

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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

12/9/2020

Date



District Superintendent

12/9/2020

Date

Contact: Stephen Kibui

(562) 463-7088

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, 2020. 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
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 District ID: 880 Name: RIO HONDO

The Current Expense of Education
 S11 GENERAL FUND - UNRESTRICTED SUBFUND

	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	14,389,399	14,389,499	1,661	14,391,160
Other	1300	15,578,880	16,070,935		16,070,935
Total Instructional Salaries		29,968,279	30,460,434	1,661	30,462,095
Non-Instructional Salaries					
Contract or Regular	1200		7,191,684		7,191,684
Other	1400		447,743		447,743
Total Non-Instructional Salaries		0	7,639,427	0	7,639,427
Total Academic Salaries		29,968,279	38,099,861	1,661	38,101,522
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,415,671	305,399	11,721,070
Other	2300		648,403	13,519	661,922
Total Non-Instructional Salaries		0	12,064,074	318,918	12,382,992
Instructional Aides					
Regular Status	2200	1,746,848	1,753,503		1,753,503
Other	2400	501,240	501,240		501,240
Total Instructional Aides		2,248,088	2,254,743	0	2,254,743
Total Classified Salaries		2,248,088	14,318,817	318,918	14,637,735
Employee Benefits					
	3000	13,924,974	25,594,279	180,110	25,774,389
Supplies and Materials					
	4000		723,293	20,104	743,397
Other Operating Expenses					
	5000	2,068,383	7,838,080	141,751	7,979,831
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions					
		48,209,724	86,574,330	662,544	87,236,874

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 District ID: 880 Name: RIO HONDO

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

	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
	ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Activities to Exclude	TOP Code					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,649,517	4,649,517		4,649,517	0
Student Health Services Above Amount Collected	6441					0
Student Transportation	6491					0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	3,180,302	3,180,302		3,180,302	0
Objects to Exclude	Object Code					
Rents and Leases	5060		32,670		32,670	
Lottery Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies and Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300					0
Noninstructional Supplies & Materials	4400					0
Total Supplies and Materials		0	0	0	0	0
Other Operating Expenses and Services	5000		2,005,820		2,005,820	2,005,820

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year 2019-2020 Budget Year: 2020-2021 District ID: 880 Name: RIO HONDO

S11 GENERAL FUND - UNRESTRICTED SUBFUND

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	Total CEE	Excluded Activities	Total	AC 6800 - 7390	Total
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799				
Capital Outlay	6000						
Library Books Equipment	6300		30,355				30,355
Equipment - Additional	6410		52,100				52,100
Equipment - Replacement	6420						0
Total Equipment		0	52,100	0			52,100
Total Capital Outlay		0	82,455	0			82,455
Other Outgo	7000						0
Total Exclusions		4,649,517	9,950,764	0			9,950,764
Total for ECS 84362, 50% Law		43,560,207	76,623,566	662,544			77,286,110
Percent of CEE (Instructional Salary Cost / Total CEE)		56.85%	100.00%				
50% of Current Expense of Education			38,311,783				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		43,560,207	76,623,566	662,544			77,286,110
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		48,209,724	86,574,330	662,544			87,236,874
Capital Expenditures	6000	62,565	278,237				278,237
Equipment Replacement (Back out)	6420		0	0			0
Total Unrestricted General Fund Expenditures		48,272,289	86,852,567	662,544			87,515,111

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	374				374	
In County Treasury	9112	30,434,393		13,880,210		44,314,603	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	3,200				3,200	
Investments (at cost)	9120					0	
Accounts Receivable	9130	1,672,113		3,911,355		5,583,468	
Due from Other Funds	9140	91,063				91,063	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	47,776				47,776	
Prepaid Items	9220	53,102		64,979		118,081	
TOTAL ASSETS		32,302,021		17,856,544		50,158,565	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	573,338		1,093,968		1,667,306	
Accrued Salaries and Wages Payable	9520	6,356,877		1,125,634		7,482,511	
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	2,168,999		7,166,704		9,335,703	
TOTAL LIABILITIES		9,115,214		9,386,306		18,501,520	

