



REQUEST FOR PROPOSALS INDEPENDENT AUDIT SERVICES

January 5, 2017

**Citrus Community College District
Fiscal Services
1000 West Foothill Boulevard, Glendora, CA 91741
Telephone (626) 914-8897 Fax (626) 914-8604
RFP # 06-1617**

1. INTRODUCTION

- 1.1 This Request for Proposal (RFP) contains specifications and related documents covering independent audit services for the Citrus Community College District ("District"), Citrus College Foundation ("Foundation"), and the Proposition 39 Financial and Performance audits (Measure G), for the fiscal year beginning July 1, 2016, and ending on June 30, 2017, and for a period not to exceed four (4) years thereafter.
- 1.2 This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of proposals. This release of the RFP supersedes all other documents related to the work to be done. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to audit services for the District or Foundation, obtained from any source, either by verbal or written communication.
- 1.3 This RFP shall not be construed to (1) create an obligation on the part of the District or Foundation to enter into a contract with any audit firm or (2) shall serve as the basis for a claim for reimbursement of expenditures related to the development of a proposal.
- 1.4 Notwithstanding other provisions of this RFP, auditors are hereby advised that this request for proposal is an informal solicitation of proposals only. It is not intended, nor is it to be construed as engaging in formal competitive bidding pursuant to any statute, ordinance, policy or regulation.

2. BACKGROUND INFORMATION

- 2.1 The Citrus Community College District is an accredited post-secondary level (grades 13 and 14) public education facility located in Glendora, California. It is the oldest community college in Los Angeles County, servicing the needs of students in and around the foothills of the San Gabriel Mountains.
- 2.2 The District encompasses an area of approximately 270 square miles and serves the following communities: Azusa, Bradbury, Claremont, Duarte, Glendora, Monrovia, and portions of San Dimas, La Verne, Pomona, Arcadia, Covina, and Irwindale. The public high schools served by the District include: Azusa, Canyon Oaks, Claremont, Duarte, Gladstone, Glendora, Monrovia, Mountain Park, Mt. Olive, San Antonio, Sierra, and Whitcomb. The Citrus Community College District provides innovative educational opportunities and student support services that lead to the successful completion of degrees, transfer, career/technical education and basic skills proficiency.
- 2.3 District programs are open to residents throughout Los Angeles and surrounding counties and are not restricted by the geographic boundaries listed above. The District served an unduplicated headcount of approximately 20,000 students in 2015-16. Full-time equivalent students (FTES) for that same period was 11,783.
- 2.4 The District is governed by an independent five-member Governing Board, elected to four-year terms by the residents located in their communities. The District's affairs are administered by the Superintendent/President, who is appointed by the Governing Board.
- 2.5 The District accounts for its financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual. The accounting policies of the District conform to generally accepted accounting principles as applicable to government agencies. Audits shall conform to the reporting and compliance requirements of the California Community Colleges Contracted District Audit Manual and the Office of Management and Budget (OMB). Note that the District's prior years' audit reports may be found on the District website at: <http://www.citruscollege.edu/finance/Audit/Forms/AllItems.aspx>.
- 2.6 The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures. Specific details relating to the District's funds may be found in the 2015-16 CCFS-311 Report, which accompanies this RFP.

- 2.7 The District administers specially funded projects under grants and contracts with various federal and state agencies. A summary of the District's federal and state programs are presented on pages 51 and 52 of the District's 2015-16 audit report, which may be found on the District's website.
- 2.8 The basis of accounting generally requires the utilization of the modified accrual basis of accounting, wherein expenditures are recorded at the time of payment and income is recorded when received in cash, except for fiscal year end when goods and services received and revenue earned may be accrued to reflect appropriate expenditures and income of the current year. However, the District's financial information will need to be converted to full accrual at year-end in accordance with GASB Statements 34 and 35 for financial reporting purposes. The California Community Colleges Chancellor's Office recommends that all community college districts follow the Business-Type Activity (BTA) model for financial statement reporting purposes.
- 2.9 Qualified employees are covered under contributory retirement plans maintained by agencies of the State of California State Teachers' Retirement System (STRS) for instructional employees and Public Employees Retirement System (PERS) for classified employees. District contributions to these plans are currently paid or accrued based upon qualified employees' salaries.
- 2.10 The long term portion of accumulated vacation and sick leave benefits are not recorded as liabilities on the books of the District. The current portion of the vacation liability is accrued in accordance with GASB 16.
- 2.11 The District participates in three joint powers agreements (JPA) entities, the Statewide Association of Community Colleges (SWACC) for property and liability insurance, the Southern California Community College District's Self-Funding Insurance Agency (SCCCD) for workers' compensation coverage, and the Protected Insurance Program for Schools (PIPS) for workers' compensation reinsurance protection. The relationship between the District and the JPAs are such that none of the JPAs are component units of the District for financial reporting purposes. Premiums are paid by the District to the JPAs.
- 2.12 Non-management, full-time certificated personnel of the District are eligible to be members of an affiliate of the California Teachers Association, and non-management, part-time certificated personnel are eligible to be members of an affiliate of the American Federation of Teachers. Classified employees, other than those in management, supervisory or confidential positions, are eligible to be members of an affiliate of the California School Employees Association.
- 2.13 The District is primarily financed by apportionments from the State, property taxes received, and enrollment fees. The District uses the services of the County of Los Angeles for the assessment and collection of taxes. District taxes are collected at the same time and on the same tax rolls as are county, city and

special district taxes.

- 2.14 The District utilizes an integrated information system (Banner) which joins the Finance, Human Resources, Student, and other key systems into one single, interrelated database.
- 2.15 In 2004, the District voters authorized Measure G, a \$121 million general obligation bond for the acquisition, construction, furnishing and equipping of District facilities. In March 2015, the District issued the final series of the bonds. All bond funds are expected to be expended by June 30, 2019.
- 2.16 The District has an audit review committee which is typically comprised of the President of the District's Board of Trustees, the Superintendent/President, the Vice President of Finance and Administrative Services, the Director of Fiscal Services, and the Associate Director of Fiscal Services.
- 2.17 The District has one foundation, the Citrus College Foundation. This foundation is a separate California nonprofit corporation and has a Board of Directors which is distinct from the District's governing board. The foundation receives an audit report independent from the District's audit report.

3. INFORMATION AND GENERAL CONDITIONS

3.1 Definitions

The term "District" as used in throughout this document shall be construed to include the Citrus Community College District Board of Trustees, and all employees, officers, and agents of the District.

The Proposer/Auditor is named as such in the contract documents and is referred to in generic terms as if of singular number and masculine gender.

3.2 Preparation of Proposal Documents

Interested Auditor submitting a proposal shall submit an original proposal plus (3) copies of said proposal in a sealed envelope prominently marked with the Request for Proposal number, the title, the due date and time, and the name of the entity submitting the proposal. Electronic proposals will not be accepted.

Proposals must be submitted no later than **2:00 p.m., January 24, 2017 to:**

**Citrus Community College District
Attn: Robert Iverson, Director of Purchasing and Warehouse
1000 West Foothill Boulevard
Glendora, CA 91741-1899**

It is the sole responsibility of the person submitting the proposal to see that it is delivered on time. Any proposal submitted after 2:00 p.m. on January 24, 2017, will not be considered.

Interested firms must email an indication of interest to Robert Iverson at riverson@citruscollege.edu, as well as any questions regarding the RFP or requests for additional information before 1:00 p.m. on January 16, 2017. All questions and answers will be emailed to all firms that emailed their expressed interest by this date.

3.3 Signature

The proposal must be signed in the name of the Auditor and must bear the signature of the person authorized to sign proposals on behalf of the Auditor.

3.4 Completion of Proposals

Proposals shall be completed in all respects as required by the instructions herein. A proposal may be rejected if it is conditional or incomplete, or if it contains alterations of form or other irregularities of any kind. A proposal will be rejected if, in the opinion of the District, the information contained therein was

intended to erroneously or improperly mislead the District in the evaluation of the proposal.

