

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

Date

10/21/19


District Superintendent

Date

11/4/19

Contact: Stephen Kibui

(562) 463-7016

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost			Activity (ECSB) ECS 84362 B Total CEE		Activity (ECSX) Excluded Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799		AC 6800 - 7390			
Instructional Salaries	1100	13,325,773			13,348,501		1,302	13,349,803
Contract or Regular	1300	15,311,261			15,593,129			15,593,129
Other							1,302	
Total Instructional Salaries		28,637,034			28,941,630			28,942,932
Non-Instructional Salaries	1200				6,901,087		5,657	6,906,744
Contract or Regular	1400				533,014			533,014
Other							5,657	
Total Non-Instructional Salaries		0			7,434,101			7,439,758
Total Academic Salaries		28,637,034			36,375,731		6,959	36,382,690
Classified Salaries								
Non-Instructional Salaries								
Regular Status	2100				11,382,668		329,379	11,712,047
Other	2300				911,024		2,254	913,278
Total Non-Instructional Salaries		0			12,293,692		331,633	12,625,325
Instructional Aides								
Regular Status	2200				1,736,742			1,736,387
Other	2400				612,407			612,407
Total Instructional Aides		2,349,149			2,375,794		0	2,375,794
Total Classified Salaries		2,349,149			14,669,486		331,633	15,001,119
Employee Benefits	3000				17,087,931		190,449	28,728,068
Supplies and Materials	4000				863,255		5,318	868,573
Other Operating Expenses	5000				142,987		151,870	7,612,278
Equipment Replacement	6420				4,718			4,718
Total Expenditures Prior to Exclusions		48,217,101			87,911,215		686,229	88,597,444

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

Activities to Exclude	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost	Total CEE	Excluded Activities	
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	ECS 84362 A 3,940,594	ECS 84362 B 3,940,594	AC 6800 - 7390 0	3,940,594
Student Health Services Above Amount Collected	6441	AC 0100-5900 & AC 6110 0	AC 0100 - 6799 0	0	0
Student Transportation	6491	0	0	0	0
Noninstructional Staff--Retirees' Benefits and Retirement Incentives	6740	0	2,242,609	0	2,242,609
Objects to Exclude	Object Code				
Rents and Leases	5060	0	28,028	0	28,028
Lottery Expenditures					
Academic Salaries	1000	0	0	0	0
Classified Salaries	2000	0	0	0	0
Employee Benefits	3000	1,439,878	1,439,878	0	1,439,878
Supplies and Materials	4000	0	0	0	0
Software	4100	0	0	0	0
Books, Magazines, & Periodicals	4200	0	0	0	0
Instructional Supplies & Materials	4300	329,255	329,255	0	329,255
Noninstructional Supplies & Materials	4400	0	0	0	0
Total Supplies and Materials		0	329,255	0	329,255
Other Operating Expenses and Services	5000	0	300,685	0	300,685

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA)			Activity (ECSB)		Activity (ECSX)		Total
		Instructional Salary Cost	AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE	ECS 84362 B	AC 0100 - 6799	Excluded Activities	
Capital Outlay	6000								
Library Books	6300					49,310			49,310
Equipment	6400								
Equipment - Additional	6410					30,948			30,948
Equipment - Replacement	6420								0
Total Equipment				0		30,948		0	30,948
Total Capital Outlay				0		80,258		0	80,258
Other Outgo	7000								0
Total Exclusions				5,380,472		8,361,307		0	8,361,307
Total for ECS 84362, 50% Law				42,836,629		79,549,908		686,229	80,236,137
Percent of CEE (Instructional Salary Cost / Total CEE)				53.85%		100.00%			
50% of Current Expense of Education						39,774,954			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year									
Amount Required to be Expended for Salaries of Classroom Instructors				42,836,629		79,549,908		686,229	80,236,137
Reconciliation to Unrestricted General Fund Expenditures									
Total Expenditures Prior to Exclusions				48,217,101		87,911,215		686,229	88,597,444
Capital Expenditures	6000			42,183		196,968		7,308	204,276
Equipment Replacement (Back out)	6420					0		0	0
Total Unrestricted General Fund Expenditures				48,259,284		88,108,183		693,537	88,801,720

