

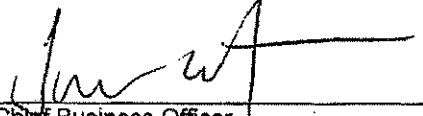
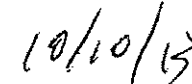
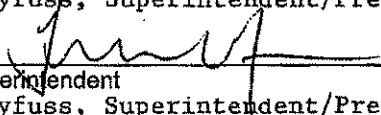
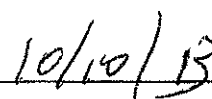
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: RIO HONDO

District Code: 880

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 Teresa Dreyfuss, Superintendent/President	 _____ Date 10/10/13
 _____ District Superintendent Teresa Dreyfuss, Superintendent/President	 _____ Date 10/10/13

Contact: Teresa Dreyfuss

(562) 463-7271

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, 2013. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	12,155,721	12,021,990	11,239	12,033,229
Other	1300	9,903,691	10,263,668	181,028	10,444,696
Total Instructional Salaries		22,059,412	22,285,658	192,267	22,477,925
Non-Instructional Salaries					
Contract or Regular	1200		4,395,014	36,237	4,431,251
Other	1400		560,667		560,667
Total Non-Instructional Salaries		0	4,955,681	36,237	4,991,918
Total Academic Salaries		22,059,412	27,241,339	228,504	27,469,843
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,173,125	124,795	9,297,920
Other	2300		540,110	40,671	580,781
Total Non-Instructional Salaries		0	9,713,235	165,466	9,878,701
Instructional Aides					
Regular Status	2200	1,460,142	1,533,837		1,533,837
Other	2400	272,223	276,655		276,655
Total Instructional Aides		1,732,365	1,810,492	0	1,810,492
Total Classified Salaries		1,732,365	11,523,727	165,466	11,689,193
Employee Benefits	3000	7,195,164	14,207,707	126,939	14,334,646
Supplies and Materials	4000		632,505	3,027	635,532
Other Operating Expenses	5000		5,568,571	312,714	5,881,285
Equipment Replacement	6420		3,899		3,899
Total Expenditures Prior to Exclusions		30,986,941	59,177,748	836,650	60,014,398

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff—Retirees' Benefits and Retirement Incentives	5900	1,715,274	1,715,274		1,715,274
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		954		954
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,661,766		1,661,766
Objects to Exclude	Object Code				
Rents and Leases	5060		688,208		688,208
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	963,348	963,348		963,348
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		222,172		222,172
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	222,172	0	222,172
Other Operating Expenses and Services	5000		690,482		690,482

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		35,434		35,434
Equipment	6400				
Equipment - Additional	6410		19,822		19,822
Equipment - Replacement	6420				0
Total Equipment		0	19,822	0	19,822
Total Capital Outlay		0	55,256	0	55,256
Other Outgo	7000			409,070	409,070
Total Exclusions		2,678,622	5,997,460	409,070	6,406,530
Total for ECS 84362, 50% Law		28,308,319	53,180,288	427,580	53,607,868
Percent of CEE (Instructional Salary Cost / Total CEE)		53.23%	100.00%		
50% of Current Expense of Education			26,590,144		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,308,319	53,180,288	427,580	53,607,868
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		30,986,941	59,177,748	836,650	60,014,398
Capital Expenditures	6000	17,836	135,682		135,682
Equipment Replacement (Back out)	6420		(3,899)	0	(3,899)
Total Unrestricted General Fund Expenditures		31,004,777	59,309,531	836,650	60,146,181

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	9,749,258	832,670	10,581,928
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	5,000		5,000
Investments (at cost)	9120			0
Accounts Receivable	9130	18,046,025	969,334	19,015,359
Due from Other Funds	9140	320,003		320,003
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	22,252		22,252
Prepaid Items	9220	66,396		66,396
TOTAL ASSETS		28,208,934	1,802,004	30,010,938
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,267,958	154,880	12,422,838
Accrued Salaries and Wages Payable	9520	6,250,849	1,459,118	7,709,967
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	66,000		66,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,565,039	151,448	4,716,487
TOTAL LIABILITIES		23,149,846	1,765,446	24,915,292

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713		3,492	3,492
Reserve for Encumbrances Debit	9714	13,308		13,308
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		13,308	3,492	16,800
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		33,066	33,066
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	33,066	33,066
Uncommitted Fund Balance	9790	5,072,396		5,072,396
TOTAL FUND EQUITY		5,085,704	36,558	5,122,262
TOTAL LIABILITIES AND FUND EQUITY		28,235,550	1,802,004	30,037,554

