

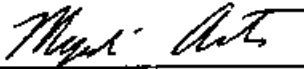
California Community Colleges

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

District: RIO HONDO

District Code: 880

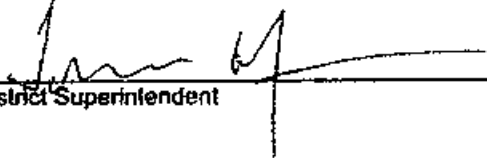
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/28/16

Date



District Superintendent

10/24/16

Date

Contact:

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

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 880

Name: RIO HONDO

| | Object Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | Total |
|---|-------------|---------------------------|-----------------|-----------------|------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Academic Salaries | | Instructional Salary Cost | Total CEE | Activities | |
| | | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 12,178,188 | 12,196,958 | 5,094 | 12,202,052 |
| Other | 1300 | 11,955,878 | 12,414,805 | | 12,414,805 |
| Total Instructional Salaries | | 24,134,066 | 24,611,763 | 5,094 | 24,616,857 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 4,268,831 | 26,149 | 4,294,980 |
| Other | 1400 | | 456,839 | | 456,839 |
| Total Non-Instructional Salaries | | 0 | 4,725,670 | 26,149 | 4,751,819 |
| Total Academic Salaries | | 24,134,066 | 29,337,433 | 31,243 | 29,368,676 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 10,022,117 | 239,794 | 10,261,911 |
| Other | 2300 | | 470,108 | 9,334 | 479,442 |
| Total Non-Instructional Salaries | | 0 | 10,492,225 | 249,128 | 10,741,353 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 1,504,879 | 1,542,435 | | 1,542,435 |
| Other | 2400 | 448,296 | 457,169 | 66 | 457,235 |
| Total Instructional Aides | | 1,953,175 | 1,999,604 | 66 | 1,999,670 |
| Total Classified Salaries | | 1,953,175 | 12,491,829 | 249,194 | 12,741,023 |
| Employee Benefits | 3000 | 10,940,267 | 18,507,461 | 126,292 | 18,633,753 |
| Supplies and Materials | 4000 | | 686,581 | 2,727 | 689,308 |
| Other Operating Expenses | 5000 | | 6,563,400 | 162,130 | 6,725,530 |
| Equipment Replacement | 6420 | | 12,741 | | 12,741 |
| Total Expenditures Prior to Exclusions | | 37,027,508 | 67,599,445 | 571,586 | 68,171,031 |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 880

Name: RIO HONDO

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|--------------------|---------------------------|-----------------|-----------------|----------------|
| | | ECS 84362 A | ECS 84362 B | Excluded | |
| Exclusions | | Instructional Salary Cost | Total CEE | Activities | |
| | | 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 | 6,871,808 | 6,871,808 | | 6,871,808 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | 1,899,287 | | 1,899,287 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 1,042,254 | | 1,042,254 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | | | 0 |
| Classified Salaries | 2000 | | | | 0 |
| Employee Benefits | 3000 | 1,005,659 | 1,005,659 | | 1,005,659 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | 268,871 | | 268,871 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 268,871 | 0 | 268,871 |
| Other Operating Expenses and Services | 5000 | | 503,551 | | 503,551 |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 880

Name: RIO HONDO

| | | Activity (ECSA) ECS 84362 A Instructional Salary Cost | Activity (ECSB) ECS 84362 B Total CEE | Activity (ECSX) Excluded Activities | |
|--|----------------|---|---|---|------------|
| | Object Code | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Capital Outlay | 6000 | | | | |
| Library Books | 6300 | | 45,003 | | 45,003 |
| Equipment | 6400 | | | | |
| Equipment - Additional | 6410 | | 22,211 | | 22,211 |
| Equipment - Replacement | 6420 | | | | 0 |
| Total Equipment | | 0 | 22,211 | 0 | 22,211 |
| Total Capital Outlay | | 0 | 67,214 | 0 | 67,214 |
| Other Outgo | 7000 | | | | 0 |
| Total Exclusions | | 7,877,467 | 11,658,644 | 0 | 11,658,644 |
| Total for ECS 84362, 50% Law | | 29,150,041 | 55,940,801 | 571,586 | 56,512,387 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 52.11% | 100.00% | | |
| 50% of Current Expense of Education | | | 27,970,400 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 29,150,041 | 55,940,801 | 571,586 | 56,512,387 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 37,027,508 | 67,599,445 | 571,586 | 68,171,031 |
| Capital Expenditures | 6000 | 323,369 | 531,049 | 2,426 | 533,475 |
| Equipment Replacement (Back out) | 6420 | | (12,741) | 0 | (12,741) |
| Total Unrestricted General Fund Expenditures | | 37,350,877 | 68,117,753 | 574,012 | 68,691,765 |

| 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 | 38,952,081 | 9,776,181 | 48,728,262 |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | 5,000 | | 5,000 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 2,095,958 | 1,656,088 | 3,752,046 |
| Due from Other Funds | 9140 | 91,063 | | 91,063 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | 24,225 | | 24,225 |
| Prepaid Items | 9220 | 8,500 | 75 | 8,575 |
| TOTAL ASSETS | | 41,176,827 | 11,432,344 | 52,609,171 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 24,516,608 | 1,572,806 | 26,089,414 |
| Accrued Salaries and Wages Payable | 9520 | 6,157,286 | 2,539,890 | 8,697,176 |
| 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 | 4,120,705 | 5,538,605 | 9,659,310 |
| TOTAL LIABILITIES | | 34,810,599 | 9,651,301 | 44,461,900 |