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	24,198,746	11,213,169	35,411,915
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,200		3,200
Investments (at cost)	9120			0
Accounts Receivable	9130	1,713,917	3,997,706	5,711,623
Due from Other Funds	9140	91,063		91,063
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	46,234		46,234
Prepaid Items	9220	410,695	40,575	451,270
TOTAL ASSETS		26,463,855	15,251,450	41,715,305
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,516,010	1,441,806	2,957,816
Accrued Salaries and Wages Payable	9520	10,113,811	801,516	10,915,327
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	8,122,342	7,143,242	15,265,584
TOTAL LIABILITIES		19,768,163	9,386,564	29,154,727

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA (Object)	General Fund 11 Unrestricted	General Fund 12 Restricted	General Fund 10 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			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	6,695,692		6,695,692
Total Fund Balance		6,695,692	0	6,695,692
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		5,864,886	5,864,886
Total Designated Fund Balance		0	5,864,886	5,864,886
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		6,695,692	5,864,886	12,560,578
TOTAL LIABILITIES AND FUND EQUITY		26,463,856	15,251,450	41,715,306

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Debt Service Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(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	8,886,743		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,886,743	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

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(Object) CA	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	8,886,743		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,886,743	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,886,743	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,886,743	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

ASSETS	Description	(Object)	31	32	33	34	35	39
		(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
Cash, Investments, and Receivables		CA						
Cash:								
Awaiting Deposit and in Banks		9111						
In County Treasury		9112			1,113,625		4,524,400	
Cash With Fiscal Agents		9113						
Revolving Cash Accounts		9114						
Investments (at cost)		9120						
Accounts Receivable		9130			20,373		24,781	
Due from Other Funds		9140						
Inventories, Stores, and Prepaid Items		9200						
Inventories and Stores		9210						
Prepaid Items		9220			2,376			
TOTAL ASSETS			0	0	1,136,374	0	4,549,181	0
LIABILITIES								
Current Liabilities and Deferred Revenue		9500						
Accounts Payable		9510			5,277			
Accrued Salaries and Wages Payable		9520			370,740			
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	376,017	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	760,056	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	760,056	0	4,549,181	0
Total Designated Fund Balance		0	0	760,056	0	4,549,181	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	760,056	0	4,549,181	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,136,073	0	4,549,181	0

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

ASSETS	Description	CA (Object)	Fund		
			41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111			
In County Treasury		9112	18,505,573	19,774,620	
Cash With Fiscal Agents		9113			
Revolving Cash Accounts		9114			
Investments (at cost)		9120			
Accounts Receivable		9130	4,715,943	109,696	
Due from Other Funds		9140			
Inventories, Stores, and Prepaid Items		9200			
Inventories and Stores		9210			
Prepaid Items		9220			
TOTAL ASSETS			23,221,516	19,884,316	0
LIABILITIES					
Current Liabilities and Deferred Revenue		9500			
Accounts Payable		9510	1,481,598	328,139	
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	2,056,545		
TOTAL LIABILITIES			3,538,355	328,139	0

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	19,683,161	19,556,177	
Unassigned	9790			
Total Fund Balance		19,683,161	19,556,177	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		19,683,161	19,556,177	0
TOTAL LIABILITIES AND FUND EQUITY		23,221,516	19,884,316	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund

50 Enterprise Funds:

52 Cafeteria Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(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	9,426,883			
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		9,426,883	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 50 Cafeteria Fund 53 Farm Operations Fund 59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA (Object)	Enterprise Funds:			
		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

51 Bookstore Fund

50 Enterprise Funds:

52 Cafeteria Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(Object)	Enterprise Funds:			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	CA				
NonCash Assets					
Amounts Restricted by Law for Specific Purposes					
Reserve for Encumbrances Credit					
Reserve for Encumbrances Debit					
Reserve for Debt Services					
Assigned/Committed					
Unassigned					
Total Reserved Fund Balance					
Fund Balance (GASB 54)					
Nonspendable Fund Balance					
Restricted Fund Balance					
Committed Fund Balance					
Assigned Fund Balance					
Total Designated Fund Balance					
Uncommitted(Unrestricted) Fund Balance					
Other Equity					
Contributed Capital					
Retained Earnings					
Investment in General Fixed Assets					
TOTAL FUND EQUITY					
TOTAL LIABILITIES AND FUND EQUITY					

CALLIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

ASSETS	Description	(Object)	61		69	
			Self-Insurance Fund	Other Internal Service Fund	Self-Insurance Fund	Other Internal Service Fund
Cash, Investments, and Receivables		9100				
Cash:						
Awaiting Deposit and in Banks		9111				
In County Treasury		9112	18,486,860		408,243	
Cash With Fiscal Agents		9113				
Revolving Cash Accounts		9114				
Investments (at cost)		9120				
Accounts Receivable		9130	98,497		2,236	
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			18,585,357		410,484	

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(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	18,585,357	410,484
Unassigned	9790		
Total Reserved Fund Balance		18,585,357	410,484
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		18,585,357	410,484
TOTAL LIABILITIES AND FUND EQUITY		18,585,357	410,484

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

ASSETS	Description	(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
Cash, Investments, and Receivables		9100								
Cash:										
Awaiting Deposit and in Banks		9111								
In County Treasury		9112								
Cash With Fiscal Agents		9113	510,169			798,310			148,677	1,058,867
Revolving Cash Accounts		9114								
Investments (at cost)		9120						4,420,803	52,506,331	
Accounts Receivable		9130	308			1,678,035				30,923
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			526,977	0	0	2,476,345	0	4,420,803	52,655,008	1,089,790

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

LIABILITIES	Description	(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
Current Liabilities and Deferred Revenue		9500								
Accounts Payable		9510	151,017			1,629,657			148,677	1,013,857
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			151,017	0	0	1,629,657	0	0	148,677	1,013,857
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	151,017	0	0	1,629,657	0	0	148,677	1,013,857

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 880

Name: RIO HONDO

Description	(Object)	Trust Funds							Other Trust Fund
		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	
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	375,960							75,933
Unassigned	9790								
Total Reserved Fund Balance		375,960							75,933
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				846,688				
Committed Fund Balance	9753						4,420,803		52,506,331
Assigned Fund Balance	9754								
Total Designated Fund Balance		0			846,688		4,420,803		52,506,331
Uncommitted(Unrestricted) Fund Balance	9790								0
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		375,960			846,688		4,420,803		52,506,331
TOTAL LIABILITIES AND FUND EQUITY		526,977	0	0	2,476,345	0	4,420,803	52,655,008	1,089,790

CALLIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	573,611		573,611
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		539,364	539,364
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		981,883	981,883
Total Federal Revenues	8100	573,611	1,521,247	2,094,858
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,743,991		2,743,991
State General Apportionment	8612	55,431,588		55,431,588
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,896,928	1,896,928
Disabled Students Programs and Services(DSPS)	8623		1,127,197	1,127,197
Temporary Assistance for Needy Families (TANF)	8624		71,429	71,429
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		435,627	435,627
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,462,206	16,462,206

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	12,759,004		12,759,004
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	36,578		36,578
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	141		141
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,150,075	921,804	3,071,879
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,150,772	1,275,038	4,425,810
Total State Revenues	8600	76,272,149	22,190,229	98,462,378

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

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	6,222,251		6,222,251
Tax Allocation, Supplemental Roll	8812	170,928		170,928
Tax Allocation, Unsecured Roll	8813	135,961		135,961
Prior Years Taxes	8816	150,983		150,983
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	209,277		209,277
Redevelopment Agency Funds - Residual	8819	716,966		716,966
Redevelopment Agency Funds - Asset Liquidation	8819.1	340		340
Contributions, Gifts, Grants, and Endowments	8820		12,738	12,738
Contract Services	8830			
Contract Instructional Services	8831		(383,768)	(383,768)
Other Contract Services	8832	8,925		8,925
Sales and Commissions	8840	1,000		1,000
Rentals and Leases	8850	138,493		138,493
Interest and Investment Income	8860	571,706	191,651	763,357
Student Fees and Charges	8870			
Community Services Classes	8872	136,545		136,545
Dormitory	8873			0
Enrollment	8874	3,358,207		3,358,207
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		493,174	493,174
Instructional Materials Fees and Sales of Materials	8877	405,919		405,919
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	668,318		668,318
Parking Services and Public Transportation	8881		1,144,538	1,144,538
Other Student Fees and Charges	8885	2,961		2,961
Other Local Revenues	8890	1,438,988	633,272	2,072,260
Total Local Revenues	8800	14,337,768	2,091,605	16,429,373
Total Revenues		91,183,528	25,803,081	116,986,609