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	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	2,075	1,527			3,602	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Assigned/Committed	9754					0	
Unassigned	9790					0	
Total Fund Balance		2,075	1,527			3,602	
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750					0	
Restricted Fund Balance	9751					0	
	9752			8,468,711		8,468,711	
Committed Fund Balance	9753					0	
Assigned Fund Balance	9754					0	
Total Designated Fund Balance		0		8,468,711		8,468,711	
Uncommitted Fund Balance	9790	23,184,732				23,184,732	
TOTAL FUND EQUITY		23,186,807	8,470,238			31,657,045	
TOTAL LIABILITIES AND FUND EQUITY		32,302,021	17,856,544			50,158,565	

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	10,158,120		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		10,158,120	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
 Annual Financial and Budget Report
 Governmental Funds Group
 Debt Service Funds:
 20 Bond Interest and Redemption Fund
 21 Revenue Bond Interest and Redemption Fund
 22 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020 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			
Committed Fund Balance	9752	10,158,120		
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	10,158,120	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		10,158,120	0	0
TOTAL LIABILITIES AND FUND EQUITY		10,158,120	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			1,156,692		4,612,946	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			192,573		13,742	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,188			
TOTAL ASSETS		0	0	1,350,453	0	4,626,688	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			63,673			
Accrued Salaries and Wages Payable	9520			401,079			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			70,171			
TOTAL LIABILITIES		0	0	534,923	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

- 30 Bookstore Fund
- 31 Cafeteria Fund
- 32 Child Development Fund
- 33 Bookstore Fund
- 34 Cafeteria Fund
- 35 Child Development Fund
- 36 Farm Operation Fund
- 37 Revenue Bond Project Fund
- 38 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	300	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	300	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	815,230	0	4,626,688	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	815,230	0	4,626,688	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	815,530	0	4,626,688	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,350,453	0	4,626,688	0

CALIFORNIA COMMUNITY COLLEGES Governmental Funds Group
 Annual Financial and Budget Report 40 Capital Projects Funds:
 COMBINED BALANCE SHEET 41 Capital Outlay Projects Fund
 For Year Ended June 30, 2020 District ID: 880 Name: RIO HONDO 42 Revenue Bond Construction Fund

Description	CA (Object)	41			42			43		
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS										
Cash, Investments, and Receivables	9100									
Cash:										
Awaiting Deposit and in Banks	9111									
In County Treasury	9112		23,829,081			17,932,361				
Cash With Fiscal Agents	9113									
Revolving Cash Accounts	9114									
Investments (at cost)	9120					53,852				
Accounts Receivable	9130		70,731							
Due from Other Funds	9140									
Inventories, Stores, and Prepaid Items	9200									
Inventories and Stores	9210									
Prepaid Items	9220									
TOTAL ASSETS			23,899,812			17,986,213				0
LIABILITIES										
Current Liabilities and Deferred Revenue	9500									
Accounts Payable	9510		622,191			989,827				
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		1,270,578							
TOTAL LIABILITIES			1,892,769			989,827				0

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	22,007,043	16,996,386					
Assigned Fund Balance	9753							
Total Designated Fund Balance	9754	22,007,043	16,996,386					0
Uncommitted Fund Balance	9790							
TOTAL FUND EQUITY		22,007,043	16,996,386					0
TOTAL LIABILITIES AND FUND EQUITY		23,899,812	17,986,213					0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 880 Name: RIO HONDO

Description	CA (Object)	Proprietary Funds Group			
		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					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

For Year Ended June 30, 2020

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
 Annual Financial and Budget Report
 Proprietary Funds Group
 50 Enterprise Funds:
 51 Bookstore Fund
 52 Cafeteria Fund
 53 Farm Operations Fund
 59 Other Enterprise Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2020 District ID: 880 Name: RIO HONDO

FUND EQUITY	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	20,129,820	416,238
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	56,179	1,240
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		20,185,999	417,478

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 880

Name: RIO HONDO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	20,185,999		417,478
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance		20,185,999		417,478
	Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity		9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY			20,185,999		417,478
TOTAL LIABILITIES AND FUND EQUITY			20,185,999		417,478

