

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

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

11/1/17

Date



District Superintendent

11/2/17

Date

Contact: Yulian Ligioso

(562) 463-7099

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, 2017. Please submit the report to :

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

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: 2016-2017 Budget Year: 2017-2018

District ID: 880

Name: RIO HONDO

	Object Code	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
Instructional Salaries					
Contract or Regular	1100	12,549,302	12,569,937	5,193	12,575,130
Other	1300	12,578,403	13,015,948	34,411	13,050,359
Total Instructional Salaries		25,127,705	25,585,885	39,604	25,625,489
Non-Instructional Salaries					
Contract or Regular	1200		6,058,035	31,686	6,089,721
Other	1400		466,253		466,253
Total Non-Instructional Salaries		0	6,524,288	31,686	6,555,974
Total Academic Salaries		25,127,705	32,110,173	71,290	32,181,463
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,620,162	227,093	10,847,255
Other	2300		518,656	20,267	538,923
Total Non-Instructional Salaries		0	11,138,818	247,360	11,386,178
Instructional Aides					
Regular Status	2200	1,580,212	1,622,955		1,622,955
Other	2400	556,804	557,328		557,328
Total Instructional Aides		2,137,016	2,180,283	0	2,180,283
Total Classified Salaries		2,137,016	13,319,101	247,360	13,566,461
Employee Benefits					
	3000	13,818,796	22,829,925	140,698	22,976,623
Supplies and Materials					
	4000		728,944	4,162	733,106
Other Operating Expenses					
	5000	354,131	7,185,660	159,123	7,344,783
Equipment Replacement					
	6420		180,266		180,266
Total Expenditures Prior to Exclusions		41,437,648	76,354,069	622,633	76,976,702

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 880

Name: RIO HONDO

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,084,202	5,084,202			5,084,202	
Student Health Services Above Amount Collected	6441					0	
Student Transportation	6491					0	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,641,251			1,641,251	
Objects to Exclude	Object Code						
Rents and Leases	5060		1,110,751			1,110,751	
Lottery Expenditures							
Academic Salaries	1000					0	
Classified Salaries	2000					0	
Employee Benefits	3000	1,123,969	1,123,969			1,123,969	
Supplies and Materials	4000						
Software	4100					0	
Books, Magazines, & Periodicals	4200					0	
Instructional Supplies & Materials	4300		254,299			254,299	
Noninstructional, Supplies & Materials	4400					0	
Total Supplies and Materials		0	254,299			254,299	
Other Operating Expenses and Services	5000		500,571			500,571	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 880

Name: RIO HONDO

Object	Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded Activities	Total
Code	Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay				
6000				
Library Books		50,616		50,616
6300				
Equipment				
6400				
Equipment - Additional		21,658		21,658
6410				
Equipment - Replacement				
6420				
Total Equipment	0	21,658	0	21,658
Total Capital Outlay	0	72,274	0	72,274
Other Outgo				
7000				
Total Exclusions	6,208,171	9,787,317	0	9,787,317
Total for ECS 84362, 50% Law	35,229,477	66,566,752	622,633	67,189,385
Percent of CEE (Instructional Salary Cost / Total CEE)	52.92%	100.00%		
50% of Current Expense of Education		33,283,376		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year				
Amount Required to be Expended for Salaries of Classroom Instructors	35,229,477	66,566,752	622,633	67,189,385
Reconciliation to Unrestricted General Fund Expenditures				
Total Expenditures Prior to Exclusions	41,437,648	76,354,069	622,633	76,976,702
Capital Expenditures	25,666	353,718		353,718
Equipment Replacement (Back out)		(174,415)	0	(174,415)
Total Unrestricted General Fund Expenditures	41,463,314	76,533,372	622,633	77,156,005