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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 -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		91,183,528	25,803,081	116,986,609

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	901,882	526,130	21,548	117,693		1,567,253
Business and Management	0500	1,247,131		108,274	11,474		1,366,879
Communications	0600	1,303,201	30,479	400	4,942		1,339,022
Computer and Information Science	0700	701,764	31,344	178,549	59,959		971,616
Education	0800	3,024,334	120,787	170,642	126,405		3,442,168
Engineering and Related Industrial Technology	0900	2,415,658	505,136	2,227,803	144,362		5,292,959
Fire and Applied Arts	1000	3,279,491	2,200	62,191	60,281		3,404,163
Foreign language	1100	1,335,434					1,335,434
Health	1200	2,625,883	21,883	243,145	246,232		3,137,143
Consumer Education And Home Economics	1300	840,425					840,425
Law	1400	83,018	50,817	8,248			142,083
Humanities(Letters)	1500	5,441,789	36,439	47,876			5,526,104
Library Science	1600						0
Mathematics	1700	5,617,068	207,416	64,822	11,983		5,901,289
Military Studies	1800						0
Physical Sciences	1900	1,662,711		117,679	25,740		1,806,130
Psychology	2000	750,365					750,365
Public Affairs and Services	2100	5,189,218	167,785	468,557	222,000		6,047,560
Social Sciences	2200	2,888,338	11,447	47,744	19,451		2,966,980
Commercial Services	3000			6,118	43,626		49,744
Interdisciplinary Studies	4900	2,939,495	382,866	172,899	269,080		3,764,360
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,791,502	5,863,025				8,654,527
Sub-Total Instructional Activities		45,038,707	7,957,774	3,946,495	1,363,228		58,306,204
Total Expenditures for GF Activities*		45,460,334	47,752,577	12,497,851	4,093,333	3,798,867	113,602,962

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	19,761	4,584,413	93,735	3,387		4,701,296
Course and Curriculum Development	6020	194	67,744	3,024			70,962
Academic / Faculty Senate	6030		442,937	6,307			449,244
Other Instructional Administration & Governance	6090		42,628				42,628
Total Instructional Admin. & Governance		19,955	5,137,722	103,066	3,387	0	5,264,130
Instructional Support Services	6100						
Learning Center	6110	66,048	213,883	17,596			297,527
Library	6120	647	1,756,895	197,106	52,575		2,007,223
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,203,926	1,150,077	13,127		3,367,130
Other Instructional Support Services	6190		140,969	16,746			157,715
Total Instructional Support Services		66,695	4,315,673	1,381,525	65,702	0	5,829,595
Admissions and Records	6200		1,757,531	38,714	19,099		1,815,344
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	84,759	4,041,411	147,521	30,079		4,303,770
Matriculation and Student Assessment	6320	82,787	231,383	6,730			320,900
Transfer Programs	6330		318,884	101,090	585		420,559
Career Guidance	6340		500,785	122,301	6,098		629,184
Other Student Counseling and Guidance	6390		235,393	9,048	5,644		250,085
Total Student Counseling and Guidance		167,546	5,327,856	386,690	42,406	0	5,924,498

