	8622		273,649	273,649			
Disabled Students Programs and Services(DSPS)	8623		170,133	170,133			
Temporary Assistance for Needy Families (TANF)	8624			0			
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		54,911	54,911			
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0			
Other General Categorical Programs	8627		1,586,534	1,586,534			

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

For Actual Year 2019-2020 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>EPA Proceeds</b>	8630	932,531			932,531		
<b>Reimbursable Categorical Programs</b>	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		86,295		86,295		
<b>State Tax Subventions</b>	8670						
Homeowners' Property Tax Relief	8671	34,008			34,008		
Timber Yield Tax	8672	67,122			67,122		
Other State Tax Subventions	8673					0	
<b>State Non-Tax Revenues</b>	8680						
State Lottery Proceeds	8681	312,335	32,019		344,354		
State Mandated Costs	8685	45,354			45,354		
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690	231,930	438,557		670,487		
<b>Total State Revenues</b>	8600	8,907,318	2,642,098		11,549,416		





Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	5,135,225		5,135,225
Tax Allocation, Unsecured Roll	8812	90,708		90,708
Prior Years Taxes	8813	131,826		131,826
Education Revenues Augmentation Fund (ERAF)	8816			0
Redevelopment Agency Funds - Pass Through	8817	1,433,132		1,433,132
Redevelopment Agency Funds - Residual	8818			0
Redevelopment Agency Funds - Asset Liquidation	8819			0
Contributions, Gifts, Grants, and Endowments	8819.1			0
Contract Services	8820			0
Contract Instructional Services	8830			0
Other Contract Services	8831			0
Sales and Commissions	8832			0
Rentals and Leases	8840			0
Interest and Investment Income	8850			0
Student Fees and Charges	8860	201,443		201,443
Community Services Classes	8870			
Dormitory	8872		4,644	4,644
Enrollment	8873	266,584		266,584
Enrollment Contra Revenue for Uncollectible Receivables	8874	1,568,611		1,568,611
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.1	(1,057,959)		(1,057,959)
Enrollment Contra Revenue for COVID Refunds	8874.5			0
Field Trips and Use of Nondistrict Facilities	8874.7			0
Health Services	8875			
Instructional Materials Fees and Sales of Materials	8876	32,565		32,565
Insurance	8877			0
Student Records	8878			0
Nonresident Tuition	8879	7,611		7,611
Parking Services and Public Transportation	8880	908,367		908,367
Other Student Fees and Charges	8881		69,805	69,805
Other Local Revenues	8885	5,200	2,862	8,062
	8890	399,779	217,844	617,623
<b>Total Local Revenues</b>	8800	9,123,092	295,155	9,418,247
<b>Total Revenues</b>		18,129,475	4,303,355	22,432,830

For Actual Year 2019-2020

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		
<b>Other Financing Sources</b>							
Proceeds of General Fixed Assets	8900					0	
Proceeds of Long-Term Debt	8910					0	
Incoming Transfers -- (8970/8981/8982/8983)	8940			100,769		100,769	
	898#						
<b>Total Other Financing Sources</b>	8900		0	100,769		100,769	
<b>Total Revenues and Other Financing Sources</b>		18,129,475		4,404,124		22,533,599	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

Expend by 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				
Agriculture and Natural Resources	0100	1,063,449	28,940	487,967	66,788		1,647,144
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	388,423		3,529			391,952
Biological Sciences	0400	224,302		951			225,253
Business and Management	0500	141,451					141,451
Communications	0600						0
Computer and Information Science	0700	8,459					8,459
Education	0800	1,140,662	643,842	1,385,998	18,789		3,189,291
Engineering and Related Industrial Technology	0900						0
Fine and Applied Arts	1000	179,401	2,200	6,122			187,723
Foreign language	1100						0
Health	1200	184,397		149			184,546
Consumer Education And Home Economics	1300	181,299	56,613	23,228			261,140
Law	1400						0
Humanities(Letters)	1500	650,309					650,309
Library Science	1600						0
Mathematics	1700	322,883					322,883
Military Studies	1800						0
Physical Sciences	1900	24,648		96			24,744
Psychology	2000	32,818					32,818
Public Affairs and Services	2100	32,223					32,223
Social Sciences	2200	478,225					478,225
Commercial Services	3000						0
Interdisciplinary Studies	4900	163,996	156,752	311,616	184,509		816,873
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activities</b>		<b>5,216,945</b>	<b>888,347</b>	<b>2,219,656</b>	<b>270,086</b>		<b>8,595,034</b>
<b>Total Expenditures for GF Activities*</b>		<b>5,216,945</b>	<b>8,515,152</b>	<b>4,975,752</b>	<b>513,966</b>	<b>1,493,103</b>	<b>20,714,918</b>