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 880 Name: RIO HONDO

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111		8,028,693		8,028,693		8,028,693	
in County Treasury	9112	41,802,336			41,802,336		41,802,336	
Cash With Fiscal Agents	9113				0		0	
Revolving Cash Accounts	9114	5,000			5,000		5,000	
Investments (at cost)	9120				0		0	
Accounts Receivable	9130	1,895,963			3,204,446		5,100,409	
Due from Other Funds	9140	91,063					91,063	
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210	20,438					20,438	
Prepaid Items	9220	9,841			23,937		33,778	
TOTAL ASSETS		43,824,641			11,257,076		55,081,717	
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	24,796,104			1,005,785		25,801,889	
Accrued Salaries and Wages Payable	9520	6,439,023			2,996,004		9,435,027	
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	4,218,521			4,580,235		8,798,756	
TOTAL LIABILITIES		35,469,648			8,582,024		44,051,672	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 880 Name: RIO HONDO

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	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				7,903			7,903
Reserve for Encumbrances Debit	9714		8,446					8,446
Reserve for Debt Services	9715							0
Assigned/Committed	9754							0
Unassigned	9790							0
Total Fund Balance			8,446		7,903			16,349
Fund Balance (GASB 54)								
Nonspendable Fund Balance	9750							0
Restricted Fund Balance	9751							0
Committed Fund Balance	9752							0
Assigned Fund Balance	9753							0
Total Designated Fund Balance	9754						2,667,149	2,667,149
Uncommitted Fund Balance	9790		8,363,439					8,363,439
TOTAL FUND EQUITY			8,371,885		2,675,052			11,046,937
TOTAL LIABILITIES AND FUND EQUITY			43,841,533		11,257,076			55,098,609

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, 2017

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	8,041,663		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,041,663	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, 2017

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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751	8,041,663		
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	8,041,663	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,041,663	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,041,663	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, 2017

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			1,054,506		4,368,898	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			3,495		22,266	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,058,001	0	4,391,164	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,680			
Accrued Salaries and Wages Payable	9520			308,938			
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	313,618	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, 2017

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)							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	744,082	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	4,391,164	0
Uncommitted Fund Balance	9790	0	0	744,082	0	4,391,164	0
TOTAL FUND EQUITY		0	0	744,383	0	4,391,164	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,058,001	0	4,391,164	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, 2017

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	26,160,992	22,265,509	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,428,340	117,464	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		28,589,332	22,382,973	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,494,435	672,946	
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	3,571,648		
TOTAL LIABILITIES		5,066,295	672,946	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	0	0	0	0
Fund Balance (GASB 54)								
Nonspendable Fund Balance	9750							
Restricted Fund Balance	9751							
Committed Fund Balance	9752							
Assigned Fund Balance	9753							
Total Designated Fund Balance	9754	23,523,037	21,710,027	21,710,027	21,710,027	21,710,027	0	0
Uncommitted Fund Balance	9790	23,523,037	21,710,027	21,710,027	21,710,027	21,710,027	0	0
TOTAL FUND EQUITY		23,523,037	21,710,027	21,710,027	21,710,027	21,710,027	0	0
TOTAL LIABILITIES AND FUND EQUITY		28,589,332	22,382,973	22,382,973	22,382,973	22,382,973	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2017

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:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2017

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)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		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, 2017

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	13,952,188	393,851
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	63,631	2,007
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		14,015,819	395,858

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, 2017

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2017

District ID: 880

Name: RIO HONDO

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	Fund Balance Reserved	9710			
	NonCash Assets	9711			
	Amounts Restricted by Law for Specific Purposes	9712			
	Reserve for Encumbrances Credit	9713			
	Reserve for Encumbrances Debit	9714			
	Reserve for Debt Services	9715			
	Assigned/Committed	9754			
	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	14,015,819		395,858
	Total Designated Fund Balance		14,015,819		395,858
	Uncommitted(Unrestricted) Fund Balance	9790			
	Other Equity	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	TOTAL FUND EQUITY		14,015,819		395,858
	TOTAL LIABILITIES AND FUND EQUITY		14,015,819		395,858

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	361,704			793,298				1,007,164
Revolving Cash Accounts	9114								
Investments (at cost)	9120							20,954,978	
Accounts Receivable	9130				631,807				80,862
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		378,204	0	0	1,425,105	0	0	20,954,978	1,088,026