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
ASSETS									
9100	Cash, Investments, and Receivables								
Cash:									
9111	Awaiting Deposit and in Banks	444,768			931,479				1,472,264
9112	In County Treasury								
9113	Cash With Fiscal Agents								
9114	Revolving Cash Accounts								
9120	Investments (at cost)						6,360,003	59,651,629	
9130	Accounts Receivable	16,500			2,015,060				119,540
9140	Due from Other Funds								
9150	Student Loans Receivable								
9200	Inventories, Stores, and Prepaid Items								
9210	Inventories and Stores								
9220	Prepaid Items								
Fixed Assets									
9300	Sites								
9310	Site Improvements								
9320	Accumulated Depreciation Site Improvements								
9330	Buildings								
9331	Accumulated Depreciation Buildings								
9340	Library Books								
9350	Equipment								
9351	Accumulated Depreciation Equipment								
9360	Work in Progress								
	Total Fixed Assets	0	0	0	0	0	0	0	0
	TOTAL ASSETS	461,268	0	0	2,946,539	0	6,360,003	59,651,629	1,591,804

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 880

Name: RIO HONDO

CA (Object)	Description	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student 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
9500	Current Liabilities and Deferred Revenue								
9510	Accounts Payable	107,374			1,970,774				1,472,086
9520	Accrued Salaries and Wages Payable								
9530	Compensated Absences Payable Current								
9540	Due to Other Funds								
9550	Temporary Loans								
9560	Current Portion of Long-Term Debt								
9570	Deferred Revenues								
	Total Current Liabilities and Deferred Revenue	107,374	0	0	1,970,774	0	0	0	1,472,086
9600	Long-Term Liabilities								
9610	Bonds Payable								
9620	Revenue Bonds Payable								
9630	Certificates of Participation								
9640	Lease Purchase of Capital Lease								
9650	Compensated Absences Long Term								
9660	Post-Employment Benefits Long Term								
9670	Other Long-Term Liabilities	0	0	0	0	0	0	0	0
	Total Long-Term Liabilities	107,374	0	0	1,970,774	0	0	0	1,472,086
	TOTAL LIABILITIES								

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752	353,894			975,765		6,360,003	59,651,629	119,718
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	353,894	0	0	975,765	0	6,360,003	59,651,629	119,718
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		353,894	0	0	975,765	0	6,360,003	59,651,629	119,718
TOTAL LIABILITIES AND FUND EQUITY		461,268	0	0	2,946,539	0	6,360,003	59,651,629	1,591,804

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2019-2020 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				
Forest Revenues	8100			0
Higher Education Act	8110			281,721
Workforce Investment Act	8120	281,721		0
Temporary Assistance for Needy Families (TANF)	8130		75,095	75,095
Student Financial Aid	8140			0
Veterans Education	8150			0
Vocational and Technical Education Act (VATEA)	8160			0
Other Federal Revenues	8170		504,748	504,748
Total Federal Revenues	8190		2,659,318	2,659,318
	8100	0	3,520,882	3,520,882
State Revenues				
General Apportionments	8600			0
Apprenticeship Apportionment	8610			
State General Apportionment	8611	2,297,984		2,297,984
Other General Apportionment	8612	62,118,871		62,118,871
General Categorical Programs	8613			0
Child Development	8620			0
Extended Opportunity Programs and Services(EOPS)	8621			0
Disabled Students Programs and Services(DSPS)	8622		1,845,697	1,845,697
Temporary Assistance for Needy Families (TANF)	8623		1,156,338	1,156,338
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624			0
Telecommunications and Technology Infrastructure Program (TTIP)	8625		449,762	449,762
Other General Categorical Programs	8626			0
	8627		4,796,580	4,796,580

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2019-2020 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	9,675,991		9,675,991
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	34,685		34,685
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,005,830	707,940	2,713,770
State Mandated Costs	8685	381,403		381,403
Other State Non-Tax Revenues	8686	3,577,346		3,577,346
Other State Revenues	8690		10,742,314	10,742,314
Total State Revenues	8600	80,092,110	19,698,631	99,790,741