\*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: 2019-2020      Budget Year: 2020-2021

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		496,302	11,784			508,086
Course and Curriculum Development	6020			150			150
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			15,053			15,053
<b>Total Instructional Admin. &amp; Governance</b>		0	496,302	26,987	0	0	523,289
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		260,917	13,524	1,913		276,354
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			33,840			33,840
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	260,917	47,364	1,913	0	310,194
Admissions and Records	6200		333,068	2,572			335,640
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		153,273				153,273
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	153,273	0	0	0	153,273

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 2019-2020

Budget Year: 2020-2021

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420		148,876	23,341			172,217
Extended Opportunity Programs and Services (EOPS)	6430		182,197	5,529		85,923	273,649
Health Services	6440		70,826	26,872			97,698
Student Personnel Administration	6450		454,089	13,679			467,768
Financial Aid Administration	6460		399,738	5,053	186,600		591,391
Job Placement Services	6470						0
Veterans Services	6480			5,112			5,112
Miscellaneous Student Services	6490		1,637,116	502,094	8,823	72,410	2,220,443
<b>Total Other Student Services</b>		0	2,892,842	581,660	195,423	158,333	3,828,278
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		541,050	154,490	12,292		707,832
Custodial Services	6530		204,523				204,523
Grounds Maintenance and Repairs	6550		135,895				135,895
Utilities	6570			530,023			530,023
Other Operations and Maintenance of Plant	6590			14,990			14,990
<b>Total Operation and Maintenance of Plant</b>	6500	0	881,468	699,503	12,292	0	1,593,263
<b>Planning, Policymaking and Coordinations</b>	6600		446,334	15,164			461,498

\* 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: 2019-2020 Budget Year: 2020-2021

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			17,264			17,264
Fiscal Operations	6720		869,324	735,798			1,605,122
Human Resources Management	6730		7,909	25,105			33,014
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			5,152			5,152
Staff Diversity	6760						0
Logistical Services	6770			55,592			55,592
Management Information Systems	6780		382,922	258,764	2,215		643,901
Other General Institutional Support Services	6790		221,208	132,144			353,352
<b>Total General Institutional Support Services</b>	6700	0	1,481,363	1,229,819	2,215	0	2,713,397
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		2,140	2,504			4,644
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	2,140	2,504	0	0	4,644

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

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				
Ancillary Services	6900						
Bookstore	6910		2,997				2,997
Child Development Centers	6920		4,888	806			5,694
Farm Operations	6930						0
Food Services	6940		134,312	95,571			229,883
Parking	6950		20,150	1,630			21,780
Student and Co-Curricular Activities	6960			3,570			3,570
Student Housing	6970		516,751	48,926	32,037		597,714
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	679,098	150,503	32,037	0	861,638
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 2019-2020

Budget Year: 2020-2021

District ID: 120

Name: FEATHER RIVER

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200					88,529	88,529
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	88,529	88,529
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					952,941	952,941
Student Aid	7320					293,300	293,300
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,246,241	1,246,241
<b>Sub-Total Non-Instructional Activities</b>			7,626,805	2,756,096	243,880	1,493,103	12,119,884
<b>Total Expenditures General Fund: activities *</b>		5,216,945	8,515,152	4,975,752	513,966	1,493,103	20,714,918

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FEATHER RIVER

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$15,583,821
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	1,638.57		
	2. 2019-2020 Second Period Actual FTES	1,639.83		
	3. 2019-2020 Population change factor (C2/C1)	1.0008		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$16,178,030
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)			\$16,178,030
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$16,178,030
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			7,075,635
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			6,307,999
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			148,351
H.	2020-2021 Appropriations Subject to Limit			\$13,275,283