For Year Ended June 30, 2016

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 | | 5,344 | 5,344 |
| Reserve for Encumbrances Debit | 9714 | 12,945 | | 12,945 |
| Reserve for Debt Services | 9715 | | | 0 |
| Assigned/Committed | 9754 | | | 0 |
| Unassigned | 9790 | | | 0 |
| Total Fund Balance | | 12,945 | 5,344 | 18,289 |
| Fund Balance (GASB 54) | 9750 | | | 0 |
| Nonspendable Fund Balance | 9751 | | | 0 |
| Restricted Fund Balance | 9752 | | | 0 |
| Committed Fund Balance | 9753 | | | 0 |
| Assigned Fund Balance | 9754 | | 1,775,699 | 1,775,699 |
| Total Designated Fund Balance | | 0 | 1,775,699 | 1,775,699 |
| Uncommitted Fund Balance | 9790 | 6,379,172 | | 6,379,172 |
| TOTAL FUND EQUITY | | 6,392,117 | 1,781,043 | 8,173,160 |
| TOTAL LIABILITIES AND FUND EQUITY | | 41,202,716 | 11,432,344 | 52,635,060 |

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 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 | 7,816,731 | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | | |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 7,816,731 | 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 |

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 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 |
| 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 | 7,816,731 | | |
| Committed Fund Balance | 9753 | | | |
| Assigned Fund Balance | 9754 | | | |
| Total Designated Fund Balance | | 7,816,731 | 0 | 0 |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | | 7,816,731 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 7,816,731 | 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, 2016

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 | | | | | | |
| In County Treasury | 9112 | | | 978,441 | | 4,328,978 | |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 1,740 | | 13,556 | |
| Due from Other Funds | 9140 | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 0 | 980,181 | 0 | 4,342,534 | 0 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 4,823 | | | |
| Accrued Salaries and Wages Payable | 9520 | | | 287,399 | | | |
| 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 | 292,222 | 0 | 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, 2016

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 | 301 | 0 | 0 | 0 |
| Reserve for Encumbrances Debit | 9714 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Debt Services | 9715 | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned/Committed | 9754 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 9790 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fund Balance | | 0 | 0 | 301 | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | | | | |
| Nonspendable Fund Balance | 9751 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted Fund Balance | 9752 | 0 | 0 | 687,658 | 0 | 0 | 0 |
| Committed Fund Balance | 9753 | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned Fund Balance | 9754 | 0 | 0 | 0 | 0 | 4,342,534 | 0 |
| Total Designated Fund Balance | | 0 | 0 | 687,658 | 0 | 4,342,534 | 0 |
| Uncommitted Fund Balance | 9790 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUND EQUITY | | 0 | 0 | 687,959 | 0 | 4,342,534 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 980,181 | 0 | 4,342,534 | 0 |

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2016

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 | 22,546,291 | 27,021,250 | |
| Cash With Fiscal Agents | 9113 | | | |
| Revolving Cash Accounts | 9114 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | 233,324 | 85,880 | |
| Due from Other Funds | 9140 | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | |
| Prepaid Items | 9220 | | | |
| TOTAL ASSETS | | 22,779,615 | 27,107,130 | 0 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 184,685 | 606,489 | |
| 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 | | 184,897 | 606,489 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 | 22,594,718 | 26,500,641 | |
| Total Designated Fund Balance | | 22,594,718 | 26,500,641 | 0 |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | | 22,594,718 | 26,500,641 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 22,779,615 | 27,107,130 | 0 |

| 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 |

For Year Ended June 30, 2016

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
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2016