3.5 **Erasures**

The proposal submitted must not contain erasures, interlineations, or other corrections unless each correction is authenticated by signing in the margin, immediately opposite the correction, the name of the person signing the proposal.

3.6 **Examination of Contract Documents**

Auditors shall thoroughly examine the contents of this RFP. The failure or omission of any Auditor to receive or examine any contract document, form, instrument, addendum, or other document shall in no way relieve the Auditor from obligations with respect to this RFP or to the contract to be awarded. The submission of a proposal shall be taken as prima facie evidence of compliance with this section.

If the Auditor discovers any ambiguity, conflict, discrepancy, omission or other errors on the RFP, he shall immediately notify the District of the error in writing and request modification or clarification of the document. Clarifications shall be given by written notice to all Auditors participating in the RFP, without divulging the source of the request for same. Modifications shall be made by addendum issued pursuant to Section 3.9.

If an Auditor fails to notify the District of an error in the RFP before the date scheduled for submission of proposals, or of an error which reasonably should have been known to him, he shall submit the proposal at his own risk. If the contract is awarded to the Auditor, he shall not be entitled to additional compensation or time by reason of the error or its subsequent correction.

3.7 **Right to Negotiate Proposals**

The District reserves the right to negotiate any price or provision, accept any part or all of any proposals, and to reject any and all, or parts of any and all proposals, whenever, in the sole opinion of the District, such action shall serve its best interests and those of the tax-paying public. Proposers are encouraged to submit their best prices in their proposals, and the District intends to negotiate only with the proposer(s) whose proposal most closely meets the District's requirements. The Contract, if any is awarded, will go to the auditor whose proposal best meets the District's requirements.

3.8 **Confidential and Proprietary Information**

All materials received relative to this RFP will be kept confidential until such time

an award is made or the RFP is canceled. At such time, all materials received must be made available to the public. If any part of any proposer's proposal is proprietary or confidential, the proposer must so identify and so state. However, any information that must be used by the District to aid in proposal selection must not be restricted from the public. The District reserves the right to retain all proposals submitted. Any restrictions on the use of hardware or software proposed, arising from the use or incorporation of confidential and/or proprietary information or materials, must be clearly stated in the proposal.

3.9 **Addenda**

The District may modify this RFP before the date scheduled for submission of proposals by issuance of addenda to all parties who received the RFP for the purpose of submitting a proposal. Addenda shall be numbered consecutively as a suffix by the RFP reference number. (For example, the first addenda would be RFP A-1.)

3.10 **Modification of RFP Response**

The audit proposal may be modified after its submission by email notice to the District's representative listed in this RFP of withdrawal and resubmission before the date and time specified for receipt of proposals. Modifications will not be considered if offered in any other manner.

3.11 **Withdrawal of Proposals**

The audit proposal may be withdrawn by submitting an email notice to the District's representative listed in this RFP at any time before the date scheduled for proposal submission. The Auditor may thereafter submit a new proposal before the proposal submission date. Proposals may not be withdrawn after February 7, 2017.

3.12 **Rejection of Proposals**

The District reserves the right to reject any or all proposals received in response to the RFP or to negotiate separately with any Auditor when it is determined to be in the best interest of the District to do so.

3.13 **Misunderstandings**

The RFP documents will be clarified by the District upon written request from a proposer. The District's decision shall be final for all matters of interpretation of the RFP documents.

3.14 **Cost of Preparation of Proposals**

Costs for developing responses to this RFP are entirely the responsibility of the proposer and shall not be chargeable to the District.

3.15 **Evaluation Process**

Upon receipt, a District selection committee will review and score the Proposals. Strongly qualified firms may be invited to interview with the District selection committee. During the evaluation, validation and selection process, the District may request meetings with a proposer's representative to request answers to specific questions or may request that the auditor answer specific questions in writing. The District may require that the auditor make presentations that are pertinent to the proposal and the contract to be awarded, the question(s) and the answer(s) will be sent to the proposer in writing for verification before they are included in the contract documents. After the evaluation process, the District will submit the recommended firm to the Board of Trustees for approval.

3.16 **Award of the Contract**

If the contract is awarded, it will be to the responsible auditor whose proposal is deemed to be the best proposal and whose proposal best meets the requirements of the RFP and the District, cost and all other factors considered. It is anticipated that award of the contract will be made within eighteen (18) days after the submission deadline date for proposals. If award cannot be made within this time period, the auditors will be requested, in writing, to extend the time period during which the proposer agrees to be bound by their proposal. Notification will be made to unsuccessful proposals.

3.17 **Errors in Proposal**

Proposals shall be bound by the terms and conditions of the proposal, notwithstanding the fact that errors are contained therein. However, if material errors are found in a proposal, the District may notify the proposer that the proposal, as submitted, appears to contain errors and require the proposer to correct the errors.

3.18 **Workers' Compensation**

In accordance with the provision of Section 3700 of the Labor Code of the State of California, each proposer shall sign and file with the District the following certificate before performing the work under the contract:

"I am aware of the provisions of Sections 3700 of the labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the

provisions of that code before commencing the performance of the work of the contract."

3.19 Contract Documents

Documents included in this RFP are complementary. Work called for by one shall be binding as if called for by all. The intent of the documents is to include all labor, materials, equipment and supplies required to perform the work to be done.

3.20 Related Experience

All Auditors must submit information that indicates specific qualifications to perform the financial and compliance audit services as specified herein. Each Auditor shall submit with the proposal a list of clients for whom such services have been provided during the past two (2) years. The reference list shall include the names and addresses of each client; the names, titles, emails and telephone numbers of each client's cognizant manager, and the dates the work was performed. During the evaluation and selection process, the District may contact each of the referenced clients. Auditors are hereby advised that the District maintains the sole and exclusive right to determine whether or not the Auditor can perform the work to be done. This determination will specifically address the level, background, and experience of individuals to be assigned to perform the audit services.

3.21 Tentative Schedule of Events

Issue Request for Proposal	January 5, 2017
Last day for questions or request additional information	January 17, 2017
Receive Proposals No Later Than 2:00 p.m.	January 24, 2017
Complete Evaluation of Proposals (including any interviews)	February 1, 2017
Begin Contract Negotiations with Apparent Acceptable Bidder	February 2, 2017
Recommend Auditor to the Governing Board	February 7, 2017
Award Contract No Later Than	February 10, 2017

3.22 Covenant Against Contingent Fees

The proposer warrants that no person or selling agency has been employed or retained to solicit or secure the contract to be executed as a result of the RFP upon an agreement of understanding for a commission, percentage, brokerage or contingent fee, except bona fide established commercial or selling agencies, which are so declared and maintained by the proposer for the purpose of securing business.

For breach or violation of this warranty, the District shall have the right to

terminate any contract that may be entered into with the Auditor and, in its sole discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage or contingent fees.

3.23 **Compensation**

The District shall pay the Auditor an amount not to exceed the maximum cost proposed for each year the contract is in effect. Payments shall be made upon receipt of itemized invoices delivered to the attention of the Director of Fiscal Services. Payments shall be made at the rates specified in the Auditor's response to this RFP for each of the five (5) years.

Proposers may indicate an annual escalator in their annual fees as a cost-of-living adjustment. However, the District will accept no annual adjustment in excess of the annual consumer price index for the Los Angeles-Riverside-Orange County CPI-U as published by the U.S. Department of Labor, Bureau of Labor Statistics.

3.24 **Supplemental Compensation and Additional Services**

If during the course of the audit examination, the Auditor finds any unusual item or circumstance which, in the Auditor's opinion, warrants an immediate detailed investigation, the same will be reported in writing to the District, to the attention of the Director of Fiscal Services. If the District determines that a more detailed verification is required than that which would be required under ordinary circumstances, a written authorization will be provided to the Auditor by the District.