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	70,787			551,954				989,424
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		70,787	0	0	551,954	0	0	0	989,424
Long-Term Liabilities									
Bonds Payable	9600								
Revenue Bonds Payable	9610								
Certificates of Participation	9620								
Lease Purchase of Capital Lease	9630								
Compensated Absences Long Term	9640								
Post-Employment Benefits Long Term	9650								
Other Long-Term Liabilities	9660								
Total Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	70,787	0	0	551,954	0	0	0	989,424

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 880

Name: RIO HONDO

CA (Object)	Description	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
9710	Fund Balance Reserved								
9711	NonCash Assets								
9712	Amounts Restricted by Law for Specific Purposes								
9713	Reserve for Encumbrances Credit								
9714	Reserve for Encumbrances Debit								
9715	Reserve for Debt Services								
9754	Assigned/Committed								
9790	Unassigned								
	Total Reserved Fund Balance	0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
9750	Nonspendable Fund Balance								
9751	Restricted Fund Balance				873,151			20,954,978	
9752	Committed Fund Balance								
9753	Assigned Fund Balance	307,417							98,602
9754	Total Designated Fund Balance	307,417	0	0	873,151	0	0	20,954,978	98,602
9790	Uncommitted(Unrestricted) Fund Balance								
Other Equity									
9800	Contributed Capital								
9810	Retained Earnings								
9850	Investment in General Fixed Assets								
9890									
	TOTAL FUND EQUITY	307,417	0	0	873,151	0	0	20,954,978	98,602
	TOTAL LIABILITIES AND FUND EQUITY	378,204	0	0	1,425,105	0	0	20,954,978	1,088,026

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Federal Revenues							
Forest Revenues	8100					0	
Higher Education Act	8110					292,796	
Workforce Investment Act	8120	292,796					
Temporary Assistance for Needy Families (TANF)	8130					0	
Student Financial Aid	8140					0	
Veterans Education	8150			525,743		525,743	
Vocational and Technical Education Act (VATEA)	8160					0	
Other Federal Revenues	8170					0	
	8190			1,192,964		1,192,964	
Total Federal Revenues	8100	292,796	1,718,707			2,011,503	
State Revenues							
General Apportionments	8600					0	
Apprenticeship Apportionment	8610					0	
State General Apportionment	8611	49,446,098				49,446,098	
Other General Apportionment	8612					0	
General Categorical Programs	8613					0	
Child Development	8620						
Extended Opportunity Programs and Services(EOPS)	8621					0	
Disabled Students Programs and Services(DSPS)	8622			1,789,696		1,789,696	
Temporary Assistance for Needy Families (TANF)	8623			952,304		952,304	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624			77,695		77,695	
Telecommunications and Technology Infrastructure Program (TTIP)	8625			403,984		403,984	
Other General Categorical Programs	8626					0	
	8627			12,511,239		12,511,239	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 880

Name: RIO HONDO

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	10,210,079		10,210,079
Reimbursable Categorical Programs				
Instructional Improvement Grant	8650			
	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions				
Homeowners' Property Tax Relief	8670			
	8671	37,205		37,205
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues				
State Lottery Proceeds	8680			
	8681	1,951,113	647,924	2,599,037
State Mandated Costs	8685	350,786		350,786
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,062,780	584,128	4,646,908
Total State Revenues	8600	66,058,061	16,966,970	83,025,031