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, 2016

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 | 12,357,956 | 390,328 |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | 34,533 | 1,223 |
| 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 | | 12,392,489 | 391,551 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 | 12,392,489 | 391,551 |
| Total Designated Fund Balance | | 12,392,489 | 391,551 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| Other Equity | 9800 | | |
| Contributed Capital | 9810 | | |
| Retained Earnings | 9850 | | |
| Investment in General Fixed Assets | 9890 | | |
| TOTAL FUND EQUITY | | 12,392,489 | 391,551 |
| TOTAL LIABILITIES AND FUND EQUITY | | 12,392,489 | 391,551 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 | 333,998 | | | 702,061 | | | | 1,037,076 |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | 113 | | | 706,964 | | | | 37,053 |
| Due from Other Funds | 9140 | 16,500 | | | | | | | |
| 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 | | 350,611 | 0 | 0 | 1,409,025 | 0 | 0 | 0 | 1,074,129 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 | 81,022 | | | 725,799 | | | | 981,900 |
| 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 | | 81,022 | 0 | 0 | 725,799 | 0 | 0 | 0 | 981,900 |
| 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 | 81,022 | 0 | 0 | 725,799 | 0 | 0 | 0 | 981,900 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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 | | | | | | | | |
| Nondisposable Fund Balance | 9751 | | | | | | | | |
| Restricted Fund Balance | 9752 | | | | 683,226 | | | | |
| Committed Fund Balance | 9753 | | | | | | | | |
| Assigned Fund Balance | 9754 | 269,588 | | | | | | | 92,229 |
| Total Designated Fund Balance | | 269,588 | 0 | 0 | 683,226 | 0 | 0 | 0 | 92,229 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | | | | | |
| Other Equity | 9800 | | | | | | | | |
| Contributed Capital | 9810 | | | | | | | | |
| Retained Earnings | 9850 | | | | | | | | |
| Investment in General Fixed Assets | 9890 | | | | | | | | |
| TOTAL FUND EQUITY | | 269,588 | 0 | 0 | 683,226 | 0 | 0 | 0 | 92,229 |
| TOTAL LIABILITIES AND FUND EQUITY | | 350,810 | 0 | 0 | 1,409,025 | 0 | 0 | 0 | 1,074,129 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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 | 245,769 | | 245,769 |
| Workforce Investment Act | 8130 | | | 0 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | | 0 |
| Student Financial Aid | 8150 | | 492,569 | 492,569 |
| Veterans Education | 8160 | | | 0 |
| Vocational and Technical Education Act (VATEA) | 8170 | | | 0 |
| Other Federal Revenues | 8190 | | 1,169,119 | 1,169,119 |
| Total Federal Revenues | 8100 | 245,769 | 1,661,688 | 1,907,457 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | 48,657,539 | | 48,657,539 |
| State General Apportionment | 8612 | | | 0 |
| Other General Apportionment | 8613 | | | 0 |
| General Categorical Programs | 8620 | | | 0 |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 1,861,594 | 1,861,594 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 896,634 | 896,634 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | 73,184 | 73,184 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 329,604 | 329,604 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | | 0 |
| Other General Categorical Programs | 8627 | | 9,495,402 | 9,495,402 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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 | 10,727,113 | | 10,727,113 |
| Reimbursable Categorical Programs | 8650 | | | |
| Instructional Improvement Grant | 8651 | | | 0 |
| Other Reimbursable Categorical Programs | 8652 | | | 0 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 37,598 | | 37,598 |
| Timber Yield Tax | 8672 | | | 0 |
| Other State Tax Subventions | 8673 | 180 | | 180 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 1,845,325 | 641,006 | 2,486,331 |
| State Mandated Costs | 8685 | 350,711 | | 350,711 |
| Other State Non-Tax Revenues | 8686 | | | 0 |
| Other State Revenues | 8690 | 4,211,700 | 902,708 | 5,114,408 |
| Total State Revenues | 8600 | 65,830,166 | 14,200,132 | 80,030,298 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 880

Name: RIO HONDO

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|---------------------|-------------------|---------------------|
| | | Unrestricted Actual | Restricted Actual | General Fund Actual |
| Local Revenues | 8800 | | | |
| Property Taxes | 8810 | | | |
| Tax Allocation, Secured Roll | 8811 | 5,385,337 | | 5,385,337 |
| Tax Allocation, Supplemental Roll | 8812 | 168,244 | | 168,244 |
| Tax Allocation, Unsecured Roll | 8813 | 125,805 | | 125,805 |
| Prior Years Taxes | 8816 | 119,267 | | 119,267 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | | | 0 |
| Redevelopment Agency Funds - Pass Through | 8818 | 130,653 | | 130,653 |
| Redevelopment Agency Funds - Residual | 8819 | 319,563 | | 319,563 |
| Redevelopment Agency Funds - Asset Liquidation | 8819.1 | 21,675 | | 21,675 |
| Contributions, Gifts, Grants, and Endowments | 8820 | | 37,425 | 37,425 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | 3,500 | | 3,500 |
| Other Contract Services | 8832 | | 169,776 | 169,776 |
| Sales and Commissions | 8840 | | | 0 |
| Rentals and Leases | 8850 | 135,687 | | 135,687 |
| Interest and Investment Income | 8860 | 305,661 | 38,483 | 344,144 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | 200,231 | | 200,231 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 2,982,561 | | 2,982,561 |
| Contra Revenue Account | 8874.1 | | | 0 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 659,971 | 659,971 |
| Instructional Materials Fees and Sales of Materials | 8877 | | | 0 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | 248,944 | | 248,944 |
| Nonresident Tuition | 8880 | 350,919 | | 350,919 |
| Parking Services and Public Transportation | 8881 | | 814,594 | 814,594 |
| Other Student Fees and Charges | 8885 | | | 0 |
| Other Local Revenues | 8890 | 1,129,349 | 159,952 | 1,289,301 |
| Total Local Revenues | 8800 | 11,627,396 | 1,880,201 | 13,507,597 |
| Total Revenues | | 77,703,331 | 17,742,021 | 95,445,352 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 880