For Actual Year: 2019-2020

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				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Secured Roll	8811	6,566,945		6,566,945
Tax Allocation, Supplemental Roll	8812	151,795		151,795
Tax Allocation, Unsecured Roll	8813	124,962		124,962
Prior Years Taxes	8816	144,184		144,184
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	255,684		255,684
Redevelopment Agency Funds - Residual	8819	846,062		846,062
Redevelopment Agency Funds - Asset Liquidation	8819.1	142,075		142,075
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		100,453	100,453
Other Contract Services	8832	5,100	14,188	19,288
Sales and Commissions	8840			0
Rentals and Leases	8850	139,837		139,837
Interest and Investment Income	8860	338,890	196,229	535,119
Student Fees and Charges	8870			
Community Services Classes	8872	101,995		101,995
Dormitory	8873			0
Enrollment	8874	3,466,457		3,466,457
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		593,246	593,246
Instructional Materials Fees and Sales of Materials	8877	2,408		2,408
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	626,112		626,112
Parking Services and Public Transportation	8881		616,935	616,935
Other Student Fees and Charges	8885	347,160		347,160
Other Local Revenues	8890	1,572,696	497,520	2,070,216
Total Local Revenues	8800	14,832,362	2,018,571	16,850,933
Total Revenues		94,924,472	25,238,084	120,162,556

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 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#	9,588,314				9,588,314	
Total Other Financing Sources	8900	9,588,314			0	9,588,314	
Total Revenues and Other Financing Sources		104,512,786	25,238,084			129,750,870	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2019-2020 Budget Year: 2020-2021 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	1,552,555	10,940	7,311			1,570,806
Business and Management	0500	1,361,169	886	126,820	76,875		1,565,750
Communications	0600	1,379,362	228	1,050	20,954		1,401,594
Computer and Information Science	0700	768,794	35,142	180,281	165,299		1,149,516
Education	0800	3,140,421	267,480	167,756	31,491		3,607,148
Engineering and Related Industrial Technology	0900	2,470,462	513,398	2,690,131	387,324		6,061,315
Fine and Applied Arts	1000	3,736,280	3,547	65,691	104,658		3,910,176
Foreign language	1100	1,500,763					1,500,763
Health	1200	2,576,665	138,013	309,137	1,071		3,024,886
Consumer Education And Home Economics	1300	887,263					887,263
Law	1400	90,252	65,355	5,575			161,182
Humanities(Letters)	1500	5,492,660	199,663	29,567			5,721,890
Library Science	1600						0
Mathematics	1700	5,117,633	195,143	382,954	57,601		5,753,331
Military Studies	1800						0
Physical Sciences	1900	1,873,691		93,070	12,935		1,979,696
Psychology	2000	882,665					882,665
Public Affairs and Services	2100	5,090,948	215,903	238,175	94,971		5,639,997
Social Sciences	2200	3,385,936	6,818	39,571	14,714		3,447,039
Commercial Services	3000			79,460			79,460
Interdisciplinary Studies	4900	2,966,893	647,149	145,767	393,069		4,152,878
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,587,385	1,062,132				4,649,517
Sub-Total Instructional Activities		47,861,797	3,361,797	4,562,316	1,360,962		57,146,872
Total Expenditures for GF Activities*		51,025,417	39,991,127	16,009,358	1,837,355	1,794,698	110,657,955

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2019-2020 Budget Year: 2020-2021 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	9,287	4,598,582	112,177	9,472		4,729,518
Course and Curriculum Development	6020	17,871	89,814	7,077			114,762
Academic / Faculty Senate	6030		445,314	2,609			447,923
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		27,158	5,133,710	121,863	9,472	0	5,292,203
Instructional Support Services	6100						
Learning Center	6110	200,140	148,529	18,009			366,678
Library	6120		1,903,494	192,370	35,189		2,131,053
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,364,530	1,288,050	81,236		3,733,816
Other Instructional Support Services	6190	200,140	127,839	10,427			138,266
Total Instructional Support Services		200,140	4,544,392	1,508,856	116,425	0	6,369,813
Admissions and Records	6200		1,826,631	32,766	8,031		1,867,428
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	553,754	3,305,362	104,811	9,567		3,973,494
Matriculation and Student Assessment	6320	83,312	232,929	3,846			320,087
Transfer Programs	6330		262,079	74,121			336,200
Career Guidance	6340		584,931	75,229	6,021		666,181
Other Student Counseling and Guidance	6390		264,895	12,040			276,935
Total Student Counseling and Guidance		637,066	4,650,196	270,047	15,588	0	5,572,897