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 880 Name: RIO HONDO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Local Revenues							
Property Taxes	8800						
Property Taxes	8810						
Tax Allocation, Secured Roll	8811	5,616,314				5,616,314	
Tax Allocation, Supplemental Roll	8812	168,903				168,903	
Tax Allocation, Unsecured Roll	8813	120,323				120,323	
Prior Years Taxes	8816	85,854				85,854	
Education Revenues Augmentation Fund (ERAF)	8817						0
Redevelopment Agency Funds - Pass Through	8818	218,689				218,689	
Redevelopment Agency Funds - Residual	8819	444,974				444,974	
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,161				1,161	
Contributions, Gifts, Grants, and Endowments	8820		28,475				28,475
Contract Services	8830						
Contract Instructional Services	8831						0
Other Contract Services	8832		134,599				134,599
Sales and Commissions	8840						0
Rentals and Leases	8850	114,234				114,234	
Interest and Investment Income	8860	430,565				430,565	
Student Fees and Charges	8870						
Community Services Classes	8872	196,460				196,460	
Dormitory	8873						0
Enrollment	8874	4,002,883				4,002,883	
Contra Revenue Account	8874.1						0
Field Trips and Use of Nondistrict Facilities	8875						0
Health Services	8876		633,639				633,639
Instructional Materials Fees and Sales of Materials	8877						0
Insurance	8878						0
Student Records	8879	300,030				300,030	
Nonresident Tuition	8880	494,200				494,200	
Parking Services and Public Transportation	8881		776,892				776,892
Other Student Fees and Charges	8885						0
Other Local Revenues	8890	1,109,490				1,109,490	
Total Local Revenues	8800	13,304,080	1,719,061			15,023,141	
Total Revenues		79,654,937	20,404,738			100,059,675	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 880 Name: RIO HONDO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
Other Financing Sources							
Proceeds of General Fixed Assets	8900						
Proceeds of Long-Term Debt	8910					0	
Incoming Transfers -- (8970/8981/8982/8983)	8940					0	
	898#					0	
Total Other Financing Sources	8900	0	0	0	0	0	0
Total Revenues and Other Financing Sources		79,654,937	20,404,738	100,059,675			

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Expend by Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 880 Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,240,510		6,512	32,588		1,279,620
Business and Management	0500	1,048,465		37,281	109,134		1,194,880
Communications	0600	1,038,370		1,357	14,957		1,054,684
Computer and Information Science	0700	602,360		7,884			610,244
Education	0800	2,739,256	75,261	502,402	169,569		3,486,488
Engineering and Related Industrial Technology	0900	2,381,445	332,330	2,247,007	201,599		5,162,381
Fine and Applied Arts	1000	2,900,618	2,477	58,300	234,505		3,195,900
Foreign language	1100	1,117,776					1,117,776
Health	1200	2,410,038	7,011	384,736	61,334		2,863,119
Consumer Education And Home Economics	1300	710,415		1,500	957		712,872
Law	1400	60,810	47,011	8,456			116,277
Humanities(Letters)	1500	4,856,991	73,005	39,822			4,969,818
Library Science	1600						0
Mathematics	1700	4,857,212	146,652	29,126	48,251		5,081,241
Military Studies	1800						0
Physical Sciences	1900	1,432,182		79,959	3,754		1,515,895
Psychology	2000	623,835					623,835
Public Affairs and Services	2100	4,135,931	211,816	869,860	47,899		5,265,506
Social Sciences	2200	2,748,009	10,057	21,259	72,533		2,851,858
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,697,355	182,649	168,991	92,042		3,141,037
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,951,563	5,044,570				6,996,133
Sub-Total Instructional Activities		39,553,141	6,132,839	4,464,452	1,089,132		51,239,564
Total Expenditures for GF Activities*		40,252,212	40,756,358	12,188,968	1,763,621	2,222,800	97,183,959

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

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	6,308	3,771,250	81,203	3,946		3,862,707
Course and Curriculum Development	6020	238	27,668	1,987	653		30,546
Academic / Faculty Senate	6030		458,862	4,318			463,180
Other Instructional Administration & Governance	6090		30,172				30,172
Total Instructional Admin. & Governance		6,546	4,287,952	87,508	4,599	0	4,386,605
Instructional Support Services	6100						
Learning Center	6110	233,935	70,744	14,771			319,450
Library	6120		1,635,403	176,868	149,336		1,961,607
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,045,999	1,046,011	203,113		3,295,123
Other Instructional Support Services	6190		134,659	33,547			168,206
Total Instructional Support Services		233,935	3,886,805	1,271,197	352,449	0	5,744,386
Admissions and Records	6200		1,715,491	43,796			1,759,287
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	58,923	4,318,838	303,064	18,468		4,699,293
Matriculation and Student Assessment	6320	103,703	374,483	26,796	36,321		541,303
Transfer Programs	6330	95,590	248,122	68,589	3,134		415,435
Career Guidance	6340	152	566,626	54,241			621,019
Other Student Counseling and Guidance	6390		216,193	65,342	1,257		282,792
Total Student Counseling and Guidance		258,368	5,724,262	518,032	59,180	0	6,559,842