Name: RIO HONDO

| Description | Object Code | Fund S11 | Fund S12 | Fund S10 Total |
|---|-------------|---------------------|-------------------|---------------------|
| | | Unrestricted Actual | Restricted Actual | General Fund Actual |
| Other Financing Sources | 8900 | | | |
| Proceeds of General Fixed Assets | 8910 | | | 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 | | 77,703,331 | 17,742,021 | 95,445,352 |

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | 9,230 | | | | | 9,230 |
| Architecture and Environmental Design | 0200 | | | | | | 0 |
| Environmental Sciences and Technologies | 0300 | | | | | | 0 |
| Biological Sciences | 0400 | 1,073,971 | 21,117 | | 4,443 | | 1,099,531 |
| Business and Management | 0500 | 906,868 | 61,437 | 9,422 | 21,186 | | 998,913 |
| Communications | 0600 | 792,677 | | 3,468 | 11,971 | | 808,116 |
| Computer and Information Science | 0700 | 607,993 | 4,744 | 11,659 | | | 624,396 |
| Education | 0800 | 2,360,686 | 293,081 | 1,586,675 | 24,669 | | 4,265,111 |
| Engineering and Related Industrial Technology | 0900 | 2,173,683 | 324,685 | 2,180,308 | 199,041 | | 4,877,717 |
| Fine and Applied Arts | 1000 | 2,777,720 | 144,908 | 42,419 | 227,843 | | 3,192,890 |
| Foreign language | 1100 | 1,106,177 | | | | | 1,106,177 |
| Health | 1200 | 2,390,880 | 66,438 | 238,631 | 20,391 | | 2,716,340 |
| Consumer Education And Home Economics | 1300 | 680,065 | | 5,129 | 13,494 | | 698,688 |
| Law | 1400 | 52,191 | | | | | 52,191 |
| Humanities(Letters) | 1500 | 4,436,090 | 149,137 | 38,372 | | | 4,623,599 |
| Library Science | 1600 | | | | | | 0 |
| Mathematics | 1700 | 4,238,100 | 150,570 | 45,463 | 187,476 | | 4,621,609 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 1,298,358 | 22,464 | 80,534 | 6,692 | | 1,408,048 |
| Psychology | 2000 | 560,551 | | | | | 560,551 |
| Public Affairs and Services | 2100 | 3,919,071 | 261,971 | 302,823 | 70,320 | | 4,554,185 |
| Social Sciences | 2200 | 2,572,532 | 50,003 | 35,245 | 84,257 | | 2,742,037 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 2,364,310 | 432,558 | 96,385 | 5,220 | | 2,898,473 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | 7,093,769 | 6,177,731 | | | | 13,271,500 |
| Sub-Total Instructional Activites | | 41,414,922 | 8,160,844 | 4,676,533 | 877,003 | | 55,129,302 |
| Total Expenditures for GF Activities* | | 42,981,169 | 38,095,840 | 11,686,604 | 2,189,603 | 1,890,047 | 96,843,263 |

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | 406,445 | 2,948,104 | 46,818 | 9,753 | | 3,411,120 |
| Course and Curriculum Development | 6020 | | | 1,262 | 1,164 | | 2,426 |
| Academic / Faculty Senate | 6030 | 82,452 | 263,299 | 3,343 | | | 349,094 |
| Other Instructional Administration & Governance | 6090 | | 35,440 | | | | 35,440 |
| Total Instructional Admin. & Governance | | 488,897 | 3,246,843 | 51,423 | 10,917 | 0 | 3,798,080 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 218,842 | 198,132 | 48,179 | 301 | | 465,454 |
| Library | 6120 | 187,274 | 1,330,674 | 189,746 | 134,489 | | 1,842,183 |
| Media | 6130 | | | | | | 0 |
| Museums and Galleries | 6140 | | | | | | 0 |
| Academic Information Systems and Technology | 6150 | 73,035 | 1,610,103 | 1,029,454 | 35,370 | | 2,747,962 |
| Other Instructional Support Services | 6190 | | 125,402 | 28,600 | 436 | | 154,438 |
| Total Instructional Support Services | | 479,151 | 3,264,311 | 1,295,979 | 170,596 | 0 | 5,210,037 |
| Admissions and Records | 6200 | 69,130 | 1,610,328 | 35,419 | 9,090 | | 1,723,967 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | 296,786 | 3,767,036 | 151,406 | 39,992 | | 4,255,220 |
| Matriculation and Student Assessment | 6320 | 80,707 | 382,272 | 17,561 | | | 480,540 |
| Transfer Programs | 6330 | | 300,361 | 38,768 | 465 | | 339,594 |
| Career Guidance | 6340 | | 322,526 | 18,074 | | | 340,600 |
| Other Student Counseling and Guidance | 6390 | | 210,469 | 15,434 | | | 225,903 |
| Total Student Counseling and Guidance | | 377,493 | 4,982,664 | 241,243 | 40,457 | 0 | 5,641,857 |