CALLIFORNIA 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: 2018-2019

Budget Year: 2019-2020

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			110,996			110,996
Disabled Student Programs and Services (DSPS)	6420	137,079	1,115,294	29,517	78,136		1,360,026
Extended Opportunity Programs and Services (EOPS)	6430		1,366,008	48,503	287		1,414,798
Health Services	6440	2,398	418,874	146,243	6,696		574,211
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,346,631	120,030	8,950		1,475,611
Job Placement Services	6470	4,669	53,344	3,830			61,843
Veterans Services	6480		8,106	14,186	995		23,287
Miscellaneous Student Services	6490	11,605	3,319,031	890,115	1,142,700		5,363,451
Total Other Student Services		155,751	7,627,288	1,363,420	1,237,764	0	10,384,223
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,557,953	662,767	1,306,179		3,526,899
Custodial Services	6530		1,640,162	112,388			1,752,550
Grounds Maintenance and Repairs	6550		707,091	41,977	10,753		759,821
Utilities	6570			1,691,940			1,691,940
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,905,206	2,509,072	1,316,932	0	7,731,210
Planning, Policymaking and Coordinations	6600	194	2,136,925	571,097	22,450		2,730,666

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

For Actual Year: 2018-2019 Budget Year: 2019-2020

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		834,407	185,017	1,710		1,021,134
Fiscal Operations	6720		2,166,244	707,643	713		2,874,600
Human Resources Management	6730		1,542,885	159,635			1,702,520
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,215,967				3,215,967
Staff Development	6750	10,095	91,723	38,783	717		141,318
Staff Diversity	6760			31,445	1,032		32,477
Logistical Services	6770		874,387	330,012	1,955		1,206,354
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	10,095	8,725,613	1,452,535	6,127	0	10,194,370
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	1,391	142,263	132,574			276,228
Community Use of Facilities	6830						0
Economic Development	6840			239			239
Other Community Services & Economic Development	6890			3,189	6,371		9,560
Total Community Services	6800	1,391	142,263	136,002	6,371	0	286,027

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		273,395	564,623			838,018
Student and Co-Curricular Activities	6960		404,478	42,964	2,559		450,001
Student Housing	6970						0
Other Ancillary Services	6990				7,308		7,308
Total Ancillary Services	6900	0	677,873	607,587	9,867	0	1,295,327
Auxiliary Operations	7000						
Contract Education	7010			40,853	1,648		42,501
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	40,853	1,648	0	0	42,501

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: 2018-2019

Budget Year: 2019-2020

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						0
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					1,000,000	1,000,000
Student Aid	7320					2,798,867	2,798,867
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,798,867	3,798,867
Sub-Total Non-Instructional Activities		421,627	39,794,803	8,551,356	2,730,105	3,798,867	55,296,758
Total Expenditures General Fund: activities *		45,460,334	47,752,577	12,497,851	4,093,333	3,798,867	113,602,962

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I. 2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:		\$130,548,099
B.	2019-2020 Price Factor:	1.0385	
C.	Population factor:		
	1. 2017-2018 Second Period Actual FTES	12,185.00	
	2. 2018-2019 Second Period Actual FTES	12,922.00	
	3. 2018-2019 Population change factor (C2/C1)	1.0605	
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)		\$143,776,440
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)		\$143,776,440
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)		\$143,776,440
II. 2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		71,083,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		37,000
C.	Local Property taxes		7,587,000
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		0
H.	2019-2020 Appropriations Subject to Limit		\$78,707,000