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: 2016-2017 Budget Year: 2017-2018

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			171,194			171,194
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420	138,939	1,000,464	71,457	14,667		1,225,527
Extended Opportunity Programs and Services (EOPS)	6430		1,245,052	74,748	9,672		1,329,472
Health Services	6440		328,830	146,628			475,458
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,198,752	56,792			1,255,544
Job Placement Services	6470						0
Veterans Services	6480		31,368	4,731			36,099
Miscellaneous Student Services	6490	3,918	2,934,147	446,550	73,383		3,457,998
Total Other Student Services		142,857	6,738,613	972,100	97,722	0	7,951,292
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,357,737	236,972	89,086		1,683,795
Custodial Services	6530		1,461,388	71,455			1,532,843
Grounds Maintenance and Repairs	6550		556,059	84,143	2,202		642,404
Utilities	6570			1,653,414			1,653,414
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,375,184	2,045,984	91,288	0	5,512,456
Planning, Policymaking and Coordinations	6600	159	2,166,487	232,688	31,454		2,430,788

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

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: 2016-2017 Budget Year: 2017-2018

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		725,067	198,605			923,672
Fiscal Operations	6720		2,051,735	874,081	410		2,926,226
Human Resources Management	6730		69,295	209,857			279,152
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,280,800				2,280,800
Staff Development	6750	13,077	118,636	22,353	1,107		155,173
Staff Diversity	6760			12,423			12,423
Logistical Services	6770		779,601	506,031			1,285,632
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	13,077	6,025,134	1,823,350	1,517	0	7,863,078
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	44,129	158,756	156,679			359,564
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	44,129	158,756	156,679	0	0	359,564

* 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: 2016-2017 Budget Year: 2017-2018

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		218,977	540,093	36,280		795,350
Student and Co-Curricular Activities	6960		277,925	33,050			310,975
Student Housing	6970						0
Other Ancillary Services	6990		873				873
Total Ancillary Services	6900	0	497,775	573,143	36,280	0	1,107,198
Auxiliary Operations	7000						
Contract Education	7010		47,060	39			47,099
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	47,060	39	0	0	47,099

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: 2016-2017 Budget Year: 2017-2018 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					1,722,800	1,722,800
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,222,800	2,222,800
Sub-Total Non-Instructional Activities		699,071	34,623,519	7,724,516	674,489	2,222,800	45,944,395
Total Expenditures General Fund: activities *		40,252,212	40,756,358	12,188,968	1,763,621	2,222,800	97,183,959

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2017-2018 Appropriations Limit:				\$124,858,278
A.	2016-2017 Appropriations Limit:				
B.	2017-2018 Price Factor:		1.0369		
C.	Population factor:				
	1. 2015-2016 Second Period Actual FTES		12,528.00		
	2. 2016-2017 Second Period Actual FTES		12,327.00		
	3. 2016-2017 Population change factor (C2/C1)		0.9840		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)				\$127,394,100
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)				\$127,394,100
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)				\$127,394,100
II.	2017-2018 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				60,638,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				38,000
C.	Local Property taxes				5,967,000
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				0
H.	2017-2018 Appropriations Subject to Limit				\$66,673,000