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	6,613,572		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		6,613,572	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	6,613,572		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,613,572	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,613,572	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,613,572	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			578,223		4,226,994	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			3,705		9,814	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210			(444)			
Prepaid Items	9220						
TOTAL ASSETS		0	0	581,484	0	4,236,808	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,876			
Accrued Salaries and Wages Payable	9520			227,954			
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	230,830	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

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	548	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	548	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	351,202	0	4,236,808	0
Total Designated Fund Balance		0	0	351,202	0	4,236,808	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	351,750	0	4,236,808	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	582,580	0	4,236,808	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	14,765,039	43,440,123
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	578,528	102,949
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		14,400
TOTAL ASSETS		15,343,567	43,557,472
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,306	1,938,474
Accrued Salaries and Wages Payable	9520	212	
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		5,518	1,938,474

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	15,338,049	41,618,998
Total Designated Fund Balance		15,338,049	41,618,998
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		15,338,049	41,618,998
TOTAL LIABILITIES AND FUND EQUITY		15,343,567	43,557,472

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise 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				
Due from Other Funds	9140				
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	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
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 Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	8,129,771	382,560
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	17,011	875
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		8,146,782	383,435

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	8,146,782	383,435
Total Designated Fund Balance		8,146,782	383,435
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,146,782	383,435
TOTAL LIABILITIES AND FUND EQUITY		8,146,782	383,435

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	264,330			374,157				909,824
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	16,500							56,118
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	0	0	0	0	0	0
TOTAL ASSETS		280,830	0	0	374,157	0	0	0	965,942

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	149,130							816,523
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		149,130	0	0	0	0	0	0	816,523
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	149,130	0	0	0	0	0	0	816,523

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				374,157				
Committed Fund Balance	9753								
Assigned Fund Balance	9754	131,700							149,419
Total Designated Fund Balance		131,700	0	0	374,157	0	0	0	149,419
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		131,700	0	0	374,157	0	0	0	149,419
TOTAL LIABILITIES AND FUND EQUITY		280,830	0	0	374,157	0	0	0	965,942

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	220,928		220,928
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		523,853	523,853
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	162,282	1,183,464	1,345,746
Total Federal Revenues	8100	383,210	1,707,317	2,090,527
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	952,810		952,810
State General Apportionment	8612	37,584,759		37,584,759
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,113,086	1,113,086
Disabled Students Programs and Services(DSPS)	8623		456,260	456,260
Temporary Assistance for Needy Families (TANF)	8624		73,033	73,033
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		228,412	228,412
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,594,696	2,594,696

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	9,727,628		9,727,628
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		(4,000)	(4,000)
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	40,711		40,711
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	1,802		1,802
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,931,258	183,139	2,114,397
State Mandated Costs	8685	344,165		344,165
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	807,388		807,388
Total State Revenues	8600	51,390,521	4,644,626	56,035,147

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,683,563		4,683,563
Tax Allocation, Supplemental Roll	8812	70,135		70,135
Tax Allocation, Unsecured Roll	8813	115,981		115,981
Prior Years Taxes	8816	368,173		368,173
Education Revenues Augmentation Fund (ERAF)	8817	(29,153)		(29,153)
Redevelopment Agency Funds - Pass Through	8818	459,687		459,687
Redevelopment Agency Funds - Residual	8819	96,616		96,616
Redevelopment Agency Funds - Asset Liquidation	8819.1	41,910		41,910
Contributions, Gifts, Grants, and Endowments	8820		27,380	27,380
Contract Services	8830			
Contract Instructional Services	8831		137,637	137,637
Other Contract Services	8832	6,300		6,300
Sales and Commissions	8840			0
Rentals and Leases	8850	87,621		87,621
Interest and Investment Income	8860	75,999		75,999
Student Fees and Charges	8870			
Community Services Classes	8872	330,810		330,810
Dormitory	8873			0
Enrollment	8874	3,653,585		3,653,585
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		663,614	663,614
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	53,021		53,021
Nonresident Tuition	8880	318,294		318,294
Parking Services and Public Transportation	8881		723,395	723,395
Other Student Fees and Charges	8885	166,510		166,510
Other Local Revenues	8890	698,343	164,286	862,629
Total Local Revenues	8800	11,197,395	1,716,312	12,913,707
Total Revenues		62,971,126	8,068,255	71,039,381