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 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			143,676			143,676
Disabled Student Programs and Services (DSPS)	6420	169,628	1,106,368	126,971			1,402,967
Extended Opportunity Programs and Services (EOPS)	6430		1,335,623	48,449		1,021,345	2,405,417
Health Services	6440		459,396	32,949	10,000		502,345
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,643,207	3,254,221	61,342		4,958,770
Job Placement Services	6470		95,012	18,734			113,746
Veterans Services	6480		11,370	13,530	22,596		47,496
Miscellaneous Student Services	6490	3,924	3,425,830	460,406	129,943	273,353	4,293,456
Total Other Student Services		173,552	8,076,806	4,098,936	223,881	1,294,698	13,867,873
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,596,379	470,720	57,161		2,124,260
Custodial Services	6530		1,704,575	77,994			1,782,569
Grounds Maintenance and Repairs	6550		740,883	58,546	8,739		808,168
Utilities	6570			1,593,909			1,593,909
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	4,041,837	2,201,169	65,900	0	6,308,906
Planning, Policymaking and Coordinations	6600		2,460,959	391,331	5,831		2,858,121

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 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		848,498	116,679			965,177
Fiscal Operations	6720		1,997,213	1,105,320	6,057		3,108,590
Human Resources Management	6730		94,070	150,445			244,515
Noninstruct Staff Retirees' Benefits & Retirement *	6740	2,124,844	1,055,458				3,180,302
Staff Development	6750		191,238	15,228			206,466
Staff Diversity	6760			32,248			32,248
Logistical Services	6770		819,057	560,718			1,379,775
Management Information Systems	6780						0
Other General Institutional Support Services	6790			175,709	23,479		199,188
Total General Institutional Support Services	6700	2,124,844	5,005,534	2,156,347	29,536	0	9,316,261
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	860	114,354	138,221			253,435
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		11,670	15,967			27,637
Total Community Services	6800	860	126,024	154,188	0	0	281,072

* 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: 2019-2020

Budget Year: 2020-2021

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		288,595	462,506			751,101
Student and Co-Curricular Activities	6960		433,572	48,767	1,729		484,068
Student Housing	6970						0
Other Ancillary Services	6990		962				962
Total Ancillary Services	6900	0	723,129	511,273	1,729	0	1,236,131
Auxiliary Operations	7000						
Contract Education	7010		40,112	266			40,378
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	40,112	266	0	0	40,378

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 District ID: 880 Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					500,000	500,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	500,000	500,000
Sub-Total Non-Instructional Activities		3,163,620	36,629,330	11,447,042	476,393	1,794,698	53,511,083
Total Expenditures General Fund: activities *		51,025,417	39,991,127	16,009,358	1,837,355	1,794,698	110,657,955

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2020-2021 Appropriations Limit:				\$143,774,298
A.	2019-2020 Appropriations Limit:				
B.	2020-2021 Price Factor:	1.0373			
C.	Population factor:				
	1. 2018-2019 Second Period Actual FTES	12,922.00			
	2. 2019-2020 Second Period Actual FTES	12,940.00			
	3. 2019-2020 Population change factor (C2/C1)	1.0014			
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)				\$149,345,871
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)				\$149,345,871
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)				\$149,345,871
II.	2020-2021 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				74,092,845
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				34,685
C.	Local Property taxes				8,079,630
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.	2020-2021 Appropriations Subject to Limit				\$82,207,160

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			3,520,882	8,204,000	3,520,882	8,204,000
State Revenues	8600	80,092,110	77,341,000	19,698,631	21,181,000	99,790,741	98,522,000
Local Revenues	8800	14,832,362	14,872,100	2,018,571	1,286,000	16,850,933	16,158,100
Total Revenues		94,924,472	92,213,100	25,238,084	30,671,000	120,162,556	122,884,100
EXPENDITURES:							
Academic Salaries	1000	37,955,650	38,872,000	4,484,064	5,680,000	42,439,714	44,552,000
Classified Salaries	2000	14,664,332	15,972,000	4,250,821	5,317,000	18,915,153	21,289,000
Employee Benefits	3000	25,765,273	26,535,000	3,896,404	4,487,000	29,661,677	31,022,000
Supplies and Materials	4000	870,453	1,010,000	927,514	1,761,000	1,797,967	2,771,000
Other Operating Expenses and Services	5000	7,989,751	8,497,000	6,221,640	5,688,000	14,211,391	14,185,000
Capital Outlay	6000	278,237	512,000	1,559,118	2,558,000	1,837,355	3,070,000
Total Expenditures		87,523,696	91,398,000	21,339,561	25,491,000	108,863,257	116,889,000
Excess/(Deficiency) of Revenues over Expenditures		7,400,776	815,100	3,898,523	5,180,000	11,299,299	5,995,100
Other Financing Sources	8900	9,588,314				9,588,314	0
Other Outgo	7000	500,000	10,000	1,294,698	6,281,000	1,794,698	6,291,000
Net Increase/(Decrease) in Fund Balance		16,489,090	805,100	2,603,825	(1,101,000)	19,092,915	(295,900)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,695,642	23,184,732	5,864,886	8,468,711	12,560,528	31,653,443
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,695,642		5,864,886		12,560,528	
Ending Fund Balance, June 30		23,184,732	23,989,832	8,468,711	7,367,711	31,653,443	31,357,543

