

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

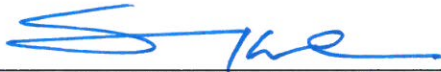
(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

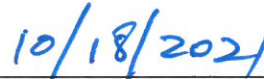
District: RIO HONDO

District Code: 880

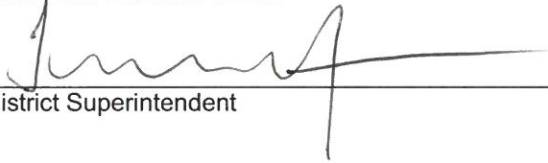
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



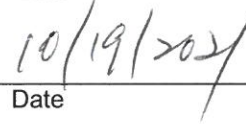
District Chief Business Officer



Date



District Superintendent



Date

Contact: Stephen Kibui

(562) 463--708

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	14,044,777	14,044,777	782	14,045,559
Other	1300	14,292,106	14,831,879		14,831,879
Total Instructional Salaries		28,336,883	28,876,656	782	28,877,438
Non-Instructional Salaries					
Contract or Regular	1200		7,684,961		7,684,961
Other	1400		228,258		228,258
Total Non-Instructional Salaries		0	7,913,219	0	7,913,219
Total Academic Salaries		28,336,883	36,789,875	782	36,790,657
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,183,882	290,476	11,474,358
Other	2300		250,601		250,601
Total Non-Instructional Salaries		0	11,434,483	290,476	11,724,959
Instructional Aides					
Regular Status	2200	1,761,606	1,768,261		1,768,261
Other	2400	307,494	307,494		307,494
Total Instructional Aides		2,069,100	2,075,755	0	2,075,755
Total Classified Salaries		2,069,100	13,510,238	290,476	13,800,714
Employee Benefits	3000	15,127,116	24,794,987	173,194	24,968,181
Supplies and Materials	4000		709,033	987	710,020
Other Operating Expenses	5000	2,327,332	8,687,019	115,739	8,802,758
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		47,860,431	84,491,152	581,178	85,072,330

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,742,344	4,742,344		4,742,344
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,590,546		2,590,546
Objects to Exclude	Object Code				
Rents and Leases	5060		31,076		31,076
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
Other Operating Expenses and Services	5000		2,009,708		2,009,708

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		57,049		57,049
Equipment	6400				
Equipment - Additional	6410		42,308		42,308
Equipment - Replacement	6420				0
Total Equipment		0	42,308	0	42,308
Total Capital Outlay		0	99,357	0	99,357
Other Outgo	7000				0
Total Exclusions		4,742,344	9,473,031	0	9,473,031
Total for ECS 84362, 50% Law		43,118,087	75,018,121	581,178	75,599,299
Percent of CEE (Instructional Salary Cost / Total CEE)		57.48%	100.00%		
50% of Current Expense of Education			37,509,060		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		43,118,087	75,018,121	581,178	75,599,299
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		47,860,431	84,491,152	581,178	85,072,330
Capital Expenditures	6000	70,418	338,864		338,864
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		47,930,849	84,830,016	581,178	85,411,194

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	374		374
In County Treasury	9112	33,141,832	13,322,402	46,464,234
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,200		3,200
Investments (at cost)	9120			0
Accounts Receivable	9130	11,383,623	12,138,204	23,521,827
Due from Other Funds	9140	91,063		91,063
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	35,989		35,989
Prepaid Items	9220	10,000	2,490	12,490
TOTAL ASSETS		44,666,081	25,463,096	70,129,177
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,043,725	2,503,394	3,547,119
Accrued Salaries and Wages Payable	9520	7,021,322	1,511,006	8,532,328
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	12,630,537	11,903,356	24,533,893
TOTAL LIABILITIES		20,711,584	15,917,756	36,629,340

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713	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)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		9,543,813	9,543,813
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	9,543,813	9,543,813
Uncommitted Fund Balance	9790	23,952,422		23,952,422
TOTAL FUND EQUITY		23,954,497	9,545,340	33,499,837
TOTAL LIABILITIES AND FUND EQUITY		44,666,081	25,463,096	70,129,177

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

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

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	6,847,475		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		6,847,475	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

