

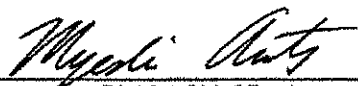
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: RIO HONDO

District Code: 880

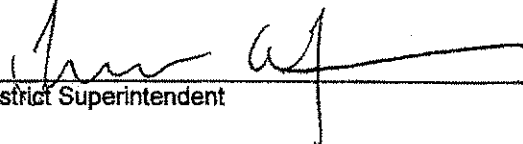
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/13/15

Date



District Superintendent

10/14/15

Date

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 880

Name: RIO HONDO

		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Object Code					
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	11,925,370	11,949,104	5,191	11,954,295
Other	1300	11,390,748	11,816,884	135,467	11,952,351
Total Instructional Salaries		23,316,118	23,765,988	140,658	23,906,646
Non-Instructional Salaries					
Contract or Regular	1200		4,462,589	33,981	4,496,570
Other	1400		672,337		672,337
Total Non-Instructional Salaries		0	5,134,926	33,981	5,168,907
Total Academic Salaries		23,316,118	28,900,914	174,639	29,075,553
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,157,011	213,901	10,370,912
Other	2300		520,895	41,739	562,634
Total Non-Instructional Salaries		0	10,677,906	255,640	10,933,546
Instructional Aides					
Regular Status	2200	1,556,893	1,600,595		1,600,595
Other	2400	350,411	357,534		357,534
Total Instructional Aides		1,907,304	1,958,129	0	1,958,129
Total Classified Salaries		1,907,304	12,636,035	255,640	12,891,675
Employee Benefits	3000	12,655,109	19,833,378	131,071	19,964,449
Supplies and Materials	4000		735,420	2,675	738,095
Other Operating Expenses	5000		6,313,602	162,006	6,475,608
Equipment Replacement	6420		2,914		2,914
Total Expenditures Prior to Exclusions		37,878,531	68,422,263	726,031	69,148,294

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 880

Name: RIO HONDO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	7,174,147	7,174,147		7,174,147
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,641,364		1,641,364
Objects to Exclude	Object Code				
Rents and Leases	5060		802,611		802,611
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	958,938	958,938		958,938
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		178,741		178,741
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	178,741	0	178,741
Other Operating Expenses and Services	5000		415,694		415,694

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	Total
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		49,618		49,618
Equipment	6400				
Equipment - Additional	6410		26,655		26,655
Equipment - Replacement	6420				0
Total Equipment		0	26,655	0	26,655
Total Capital Outlay		0	76,273	0	76,273
Other Outgo	7000				0
Total Exclusions		8,133,085	11,247,768	0	11,247,768
Total for ECS 84362, 50% Law		29,745,446	57,174,495	726,031	57,900,526
Percent of CEE (Instructional Salary Cost / Total CEE)		52.03%	100.00%		
50% of Current Expense of Education			28,587,248		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		29,745,446	57,174,495	726,031	57,900,526
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		37,878,531	68,422,263	726,031	69,148,294
Capital Expenditures	6000	113,544	284,843		284,843
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		37,992,075	68,707,106	726,031	69,433,137

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

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		4,705,025	4,705,025
In County Treasury	9112	32,922,740		32,922,740
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	5,000		5,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,316,312	1,645,859	3,962,171
Due from Other Funds	9140	91,063		91,063
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	27,417		27,417
Prepaid Items	9220	81,279	160,659	241,938
TOTAL ASSETS		35,443,811	6,511,543	41,955,354
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	16,892,601	920,424	17,813,025
Accrued Salaries and Wages Payable	9520	6,296,249	2,046,195	8,342,444
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	16,000		16,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,153,733	2,085,476	6,239,209
TOTAL LIABILITIES		27,358,583	5,052,095	32,410,678

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

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		4,897	4,897
Reserve for Encumbrances Debit	9714	13,004		13,004
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		13,004	4,897	17,901
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,454,551	1,454,551
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,454,551	1,454,551
Uncommitted Fund Balance	9790	8,098,232		8,098,232
TOTAL FUND EQUITY		8,111,236	1,459,448	9,570,684
TOTAL LIABILITIES AND FUND EQUITY		35,469,819	6,511,543	41,981,362