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | 213,320 | | | 213,320 |
| Disabled Student Programs and Services (DSPS) | 6420 | 128,005 | 978,405 | 10,334 | | | 1,116,744 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 1,183,514 | 52,539 | 17,804 | | 1,253,857 |
| Health Services | 6440 | | 276,595 | 182,905 | | | 459,500 |
| Student Personnel Administration | 6450 | | | | | | 0 |
| Financial Aid Administration | 6460 | | 1,103,971 | 53,796 | 13,703 | | 1,171,470 |
| Job Placement Services | 6470 | | | | | | 0 |
| Veterans Services | 6480 | | 38,416 | | | | 38,416 |
| Miscellaneous Student Services | 6490 | 8,177 | 1,963,609 | 255,485 | 37,329 | | 2,264,600 |
| Total Other Student Services | | 136,182 | 5,544,510 | 768,379 | 68,836 | 0 | 6,517,907 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 1,253,607 | 236,377 | 443,841 | | 1,933,825 |
| Custodial Services | 6530 | | 1,433,129 | 65,672 | | | 1,498,801 |
| Grounds Maintenance and Repairs | 6550 | | 502,549 | 22,035 | 23,477 | | 548,061 |
| Utilities | 6570 | | | 1,750,892 | | | 1,750,892 |
| Other Operations and Maintenance of Plant | 6590 | | | | | | 0 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 3,189,285 | 2,074,976 | 467,318 | 0 | 5,731,579 |
| Planning, Policymaking and Coordinations | 6600 | | 1,990,985 | 506,540 | 7,019 | | 2,504,544 |

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | 612,892 | 178,985 | 4,257 | | 796,134 |
| Fiscal Operations | 6720 | | 1,817,546 | 572,962 | 690 | | 2,391,198 |
| Human Resources Management | 6730 | | 327,960 | 140,395 | 7,356 | | 475,711 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | 1,899,287 | | | | 1,899,287 |
| Staff Development | 6750 | 5,674 | 90,707 | 21,586 | | | 117,967 |
| Staff Diversity | 6760 | | | 556 | 461 | | 1,017 |
| Logistical Services | 6770 | | 713,374 | 426,584 | | | 1,139,958 |
| Management Information Systems | 6780 | | | | | | 0 |
| Other General Institutional Support Services | 6790 | | | | | | 0 |
| Total General Institutional Support Services | 6700 | 5,674 | 5,461,766 | 1,341,068 | 12,764 | 0 | 6,821,272 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | 5,471 | 156,138 | 162,227 | 1,190 | | 325,026 |
| Community Use of Facilities | 6830 | | | | | | 0 |
| Economic Development | 6840 | | | | | | 0 |
| Other Community Services & Economic Development | 6890 | | | | | | 0 |
| Total Community Services | 6800 | 5,471 | 156,138 | 162,227 | 1,190 | 0 | 325,026 |

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | | | | 0 |
| Bookstore | 6910 | | | | | | 0 |
| Child Development Centers | 6920 | | | | 1,236 | | 1,236 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | | | | | 0 |
| Parking | 6950 | | 207,589 | 531,327 | 623,177 | | 1,262,093 |
| Student and Co-Curricular Activities | 6960 | | 245,080 | 671 | | | 245,751 |
| Student Housing | 6970 | | | | | | 0 |
| Other Ancillary Services | 6990 | | | | | | 0 |
| Total Ancillary Services | 6900 | 0 | 452,669 | 531,998 | 524,413 | 0 | 1,509,080 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | 4,249 | 35,497 | 819 | | | 40,565 |
| Other Auxiliary Operations | 7090 | | | | | | 0 |
| Total Auxiliary Operations | 7000 | 4,249 | 35,497 | 819 | 0 | 0 | 40,565 |

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | | | 500,000 | 500,000 |
| Student Aid | 7320 | | | | | 1,390,047 | 1,390,047 |
| Other Outgo | 7390 | | | | | | 0 |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 1,890,047 | 1,890,047 |
| Sub-Total Non-Instructional Activites | | 1,566,247 | 29,934,996 | 7,010,071 | 1,312,600 | 1,890,047 | 41,713,961 |
| Total Expenditures General Fund: activities * | | 42,981,169 | 38,095,840 | 11,686,604 | 2,189,603 | 1,890,047 | 96,843,263 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

| | | | | |
|-----|---|-----------|-----|---------------|
| I. | 2016-2017 Appropriations Limit: | | | \$118,506,942 |
| A. | 2015-2016 Appropriations Limit: | | | |
| B. | 2016-2017 Price Factor: | 1.0537 | | |
| C. | Population factor: | | | |
| 1. | 2014-2015 Second Period Actual FTES | 12,529.00 | | |
| 2. | 2015-2016 Second Period Actual FTES | 12,528.00 | | |
| 3. | 2015-2016 Population change factor (C2/C1) | 0.9999 | | |
| D. | 2015-2016 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$124,858,278 |
| 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) | | | \$124,858,278 |
| F. | Adjustments to decrease limit: | | | |
| 1. | Transfers out of financial responsibility | | \$0 | |
| 2. | Lapses of voter approved increases | | 0 | |
| 3. | Total adjustments - decrease | | | 0 |
| G. | 2016-2017 Appropriations Limit (D + E.3 - F.3) | | | \$124,858,278 |
| II. | 2016-2017 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 52,595,000 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 38,000 |
| C. | Local Property taxes | | | 6,249,000 |
| 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 | | | 123,000 |
| H. | 2016-2017 Appropriations Subject to Limit | | | \$58,789,000 |