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		150,000	150,000
Total Other Financing Sources	8900	0	150,000	150,000
Total Revenues and Other Financing Sources		62,971,126	8,218,255	71,189,381

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

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						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,017,193					1,017,193
Business and Management	0500	786,939		16,022	18,103		821,064
Communications	0600	843,390		4,549	20,409		868,348
Computer and Information Science	0700	559,111					559,111
Education	0800	2,300,023	15,314	200,386			2,515,723
Engineering and Related Industrial Technology	0900	2,090,167	55,477	857,946	124,391		3,127,981
Fine and Applied Arts	1000	2,642,524	12,232	26,131			2,680,887
Foreign language	1100	1,021,135	50				1,021,185
Health	1200	2,128,377	9,910	78,683	113,048		2,330,018
Consumer Education And Home Economics	1300	712,291		4,878			717,169
Law	1400	52,099					52,099
Humanities(Letters)	1500	4,189,922		40,422			4,230,344
Library Science	1600						0
Mathematics	1700	3,798,426	106,493	24,465	356		3,929,740
Military Studies	1800						0
Physical Sciences	1900	1,253,979		71,595	3,363		1,328,937
Psychology	2000	561,201					561,201
Public Affairs and Services	2100	3,424,471	26,561	219,103	122,371		3,792,506
Social Sciences	2200	2,229,460	22,200	24,935	7,859		2,284,454
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,133,528	145,815	113,633	14,805		2,407,781
Instruc Staff-Retirees' Brnfts & Retire Incents	5900	1,715,274					1,715,274
Sub-Total Instructional Activites		33,459,510	394,052	1,682,748	424,705		35,961,015
Total Expenditures for GF Activities*		34,463,925	27,207,318	8,001,348	600,321	990,255	71,263,167

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

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	7,057	3,114,178	47,345	11,973		3,180,553
Course and Curriculum Development	6020		4,374	2,713			7,087
Academic / Faculty Senate	6030	72,842	244,551	1,911			319,304
Other Instructional Administration & Governance	6090			5			5
Total Instructional Admin. & Governance		79,899	3,363,103	51,974	11,973	0	3,506,949
Instructional Support Services	6100						
Learning Center	6110	11,035	242,282	10,131			263,448
Library	6120		1,538,050	164,814	38,230		1,741,094
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,661,499	406,784	2,825		2,071,108
Other Instructional Support Services	6190	283	256,316	277,122			533,721
Total Instructional Support Services		11,318	3,698,147	858,851	41,055	0	4,609,371
Admissions and Records	6200		1,414,166	33,125	2,417		1,449,708
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	42,667	1,975,993	105,365	25,947		2,149,972
Matriculation and Student Assessment	6320	52,813	1,184,591	21,903			1,259,307
Transfer Programs	6330		262,087	15,283			277,370
Career Guidance	6340		181,546	9,230			190,776
Other Student Counseling and Guidance	6390		110,365	1,319			111,684
Total Student Counseling and Guidance		95,480	3,714,582	153,100	25,947	0	3,989,109

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

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			151,655			151,655
Disabled Student Programs and Services (DSPS)	6420	131,848	727,766	7,906	6,655		874,175
Extended Opportunity Programs and Services (EOPS)	6430	6,577	989,371	49,117			1,045,065
Health Services	6440		535,949	256,653	5,027		797,629
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,080,378	64,400			1,144,778
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490	158,169	1,301,548	103,290	14,997		1,578,004
Total Other Student Services		296,594	4,635,012	633,021	26,679	0	5,591,306
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,519,927	201,291	36,817		1,758,035
Custodial Services	6530		1,275,448	80,005			1,355,453
Grounds Maintenance and Repairs	6550		491,301	16,091	20,433		527,825
Utilities	6570			1,799,252			1,799,252
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,286,676	2,096,639	57,250	0	5,440,565
Planning, Policymaking and Coordinations	6600		1,566,705	386,159	2,752		1,955,616

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

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		526,051	197,491			723,542
Fiscal Operations	6720		1,548,488	278,994	2,838		1,830,320
Human Resources Management	6730		185,378	151,831			337,209
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,661,766				1,661,766
Staff Development	6750		83,420	28,249			111,669
Staff Diversity	6760						0
Logistical Services	6770	263,917	546,516	739,929	4,705		1,555,067
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	263,917	4,551,619	1,396,494	7,543	0	6,219,573
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	192,266	215,031	314,640			721,937
Community Use of Facilities	6830						0
Economic Development	6840	447	3,781	44,012			48,240
Other Community Services & Economic Development	6890						0
Total Community Services	6800	192,713	218,812	358,652	0	0	770,177