Additional services are not within the scope of services to be performed pursuant to this Agreement. However, if additional services are required and authorized, the Agreement will be amended to reflect the additional services and supplemental compensation shall be at the hourly rates provided with the proposal response applicable for the then-current audit year. If the additional work is not authorized by the District, the audit report may be qualified according to the circumstances involved. The District may also request the Auditor to perform work or render services in addition to those which are usual and customary in conducting an examination of books and accounts. If such work is performed by the Auditor, the Agreement will be amended to reflect the scope of the work to be done. Compensation for such work shall be at the hourly rates applicable to the then-current audit year.

3.25 **Auditor's Obligation to Perform Work in Accordance with Standards**

If the work performed by the Auditor is not in accordance with the standards as specified herein or if the reports submitted by the Auditor are not complete or if

the reports are rejected by the California State Department of Finance, and/or the California Community Colleges Chancellor's Office and/or federal government as incomplete, then the Auditor shall be obligated to do whatever is required to correct the reports to meet the requirements as specified in the standards, or as specified by the rejecting agency.

3.26 **Independent Contractor Status**

While performing services pursuant to this Agreement, the Auditor is an independent contractor and not an officer, agent, or employee of the District.

3.27 **Assignment of Contract**

The Auditor shall not assign or transfer, by operation of law or otherwise, any or all of the Auditor's rights, burdens, duties, or obligations with regard to this Agreement, without the prior written consent of the District.

3.28 **Insurance**

Auditor shall maintain general liability and property damage insurance in the amount of no less than One Million Dollars (\$1,000,000) combined single limit which shall be primary over any other insurance carried by the District. The Auditor shall also maintain Errors and Omissions coverage of no less than One Million Dollars (\$1,000,000). Auditor shall not commence work under the Contract until he has obtained all required insurance and certificates of insurance have been delivered to, and approved by, the District. Certificates of insurance shall include the following clause:

"This policy shall not be canceled or reduced in required limits of liability until written notice has been given to the Citrus Community College District of such cancellation or reduction. The date of cancellation or reduction shall not be less than sixty (60) days after the date the notice is given."

Certificates of insurance shall name the Citrus Community College District and the Citrus Community College District Board of Trustees as additional insureds. In addition, said certificates shall state the extent of insurance, the locations and operations to which insurance applies, and the expiration date of the insurance.

3.29 **Hold Harmless and Indemnification**

Auditor shall hold harmless and indemnify the District, its officers, agents and employees from and against any and all actions, suits or other proceedings as may arise as a result of performing work hereunder, except such actions, suits or other proceedings as may arise as a result of the gross negligence or willful misconduct of the District, its officers, agents or employees.

3.30 **Subcontracting**

Auditor may subcontract with other qualified firms or individuals as required to complete all or a portion of the work to be done. In the event this subcontracting option is exercised, submit all information requested in Section 4 for each subcontractor in identical form and content as that prescribed for the proposer's response. In addition, the reason for using subcontractors shall be clearly described, including the role each will play in the project and the relationship between the proposer and his subcontractor(s) which will be maintained during the term of the contract. All proposed subcontracts shall be approved by the District prior to award of the subcontractor by the proposer. No subcontract will be approved unless the proposer provides a written guarantee that his firm will be contractually obligated to assume all project responsibilities. Said guarantee shall be incorporated into the written agreement with the successful proposer.

3.31 **Permits and Licenses**

The Auditor, its employees and agents, shall secure and maintain valid certifications and licenses as required by law for the execution of services pursuant to contractual terms.

3.32 **Termination of Agreement**

The District may terminate the Agreement at any time without penalties by providing Auditor with 30 days written notification.

3.33 **Termination for Nonperformance**

If the Auditor fails to perform services as required including furnishing properly trained personnel, or if the Auditor should be adjudged bankrupt, or if a receiver should be appointed on account of the Auditor's insolvency, or the Auditor should fail to provide services as required, then the District may, without prejudice to any other right or remedy, or penalties, serve written notification of intention to terminate the Agreement. Such notice shall contain the reasons for such intention to terminate.

4. STATEMENT OF WORK

4.1 **Scope of the Audit Services**

The Auditor shall submit a proposal to provide the District with audit services for the fiscal year beginning July 1, 2016 and ending on June 30, 2017, and a period not to exceed four (4) years thereafter. Said audit shall include all funds and accounts under the jurisdiction and control of the District. The Foundation and Proposition 39 Performance and Financial audits will be included in the RFP but will require a separate proposal from each audit firm. The District reserves the right to award the Foundation and/or Proposition 39 audits to any responder regardless of the award of the District audit. The contract will be on a year to year basis, renewing annually at the rates specified in the proposal, at the sole discretion of the district, for the five year period. Upon mutual agreement, the contract may be extended beyond the initial five (5) years.

4.2 **Technical Standards**

Examination of financial records and audits for compliance shall be made in accordance with the provisions of Section 84040 of the Education Code of the State of California.

The annual audit shall include minimum requirements of those prescribed by the California Community Colleges Chancellor's Office, as outlined in their publication entitled "California Community Colleges Contracted District Audit Manual", shall conform to generally accepted auditing standards as specified in "Statements on Auditing Standards" published by the American Institute of Certified Public Accountants, and the U.S. Office of Management and Budget (OMB) *Compliance Supplement*.

4.3 **Work to be Done**

- a. A comprehensive financial and compliance audit shall be conducted of all funds, books, and accounts under the jurisdiction and control of the District. Student Financial Assistance Programs shall be audited annually.
- b. A comprehensive financial and compliance audit of the Citrus College Foundation 501(c)(3) and related tax return.
- c. An annual tax return for the Citrus College Golf Driving Range.
- d. A comprehensive financial and performance audit of bond funds as required by Proposition 39.
- e. Preparation of the Data Collection Form in accordance with the OMB *Compliance Supplement*.

- f. Preparation of entity-wide financial statements in accordance with GASB Statements 34 and 35.
- g. Preparation of supplementary information on an individual fund basis including balance sheet and statements of revenues, expenditures, and changes in fund balance.
- h. Preparation of any required entries regarding the recognition of liabilities for pensions (PERS and STRS) and Other Postemployment Benefits (OPEB).
- i. Other services performed outside the scope of the audit as requested by the District.
- j. Copies of a preliminary audit draft shall be prepared and submitted to the District prior to conducting exit conferences for the audit.

4.4 **Staffing**

The Auditor shall assign professional staff as appropriate to conduct the audits. A partner of the audit firm will participate during the District audit and a manager shall be assigned to coordinate the activities of all Auditor staff and shall be the liaison between the Auditor and the District. An in-charge accountant with at least two years of experience with audits of California Community Colleges should be assigned to supervise fieldwork.

4.5 **Audit Reports**

After meeting with the District's audit review committee, the audit shall be completed and submitted to the District and the State Chancellor's Office no later than the District's regularly scheduled annual December Board of Trustee's meeting, following the fiscal year under examination. In addition, the auditor will also meet with the Citizens Bond Oversight Committee to present the Proposition 39 audits, and the Foundation's Board of Directors to present the Citrus College Foundation audit report. Copies will be filed by the Auditor with all applicable reporting agencies and an additional twenty-five (25) bound copies, one (1) unbound copy, and one (1) PDF copy of the final audit report will be provided to the District.

4.6 **Statements and Reports**

Reports of examination of financial statements must state the scope of the examination and that the audit was performed in accordance with generally accepted accounting principles.

Reports of compliance must include a statement that the examination was conducted in accordance with applicable auditing standards. The audit report must state whether the examination disclosed instances of significant noncompliance with laws and regulations. Findings of noncompliance or ineligible expenditures must be presented in sufficient detail for members of the District to understand the findings and implement corrective action.

4.7 **Working Papers**

Working papers shall be retained by the Auditor for a period of five (5) years, unless otherwise specified in writing by the District. Such working papers shall be available for review and audit by the District, representatives of the federal and/or state governments, subsequent audit firm and other individuals designated by the District.

4.8 **Resources to be Provided by the District**

Staff Assistance - The District shall have available appropriate staff to assist the Auditor by providing required information and explanation.