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017 Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	292,796		1,718,707	2,205,000	2,011,503	2,205,000
State Revenues	8600	66,058,061	63,381,000	16,966,970	22,066,000	83,025,031	85,447,000
Local Revenues	8800	13,304,080	13,511,100	1,719,061	1,445,000	15,023,141	14,956,100
Total Revenues		79,654,937	76,892,100	20,404,738	25,716,000	100,059,675	102,608,100
EXPENDITURES:							
Academic Salaries	1000	32,181,462	34,354,097	4,658,258	5,701,903	36,839,720	40,056,000
Classified Salaries	2000	13,566,463	13,990,213	4,147,311	4,933,787	17,713,774	18,924,000
Employee Benefits	3000	22,970,624	21,230,138	3,484,452	4,651,862	26,455,076	25,882,000
Supplies and Materials	4000	741,320	955,939	726,166	803,061	1,467,486	1,759,000
Other Operating Expenses and Services	5000	7,338,384	6,856,454	3,383,098	4,184,546	10,721,482	11,041,000
Capital Outlay	6000	353,718	432,249	1,409,903	3,410,751	1,763,621	3,843,000
Total Expenditures		77,151,971	77,819,090	17,809,188	23,685,910	94,961,159	101,505,000
Excess (Deficiency) of Revenues over Expenditures		2,502,966	(926,990)	2,595,550	2,030,090	5,098,516	1,103,100
Other Financing Sources	8900					0	0
Other Outgo	7000	518,700	9,500	1,704,100	1,445,500	2,222,800	1,455,000
Net Increase/(Decrease) in Fund Balance		1,984,266	(936,490)	891,450	584,590	2,875,716	(351,900)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,379,173	8,363,439	1,775,699	2,667,149	8,154,872	11,030,588
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,379,173		1,775,699		8,154,872	
Ending Fund Balance, June 30		8,363,439	7,426,949	2,667,149	3,251,739	11,030,588	10,678,688

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	86,110					
Local Revenues	8800	9,874,648	9,948,488				
Total Revenues		9,960,758	9,948,488	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	5,155,000	5,600,000				
Debt Interest and Other Service Charges	7120	4,580,826	4,320,101				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		9,735,826	9,920,101	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(9,735,826)	(9,920,101)	0	0	0	0
Net Increase/Decrease in Fund Balance		224,932	28,387	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,816,731	8,041,663				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,816,731		0		0	
Ending Fund Balance, June 30		8,041,663	8,070,050	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

Special Revenue Funds

Budget Year: 2017-2018

For Actual Year: 2016-2017

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					229,667	230,000
Local Revenues	8800					134,955	146,700
Total Income		0	0	0	0	364,622	376,700
Expenditures							
Academic Salaries	1000					500	170,005
Classified Salaries	2000					502,751	307,977
Employee Benefits	3000					256,357	349,230
Supplies and Materials	4000					30,001	30,000
Other Operating Expenses and Services	5000					18,588	25,050
Capital Outlay	6000						
Total Expenditures		0	0	0	0	808,197	882,262
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(443,575)	(505,562)
Other Financing Sources	8900					500,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	56,425	(505,562)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	687,657	744,082
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		687,657	
Ending Fund Balance, June 30		0	0	0	0	744,082	238,520

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			48,630	50,000		
Total Income		0	0	48,630	50,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000				100,000		
Capital Outlay	6000						
Total Expenditures		0	0	0	100,000	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	48,630	(50,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	48,630	(50,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,342,534	4,391,164		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	4,342,534		0	0
Ending Fund Balance, June 30		0	0	4,391,164	4,341,164	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

880 RIO HONDO

For Actual Year: 2016-2017

Capital Projects Funds

Budget Year: 2017-2018

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,532,410	11,000,000				
Local Revenues	8800	469,645	263,000	266,693	230,000		
Total Income		4,002,055	11,263,000	266,693	230,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	306		11,822	16,000		
Other Operating Expenses and Services	5000	1,018,451	1,000,000	1,380,289	1,890,000		
Capital Outlay	6000	2,054,979	13,000,000	3,665,196	5,094,000		
Total Expenditures		3,073,736	14,000,000	5,057,307	7,000,000	0	0
Excess (Deficiency) of Revenues over Expenditures		928,319	(2,737,000)	(4,790,614)	(6,770,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		928,319	(2,737,000)	(4,790,614)	(6,770,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	22,594,718	23,523,037	26,500,641	21,710,027		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,594,718		26,500,641		0	
Ending Fund Balance, June 30		23,523,037	20,786,037	21,710,027	14,940,027	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017 Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017 Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	1,628,198	1,640,000	4,307	5,000
Other Financing Sources	8900				
Total Income		1,628,198	1,640,000	4,307	5,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	4,868	5,000		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		4,868	5,000	0	0
Net Profit or Loss		1,623,330	1,635,000	4,307	5,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,623,330	1,635,000	4,307	5,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	12,392,489	14,015,819	391,551	395,858
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	12,392,489		391,551	
Ending Fund Balance, June 30		14,015,819	15,650,819	395,858	400,858