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | 245,769 | | 1,661,688 | 2,321,000 | 1,907,457 | 2,321,000 |
| State Revenues | 8600 | 65,830,166 | 72,337,500 | 14,200,132 | 14,797,500 | 80,030,298 | 87,135,000 |
| Local Revenues | 8800 | 11,627,396 | 11,480,100 | 1,880,201 | 2,071,000 | 13,507,597 | 13,551,100 |
| Total Revenues | | 77,703,331 | 83,817,600 | 17,742,021 | 19,189,500 | 95,445,352 | 103,007,100 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 30,820,193 | 33,035,549 | 4,245,720 | 5,270,451 | 35,065,913 | 38,306,000 |
| Classified Salaries | 2000 | 12,741,023 | 13,410,324 | 3,108,628 | 4,447,676 | 15,849,651 | 17,858,000 |
| Employee Benefits | 3000 | 27,370,853 | 22,049,048 | 2,790,592 | 3,255,952 | 30,161,445 | 25,305,000 |
| Supplies and Materials | 4000 | 689,577 | 1,018,309 | 360,496 | 562,691 | 1,050,073 | 1,581,000 |
| Other Operating Expenses and Services | 5000 | 6,762,320 | 7,530,174 | 3,874,211 | 5,020,826 | 10,636,531 | 12,551,000 |
| Capital Outlay | 6000 | 533,475 | 519,404 | 1,656,128 | 4,867,596 | 2,189,603 | 5,387,000 |
| Total Expenditures | | 78,917,441 | 77,562,808 | 16,035,775 | 23,425,192 | 94,953,216 | 100,988,000 |
| Excess /(Deficiency) of Revenues over Expenditures | | (1,214,110) | 6,254,792 | 1,706,246 | (4,235,692) | 492,136 | 2,019,100 |
| Other Financing Sources | 8900 | | | | | 0 | 0 |
| Other Outgo | 7000 | 504,949 | 9,500 | 1,385,098 | 1,255,500 | 1,890,047 | 1,265,000 |
| Net Increase/(Decrease) in Fund Balance | | (1,719,059) | 6,245,292 | 321,148 | (5,491,192) | (1,397,911) | 754,100 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 8,098,232 | 6,379,173 | 1,454,551 | 1,775,699 | 9,552,783 | 8,154,872 |
| Prior Years Adjustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 8,098,232 | | 1,454,551 | | 9,552,783 | |
| Ending Fund Balance, June 30 | | 6,379,173 | 12,624,465 | 1,775,699 | (3,715,493) | 8,154,872 | 8,908,972 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | 84,413 | | | | | |
| Local Revenues | 8800 | 9,183,009 | 9,749,145 | | | | |
| Total Revenues | | 9,267,422 | 9,749,145 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | | | | | |
| Other Incoming Transfers | 8983 | | | | | | |
| Total Other Financing Sources | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | | | | |
| Debt Reduction | 7110 | 2,027,336 | 5,155,000 | | | | |
| Debt Interest and Other Service Charges | 7120 | 7,112,115 | 4,580,826 | | | | |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 9,139,451 | 9,735,826 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | (9,139,451) | (9,735,826) | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | | 127,971 | 13,319 | 0 | 0 | 0 | 0 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 7,688,760 | 7,816,731 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 7,688,760 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 7,816,731 | 7,830,050 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | | | 213,726 | 250,000 |
| Local Revenues | 8800 | | | | | 78,295 | 85,185 |
| Total Income | | 0 | 0 | 0 | 0 | 292,021 | 335,185 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | 33,079 | 166,500 |
| Classified Salaries | 2000 | | | | | 419,274 | 297,500 |
| Employee Benefits | 3000 | | | | | 218,812 | 211,700 |
| Supplies and Materials | 4000 | | | | | 28,898 | 32,632 |
| Other Operating Expenses and Services | 5000 | | | | | 7,938 | 8,964 |
| Capital Outlay | 6000 | | | | | 11,915 | 13,454 |
| Total Expenditures | | 0 | 0 | 0 | 0 | 719,916 | 730,750 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | (427,895) | (395,565) |
| Other Financing Sources | 8900 | | | | | 500,000 | 100,000 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 72,105 | (295,565) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 615,552 | 687,657 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 615,552 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 687,657 | 392,092 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | 87,737 | 34,000 | | |
| Total income | | 0 | 0 | 87,737 | 34,000 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | 30,000 | | |
| Capital Outlay | 6000 | | | | 70,000 | | |
| Total Expenditures | | 0 | 0 | 0 | 100,000 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 87,737 | (66,000) | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 87,737 | (66,000) | 0 | 0 |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 4,254,797 | 4,342,534 | | 0 |
| Prior Years Adjutments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 4,254,797 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 4,342,534 | 4,276,534 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