Working Space - The District shall provide the Auditor with the necessary working space. Requests for working space should be directed to the attention of the Director of Fiscal Services at least one month prior to the time needed.

Worksheets and Supplementary Schedules - Worksheets and Supplementary Schedules prepared by District staff shall be identified and agreed upon as described in Section 5.

5. PROPOSAL RESPONSE REQUIREMENTS

5.1 **General Requirements**

Each proposer shall complete this portion of the RFP by discussing each item in the order presented. Responses to this Section will be analyzed by the District to determine the recommendation of the successful Auditor. Responses to this Section must be legible, clear, accurate, complete, and must be signed by an authorized representative.

5.2 **Letter of Transmittal**

Summarize your understanding of the work to be done. Indicate the names of the persons who will be authorized to make representations on the part of your firm, their titles, addresses and telephone numbers. The person and/or persons who are authorized to execute the contract on the part of your firm shall sign the transmittal letter.

5.3 **Profile of Auditor**

State whether your firm is local, regional, national, or international. State the location of the office from which the work will be done if your firm is awarded the contract, and include the number of partners, managers, seniors, supervisors, and other professional staff employed at that office. Describe the range of activities performed by staff at the office from which the work will be done (i.e., auditing, accounting, tax service, management service, etc.). Discuss the staff's experience in auditing school districts, with special emphasis on community colleges, including the number and classifications of personnel.

5.4 **Auditor's Staffing and Qualifications**

Indicate the name of the person who will manage and supervise the audit services as specified in the RFP. Provide a resume of the partner's, manager's and supervisor's background, training, and experience. Specifically discuss the experience in managing audits of the nature and scope of the audit as specified herein, paying particular attention to any community college experience. Also provide resumes of other staff that are expected to work on the audit.

5.5 **References**

Provide a list of community college and school district clients for whom your firm has provided auditing services in the past two (2) years. Indicate the scope of the audits performed for each of the respective clients and include the client's name, address, manager, email and telephone number. The auditor has the option of including all or a representative sample of clients.

5.6 Cost of the Services

State the maximum annual cost for the audit, as specified in Section 4.3 for the first year for which services will be provided and for each of the two (2) years thereafter. Costs as specified in this Section shall be based upon the scope of the work for each element as defined in Section 4.3, Subsections a. through j.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
1) Maximum Annual Cost of the District Audit, including Data Collection Form Preparation and Submittal (a) Anticipated Hours					
2) Maximum Annual Cost of Foundation Audit and Tax Return (a) Anticipated Hours					
3) Golf Driving Range Tax Return (a) Anticipated Hours					
4) Maximum Annual Cost of Proposition 39 Audits - Performance (a) Anticipated Hours - Financial (a) Anticipated Hours					
5) Hourly Rates for Additional Work by Level of Staff					
- Partner					
- Manager					
- Senior Staff					
- Junior Staff					
- Other					

No extended services will be performed unless they are authorized in advance and in writing by the District and the Agreement covering the work to be done has been amended to reflect such extended services.

5.7 **Anticipated Schedule**

Provide a work plan detailing out the anticipated dates and amount of time expected to be at the District. The District would prefer to schedule final field work in early to mid-September. The District requires presentation of the audit report to the audit review committee and the Board of Trustees.

5.8 **Supplemental Schedules**

Supplemental worksheets and schedules which staff of the District are expected to complete must be separately identified.

5.9 **Assurances**

Include a certification that the Auditor is a properly licensed certified public accountant in good standing with the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

State whether the auditor understands that the primary purpose of the examinations specified herein is to express an opinion on the financial statements and that such an examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the District.

State whether the Auditor shall certify that, in accordance with auditing standards and other applicable guidelines and regulations, the Auditor will select the necessary procedures to test compliance and to disclose non-compliance with specified laws, regulations, and contracts.

5.10 **Non-Collusion Affidavit Form**

Include a completed Non-Collusion Affidavit Form with your proposal. The form is included with this RFP packet.

5.11 **Certificate of Workers' Compensation Insurance Form**

Include a completed Certificate of Workers' Compensation Insurance Form with your proposal. The form is included with this RFP packet.

NON-COLLUSION AFFIDAVIT FORM

STATE OF CALIFORNIA, COUNTY OF _____

I, _____, being first duly sworn, deposes and says
(Typed or Printed Name)
that I am the _____ of
(Title) (Bidder Name)
the party submitting the foregoing Bid Proposal (A Bidder). In connection with the foregoing Bid Proposal, the undersigned declares, states and certifies that:

1. The Bid Proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization or corporation.

2. The Bid Proposal is genuine and not collusive or sham.

3. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any other bidder or anyone else to put in sham bid, or to refrain from bidding.

4. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price, or that of any other bidder, or to fix any overhead, profit or cost element of the bid price or that of any other bidder, or to secure any advantage against the public body awarding the contract or of anyone interested in the proposed contract.

5. All statements contained in the Bid Proposal and related documents are true.

6. The bidder has not, directly or indirectly, submitted the bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any person, corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Executed this ____ day of _____, 2017 at _____
(City, County and State)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(Signature)

(Name Printed or Typed)

(Address)

(City, County and State)

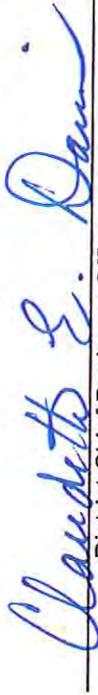
(_____) _____

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

District: CITRUS

District Code: 820

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


District Chief Business Officer

10/17/16
Date


District Superintendent

10/17/16
Date

Contact: Claudette Dain

(626) 914-8886

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

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 820

Name: CITRUS

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	ECS 84362 B Total CEE	Excluded Activities	AC 6800 - 7390	Total
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100		12,448,410			12,448,410	12,448,410
Other	1300		10,511,276			10,524,913	10,524,913
Total Instructional Salaries			22,959,686			22,973,323	22,973,323
Non-Instructional Salaries							
Contract or Regular	1200			4,027,901	246,484	4,274,385	4,274,385
Other	1400			188,917	92,810	281,727	281,727
Total Non-Instructional Salaries			0	4,216,818	339,294	4,556,112	4,556,112
Total Academic Salaries			22,959,686	27,190,141	339,294	27,529,435	27,529,435
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			11,619,410	1,634,647	13,254,057	13,254,057
Other	2300			570,557	247,374	817,931	817,931
Total Non-Instructional Salaries			0	12,189,967	1,882,021	14,071,988	14,071,988
Instructional Aides							
Regular Status	2200		336,175			337,468	337,468
Other	2400		109,315		1,565	110,880	110,880
Total Instructional Aides			445,490	446,783	1,565	448,348	448,348
Total Classified Salaries			445,490	12,636,750	1,883,586	14,520,336	14,520,336
Employee Benefits							
Supplies and Materials	3000		6,091,036			6,091,036	6,091,036
Other Operating Expenses	4000			1,028,538	196,135	1,224,673	1,224,673
Equipment Replacement	5000			5,548,730	425,546	5,974,276	5,974,276
	6420					0	0
Total Expenditures Prior to Exclusions			29,496,212	59,208,704	3,671,500	62,880,204	62,880,204

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: 2015-2016 Budget Year: 2016-2017 District ID: 820 Name: CITRUS

Exclusions	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	TOP Code	Object Code	Total
Activities to Exclude						
Instructional Staff-Retirees' Benefits and Retirement Incentives	268,868	268,868		5900		268,868
Student Health Services Above Amount Collected		309,188		6441		309,188
Student Transportation		58,949		6491		58,949
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		551,173		6740		551,173
Objects to Exclude						
Rents and Leases		153,574		5060		153,574
Lottery Expenditures						
Academic Salaries				1000		0
Classified Salaries		299,821		2000		299,821
Employee Benefits		145,013		3000		145,013
Supplies and Materials				4000		
Software				4100		0
Books, Magazines, & Periodicals				4200		0
Instructional Supplies & Materials				4300		0
Noninstructional, Supplies & Materials				4400		0
Total Supplies and Materials	0	0	0			0
Other Operating Expenses and Services		1,387,548		5000		1,387,548