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017

Fiduciary Funds Group

Budget Year: 2017-2018

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	210,267	211,300	0	0	0	0
Total Income		210,267	211,300	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	1,038	2,000				
Other Operating Expenses and Services	5000	121,400	133,350				
Capital Outlay	6000						
Total Expenditures		172,438	185,350	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		37,829	25,950	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		37,829	25,950	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	269,588	307,417			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	269,588		0	0		
Ending Fund Balance, June 30		307,417	333,367	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

880 RIO HONDO

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017 Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,909,952	17,945,000				
State Revenues	8600	2,338,962	2,400,000				
Local Revenues	8800		80,000				
Total Income		21,248,914	20,425,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	21,058,989	20,425,000				
Capital Outlay	6000						
Total Expenditures		21,058,989	20,425,000	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		189,925	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		189,925	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	683,226	873,151				0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	683,226		0	0	0	0
Ending Fund Balance, June 30		873,151	873,151	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2016-2017 Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			339,393	341,000
Total Income		0	0	339,393	341,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			333,021	387,600
Capital Outlay	6000				
Total Expenditures		0	0	333,021	387,600
Excess (Deficiency) of Revenues over Expenditures		0	0	6,372	(46,600)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	6,372	(46,600)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		98,602
Prior Years Adjustments	9020			92,230	
Adjusted Beginning Balance	9030	0		92,230	
Ending Fund Balance, June 30		0	0	98,602	52,002

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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: 2016-2017 Budget Year: 2017-2018

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	
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		1,951,113			647,924	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000	1,123,969				1,123,969	1,123,969
Supplies & Materials	4000						
Software	4100					0	0
Books, Magazines, & Periodicals	4200					0	0
Instructional Supplies & Materials	4300	242,794	11,505			254,299	479,229
Noninstructional Supplies & Mtris	4400					0	0
Total Supplies and Materials		242,794	11,505	0		254,299	479,229
Other Operating Expenses and Services	5000	457,574	42,997			500,571	838,476
Capital Outlay	6000						
Library Books	6300		50,616			50,616	135,705
Equipment	6400						
Equipment - Additional	6410	21,658				21,658	21,658
Equipment - Replacement	6420					0	0
Total Capital Outlay		21,658	50,616	0		72,274	157,363
Other Outgo	7000					0	0
Total Expenditures		1,845,995	105,118	0		1,951,113	2,599,037
Ending Balance						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: 2016-2017 Budget Year: 2017-2018

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 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,875,000		625,000		
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,031,250			1,031,250		1,031,250
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	262,500			262,500		262,500
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		262,500	0	0	262,500	0	262,500
Other Operating Expenses and Services	5000	468,750	37,500		506,250	625,000	1,131,250
Capital Outlay	6000						
Library Books	6300		37,500		37,500		37,500
Equipment	6400						
Equipment - Additional	6410	37,500			37,500		37,500
Equipment - Replacement	6420				0		0
Total Capital Outlay		37,500	37,500	0	75,000		75,000
Other Outgo	7000				0		0
Total Expenditures		1,800,000	75,000	0	1,875,000	625,000	2,500,000
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2016-2017 District ID: 880 Name: RIO HONDO

EPA Revenue	10,210,079
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	10,210,079	0	0	10,210,079
TOTAL		10,210,079	0	0	10,210,079

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 880

Name: RIO HONDO

Fiscal Year	STRS		PERS		Increase	
	Amount	Amount	Amount	Total	Amount	Rate
2015-16	3,547,742	1,842,898	5,390,640	N/A	N/A	N/A
2016-17	4,191,757	2,270,696	6,462,453	1,071,813	19.88%	19.88%
2017-18	5,316,044	2,748,613	8,064,657	1,602,204	24.79%	24.79%
2018-19	5,997,588	3,203,265	9,200,853	1,136,196	14.09%	14.09%
2019-20	6,679,132	3,681,100	10,360,232	1,159,379	12.60%	12.60%
2020-21	7,036,482	4,212,028	11,248,510	888,278	8.57%	8.57%

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 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 employee.
 c) Increase in rates by STRS & PERS.