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	Budget	RESTRICTED SUBFUND	Budget	TOTAL	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	573,611		1,521,247	2,631,000	2,094,858	2,631,000
State Revenues	8600	76,272,149	77,620,000	22,190,229	24,502,000	98,462,378	102,122,000
Local Revenues	8800	14,337,768	14,950,100	2,091,605	2,751,000	16,429,373	17,701,100
Total Revenues		91,183,528	92,570,100	25,803,081	29,884,000	116,986,609	122,454,100
EXPENDITURES:							
Academic Salaries	1000	36,382,690	37,928,000	4,481,495	7,410,000	40,864,185	45,338,000
Classified Salaries	2000	15,501,119	16,249,000	4,147,757	4,741,000	19,648,876	20,990,000
Employee Benefits	3000	28,728,066	30,257,000	3,971,784	5,720,000	32,699,850	35,977,000
Supplies and Materials	4000	868,572	973,000	864,443	1,409,000	1,733,015	2,382,000
Other Operating Expenses and Services	5000	7,612,279	8,196,000	3,152,557	4,500,000	10,764,836	12,696,000
Capital Outlay	6000	204,276	296,000	3,889,057	2,450,000	4,093,333	2,746,000
Total Expenditures		89,297,002	93,899,000	20,507,093	26,230,000	109,804,095	120,129,000
Excess/(Deficiency) of Revenues over Expenditures		1,886,526	(1,328,900)	5,295,988	3,654,000	7,182,514	2,325,100
Other Financing Sources	8900					0	0
Other Outgo	7000	1,007,197	508,000	2,791,670	2,700,000	3,798,867	3,208,000
Net Increase/(Decrease) in Fund Balance		879,329	(1,836,900)	2,504,318	954,000	3,383,647	(882,900)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,816,313	6,695,642	3,360,568	5,864,886	9,176,881	12,560,528
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,816,313		3,360,568		9,176,881	
Ending Fund Balance, June 30		6,695,642	4,858,742	5,864,886	6,818,886	12,560,528	11,677,628

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND Actual	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND Actual	Budget	OTHER DEBT SERVICE FUND Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	75,778					
Local Revenues	8800	10,453,908	9,382,986				
Total Revenues		10,529,686	9,382,986	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	5,980,000	7,585,000				
Debt Interest and Other Service Charges	7120	4,030,601	2,217,229				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	10,010,601	9,802,229	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(10,010,601)	(9,802,229)	0	0	0	0
Net Increase/Decrease in Fund Balance		519,085	(419,243)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,367,658	8,886,743	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,367,658		0	0	0	0
Ending Fund Balance, June 30		8,886,743	8,467,500	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	Actual	Budget
REVENUES:							
Federal Revenues	8100					92,088	
State Revenues	8600					213,231	260,000
Local Revenues	8800					174,050	421,700
Total Income		0	0	0	0	479,369	681,700
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					556,145	592,000
Employee Benefits	3000					288,935	332,000
Supplies and Materials	4000					101,777	225,000
Other Operating Expenses and Services	5000					35,592	150,000
Capital Outlay	6000					2,268	
Total Expenditures		0	0	0	0	984,717	1,299,000
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	(505,348)	(617,300)
Other Financing Sources						500,000	500,000
Other Outgo						25,617	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(30,965)	(117,300)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0			791,021	760,056
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		791,021	
Ending Fund Balance, June 30		0	0	0	0	760,056	642,756

CALLIFORNIA 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: 2018-2019

Budget Year: 2019-2020

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	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			93,430	95,000		
Total Income		0	0	93,430	95,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			4,203	5,000		
Capital Outlay	6000						
Total Expenditures		0	0	4,203	5,000	0	0
Excess/(Deficiency) of Revenues over Expenditures		0	0	89,227	90,000	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	89,227	90,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			4,459,953	4,549,180		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030			4,459,953		0	
Ending Fund Balance, June 30		0	0	4,549,180	4,639,180	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,141,380	6,100,000				
Local Revenues	8800	711,905	690,000	582,268	590,000		
Total Income		4,853,285	6,790,000	582,268	590,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	23,408		147			
Other Operating Expenses and Services	5000	627,519	220,000	1,864,066	3,600,000		
Capital Outlay	6000	6,746,228	8,100,000	366,233	2,400,000		
Total Expenditures		7,397,155	8,320,000	2,229,446	6,000,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,543,870)	(1,530,000)	(1,647,178)	(5,410,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,543,870)	(1,530,000)	(1,647,178)	(5,410,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	22,227,032	19,683,162	21,203,356	19,556,178		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,227,032		21,203,356		0	
Ending Fund Balance, June 30		19,683,162	18,153,162	19,556,178	14,146,178	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	9,426,882					
Other Financing Sources	8900						
Total Income		9,426,882	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		9,426,882	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		9,426,882	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		9,426,882	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		9,426,882		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		9,426,882	9,426,882	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND: 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
REVENUES:					
Local Revenues	8800	972,556	1,040,000	8,425	10,000
Other Financing Sources	8900				
Total Income		972,556	1,040,000	8,425	10,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	44,428	10,000		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		44,428	10,000	0	0
Net Profit or Loss		928,130	1,030,000	8,425	10,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		928,130	1,030,000	8,425	10,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	17,657,227	18,585,357	402,059	410,484
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	17,657,227		402,059	
Ending Fund Balance, June 30		18,585,357	19,615,357	410,484	420,484