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

District ID: 880

Name: RIO HONDO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	6,847,475		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,847,475	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,847,475	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,847,475	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			1,360,228		4,634,848	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			10,973		9,906	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,371,201	0	4,644,754	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			7,429			
Accrued Salaries and Wages Payable	9520			422,250			
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	429,679	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	301	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	301	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	941,221	0	4,644,754	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	941,221	0	4,644,754	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	941,522	0	4,644,754	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,371,201	0	4,644,754	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	27,433,550	7,231,066	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	53,825	24,047	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		27,487,375	7,255,113	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	276,779	2,005,524	
Accrued Salaries and Wages Payable	9520	2,789		
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		279,568	2,005,524	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	27,207,807	5,249,589	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		27,207,807	5,249,589	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		27,207,807	5,249,589	0
TOTAL LIABILITIES AND FUND EQUITY		27,487,375	7,255,113	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	21,752,596	418,866
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	43,182	894
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		21,795,778	419,760

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	21,795,778	419,760
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		21,795,778	419,760
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		21,795,778	419,760
TOTAL LIABILITIES AND FUND EQUITY		21,795,778	419,760

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	432,124			874,818				1,536,209
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						7,353,921	67,575,969	
Accounts Receivable	9130	16,500			5,983,893				41
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		448,624	0	0	6,858,711	0	7,353,921	67,575,969	1,536,250

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	103,583			5,533,231				1,488,043
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		103,583	0	0	5,533,231	0	0	0	1,488,043
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	103,583	0	0	5,533,231	0	0	0	1,488,043

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	345,041			1,325,480		7,353,921	67,575,969	48,207
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		345,041	0	0	1,325,480	0	7,353,921	67,575,969	48,207
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		345,041	0	0	1,325,480	0	7,353,921	67,575,969	48,207
TOTAL LIABILITIES AND FUND EQUITY		448,624	0	0	6,858,711	0	7,353,921	67,575,969	1,536,250

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		72,310	72,310
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		517,532	517,532
Other Federal Revenues	8190		8,302,722	8,302,722
Total Federal Revenues	8100	0	8,892,564	8,892,564
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	50,238,000		50,238,000
State General Apportionment	8612	2,292,862		2,292,862
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,066,266	2,066,266
Disabled Students Programs and Services(DSPS)	8623		1,071,932	1,071,932
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		368,934	368,934
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	17,909,745		17,909,745
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	33,284		33,284
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,186,575	925,349	3,111,924
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,270,374	13,278,428	16,548,802
Total State Revenues	8600	75,930,840	17,710,909	93,641,749

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

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	6,946,232		6,946,232
Tax Allocation, Supplemental Roll	8812	189,400		189,400
Tax Allocation, Unsecured Roll	8813	91,901		91,901
Prior Years Taxes	8816	220,587		220,587
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	312,289		312,289
Redevelopment Agency Funds - Residual	8819	1,097,565		1,097,565
Redevelopment Agency Funds - Asset Liquidation	8819.1	293		293
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		72,324	72,324
Other Contract Services	8832		21,309	21,309
Sales and Commissions	8840			0
Rentals and Leases	8850	76,553		76,553
Interest and Investment Income	8860	213,750	66,925	280,675
Student Fees and Charges	8870			
Community Services Classes	8872	187,778		187,778
Dormitory	8873			0
Enrollment	8874	924,827		924,827
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		11,997	11,997
Instructional Materials Fees and Sales of Materials	8877	750		750
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	259,157		259,157
Parking Services and Public Transportation	8881		15,390	15,390
Other Student Fees and Charges	8885	503,929		503,929
Other Local Revenues	8890	1,466,281	706,210	2,172,491
Total Local Revenues	8800	12,491,292	894,155	13,385,447
Total Revenues		88,422,132	27,497,628	115,919,760

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	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		88,422,132	27,497,628	115,919,760

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: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200		26,296				26,296
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,647,713	358	19,059	170,243		1,837,373
Business and Management	0500	1,108,846	16,181	52,709	14,556		1,192,292
Communications	0600	1,422,851			13,064		1,435,915
Computer and Information Science	0700	803,106	80,054	357,045	107,694		1,347,899
Education	0800	2,618,080	225,419	130,036	19,673		2,993,208
Engineering and Related Industrial Technology	0900	2,414,126	484,876	2,877,341	67,265		5,843,608
Fine and Applied Arts	1000	3,543,815		44,424	80,602		3,668,841
Foreign language	1100	1,596,037					1,596,037
Health	1200	2,646,102	148,937	205,187	82,196		3,082,422
Consumer Education And Home Economics	1300	842,507					842,507
Law	1400	96,503		14,119			110,622
Humanities(Letters)	1500	5,673,931		1,166			5,675,097
Library Science	1600						0
Mathematics	1700	4,400,052	193,616	99,210			4,692,878
Military Studies	1800						0
Physical Sciences	1900	2,062,669		67,815	16,052		2,146,536
Psychology	2000	1,067,415					1,067,415
Public Affairs and Services	2100	5,211,005	334,038	374,265	68,765		5,988,073
Social Sciences	2200	3,531,220		12,841	36,944		3,581,005
Commercial Services	3000			3,390			3,390
Interdisciplinary Studies	4900	1,857,946	661,167	429,274	1,100,392		4,048,779
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,834,712	1,155,482				4,990,194
Sub-Total Instructional Activites		46,378,636	3,326,424	4,687,881	1,777,446		56,170,387
Total Expenditures for GF Activities*		47,025,050	42,756,105	19,092,915	3,081,059	2,121,850	114,076,979