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: 2015-2016 Budget Year: 2016-2017

District ID: 820

Name: CITRUS

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	AC 0100-5900 & AC 6110	Total CEE	AC 0100 - 6799	Excluded Activities	AC 6800 - 7390
Capital Outlay	6000						Total
Library Books	6300						0
Equipment	6400						0
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions		268,868	3,174,134	3,671,500	3,174,134	3,671,500	3,174,134
Total for ECS 84362, 50% Law		29,227,344	56,034,570	85,261,914	56,034,570	85,261,914	59,706,070
Percent of CEE (Instructional Salary Cost / Total CEE)		52.16%	100.00%				
50% of Current Expense of Education			28,017,285				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		29,227,344	56,034,570	85,261,914	56,034,570	85,261,914	59,706,070
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		29,496,212	59,208,704	88,704,916	59,208,704	88,704,916	62,880,204
Capital Expenditures	6000	59,637	239,818	299,455	239,818	299,455	277,428
Equipment Replacement (Back out)	6420		0	0	0	0	0
Total Unrestricted General Fund Expenditures		29,555,849	59,448,522	88,904,371	59,448,522	88,904,371	63,157,632

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 820 Name: CITRUS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						0
In County Treasury	9112	23,888,199		3,735,159			27,623,358
Cash With Fiscal Agents	9113						0
Revolving Cash Accounts	9114	50,000					50,000
Investments (at cost)	9120						0
Accounts Receivable	9130	2,014,610		1,667,442			3,682,052
Due from Other Funds	9140	1,473,127					1,473,127
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	19,045					19,045
Prepaid Items	9220	2,475					2,475
TOTAL ASSETS		27,447,456		5,402,601			32,850,057
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	3,620,709		726,536			4,347,245
Accrued Salaries and Wages Payable	9520	1,975,829		445,224			2,421,053
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	1,174,231		3,042,617			4,216,848
TOTAL LIABILITIES		6,770,769		4,214,377			10,985,146

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 820

Name: CITRUS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710						0
NonCash Assets	9711	71,520			71,520		
Amounts Restricted by Law for Specific Purposes	9712	3,641,256	1,188,224		4,829,480		
Reserve for Encumbrances Credit	9713						0
Reserve for Encumbrances Debit	9714						0
Reserve for Debt Services	9715						0
Assigned/Committed	9754	1,934,778			1,934,778		
Unassigned	9790	15,029,133			15,029,133		
Total Fund Balance		20,676,687	1,188,224		21,864,911		
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						0
Restricted Fund Balance	9751						0
Committed Fund Balance	9752						0
Assigned Fund Balance	9753						0
Total Designated Fund Balance	9754						0
Uncommitted Fund Balance	9790	0	0		0		0
TOTAL FUND EQUITY		20,676,687	1,188,224		21,864,911		
TOTAL LIABILITIES AND FUND EQUITY		27,447,456	5,402,601		32,850,057		

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820 Name: CITRUS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,483,977		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		2,483,977	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016 District ID: 820 Name: CITRUS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	2,483,977		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,483,977	0	0
Fund Balance (GASB 54)				
Nondspendable 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			
TOTAL FUND EQUITY		2,483,977	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,483,977	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820 Name: CITRUS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						116,242
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	116,242
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						4,592
Accrued Salaries and Wages Payable	9520						8,994
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						85,730
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						16,926
TOTAL LIABILITIES		0	0	0	0	0	116,242

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820 Name: CITRUS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nondisposable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	116,242

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 Governmental Funds Group
 40 Capital Projects Funds:
 41 Capital Outlay Projects Fund
 42 Revenue Bond Construction Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2016
 District ID: 820 Name: CITRUS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,891,589	12,275,630	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	327,499	42,374	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		17,219,088	12,318,004	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	421,131	912,746	
Accrued Salaries and Wages Payable	9520	24,431	1,674	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	260,073		
TOTAL LIABILITIES		705,635	914,420	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820

Name: CITRUS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	16,513,453	11,403,584	
Unassigned	9790			
Total Fund Balance		16,513,453	11,403,584	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		16,513,453	11,403,584	0
TOTAL LIABILITIES AND FUND EQUITY		17,219,088	12,318,004	0

For Year Ended June 30, 2016 District ID: 820 Name: CITRUS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	34,481	23,000		12,369
In County Treasury	9112	853			267,906
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	12,000			700
Investments (at cost)	9120				
Accounts Receivable	9130	132,589	4,019		709
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,102,430	14,139		18,157
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		1,282,353	41,158	0	299,841

For Year Ended June 30, 2016
 District ID: 820 Name: CITRUS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	138,667	10,125		15,922
Accrued Salaries and Wages Payable	9520	43,551	7,753		4,379
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	942,544	23,280		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	5,944			7,655
Total Current Liabilities and Deferred Revenue		1,130,706	41,158	0	27,956
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,130,706	41,158	0	27,956

For Year Ended June 30, 2016
 District ID: 820 Name: CITRUS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711	1,114,430	14,139		18,857
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	(962,783)	(14,139)		253,028
Unassigned	9790				
Total Reserved Fund Balance		151,647	0	0	271,885
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
TOTAL FUND EQUITY		151,647	0	0	271,885
TOTAL LIABILITIES AND FUND EQUITY		1,282,353	41,158	0	299,841

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820

Name: CITRUS

ASSETS	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund	Other Internal Service Fund	
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111			
In County Treasury		9112	445,006		316,071
Cash With Fiscal Agents		9113			
Revolving Cash Accounts		9114			
Investments (at cost)		9120			
Accounts Receivable		9130			
Due from Other Funds		9140			
Student Loans Receivable		9150			
Inventories, Stores, and Prepaid Items		9200			
Inventories and Stores		9210			
Prepaid Items		9220			
Fixed Assets		9300			
Sites		9310			
Site Improvements		9320			
Accumulated Depreciation Site Improvements		9321			
Buildings		9330			
Accumulated Depreciation Buildings		9331			
Library Books		9340			
Equipment		9350			
Accumulated Depreciation Equipment		9351			
Work in Progress		9360			
Total Fixed Assets			0		0
TOTAL ASSETS			445,006		316,071

For Year Ended June 30, 2016
 District ID: 820 Name: CITRUS

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	781		
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		781		0
Long-Term Liabilities	9600			
Bonds Payable	9610			
Revenue Bonds Payable	9620			
Certificates of Participation	9630			
Lease Purchase of Capital Lease	9640			
Compensated Absences Long Term	9650			
Post-Employment Benefits Long Term	9660			
Other Long-Term Liabilities	9670			
Total Long-Term Liabilities		0		0
TOTAL LIABILITIES	968	781		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820

Name: CITRUS

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
Fund Balance Reserved		9710			
NonCash Assets		9711			
Amounts Restricted by Law for Specific Purposes		9712			
Reserve for Encumbrances Credit		9713			
Reserve for Encumbrances Debit		9714			
Reserve for Debt Services		9715			
Assigned/Committed		9754	444,225		316,071
Unassigned		9790			
Total Reserved Fund Balance			444,225		316,071
Fund Balance (GASB 54)		9750			
Nonspendable Fund Balance		9751			
Restricted Fund Balance		9752			
Committed Fund Balance		9753			
Assigned Fund Balance		9754			
Total Designated Fund Balance			0		0
Uncommitted(Unrestricted) Fund Balance		9790			
Other Equity		9800			
Contributed Capital		9810			
Retained Earnings		9850			
Investment in General Fixed Assets		9890			
TOTAL FUND EQUITY			444,225		316,071
TOTAL LIABILITIES AND FUND EQUITY			445,006		316,071