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

REVENUES:	Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
			BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
			Actual	Budget	Actual	Budget	Actual	Budget
	Federal Revenues	8100						
	State Revenues	8600	75,759					
	Local Revenues	8800	10,997,847	5,190,380				
	Total Revenues		11,073,606	5,190,380	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	7,585,000					
	Debt Interest and Other Service Charges	7120	2,217,229					
	Transfers Outgoing	7300 & 7400		9,780,500				
	Reserve for Contingencies	7900						
	Total Other Outgo		9,802,229	9,780,500	0	0	0	0
	Net Other Financing Sources / (Other Outgo)	8900 & 7000	(9,802,229)	(9,780,500)	0	0	0	0
	Net Increase/Decrease in Fund Balance		1,271,377	(4,590,120)	0	0	0	0
	BEGINNING FUND BALANCE:							
	Net Beginning Balance, July 1	9010	8,886,743	10,158,120	0	0	0	0
	Prior Years Adjustments	9020						
	Adjusted Beginning Balance	9030	8,886,743		0	0	0	0
	Ending Fund Balance, June 30		10,158,120	5,568,000	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					247,734	248,000
State Revenues	8600					329,182	330,000
Local Revenues	8800					125,023	125,000
Total Income		0	0	0	0	701,939	703,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					600,793	610,537
Employee Benefits	3000					334,024	397,574
Supplies and Materials	4000					25,784	30,000
Other Operating Expenses and Services	5000					89,095	102,000
Capital Outlay	6000					2,405	4,200
Total Expenditures		0	0	0	0	1,052,101	1,144,311
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(350,162)	(441,311)
Other Financing Sources	8900					500,000	
Other Outgo	7000					94,664	120,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	55,174	(561,311)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	760,056	815,230
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		760,056	
Ending Fund Balance, June 30		0	0	0	0	815,230	253,919

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			77,508	77,000		
Total Income		0	0	77,508	77,000	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				50,000		
Total Expenditures		0	0	0	50,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	77,508	27,000	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	77,508	27,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,549,180	4,626,688		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,549,180		0	
Ending Fund Balance, June 30		0	0	4,626,688	4,653,688	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,393,128	10,320,000				
Local Revenues	8800	3,092,078	300,000	324,762	260,000		
Total Income		8,485,206	10,620,000	324,762	260,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,936					
Other Operating Expenses and Services	5000	1,112,530	700,000	2,236,278	500,000		
Capital Outlay	6000	5,046,859	9,525,000	648,276	4,500,000		
Total Expenditures		6,161,325	10,225,000	2,884,554	5,000,000	0	0
Excess/(Deficiency) of Revenues over Expenditures		2,323,881	395,000	(2,559,792)	(4,740,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,323,881	395,000	(2,559,792)	(4,740,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,683,162	22,007,043	19,556,178	16,996,386		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	19,683,162		19,556,178		0	
Ending Fund Balance, June 30		22,007,043	22,402,043	16,996,386	12,256,386	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2019-2020 Budget Year: 2020-2021

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	161,432					
Other Financing Sources	8900						
Total Income		161,432	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		161,432	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		161,432	0	0	0	0	0
Other Outgo	7000	9,588,314					
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	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,426,882	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59	
		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