| Description | Object | FUND: 41 | | FUND 42 | | FUND 43 | |
|---|--------|------------------------------|--------------------|--------------------------------|--------------------|------------------------------|----------|
| | Code | CAPITAL QUTLAY PROJECTS FUND | | REVENUE BOND CONSTRUCTION FUND | | GENERAL OBLIGATION BOND FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | 7,623,133 | 10,700,000 | | | | |
| Local Revenues | 8800 | 328,647 | 162,000 | 857,766 | 220,000 | | |
| Total Income | | 7,951,780 | 10,862,000 | 857,766 | 220,000 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 521 | | | | | |
| Other Operating Expenses and Services | 5000 | 775,280 | 850,000 | 1,838,140 | 1,450,000 | | |
| Capital Outlay | 6000 | 231,219 | 15,000,000 | 8,056,349 | 6,350,000 | | |
| Total Expenditures | | 1,007,020 | 15,850,000 | 9,894,489 | 7,800,000 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 6,944,760 | (4,988,000) | (9,036,723) | (7,580,000) | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 6,944,760 | (4,988,000) | (9,036,723) | (7,580,000) | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 15,649,958 | 22,594,718 | 35,537,364 | 26,500,641 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 15,649,958 | | 35,537,364 | | 0 | |
| Ending Fund Balance, June 30 | | 22,594,718 | 17,606,718 | 26,500,641 | 18,920,641 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2016

Budget Year: 2016-2017

Enterprise Funds

| Description | Object Code | FUND: 51 | | FUND 52 | | FUND 53 | |
|--|-------------|----------------|--------|----------------|--------|-----------------|--------|
| | | BOOKSTORE FUND | | CAFETERIA FUND | | FARM OPERATIONS | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | | | | | | |
| 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: 2016-2016

Budget Year: 2016-2017

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 | 6000 | | | | | | |
| 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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | 1,489,759 | 1,490,000 | 3,063 | 4,000 | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 1,489,759 | 1,490,000 | 3,063 | 4,000 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 40,317 | 20,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 40,317 | 20,000 | 0 | 0 | | |
| Net Profit or Loss | | 1,449,442 | 1,470,000 | 3,063 | 4,000 | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 1,449,442 | 1,470,000 | 3,063 | 4,000 | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 10,943,047 | 12,392,489 | 388,488 | 391,551 | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 10,943,047 | | 388,488 | | | |
| Ending Fund Balance, June 30 | | 12,392,489 | 13,862,489 | 391,551 | 395,551 | | |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2016

Budget Year: 2016-2017

Fiduciary Funds Group

| Description | Object Code | FUND: 71 | | FUND 72 | | FUND 73 | |
|---|-------------|--------------------------------|---------|-------------------------------|--------|----------------------------|--------|
| | | ASSOCIATED STUDENTS TRUST FUND | | REPRESENTATION FEE TRUST FUND | | BODY CENTER FEE TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 208,349 | 211,200 | | | | |
| Total Income | | 208,349 | 211,200 | 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 | 1,567 | 1,350 | | | | |
| Other Operating Expenses and Services | 5000 | 134,056 | 132,370 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 185,623 | 183,720 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 22,726 | 27,480 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 22,726 | 27,480 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 246,862 | 269,588 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 246,862 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 269,588 | 297,068 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

| Description | Object Code | FUND: 74 | | FUND 75 | | FUND 76 | |
|---|-------------|--------------------------|-------------------|-------------------------------|----------|-----------------------|----------|
| | | FINANCIAL AID TRUST FUND | | SCHOLARSHIP & LOAN TRUST FUND | | INVESTMENT TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | 19,669,892 | 18,310,000 | | | | |
| State Revenues | 8600 | 1,633,130 | 1,635,000 | | | | |
| Local Revenues | 8800 | | 50,000 | | | | |
| Total Income | | 21,303,022 | 19,995,000 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 21,340,263 | 20,000,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 21,340,263 | 20,000,000 | 0 | 0 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (37,241) | (5,000) | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (37,241) | (5,000) | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 720,467 | 683,226 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 720,467 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 683,226 | 678,226 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | 345,997 | 346,500 |
| Total Income | | 0 | 0 | 345,997 | 346,500 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | | | | |
| Employee Benefits | 3000 | | | | |
| Supplies and Materials | 4000 | | | | |
| Other Operating Expenses and Services | 5000 | | | 354,079 | 367,282 |
| Capital Outlay | 6000 | | | | |
| Total Expenditures | | 0 | 0 | 354,079 | 367,282 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | (8,082) | (40,782) |
| Other Financing Sources | 8900 | | | | |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | (8,082) | (40,782) |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 100,312 | 92,230 |
| Prior Years Adjustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 100,312 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 92,230 | 51,448 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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 |

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 | | | 1,845,325 | | 641,006 | |
| | | 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 | 1,005,659 | | | 1,005,659 | | 1,005,659 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | 268,871 | | | 268,871 | | 268,871 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 268,871 | 0 | 0 | 268,871 | 0 | 268,871 |
| Other Operating Expenses and Services | 5000 | 464,633 | 38,918 | | 503,551 | 641,006 | 1,144,557 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | 45,033 | | 45,033 | | 45,033 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | 21,101 | 1,110 | | 22,211 | | 22,211 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 21,101 | 46,143 | 0 | 67,244 | | 67,244 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 1,760,264 | 85,081 | 0 | 1,845,325 | 641,006 | 2,486,331 |
| 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: 2015-2016