* 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: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		227,165	348,684			575,849
Student and Co-Curricular Activities	6960	64,494	98,216	1,101			163,811
Student Housing	6970						0
Other Ancillary Services	6990		5,534				5,534
Total Ancillary Services	6900	64,494	330,915	349,785	0	0	745,194
Auxiliary Operations	7000						
Contract Education	7010		33,529	800			34,329
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	33,529	800	0	0	34,329

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						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					150,000	150,000
Student Aid	7320					840,255	840,255
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	990,255	990,255
Sub-Total Non-Instructional Activites		1,004,415	26,813,266	6,318,600	175,616	990,255	35,302,152
Total Expenditures General Fund: activities *		34,463,925	27,207,318	8,001,348	600,321	990,255	71,263,167

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

DISTRICT NAME: RIO HONDO

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$121,297,251
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	13,963.00		
	2. 2012-2013 Second Period Actual FTES	13,396.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9594		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$122,330,859
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)			\$122,330,859
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$122,330,859
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			51,508,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			41,000
C.	Local Property taxes			1,050,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			15,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			110,000
H.	2013-2014 Appropriations Subject to Limit			\$52,504,000

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	383,210		1,707,317	1,872,000	2,090,527	1,872,000
State Revenues	8600	51,390,521	53,431,470	4,644,626	6,339,530	56,035,147	59,771,000
Local Revenues	8800	11,197,395	11,531,476	1,716,312	1,679,624	12,913,707	13,211,100
Total Revenues		62,971,126	64,962,946	8,068,255	9,891,154	71,039,381	74,854,100
EXPENDITURES:							
Academic Salaries	1000	29,055,515	30,630,508	2,328,813	2,581,492	31,384,328	33,212,000
Classified Salaries	2000	11,689,192	12,030,259	2,145,998	2,649,741	13,835,190	14,680,000
Employee Benefits	3000	14,835,876	15,116,572	1,615,849	1,737,428	16,451,725	16,854,000
Supplies and Materials	4000	635,533	693,267	342,158	382,733	977,691	1,076,000
Other Operating Expenses and Services	5000	5,881,283	5,829,135	1,142,374	1,596,865	7,023,657	7,426,000
Capital Outlay	6000	135,682	419,990	464,639	368,010	600,321	788,000
Total Expenditures		62,233,081	64,719,731	8,039,831	9,316,269	70,272,912	74,036,000
Excess /(Deficiency) of Revenues over Expenditures		738,045	243,215	28,424	574,885	766,469	818,100
Other Financing Sources	8900			150,000		150,000	0
Other Outgo	7000	409,070	220,115	581,185	574,885	990,255	795,000
Net Increase/(Decrease) in Fund Balance		328,975	23,100	(402,761)	0	(73,786)	23,100
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,009,432	5,072,398	435,827	33,066	5,445,259	5,105,464
Prior Years Adjustments	9020	(266,009)				(266,009)	
Adjusted Beginning Balance	9030	4,743,423		435,827		5,179,250	
Ending Fund Balance, June 30		5,072,398	5,095,498	33,066	33,066	5,105,464	5,128,564

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	89,768					
Local Revenues	8800	8,803,068	8,393,017				
Total Revenues		8,892,836	8,393,017	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	4,610,618	3,525,000				
Debt Interest and Other Service Charges	7120	5,427,345	4,943,626				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	10,037,963	8,468,626	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(10,037,963)	(8,468,626)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,145,127)	(75,609)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,758,699	6,613,572		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,758,699		0		0	
Ending Fund Balance, June 30		6,613,572	6,537,963	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					368,861	371,700
Local Revenues	8800					24,037	24,000
Total Income		0	0	0	0	392,898	395,700
Expenditures							
Academic Salaries	1000					80,556	177,204
Classified Salaries	2000					321,751	301,972
Employee Benefits	3000					195,848	190,847
Supplies and Materials	4000					21,789	55,050
Other Operating Expenses and Services	5000					8,113	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	628,057	725,073
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(235,159)	(329,373)
Other Financing Sources	8900					250,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	14,841	(329,373)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	336,362	351,203
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		336,362	
Ending Fund Balance, June 30		0	0	0	0	351,203	21,830