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, 2015

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	7,688,760		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,688,760	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, 2015

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	7,688,760		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,688,760	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,688,760	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,688,760	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, 2015

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			905,690			
In County Treasury	9112					4,241,208	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			3,920		13,589	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	909,610	0	4,254,797	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			29,615			
Accrued Salaries and Wages Payable	9520			264,991			
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	294,606	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, 2015

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	615,552	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	4,254,797	0
Total Designated Fund Balance		0	0	615,552	0	4,254,797	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	616,100	0	4,254,797	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	910,706	0	4,254,797	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,013,518	36,241,220	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	694,882	118,147	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		15,360	
TOTAL ASSETS		15,708,400	36,374,727	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	58,230	837,363	
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		58,442	837,363	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	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			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	15,649,958	35,537,364	
Total Designated Fund Balance		15,649,958	35,537,364	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,649,958	35,537,364	0
TOTAL LIABILITIES AND FUND EQUITY		15,708,400	36,374,727	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

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				
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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund

- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

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				
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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
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

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, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	10,912,373	387,247
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	30,674	1,241
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		10,943,047	388,488

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, 2015

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, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 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	10,943,047	388,488
Total Designated Fund Balance		10,943,047	388,488
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		10,943,047	388,488
TOTAL LIABILITIES AND FUND EQUITY		10,943,047	388,488

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	303,663			644,562				1,035,446
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	16,602			883,696				31,932
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		320,265	0	0	1,528,258	0	0	0	1,067,378

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	73,402			807,791				967,067
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		73,402	0	0	807,791	0	0	0	967,067
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	73,402	0	0	807,791	0	0	0	967,067

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
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				720,467				
Committed Fund Balance	9753								
Assigned Fund Balance	9754	246,863							100,311
Total Designated Fund Balance		246,863	0	0	720,467	0	0	0	100,311
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		246,863	0	0	720,467	0	0	0	100,311
TOTAL LIABILITIES AND FUND EQUITY		320,265	0	0	1,528,258	0	0	0	1,067,378

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 880

Name: RIO HONDO

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	379,102		379,102
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		535,789	535,789
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		1,117,701	1,117,701
Total Federal Revenues	8100	379,102	1,653,490	2,032,592
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	952,812		952,812
State General Apportionment	8612	43,350,216		43,350,216
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,348,436	1,348,436
Disabled Students Programs and Services(DSPS)	8623		855,152	855,152
Temporary Assistance for Needy Families (TANF)	8624		71,827	71,827
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		308,560	308,560
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,437,651	5,437,651

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	11,504,115		11,504,115
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	39,460		39,460
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,629,647	471,259	2,100,906
State Mandated Costs	8685	914,320		914,320
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	903,842		903,842
Total State Revenues	8600	59,294,412	8,492,885	67,787,297

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	5,185,926		5,185,926
Tax Allocation, Supplemental Roll	8812	148,141		148,141
Tax Allocation, Unsecured Roll	8813	124,062		124,062
Prior Years Taxes	8816	46,346		46,346
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	67,747		67,747
Redevelopment Agency Funds - Residual	8819	555,252		555,252
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,119		1,119
Contributions, Gifts, Grants, and Endowments	8820		29,583	29,583
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	8,400	78,382	86,782
Sales and Commissions	8840			0
Rentals and Leases	8850	76,227		76,227
Interest and Investment Income	8860	229,884	1,915	231,799
Student Fees and Charges	8870			
Community Services Classes	8872	181,626		181,626
Dormitory	8873			0
Enrollment	8874	3,235,523		3,235,523
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		675,785	675,785
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	1,993		1,993
Student Records	8879	225,266		225,266
Nonresident Tuition	8880	268,916		268,916
Parking Services and Public Transportation	8881		946,420	946,420
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	878,313	885,430	1,763,743
Total Local Revenues	8800	11,234,741	2,617,515	13,852,256
Total Revenues		70,908,255	12,763,890	83,672,145

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		70,908,255	12,763,890	83,672,145