Budget Year: 2016-2017

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 | | | | | | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | | | 1,822,500 | 607,500 | |
| 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 | 456,000 | 37,000 | | 493,000 | 607,500 | 1,100,500 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | 38,500 | | 38,500 | | 38,500 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | 34,000 | | | 34,000 | | 34,000 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 34,000 | 38,500 | 0 | 72,500 | | 72,500 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 1,747,000 | 75,500 | 0 | 1,822,500 | 607,500 | 2,430,000 |
| Ending Balance | | | | | 0 | 0 | |

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 880

Name: RIO HONDO

| | |
|-------------|------------|
| EPA Revenue | 10,727,113 |
|-------------|------------|

| 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 | 998 | 332 | 12 | 1,342 |
| Academic / Faculty Senate | 6030 | 143,538 | 47,729 | 1,765 | 193,032 |
| Learning Center | 6110 | 110,396 | 36,708 | 1,357 | 148,461 |
| Library | 6120 | 572,735 | 190,442 | 7,041 | 770,218 |
| Academic Information Systems and Technology | 6150 | 1,065,535 | 354,304 | 13,099 | 1,432,938 |
| Admissions and Records | 6200 | 630,079 | 209,509 | 7,746 | 847,334 |
| Counseling and Guidance | 6310 | 672,414 | 223,586 | 8,266 | 904,266 |
| Matriculation and Student Assessment | 6320 | 63,008 | 20,951 | 775 | 84,734 |
| Transfer Programs | 6330 | 90,369 | 30,049 | 1,111 | 121,529 |
| Career Guidance | 6340 | 76,281 | 25,365 | 938 | 102,584 |
| Other Student Counseling and Guidance | 6390 | 1,602 | 533 | 20 | 2,155 |
| California Work Opportunity and Responsibility to Kids (CalWORKS) | 6410 | 87,362 | 29,049 | 1,074 | 117,485 |
| Disabled Student Programs and Services (DSPS) | 6420 | 48,916 | 16,265 | 601 | 65,782 |
| Extended Opportunity Programs and Services(EOPS) | 6430 | 70,657 | 23,494 | 869 | 95,020 |
| Miscellaneous Student Services | 6490 | 169,860 | 56,481 | 2,088 | 228,429 |
| Custodial Services | 6530 | 616,271 | 204,918 | 7,576 | 828,765 |
| Grounds Maintenance and Repairs | 6550 | 225,349 | 74,932 | 2,770 | 303,051 |
| Utilities | 6570 | 719,925 | 239,384 | 8,850 | 968,159 |
| Community Relations | 6710 | 212,970 | 70,815 | 2,618 | 286,403 |
| Fiscal Operations | 6720 | 847,575 | 281,829 | 10,420 | 1,139,824 |
| Human Resources Management | 6730 | 99,497 | 33,084 | 1,223 | 133,804 |
| Noninstructional Staff Retirees' Benefits and Retirement Incentives | 6740 | 780,941 | 259,673 | 9,600 | 1,050,214 |
| Staff Development | 6750 | 18,926 | 6,293 | 233 | 25,452 |
| Logistical Services | 6770 | 435,806 | 144,911 | 5,358 | 586,075 |
| Community Services Classes | 6820 | 122,891 | 40,863 | 1,511 | 165,265 |
| Child Development Centers | 6920 | 508 | 169 | 6 | 683 |
| Parking | 6950 | 823 | 274 | 10 | 1,107 |
| Student and Co-Curricular Activities | 6960 | 91,465 | 30,413 | 1,124 | 123,002 |
| TOTAL | | 7,976,697 | 2,652,355 | 98,061 | 10,727,113 |

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 880

Name: RIO HONDO

| Fiscal Year | STRS | | PERS | | Total | Increase | |
|-------------|-----------|--------|-----------|--------|------------|------------|---------|
| | Amount | Rate | Amount | Rate | | Amount | Rate |
| 2015-16 | 8,289,683 | 10.73% | 3,506,950 | 11.85% | 11,776,633 | N/A | N/A |
| 2016-17 | 4,415,441 | 12.58% | 2,036,487 | 13.89% | 6,451,928 | -5,324,705 | -45.21% |
| 2017-18 | 5,064,770 | 14.43% | 2,590,474 | 15.50% | 7,655,244 | 1,203,316 | 18.65% |
| 2018-19 | 5,714,100 | 16.28% | 2,840,158 | 17.10% | 8,554,258 | 899,014 | 11.74% |
| 2019-20 | 6,363,429 | 18.13% | 3,105,448 | 18.60% | 9,468,877 | 914,619 | 10.69% |
| 2020-21 | 6,703,889 | 19.10% | 3,183,474 | 19.80% | 9,887,363 | 418,486 | 4.42% |

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)Number of employees subject to each retirement system. b)Increase in salaries for each category of employees. c)Increase in rates by STRS & PERS.