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	1,609,683	1,600,000	6,994	65,000
Other Financing Sources	8900				
Total Income		1,609,683	1,600,000	6,994	65,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	9,041	10,000		
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		9,041	10,000	0	0
Net Profit or Loss		1,600,642	1,590,000	6,994	65,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,600,642	1,590,000	6,994	65,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	18,585,357	20,185,999	410,484	417,478
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	18,585,357		410,484	
Ending Fund Balance, June 30		20,185,999	21,775,999	417,478	482,478

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	140,043	300				
Total Income		140,043	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	800	1,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000	110,718	104,000				
Total Expenditures		161,518	155,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(21,475)	(154,700)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(21,475)	(154,700)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	375,369	353,894				0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	375,369		0	0	0	0
Ending Fund Balance, June 30		353,894	199,194	0	0	0	0

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,494,169	21,040,700				
State Revenues	8600	5,174,831	4,631,000				
Local Revenues	8800	139,930	61,000			1,953,507	400,000
Total Income		25,808,930	25,732,700	0	0	1,953,507	400,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					14,307	15,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	14,307	15,000
Excess /(Deficiency) of Revenues over Expenditures		25,808,930	25,732,700	0	0	1,939,200	385,000
Other Financing Sources	8900						
Other Outgo	7000	25,627,222	25,700,000				
Net Increase/(Decrease) in Fund Balance		181,708	32,700	0	0	1,939,200	385,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,063,489	975,765			0	6,360,003
Prior Years Adjustments	9020	(269,432)				4,420,803	
Adjusted Beginning Balance	9030	794,057				4,420,803	
Ending Fund Balance, June 30		975,765	1,008,465	0	0	6,360,003	6,745,003

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND Actual	Budget	OTHER TRUST FUNDS Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	7,401,532	3,000,000	312,480	183,000
Total Income		7,401,532	3,000,000	312,480	183,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	256,234	300,000	268,694	271,860
Capital Outlay	6000				
Total Expenditures		256,234	300,000	268,694	271,860
Excess /(Deficiency) of Revenues over Expenditures		7,145,298	2,700,000	43,786	(88,860)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		7,145,298	2,700,000	43,786	(88,860)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	59,651,629	75,932	119,718
Prior Years Adjustments	9020	52,506,331			
Adjusted Beginning Balance	9030	52,506,331		75,932	
Ending Fund Balance, June 30		59,651,629	62,351,629	119,718	30,858

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	9,588,314

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: 2019-2020 Budget Year: 2020-2021 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		2,005,830			707,939	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	707,939	707,939
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	707,939	707,939
Other Operating Expenses and Services	5000		2,005,830		2,005,830		2,005,830
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		0	2,005,830	0	2,005,830	707,939	2,713,769
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2019-2020 Budget Year: 2020-2021 District ID: 880 Name: RIO HONDO

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	
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		2,000,000			700,000
Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies & Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300					700,000
Noninstructional Supplies & Mtrls	4400					0
Total Supplies and Materials		0	0	0		700,000
Other Operating Expenses and Services	5000		2,000,000			2,000,000
Capital Outlay	6000					
Library Books	6300					0
Equipment	6400					
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
Total Capital Outlay		0	0	0		0
Other Outgo	7000					
Total Expenditures		0	2,000,000	0		2,000,000
Ending Balance						0
						700,000
						2,700,000

For Actual Year: 2019-2020

District ID: 880

Name: RIO HONDO

EPA Revenue	9,675,991
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,675,994	0	0	9,675,994
TOTAL		9,675,994	0	0	9,675,994

Name: RIO HONDO

District ID: 880

Budget Year: 2020-2021

For Actual Year: 2019-2020

Fiscal Year	STRS		PERS		Total	Increase		Rate
	Amount	Amount	Amount	Amount		Amount	Rate	
2015-16	3,547,742	1,842,898			5,390,640	N/A		N/A
2016-17	4,191,757	2,270,696			6,462,453	1,071,813		19.88%
2017-18	4,993,122	2,599,595			7,592,717	1,130,264		17.49%
2018-19	7,134,686	3,825,859			10,960,545	3,367,828		44.36%
2019-20	9,910,977	3,756,148			13,667,125	2,706,580		24.69%
2020-21	10,198,000	4,082,000			14,280,000	612,875		4.48%

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

Yes

Explain Yes or No

The District created a Pension Stabilization Trust Fund and appropriates contribution in the annual adopted budget.