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820 Name: CITRUS

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
ASSETS									
9100	Cash, Investments, and Receivables								
Cash:									
9111	Awaiting Deposit and in Banks	447,874	15,708						163,665
9112	In County Treasury	51,907	26,073						662,123
9113	Cash With Fiscal Agents	411,088							507,431
9114	Revolving Cash Accounts	2,000							
9120	Investments (at cost)								
9130	Accounts Receivable	24,760	1,583		625,854				4,310
9140	Due from Other Funds								
9150	Student Loans Receivable								
9200	Inventories, Stores, and Prepaid Items								
9210	Inventories and Stores								
9220	Prepaid Items								
9300	Fixed Assets								
9310	Sites								
9320	Site Improvements								
9321	Accumulated Depreciation Site Improvements								
9330	Buildings								
9331	Accumulated Depreciation Buildings								
9340	Library Books								
9350	Equipment								
9351	Accumulated Depreciation Equipment								
9360	Work in Progress								
	Total Fixed Assets	0	0	0	0	0	0	0	0
	TOTAL ASSETS	937,629	43,364	0	625,854	0	0	0	1,337,529

COMBINED BALANCE SHEET

For Year Ended June 30, 2016 District ID: 820 Name: CITRUS

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
LIABILITIES									
9500	Current Liabilities and Deferred Revenue								
9510	Accounts Payable	4,132			32,821				19,327
9520	Accrued Salaries and Wages Payable								
9530	Compensated Absences Payable Current				593,033				
9540	Due to Other Funds								
9550	Temporary Loans								
9560	Current Portion of Long-Term Debt								
9570	Deferred Revenues	49,175	147						
	Total Current Liabilities and Deferred Revenue	53,307	147	0	625,854	0	0	0	19,327
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	0	0	0	0	0	0	0	0
	Total Long-Term Liabilities	53,307	147	0	625,854	0	0	0	19,327
968	TOTAL LIABILITIES								

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 820

Name: CITRUS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711	2,000							
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	882,322	43,217						1,318,202
Unassigned	9790								
Total Reserved Fund Balance		884,322	43,217	0	0	0	0	0	1,318,202
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		884,322	43,217	0	0	0	0	0	1,318,202
TOTAL LIABILITIES AND FUND EQUITY		937,629	43,364	0	625,854	0	0	0	1,337,529

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 820

Name: CITRUS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120			1,801,837		1,801,837	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			65,040		65,040	
Student Financial Aid	8150		24,310			24,310	
Veterans Education	8160					0	
Vocational and Technical Education Act (VATEA)	8170			446,832		446,832	
Other Federal Revenues	8190					0	
Total Federal Revenues	8100		24,310	2,313,709		2,338,019	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612		43,997,564			43,997,564	
Other General Apportionment	8613		181,060			181,060	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622			988,323		988,323	
Disabled Students Programs and Services(DSPS)	8623			892,243		892,243	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			277,828		277,828	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627			4,859,569		4,859,569	

For Actual Year: 2015-2016

District ID: 820

Name: CITRUS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Restricted	General Fund	Actual	Actual
		Actual	Actual	Actual	Actual		
EPA Proceeds	8630	9,600,677				9,600,677	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		584,591			584,591	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	31,261				31,261	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,832,382		330,445		2,162,827	
State Mandated Costs	8685	6,641,115				6,641,115	
Other State Non-Tax Revenues	8686	321,665				321,665	
Other State Revenues	8690			167,611		167,611	
Total State Revenues	8600	62,605,724		8,100,610		70,706,334	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 820

Name: CITRUS

Object Code	Description	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
8800	Local Revenues						
8810	Property Taxes						
8811	Tax Allocation, Secured Roll	4,361,544				4,361,544	
8812	Tax Allocation, Supplemental Roll	136,730				136,730	
8813	Tax Allocation, Unsecured Roll	99,571				99,571	
8816	Prior Years Taxes	237,041				237,041	
8817	Education Revenues Augmentation Fund (ERAF)					0	
8818	Redevelopment Agency Funds - Pass Through	68,832				68,832	
8819	Redevelopment Agency Funds - Residual	296,024				296,024	
8819.1	Redevelopment Agency Funds - Asset Liquidation					0	
8820	Contributions, Gifts, Grants, and Endowments					0	
8830	Contract Services						
8831	Contract Instructional Services					0	
8832	Other Contract Services					0	
8840	Sales and Commissions					0	
8850	Rentals and Leases					0	
8860	Interest and Investment Income	163,335				163,335	
8870	Student Fees and Charges						
8872	Community Services Classes					0	
8873	Dormitory					0	
8874	Enrollment	4,841,408				4,841,408	
8874.1	Contra Revenue Account	(1,688)				(1,688)	
8875	Field Trips and Use of Nondistrict Facilities					0	
8876	Health Services		525,135			525,135	
8877	Instructional Materials Fees and Sales of Materials	29,093				29,093	
8878	Insurance					0	
8879	Student Records	32,430				32,430	
8880	Nonresident Tuition	3,740,303				3,740,303	
8881	Parking Services and Public Transportation		1,203,028			1,203,028	
8885	Other Student Fees and Charges	276				276	
8890	Other Local Revenues	532,544	44,195			576,739	
8800	Total Local Revenues	14,537,443	1,772,358			16,309,801	
	Total Revenues	77,167,477	12,186,677			89,354,154	

For Actual Year: 2015-2016

District ID: 820

Name: CITRUS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910	3,121				3,121	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8981/8982/8983)	898#	2,122,353		45,510		2,167,863	
Total Other Financing Sources	8900	2,125,474		45,510		2,170,984	
Total Revenues and Other Financing Sources		79,292,951		12,232,187		91,525,138	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2015-2016 Budget Year: 2016-2017 District ID: 820 Name: CITRUS

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	21,995		426			22,421
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,562,685	169,271	105,007	142,116		1,979,079
Business and Management	0500	1,377,696	486	2,817	5,214		1,386,213
Communications	0600	514,305		844	132		515,281
Computer and Information Science	0700	600,219		607			600,826
Education	0800	1,468,359	827,592	5,292	4,987		2,306,230
Engineering and Related Industrial Technology	0900	910,970	200,776	43,994	91,603		1,247,343
Fine and Applied Arts	1000	3,760,097	416,820	186,651	59,296		4,422,864
Foreign language	1100	1,001,872		138			1,002,010
Health	1200	1,532,357	567,594	97,477	33,927		2,231,355
Consumer Education And Home Economics	1300	206,387	11,016	568			217,971
Law	1400						0
Humanities(Letters)	1500	3,878,322	153,877	3,543	5,773		4,041,515
Library Science	1600						0
Mathematics	1700	4,008,818	51,136	6,141			4,066,095
Military Studies	1800						0
Physical Sciences	1900	1,527,650	155,223	49,044	4,911		1,736,828
Psychology	2000	1,009,580	29,760	1,105			1,040,445
Public Affairs and Services	2100	389,803			2,050		391,853
Social Sciences	2200	2,312,900	23,033	472			2,336,405
Commercial Services	3000	1,221,733	277,904	88,815	12,526		1,600,978
Interdisciplinary Studies	4900	2,084,645	1,490,346	777,655	530,140		4,882,786
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(61,231)					(61,231)
Sub-Total Instructional Activities		29,329,162	4,374,834	1,370,596	892,675		35,967,267
Total Expenditures for GF Activities*		29,329,162	34,290,690	9,143,114	1,543,621	7,966,678	82,273,265

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 820

Name: CITRUS

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		2,725,247	26,578	52,480		2,804,305
Course and Curriculum Development	6020		299,073	42,326	7,845		349,244
Academic / Faculty Senate	6030		147,718	6,839			154,557
Other Instructional Administration & Governance	6090		173,625	17,798			191,423
Total Instructional Admin. & Governance		0	3,345,663	93,541	60,325	0	3,499,529
Instructional Support Services	6100						
Learning Center	6110		302,000	3,625	534		306,159
Library	6120		957,584	103,573	67,924		1,129,081
Media	6130		150,101	5,090	2,915		158,106
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		21,207	13,205			34,412
Total Instructional Support Services		0	1,430,892	125,493	71,373	0	1,627,758
Admissions and Records	6200		1,329,980	56,439	5,996		1,392,415
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,277,060	23,720			1,300,780
Matriculation and Student Assessment	6320		1,865,410	146,274	81,528		2,093,212
Transfer Programs	6330		250,235	4,616			254,851
Career Guidance	6340		136,275	1,305			137,580
Other Student Counseling and Guidance	6390		139,676	11,146			150,822
Total Student Counseling and Guidance		0	3,668,656	187,061	81,528	0	3,937,245