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2019-2020 Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	99,065		1,366,102	1,452,534	1,465,167	1,452,534
State Revenues	8600	8,907,318	8,863,093	2,642,098	4,525,492	11,549,416	13,388,585
Local Revenues	8800	9,123,092	6,905,061	295,155	688,994	9,418,247	7,594,055
<b>Total Revenues</b>		18,129,475	15,768,154	4,303,355	6,667,020	22,432,830	22,435,174
<b>EXPENDITURES:</b>							
Academic Salaries	1000	4,583,189	4,661,151	345,402	341,966	4,928,591	5,003,117
Classified Salaries	2000	3,644,161	3,666,601	1,337,156	1,648,965	4,981,317	5,315,566
Employee Benefits	3000	3,126,466	3,451,808	695,723	809,011	3,822,189	4,260,819
Supplies and Materials	4000	510,631	468,974	363,301	852,253	873,932	1,321,227
Other Operating Expenses and Services	5000	3,366,080	3,131,668	735,740	1,232,584	4,101,820	4,364,252
Capital Outlay	6000	38,797	26,531	475,169	710,146	513,966	736,677
<b>Total Expenditures</b>		15,269,324	15,406,733	3,952,491	5,594,925	19,221,815	21,001,658
<b>Excess / (Deficiency) of Revenues over Expenditures</b>		2,860,151	361,421	350,864	1,072,095	3,211,015	1,433,516
<b>Other Financing Sources</b>	8900			100,769	444,774	100,769	444,774
<b>Other Outgo</b>	7000	1,041,470	361,421	451,633	1,516,869	1,493,103	1,878,290
<b>Net Increase/(Decrease) in Fund Balance</b>		1,818,681	0	0	0	1,818,681	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,806,823	8,625,504	3	3	6,806,826	8,625,507
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,806,823		3		6,806,826	
<b>Ending Fund Balance, June 30</b>		8,625,504	8,625,504	3	3	8,625,507	8,625,507

For Actual Year: 2019-2020

Budget Year: 2020-2021

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		Bond Interest and Redemption Fund Actual	Bond Interest and Redemption Fund Budget	Revenue Bond Interest and Redemption Fund Actual	Revenue Bond Interest and Redemption Fund Budget	Other Debt Service Fund Actual	Other Debt Service Fund Budget
<b>REVENUES:</b>							
Federal Revenues	8-100						
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>		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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0				0	
<b>Ending Fund Balance, June 30</b>		0		0		0	

For Actual Year 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					8,702	10,000
State Revenues	8600					194,257	150,500
Local Revenues	8800					28,028	20,050
<b>Total Income</b>		0	0	0	0	230,987	180,550
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					195,374	197,067
Employee Benefits	3000					72,149	72,100
Supplies and Materials	4000					12,695	11,413
Other Operating Expenses and Services	5000					2,785	3,900
Capital Outlay	6000					2,354	
<b>Total Expenditures</b>		0	0	0	0	285,357	284,480
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(54,370)	(103,930)
<b>Other Financing Sources</b>	8900					68,883	103,930
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	14,513	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0			141,238	155,751
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		141,238	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	155,751	155,751

Special Revenue Funds

For Actual Year 2019-2020 Budget Year: 2020-2021

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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	9,226	15,789				
<b>Total Income</b>		9,226	15,789	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,735	5,537				
Other Operating Expenses and Services	5000	4,491	7,715				
Capital Outlay	6000		15,448				
<b>Total Expenditures</b>		9,226	28,700	0	0	0	0
<b>Excess / (Deficiency) of Revenues over Expenditures</b>		0	(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>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	12,881	12,881		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,881		0		0	0
<b>Ending Fund Balance, June 30</b>		12,881	12,881	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	209,143	213,000				
Other Financing Sources	8900						
<b>Total Income</b>		209,143	213,000	0	0	0	0
<b>Cost of Sales</b>	5890	157,571	160,000				
<b>Gross Profit or Loss</b>		51,572	53,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	34,235	34,000				
Employee Benefits	3000	11,155	11,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	8,121	8,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		53,511	53,000	0	0	0	0
<b>Net Profit or Loss</b>		(1,939)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,939)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	239,471	237,532	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	239,471		0		0	
<b>Ending Fund Balance, June 30</b>		237,532	237,532	0	0	0	0