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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 Natual Resources	0100	4,094	72				4,166
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	2,218			35,321		37,539
Biological Sciences	0400	1,076,640	30,723				1,107,363
Business and Management	0500	812,155	58,160	14,331	9,401		894,047
Communications	0600	804,950		7,371	48,387		860,708
Computer and Information Science	0700	574,097		3,015	34,850		611,962
Education	0800	2,434,615	26,435	300,473	22,588		2,784,111
Engineering and Related Industrial Technology	0900	2,003,048	201,027	1,380,514	285,670		3,870,259
Fine and Applied Arts	1000	2,602,017	8,941	44,660	13,658		2,669,276
Foreign language	1100	1,057,193					1,057,193
Health	1200	2,402,055		201,750	72,461		2,676,266
Consumer Education And Home Economics	1300	673,350		1,500			674,850
Law	1400	50,635					50,635
Humanities(Letters)	1500	4,407,566	11,996	45,595	7,555		4,472,712
Library Science	1600						0
Mathematics	1700	4,017,999	77,980	32,605	32,789		4,161,373
Military Studies	1800						0
Physical Sciences	1900	1,232,284		114,258	9,056		1,355,598
Psychology	2000	581,492					581,492
Public Affairs and Services	2100	3,954,308	185,823	377,482	75,929		4,593,542
Social Sciences	2200	2,580,605	8,633	34,246	16,513		2,639,997
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,268,480	238,536	66,914	19,828		2,593,758
Instruc Staff-Retirees' Brfts & Retire Incents	5900	2,432,021	4,742,126				7,174,147
Sub-Total Instructional Activites		35,971,822	5,590,452	2,624,714	684,006		44,870,994
Total Expenditures for GF Activities*		37,333,155	33,806,292	9,920,454	1,461,203	1,269,461	83,790,565

*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: 2014-2015

Budget Year: 2015-2016

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	743,619	2,685,926	50,771	30,021		3,510,337
Course and Curriculum Development	6020			15,222			15,222
Academic / Faculty Senate	6030		374,335	2,424			376,759
Other Instructional Administration & Governance	6090		36,180				36,180
Total Instructional Admin. & Governance		743,619	3,096,441	68,417	30,021	0	3,938,498
Instructional Support Services	6100						
Learning Center	6110	101,313	206,534	57,933	4,996		370,776
Library	6120		1,532,232	165,301	58,640		1,756,173
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,881,696	935,386	403,961		3,221,043
Other Instructional Support Services	6190		137,823	27,881			165,704
Total Instructional Support Services		101,313	3,758,285	1,186,501	467,597	0	5,513,696
Admissions and Records	6200		1,655,838	41,491	1,105		1,698,434
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	45,250	2,931,702	70,949	1,100		3,049,001
Matriculation and Student Assessment	6320	82,497	394,784	58,458	59,862		595,601
Transfer Programs	6330	85,114	223,566	31,269	3,227		343,176
Career Guidance	6340		257,200	19,732			276,932
Other Student Counseling and Guidance	6390		113,917	3,781			117,698
Total Student Counseling and Guidance		212,861	3,921,169	184,189	64,189	0	4,382,408

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: 2014-2015

Budget Year: 2015-2016

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			113,041			113,041
Disabled Student Programs and Services (DSPS)	6420	134,632	952,512	21,555	16,198		1,124,897
Extended Opportunity Programs and Services (EOPS)	6430		1,008,372	40,226			1,048,598
Health Services	6440		343,816	199,905	870		544,591
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,116,355	70,393			1,186,748
Job Placement Services	6470						0
Veterans Services	6480		29,246				29,246
Miscellaneous Student Services	6490	8,130	1,694,075	135,921	18,912		1,857,038
Total Other Student Services		142,762	5,144,376	581,041	35,980	0	5,904,159
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,379,049	1,031,832	133,962		2,544,843
Custodial Services	6530		1,401,520	77,371			1,478,891
Grounds Maintenance and Repairs	6550		521,944	22,482	15,929		560,355
Utilities	6570			2,083,004			2,083,004
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,302,513	3,214,689	149,891	0	6,667,093
Planning, Policymaking and Coordinations	6600		1,596,618	292,845			1,889,463