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2015-2016 Budget Year: 2016-2017 District ID: 820 Name: CITRUS

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		883,851	12,293			896,144
Extended Opportunity Programs and Services (EOPS)	6430		784,596	55,969	8,730		849,295
Health Services	6440		496,486	70,585			567,071
Student Personnel Administration	6450		359,145	8,688	3,953		371,786
Financial Aid Administration	6460		1,045,014	91,267			1,136,281
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,172,958	290,400	176,640	17,197	1,657,195
Total Other Student Services		0	4,742,050	529,202	189,323	17,197	5,477,772
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		624,840	347,531	6,024		978,395
Custodial Services	6530		1,659,717	124,693			1,784,410
Grounds Maintenance and Repairs	6550		795,668	34,280	959		830,907
Utilities	6570			1,180,318			1,180,318
Other Operations and Maintenance of Plant	6590		391,079	170,071	29,347		590,497
Total Operation and Maintenance of Plant		0	3,471,304	1,856,893	36,330	0	5,364,527
Planning, Policymaking and Coordinations			714,031	672,194	294		1,386,519

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 820

Name: CITRUS

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		575,839	928,037	2,842		1,506,718
Fiscal Operations	6720		1,265,523	290,213	4,583		1,560,319
Human Resources Management	6730		944,580	247,247	159		1,191,986
Noninstruct Staff Retirees' Benefits & Retirement *	6740		886,022				886,022
Staff Development	6750		1,096	19,332			20,428
Staff Diversity	6760			6,111			6,111
Logistical Services	6770		1,673,307	658,277	2,266		2,333,850
Management Information Systems	6780		1,817,663	992,431	32,645		2,842,739
Other General Institutional Support Services	6790			15,303			15,303
Total General Institutional Support Services	6700	0	7,164,030	3,156,951	42,495	0	10,363,476
Community Services & Economic Development	6800						
Community Recreation	6810		604,880				604,880
Community Service Classes	6820		234,541	241,330			475,871
Community Use of Facilities	6830		0				0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	839,421	241,330	0	0	1,080,751

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016 Budget Year: 2016-2017

District ID: 820

Name: CITRUS

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				2,523		2,523
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		952,526	239,903	125,672		1,318,101
Student and Co-Curricular Activities	6960		1,096,727	425,932	29,735		1,552,394
Student Housing	6970						0
Other Ancillary Services	6990		817,751	131,737	5,352		954,840
Total Ancillary Services	6900	0	2,867,004	797,572	163,282	0	3,827,858
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		84,581	55,842			140,423
Total Auxiliary Operations	7000	0	84,581	55,842	0	0	140,423

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 820

Name: CITRUS

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		258,244				258,244
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,985,762	6,985,762
Student Aid	7320					488,812	488,812
Other Outgo	7390					474,907	474,907
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,949,481	7,949,481
Sub-Total Non-Instructional Activities			29,915,856	7,772,518	650,946	7,966,678	46,305,998
Total Expenditures General Fund: activities *		29,329,162	34,290,690	9,143,114	1,543,621	7,966,678	82,273,265

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: CITRUS

I.	2016-2017 Appropriations Limit:				
A.	2015-2016 Appropriations Limit:				\$86,801,178
B.	2016-2017 Price Factor:	1.0537			
C.	Population factor:				
	1. 2014-2015 Second Period Actual FTES	11,421.90			
	2. 2015-2016 Second Period Actual FTES	11,822.55			
	3. 2015-2016 Population change factor (C2/C1)	1.0351			
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)				\$94,672,732
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)				\$94,672,732
F.	Adjustments to decrease limit:				
	1. Transfers out of financial responsibility			\$0	
	2. Lapses of voter approved increases			0	
	3. Total adjustments - decrease				0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)				\$94,672,732
II.	2016-2017 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				54,995,218
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				31,261
C.	Local Property taxes				5,199,742
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2016-2017 Appropriations Subject to Limit				\$60,226,221

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	24,310		2,313,709	2,959,890	2,338,019	2,959,890
State Revenues	8600	62,605,724	58,586,128	8,100,610	12,324,284	70,706,334	70,910,412
Local Revenues	8800	14,537,443	14,841,858	1,772,358	1,825,901	16,309,801	16,667,759
Total Revenues		77,167,477	73,427,986	12,186,677	17,110,075	89,354,154	90,538,061
EXPENDITURES:							
Academic Salaries	1000	27,529,437	26,443,444	2,987,536	2,290,791	30,516,973	28,734,235
Classified Salaries	2000	14,520,337	16,328,823	3,233,213	3,258,714	17,753,550	19,587,537
Employee Benefits	3000	13,631,485	16,480,857	1,717,844	2,316,420	15,349,329	18,797,277
Supplies and Materials	4000	1,224,672	1,357,383	407,692	1,622,516	1,632,364	2,979,899
Other Operating Expenses and Services	5000	5,974,273	6,382,479	1,536,477	4,273,710	7,510,750	10,656,189
Capital Outlay	6000	277,428	3,377,373	1,266,193	2,034,376	1,543,621	5,411,749
Total Expenditures		63,157,632	70,370,359	11,148,955	15,796,527	74,306,587	86,166,886
Excess (Deficiency) of Revenues over Expenditures		14,009,845	3,057,627	1,037,722	1,313,548	15,047,567	4,371,175
Other Financing Sources	8900	2,125,474	69,094	45,510	55,215	2,170,984	124,309
Other Outgo	7000	6,605,103	2,054,286	1,361,575	2,556,989	7,966,678	4,611,275
Net Increase/(Decrease) in Fund Balance		9,530,216	1,072,435	(278,343)	(1,188,226)	9,251,873	(115,791)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,146,471	20,676,687	1,466,569	1,188,226	12,613,040	21,864,913
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,146,471	21,749,122	1,466,569	1,188,226	12,613,040	
Ending Fund Balance, June 30		20,676,687	21,749,122	1,188,226	0	21,864,913	21,749,122

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	36,006					
Local Revenues	8800	4,265,252	6,200,567				
Total Revenues		4,301,258	6,200,567	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,955,000	2,625,000				
Debt Interest and Other Service Charges	7120	3,176,165	3,519,063				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		6,131,165	6,144,063	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,131,165)	(6,144,063)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,829,907)	56,504	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,313,884	2,483,977	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,313,884		0	0	0	0
Ending Fund Balance, June 30		2,483,977	2,540,481	0	0	0	0

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					164,356	222,120
Total Income		0	0	0	0	164,356	222,120
Expenditures							
Academic Salaries	1000					17,807	17,737
Classified Salaries	2000					137,129	132,701
Employee Benefits	3000					58,517	52,282
Supplies and Materials	4000					907	890
Other Operating Expenses and Services	5000					20,825	18,510
Capital Outlay	6000						
Total Expenditures		0	0	0	0	235,185	222,120
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(70,829)	0
Other Financing Sources	8900					34,794	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(36,035)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			0	0	36,035	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	36,035	
Ending Fund Balance, June 30		0	0	0	0	0	0