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

Enterprise Funds

Budget Year: 2020-2021

For Actual Year: 2019-2020

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

For Actual Year 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	57,813			
Other Financing Sources	8900	483,289	2,573,474		
<b>Total Income</b>		541,102	2,573,474	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	175,565	387,518		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		175,565	387,518	0	0
<b>Net Profit or Loss</b>		365,537	2,185,956	0	0
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		365,537	2,185,956	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	2,435,418	2,800,955		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	2,435,418		0	
<b>Ending Fund Balance, June 30</b>		2,800,955	4,986,911	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

120 FEATHER RIVER

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	Actual	Budget	Actual
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	500	756	1,000			
<b>Total Income</b>		500	756	1,000	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>		500	756	1,000	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		500	756	1,000	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,058		1,558			0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,058	0		0	0	
<b>Ending Fund Balance, June 30</b>		1,558	756	1,756	0	0	0

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	2,843,675	1,944,077				
State Revenues	8600	391,470	275,000				
Local Revenues	8800	235,403	200,000				
<b>Total Income</b>		3,470,548	2,419,077	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess ((Deficiency) of Revenues over Expenditures</b>		3,470,548	2,419,077	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	3,470,549	2,419,077				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1)	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	31,203	31,202			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,203		0		0	0
<b>Ending Fund Balance, June 30</b>		31,202	31,202	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2019-2020

Budget Year: 2020-2021

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

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2019-2020

District ID: 120

Name: FEATHER RIVER

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	200,769
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	68,883
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	200,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	483,289

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

For Actual Year 2019-2020 Budget Year: 2020-2021 District ID: 120 Name: FEATHER RIVER

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
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		312,335				32,019
<b>Expenditures</b>							
Academic Salaries	1000	45,183					45,183
Classified Salaries	2000						0
Employee Benefits	3000						0
<b>Supplies &amp; Materials</b>	4000						
Software	4100	2,198					2,198
Books, Magazines, & Periodicals	4200	16,789					16,789
Instructional Supplies & Materials	4300	239,837	1,725				241,562
Noninstructional Supplies & Mtrls	4400						0
<b>Total Supplies and Materials</b>		258,824	1,725	0			260,549
Other Operating Expenses and Services	5000		5,183				5,183
Capital Outlay	6000						275
Library Books	6300	156					156
Equipment	6400						
Equipment - Additional	6410	1,264					1,264
Equipment - Replacement	6420						0
<b>Total Capital Outlay</b>		1,420	0	0			1,420
Other Outgo	7000						0
<b>Total Expenditures</b>		305,427	6,908	0			312,335
<b>Ending Balance</b>							0
							344,354

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

For Actual Year 2019-2020 Budget Year: 2020-2021 District ID: 120 Name: FEATHER RIVER

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		75,000		331,295	
<b>Expenditures</b>						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
<b>Supplies &amp; Materials</b>	4000					0
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300	75,000			283,929	358,929
Noninstructional Supplies & Mtrls	4400					0
<b>Total Supplies and Materials</b>		75,000	0		283,929	358,929
Other Operating Expenses and Services	5000				47,366	47,366
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
Other Outgo	7000					0
<b>Total Expenditures</b>		75,000	0		331,295	406,295
<b>Ending Balance</b>					0	



For Actual Year 2019-2020

District ID: 120

Name: FEATHER RIVER

<b>EPA Revenue</b>	932,531
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
					Total
Instructional Activities	0100-5900	932,531	0	0	932,531
<b>TOTAL</b>		932,531	0	0	932,531

Annual Financial and Budget Report

For Actual Year 2019-2020 Budget Year: 2020-2021 District ID: 120 Name: FEATHER RIVER

Fiscal Year	STRS		PERS		Increase	
	Amount	Total	Amount	Total	Amount	Rate
2015-16	347,502	812,437	464,935	812,437	N/A	N/A
2016-17	407,607	994,366	586,759	994,366	181,929	22.39%
2017-18	485,147	1,170,899	685,752	1,170,899	176,533	17.75%
2018-19	577,504	1,368,806	791,302	1,368,806	197,907	16.90%
2019-20	681,735	1,622,462	940,727	1,622,462	253,656	18.53%
2020-21	531,911	1,223,120	691,209	1,223,120	-399,342	-24.61%

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

Yes

Explain Yes or No

The District is currently set to fund these expenses through the regular General Fund funding model. In addition to the current budget allocation, the district has set aside a dedicated reserve in the event PERS/STRS costs exceed budget allowances.