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		522,965	166,973	797		690,735
Fiscal Operations	6720		1,780,322	602,386	1,274		2,383,982
Human Resources Management	6730		201,230	141,316			342,546
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,641,363				1,641,363
Staff Development	6750	5,532	149,554	24,410			179,496
Staff Diversity	6760			2,391	393		2,784
Logistical Services	6770		803,132	270,923			1,074,055
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	5,532	5,098,566	1,208,399	2,464	0	6,314,961
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	155,246	165,480	163,030			483,756
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	155,246	165,480	163,030	0	0	483,756

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			37			37
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		201,800	354,534	25,950		582,284
Student and Co-Curricular Activities	6960		240,718	495			241,213
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	442,518	355,066	25,950	0	823,534
Auxiliary Operations	7000						
Contract Education	7010		34,036	72			34,108
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	34,036	72	0	0	34,108

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: 2014-2015

Budget Year: 2015-2016

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						0
Student Aid	7320					769,461	769,461
Other Outgo	7390					500,000	500,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,269,461	1,269,461
Sub-Total Non-Instructional Activites		1,361,333	28,215,840	7,295,740	777,197	1,269,461	38,919,571
Total Expenditures General Fund: activities *		37,333,155	33,806,292	9,920,454	1,461,203	1,269,461	83,790,565

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$114,738,732
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	12,594.00		
	2. 2014-2015 Second Period Actual FTES	12,529.00		
	3. 2014-2015 Population change factor (C2/C1)	0.9948		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$118,502,318
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)			\$118,502,318
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$118,502,318
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,949,423
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			39,000
C.	Local Property taxes			6,127,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			30,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			106,000
H.	2015-2016 Appropriations Subject to Limit			\$51,039,423

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	379,102		1,653,490	1,909,000	2,032,592	1,909,000
State Revenues	8600	59,294,412	60,510,881	8,492,885	12,919,119	67,787,297	73,430,000
Local Revenues	8800	11,234,741	10,882,170	2,617,515	2,287,000	13,852,256	13,169,170
Total Revenues		70,908,255	71,393,051	12,763,890	17,115,119	83,672,145	88,508,170
EXPENDITURES:							
Academic Salaries	1000	30,759,183	30,269,173	3,003,189	3,930,827	33,762,372	34,200,000
Classified Salaries	2000	12,891,876	12,961,907	2,365,224	2,784,093	15,257,100	15,746,000
Employee Benefits	3000	20,471,903	20,092,395	1,648,072	2,404,605	22,119,975	22,497,000
Supplies and Materials	4000	735,747	1,017,263	363,817	493,737	1,099,564	1,511,000
Other Operating Expenses and Services	5000	6,426,626	6,973,018	2,394,264	3,276,982	8,820,890	10,250,000
Capital Outlay	6000	284,843	535,325	1,176,360	3,636,675	1,461,203	4,172,000
Total Expenditures		71,570,178	71,849,081	10,950,926	16,526,919	82,521,104	88,376,000
Excess /(Deficiency) of Revenues over Expenditures		(661,923)	(456,030)	1,812,964	588,200	1,151,041	132,170
Other Financing Sources	8900					0	0
Other Outgo	7000	506,073	67,735	763,388	533,265	1,269,461	601,000
Net Increase/(Decrease) in Fund Balance		(1,167,996)	(523,765)	1,049,576	54,935	(118,420)	(468,830)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,266,228	8,098,232	404,975	1,454,551	9,671,203	9,552,783
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,266,228		404,975		9,671,203	
Ending Fund Balance, June 30		8,098,232	7,574,467	1,454,551	1,509,486	9,552,783	9,083,953

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	88,452					
Local Revenues	8800	9,294,931	8,956,466				
Total Revenues		9,383,383	8,956,466	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	3,113,051	2,027,336				
Debt Interest and Other Service Charges	7120	5,793,588	7,112,115				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,906,639	9,139,451	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,906,639)	(9,139,451)	0	0	0	0
Net Increase/Decrease in Fund Balance		476,744	(182,985)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,212,016	7,688,760		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,212,016		0		0	
Ending Fund Balance, June 30		7,688,760	7,505,775	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					190,903	191,000
Local Revenues	8800					93,876	94,700
Total Income		0	0	0	0	284,779	285,700
Expenditures							
Academic Salaries	1000					85,861	166,532
Classified Salaries	2000					349,570	305,451
Employee Benefits	3000					187,358	198,313
Supplies and Materials	4000					23,725	26,300
Other Operating Expenses and Services	5000					11,265	25,750
Capital Outlay	6000					6,924	3,000
Total Expenditures		0	0	0	0	664,703	725,346
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(379,924)	(439,646)
Other Financing Sources	8900					500,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	120,076	(439,646)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	495,476	615,552
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		495,476	
Ending Fund Balance, June 30		0	0	0	0	615,552	175,906