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

ZQ Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	197,063	202,300				
Total Income		197,063	202,300	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	650	2,000				
Other Operating Expenses and Services	5000	112,286	133,350				
Capital Outlay	6000						
Total Expenditures		162,936	185,350	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		34,127	16,950	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		34,127	16,950	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	341,242	375,369	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	341,242		0	0	0	0
Ending Fund Balance, June 30		375,369	392,319	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND	SCHOLARSHIP & LOAN TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,230,265	20,430,000				
State Revenues	8600	4,072,329	4,700,000				
Local Revenues	8800	73	60,000				
Total Income		23,302,667	25,190,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	23,302,667	24,500,000				
Capital Outlay	6000						
Total Expenditures		23,302,667	24,500,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	690,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	690,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,063,489	1,063,489				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,063,489		0		0	
Ending Fund Balance, June 30		1,063,489	1,753,489	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			345,117	323,495
Total Income		0	0	345,117	323,495
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			345,753	387,600
Capital Outlay	6000				
Total Expenditures		0	0	345,753	387,600
Excess /(Deficiency) of Revenues over Expenditures		0	0	(636)	(64,105)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(636)	(64,105)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	76,568	75,932
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	76,568	
Ending Fund Balance, June 30		0	0	75,932	11,827

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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: 2018-2019

Budget Year: 2019-2020

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,150,075			921,804	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,439,878			1,439,878		1,439,878
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	310,490	18,765		329,255	320,009	649,264
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		310,490	18,765	0	329,255	320,009	649,264
Other Operating Expenses and Services	5000	254,993	45,691		300,684	480,739	781,423
Capital Outlay	6000						
Library Books	6300		49,310		49,310	121,056	170,366
Equipment	6400						
Equipment - Additional	6410	28,933	2,015		30,948		30,948
Equipment - Replacement	6420				0		0
Total Capital Outlay		28,933	51,325	0	80,258	121,056	201,314
Other Outgo	7000				0		0
Total Expenditures		2,034,294	115,781	0	2,150,075	921,804	3,071,879
Ending Balance					0	0	0

CALLIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,200,000			900,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000	1,210,000			1,210,000		1,210,000
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	308,000			308,000		308,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		308,000	0	0	308,000	0	308,000
Other Operating Expenses and Services	5000	550,000	44,000		594,000	900,000	1,494,000
Capital Outlay	6000						
Library Books	6300		44,000		44,000		44,000
Equipment	6400						
Equipment - Additional	6410	44,000			44,000		44,000
Equipment - Replacement	6420				0		0
Total Capital Outlay		44,000	44,000	0	88,000		88,000
Other Outgo	7000				0		0
Total Expenditures		2,112,000	88,000	0	2,200,000	900,000	3,100,000
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2018-2019

District ID: 880

Name: RIO HONDO

EPA Revenue 12,759,004

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,759,004	0	0	12,759,004
TOTAL		12,759,004	0	0	12,759,004

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 880

Name: RIO HONDO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	3,547,742	N/A	1,842,898	N/A	5,390,640	N/A	N/A
2016-17	4,191,757	19.88%	2,270,696	19.88%	6,462,453	1,071,813	19.88%
2017-18	4,993,122	17.49%	2,599,595	17.49%	7,592,717	1,130,264	17.49%
2018-19	7,134,686	44.36%	3,825,859	44.36%	10,960,545	3,367,828	44.36%
2019-20	6,904,797	-2.44%	3,788,226	-2.44%	10,693,023	-267,522	-2.44%
2020-21	7,429,723	11.70%	4,514,137	11.70%	11,943,860	1,250,837	11.70%

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

No

Explain Yes or No

The District has a process to fairly estimate the expenditures and incorporate such in our fiscal planning. The following 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.