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,602,988	2,572,135				
Local Revenues	8800	1,747,488	1,327,089	125,829	50,000		
Total Income		5,350,476	3,899,224	125,829	50,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	377,486	165,677	191,768			
Employee Benefits	3000	128,790	68,178	82,523			
Supplies and Materials	4000	41,488		3,610			
Other Operating Expenses and Services	5000	2,286,182	2,985,252	860,142	505,860		
Capital Outlay	6000	2,970,548	11,520,974	7,009,923	9,306,500		
Total Expenditures		5,804,494	14,740,081	8,147,966	9,812,360	0	0
Excess (Deficiency) of Revenues over Expenditures		(454,018)	(10,840,857)	(8,022,137)	(9,762,360)	0	0
Other Financing Sources	8900	4,500,000					
Other Outgo	7000	60,265					
Net Increase/(Decrease) in Fund Balance		3,985,717	(10,840,857)	(8,022,137)	(9,762,360)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,527,736	16,513,453	19,425,721	11,403,584		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,527,736		19,425,721		0	
Ending Fund Balance, June 30		16,513,453	5,672,596	11,403,584	1,641,224	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	4,164,927	4,310,100	369,374	369,119		
Other Financing Sources	8900			132,302	108,926		
Total Income		4,164,927	4,310,100	501,676	478,045	0	0
Cost of Sales	5890	2,828,349	2,942,173	130,849	91,036		
Gross Profit or Loss		1,336,578	1,367,927	370,827	387,009	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	768,248	673,708	255,994	215,428		
Employee Benefits	3000	200,706	262,214	80,945	134,401		
Supplies and Materials	4000	47,780	40,000	9,313	9,000		
Other Operating Expenses and Services	5000	289,555	174,588	24,575	25,180		
Capital Outlay	6000	15,315	12,500		3,000		
Total Expenditures		1,321,604	1,163,010	370,827	387,009	0	0
Net Profit or Loss		14,974	204,917	0	0	0	0
Other Outgo	7000	59,971	258,926				
Net Increase/(Decrease) in Fund Balance		(44,997)	(54,009)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	196,644	151,647	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	196,644		0		0	0
Ending Fund Balance, June 30		151,647	97,638	0	0	0	0

For Actual Year: 2015-2016 Budget Year: 2016-2017 Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
REVENUES:			
Local Revenues	8800	183,883	183,880
Other Financing Sources	8900	50,000	50,000
Total Income		233,883	233,880
Cost of Sales	5890	24,342	26,583
Gross Profit or Loss		209,541	207,297
Expenditures			
Academic Salaries	1000		
Classified Salaries	2000	111,744	130,995
Employee Benefits	3000	31,689	48,382
Supplies and Materials	4000	15,072	13,400
Other Operating Expenses and Services	5000	35,505	45,407
Capital Outlay	6000		20,000
Total Expenditures		194,010	258,184
Net Profit or Loss		15,531	(50,887)
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		15,531	(50,887)
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010	256,354	271,885
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	256,354	
Ending Fund Balance, June 30		271,885	220,998

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
REVENUES:					
Local Revenues	8800	1,525,180			
Other Financing Sources	8900		2,275,000	316,071	
Total Income		1,525,180	2,275,000	316,071	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	1,080,955	2,275,000		
Capital Outlay	6000				
Total Expenditures		1,080,955	2,275,000	0	0
Net Profit or Loss		444,225	0	316,071	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		444,225	0	316,071	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		444,225	0	316,071
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		444,225	444,225	316,071	316,071

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	444,927	521,241	26,867	27,500		
Total Income		444,927	521,241	26,867	27,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	238,788	262,611				
Employee Benefits	3000	72,387	84,104				
Supplies and Materials	4000	113,567	192,314	969	5,610		
Other Operating Expenses and Services	5000	82,895	29,550	19,691	20,000		
Capital Outlay	6000	6,210	46,000				
Total Expenditures		513,847	614,579	20,660	25,610	0	0
Excess/(Deficiency) of Revenues over Expenditures		(68,920)	(93,338)	6,207	1,890	0	0
Other Financing Sources	8900		150,000				
Other Outgo	7000	98,357	56,662	1,863	1,890		
Net Increase/(Decrease) in Fund Balance		(167,277)	0	4,344	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	831,364	884,322	38,873	43,217	0	0
Prior Years Adjustments	9020	220,235					
Adjusted Beginning Balance	9030	1,051,599		38,873		0	
Ending Fund Balance, June 30		884,322	884,322	43,217	43,217	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100	17,762,985	19,243,138				
State Revenues	8600	1,233,835	1,300,000				
Local Revenues	8800						
Total Income		18,996,820	20,543,138	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,996,820	20,543,138	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	18,996,820	20,543,138				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

820 CITRUS

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,126,456	1,016,524
Total Income		0	0	1,126,456	1,016,524
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			182,139	145,210
Employee Benefits	3000			14,978	12,112
Supplies and Materials	4000			322,494	292,372
Other Operating Expenses and Services	5000			562,894	495,780
Capital Outlay	6000			1,301	
Total Expenditures		0	0	1,083,806	945,474
Excess/(Deficiency) of Revenues over Expenditures		0	0	42,650	71,050
Other Financing Sources	8900			6,622	
Other Outgo	7000			77,622	71,050
Net Increase/(Decrease) in Fund Balance		0	0	(28,350)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		1,318,202
Prior Years Adjustments	9020			1,346,552	
Adjusted Beginning Balance	9030	0		1,346,552	
Ending Fund Balance, June 30		0	0	1,318,202	1,318,202

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,238
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	34,794
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,500,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	50,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	316,071
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	348,162
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	60,265
52	CAFETERIA FUND	51	BOOKSTORE FUND	132,302
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	72,331
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	5,984
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,863
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	12,063

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: 2015-2016 Budget Year: 2016-2017

District ID: 820

Name: CITRUS

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				35,923	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		35,923	
Actual Fiscal Year Data						
State Lottery Proceeds:	8681		1,832,382		631,084	
		Instructional & Institutional Unrestricted				Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)		Instructional Materials Proposition 20	Total
Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000		299,821			299,821
Employee Benefits	3000		145,013			145,013
Supplies & Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300					31,888
Noninstructional Supplies & Mtrls	4400					0
Total Supplies and Materials		0	0		31,888	31,888
Other Operating Expenses and Services	5000		1,387,548			1,387,548
Capital Outlay	6000					293,111
Library Books	6300					5,446
Equipment	6400					
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
Total Capital Outlay		0	0		5,446	5,446
Other Outgo	7000					0
Total Expenditures		0	1,832,382	0	330,445	2,162,827
Ending Balance					336,562	336,562

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: 2015-2016 Budget Year: 2016-2017

District ID: 820

Name: CITRUS

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					336,562	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			336,562	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,679,549			536,085	
		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
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		277,074		277,074		277,074
Employee Benefits	3000		139,725		139,725		139,725
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	690,000	690,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	690,000	690,000
Other Operating Expenses and Services	5000		1,262,750		1,262,750	182,647	1,445,397
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		0	1,679,549	0	1,679,549	872,647	2,552,196
Ending Balance					0	0	0

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 820

Name: CITRUS

EPA Revenue	9,600,677
-------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,600,677	0	0	9,600,677
TOTAL		9,600,677	0	0	9,600,677

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 820

Name: CITRUS

Fiscal Year	STRS			PERS			Increase		
	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	
2015-16	3,274,471	10.73%	2,371,774	11.85%	5,646,245	N/A	N/A	N/A	
2016-17	3,839,035	12.58%	2,780,079	13.89%	6,619,114	972,869	17.23%		
2017-18	4,403,599	14.43%	3,102,320	15.50%	7,505,919	886,805	13.40%		
2018-19	4,968,163	16.28%	3,422,560	17.10%	8,390,723	884,804	11.79%		
2019-20	5,532,727	18.13%	3,722,785	18.60%	9,255,512	864,789	10.31%		
2020-21	5,858,742	19.10%	3,962,964	19.80%	9,821,706	566,194	6.12%		

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

Yes

Explain Yes or No

Effective with the 2015-16 fiscal year, the district budgets an annual ongoing transfer into a set aside account. The district plans to make annual transfers into the internal set aside account over the next several years until the projected increase is funded. As of the 2016-17 budget year, the total estimated increase not including any adjustments for new hires, step and column, or other salary increases beyond the level currently budgeted for 2016-17 is 65% funded.