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			28,634	29,000		
Total Income		0	0	28,634	29,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			26,000	100,000		
Capital Outlay	6000						
Total Expenditures		0	0	26,000	100,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,634	(71,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	2,634	(71,000)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,252,163	4,254,797		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		4,252,163		0	
Ending Fund Balance, June 30		0	0	4,254,797	4,183,797	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	514,880	700,000				
Local Revenues	8800	229,884	230,000	881,955	1,040,000		
Total Income		744,764	930,000	881,955	1,040,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,489		26,150	81,000		
Other Operating Expenses and Services	5000	99,122	400,000	1,146,535	3,558,500		
Capital Outlay	6000	434,513	728,000	1,888,309	5,860,500		
Total Expenditures		536,124	1,128,000	3,060,994	9,500,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		208,640	(198,000)	(2,179,039)	(8,460,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		208,640	(198,000)	(2,179,039)	(8,460,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,441,318	15,649,958	37,716,403	35,537,364		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,441,318		37,716,403		0	
Ending Fund Balance, June 30		15,649,958	15,451,958	35,537,364	27,077,364	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	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: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,435,702	1,437,000	2,613	3,000		
Other Financing Sources	8900						
Total Income		1,435,702	1,437,000	2,613	3,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		5,000				
Capital Outlay	6000						
Total Expenditures		0	5,000	0	0		
Net Profit or Loss		1,435,702	1,432,000	2,613	3,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,435,702	1,432,000	2,613	3,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,507,345	10,943,047	385,875	388,488		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,507,345		385,875			
Ending Fund Balance, June 30		10,943,047	12,375,047	388,488	391,488		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	236,764	236,200				
Total Income		236,764	236,200	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	227	1,500				
Other Operating Expenses and Services	5000	95,420	145,200				
Capital Outlay	6000						
Total Expenditures		145,647	196,700	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		91,117	39,500	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		91,117	39,500	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	155,745	246,862		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	155,745		0		0	
Ending Fund Balance, June 30		246,862	286,362	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	20,205,603	18,660,000				
State Revenues	8600	1,545,806	1,550,000				
Local Revenues	8800	720,083	665,000				
Total Income		22,471,492	20,875,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	22,440,313	21,000,000				
Capital Outlay	6000						
Total Expenditures		22,440,313	21,000,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,179	(125,000)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,179	(125,000)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	689,288	720,467		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	689,288		0		0	
Ending Fund Balance, June 30		720,467	595,467	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			353,557	344,000
Total Income		0	0	353,557	344,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			380,760	407,665
Capital Outlay	6000				
Total Expenditures		0	0	380,760	407,665
Excess /(Deficiency) of Revenues over Expenditures		0	0	(27,203)	(63,665)
Other Financing Sources	8900				
Other Outgo	7000				
Net increase/(Decrease) in Fund Balance		0	0	(27,203)	(63,665)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	127,515	100,312
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		127,515	
Ending Fund Balance, June 30		0	0	100,312	36,647

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	500,000

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: 2014-2015

Budget Year: 2015-2016

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			1,629,647		471,259	
		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	958,938			958,938		958,938
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	178,741			178,741		178,741
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		178,741	0	0	178,741	0	178,741
Other Operating Expenses and Services	5000	362,864	52,831		415,695	471,259	886,954
Capital Outlay	6000						
Library Books	6300		49,618		49,618		49,618
Equipment	6400						
Equipment - Additional	6410	26,655			26,655		26,655
Equipment - Replacement	6420				0		0
Total Capital Outlay		26,655	49,618	0	76,273		76,273
Other Outgo	7000				0		0
Total Expenditures		1,527,198	102,449	0	1,629,647	471,259	2,100,906
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: 2014-2015