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			27,751	25,000		
Total Income		0	0	27,751	25,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			107,733	200,000		
Capital Outlay	6000						
Total Expenditures		0	0	107,733	200,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(79,982)	(175,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(79,982)	(175,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,316,790	4,236,808		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,316,790		0	
Ending Fund Balance, June 30		0	0	4,236,808	4,061,808	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	5,149,193			
Local Revenues	8800	206,314	165,000	321,650	250,000
Total Income		5,355,507	165,000	321,650	250,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	2,245		18,380	30,000
Other Operating Expenses and Services	5000	170,708	245,000	3,706,379	2,000,000
Capital Outlay	6000	5,078,721	10,000	6,440,804	4,970,000
Total Expenditures		5,251,674	255,000	10,165,563	7,000,000
Excess /(Deficiency) of Revenues over Expenditures		103,833	(90,000)	(9,843,913)	(6,750,000)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		103,833	(90,000)	(9,843,913)	(6,750,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	15,234,216	15,338,049	51,462,911	41,618,998
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	15,234,216		51,462,911	
Ending Fund Balance, June 30		15,338,049	15,248,049	41,618,998	34,868,998

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

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						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		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
Net Profit or Loss		0	0	0	0	0	0
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	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	789,007	837,500	2,458	2,500		
Other Financing Sources	8900						
Total Income		789,007	837,500	2,458	2,500		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	38,230	40,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		38,230	40,000	0	0		
Net Profit or Loss		750,777	797,500	2,458	2,500		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		750,777	797,500	2,458	2,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,129,996	8,146,782	380,977	383,435		
Prior Years Adjustments	9020	266,009					
Adjusted Beginning Balance	9030	7,396,005		380,977			
Ending Fund Balance, June 30		8,146,782	8,944,282	383,435	385,935		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	215,313	211,950				
Total Income		215,313	211,950	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	47,500	47,500				
Employee Benefits	3000	2,500	2,500				
Supplies and Materials	4000	4,658	5,350				
Other Operating Expenses and Services	5000	111,871	141,350				
Capital Outlay	6000						
Total Expenditures		166,529	196,700	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		48,784	15,250	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		48,784	15,250	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	82,916	131,700		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	82,916		0		0	
Ending Fund Balance, June 30		131,700	146,950	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,113,284	18,150,000				
State Revenues	8600	946,574	1,000,000				
Local Revenues	8800	966,296	1,000,000				
Total Income		20,026,154	20,150,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	19,855,268	20,000,000				
Capital Outlay	6000						
Total Expenditures		19,855,268	20,000,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		170,886	150,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		170,886	150,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	203,271	374,157		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	203,271		0		0	
Ending Fund Balance, June 30		374,157	524,157	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			351,376	356,900
Total Income		0	0	351,376	356,900
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			347,142	402,665
Capital Outlay	6000				
Total Expenditures		0	0	347,142	402,665
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,234	(45,765)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	4,234	(45,765)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	145,186	149,419
Prior Years Adjustments	9020			(1)	
Adjusted Beginning Balance	9030	0		145,185	
Ending Fund Balance, June 30		0	0	149,419	103,654

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	150,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	250,000

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: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,931,258		183,139	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	963,348			963,348		963,348
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	222,172			222,172		222,172
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		222,172	0	0	222,172	0	222,172
Other Operating Expenses and Services	5000	655,610	34,872		690,482	183,139	873,621
Capital Outlay	6000						
Library Books	6300		35,434		35,434		35,434
Equipment	6400						
Equipment - Additional	6410	19,822			19,822		19,822
Equipment - Replacement	6420				0		0
Total Capital Outlay		19,822	35,434	0	55,256		55,256
Other Outgo	7000				0		0
Total Expenditures		1,860,952	70,306	0	1,931,258	183,139	2,114,397
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			1,701,400		418,600	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000		700,000		700,000		700,000
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		200,000		200,000		200,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials			200,000	0	200,000	0	200,000
Other Operating Expenses and Services	5000		756,400		756,400	418,600	1,175,000
Capital Outlay							
Library Books	6300			45,000	45,000		45,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay			0	45,000	0	45,000	45,000
Other Outgo	7000				0		0
Total Expenditures			1,656,400	45,000	0	418,600	2,120,000
Ending Balance						0	0

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 880

Name: RIO HONDO

EPA Revenue	9,727,628
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	9,727,628	0	0	9,727,628
TOTAL		9,727,628	0	0	9,727,628