Budget Year: 2015-2016

District ID: 880

Name: RIO HONDO

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 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			1,824,000		448,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,002,000			1,002,000		1,002,000
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	255,000			255,000		255,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		255,000	0	0	255,000	0	255,000
Other Operating Expenses and Services	5000	455,000	38,000		493,000	448,000	941,000
Capital Outlay	6000						
Library Books	6300		39,000		39,000		39,000
Equipment	6400						
Equipment - Additional	6410	35,000			35,000		35,000
Equipment - Replacement	6420				0		0
Total Capital Outlay		35,000	39,000	0	74,000		74,000
Other Outgo	7000				0		0
Total Expenditures		1,747,000	77,000	0	1,824,000	448,000	2,272,000
Ending Balance					0	0	

For Actual Year: 2014-2015

District ID: 880

Name: RIO HONDO

EPA Revenue	11,504,115
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Course and Curriculum Development	6020	6,988	2,698	57	9,743
Academic / Faculty Senate	6030	153,794	59,367	1,258	214,419
Learning Center	6110	124,694	48,135	1,020	173,849
Library	6120	637,675	246,156	5,215	889,046
Academic Information Systems and Technology	6150	1,227,390	473,798	10,037	1,711,225
Admissions and Records	6200	717,578	277,000	5,868	1,000,446
Counseling and Guidance	6310	713,626	275,474	5,836	994,936
Matriculation and Student Assessment	6320	74,903	28,914	613	104,430
Transfer Programs	6330	116,086	44,812	949	161,847
Career Guidance	6340	83,590	32,267	684	116,541
Other Student Counseling and Guidance	6390	1,248	482	10	1,740
California Work Opportunity and Responsibility to Kids (CalWORKS)	6410	53,076	20,488	434	73,998
Disabled Student Programs and Services (DSPS)	6420	40,773	15,739	333	56,845
Extended Opportunity Programs and Services(EOPS)	6430	71,766	27,703	587	100,056
Health Services	6440	324,660	125,325	2,655	452,640
Custodial Services	6530	694,381	268,046	5,678	968,105
Grounds Maintenance and Repairs	6550	263,102	101,563	2,152	366,817
Utilities	6570	978,029	377,539	7,998	1,363,566
Community Relations	6710	215,549	83,207	1,763	300,519
Fiscal Operations	6720	975,985	376,750	7,981	1,360,716
Human Resources Management	6730	79,839	30,820	653	111,312
Staff Development	6750	22,172	8,559	181	30,912
Staff Diversity	6760	150	59	0	209
Logistical Services	6770	441,657	170,489	3,612	615,758
Community Services Classes	6820	164,523	63,509	1,344	229,376
Child Development Centers	6920	18	7	0	25
Parking	6950	574	222	5	801
Student and Co-Curricular Activities	6960	67,593	26,092	553	94,238
TOTAL		8,251,419	3,185,220	67,476	11,504,115

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 880

Name: RIO HONDO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	2,375,569	8.25%	1,546,561	11.44%		3,922,130	N/A	N/A
2014-15	2,728,727	8.88%	1,706,770	11.77%		4,435,497	513,367	13.09%
2015-16	2,835,000	10.73%	1,763,000	11.85%		4,598,000	162,503	3.66%
2016-17	3,329,177	12.58%	1,941,090	13.05%		5,270,267	672,267	14.62%
2017-18	3,818,762	14.43%	2,469,126	16.60%		6,287,888	1,017,621	19.31%
2018-19	4,308,347	16.28%	2,707,114	18.20%		7,015,461	727,573	11.57%
2019-20	4,797,932	18.13%	2,959,977	19.90%		7,757,909	742,448	10.58%
2020-21	5,054,633	19.10%	3,034,348	20.40%		8,088,981	331,072	4.27%

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

Yes

Explain Yes or No

The District has a process to fairly estimate the expenditures and incorporate such in our fiscal planning. The following factors are taken into consideration: a) Projected salary cost subject to each retirement system. b) Projected salaries for each category of employees. c) Increase in rates by STRS & PERS.