*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: 2020-2021

Budget Year: 2021-2022

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	7,640	3,915,717	24,348			3,947,705
Course and Curriculum Development	6020		104,113	3,206			107,319
Academic / Faculty Senate	6030		363,431	750			364,181
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		7,640	4,383,261	28,304	0	0	4,419,205
Instructional Support Services	6100						
Learning Center	6110	141,213	330,147	15,801	1,368		488,529
Library	6120		1,734,763	165,324	66,690		1,966,777
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,348,298	1,389,608	32,609		3,770,515
Other Instructional Support Services	6190		172,666	54,544	8,352		235,562
Total Instructional Support Services		141,213	4,585,874	1,625,277	109,019	0	6,461,383
Admissions and Records	6200		1,715,626	25,453			1,741,079
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,663,229	21,962	3,772		3,688,963
Matriculation and Student Assessment	6320		321,734	3,249			324,983
Transfer Programs	6330		324,808	(7,280)			317,528
Career Guidance	6340		625,111	41,977			667,088
Other Student Counseling and Guidance	6390		233,824	1,466			235,290
Total Student Counseling and Guidance		0	5,168,706	61,374	3,772	0	5,233,852

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: 2020-2021

Budget Year: 2021-2022

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			20,804			20,804
Disabled Student Programs and Services (DSPS)	6420		1,322,165	5,821	22,494		1,350,480
Extended Opportunity Programs and Services (EOPS)	6430		1,373,870	19,170		1,045,163	2,438,203
Health Services	6440		351,486	224,049			575,535
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,402,444	4,172,350			5,574,794
Job Placement Services	6470		136,598	17,597	9,220		163,415
Veterans Services	6480		1,282	8,272			9,554
Miscellaneous Student Services	6490		3,033,101	395,837	59,789	241,011	3,729,738
Total Other Student Services		0	7,620,946	4,863,900	91,503	1,286,174	13,862,523
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,515,185	498,435	76,689		2,090,309
Custodial Services	6530		1,692,873	107,164			1,800,037
Grounds Maintenance and Repairs	6550	341,369	505,124	55,867	54,654		957,014
Utilities	6570			1,388,521			1,388,521
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	341,369	3,713,182	2,049,987	131,343	0	6,235,881
Planning, Policymaking and Coordinations	6600		2,928,664	1,075,530	7,518		4,011,712

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		851,697	135,739			987,436
Fiscal Operations	6720		2,925,393	1,023,015	5,169		3,953,577
Human Resources Management	6730		146,688	137,273			283,961
Noninstruct Staff Retirees' Benefits & Retirement *	6740	156,060	2,590,546				2,746,606
Staff Development	6750		512,618	4,832	985		518,435
Staff Diversity	6760			9,797			9,797
Logistical Services	6770		983,349	768,237	10,079		1,761,665
Management Information Systems	6780						0
Other General Institutional Support Services	6790		435,509	2,446,697	944,225		3,826,431
Total General Institutional Support Services	6700	156,060	8,445,800	4,525,590	960,458	0	14,087,908
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	132	41,641	106,513			148,286
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	132	41,641	106,513	0	0	148,286

* 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: 2020-2021

Budget Year: 2021-2022

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		276,949	7,714			284,663
Student and Co-Curricular Activities	6960		506,008	35,343			541,351
Student Housing	6970						0
Other Ancillary Services	6990		775				775
Total Ancillary Services	6900	0	783,732	43,057	0	0	826,789
Auxiliary Operations	7000						
Contract Education	7010		42,249	49			42,298
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	42,249	49	0	0	42,298

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: 2020-2021

Budget Year: 2021-2022

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					816,195	816,195
Student Aid	7320					19,481	19,481
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	835,676	835,676
Sub-Total Non-Instructional Activites		646,414	39,429,681	14,405,034	1,303,613	2,121,850	57,906,592
Total Expenditures General Fund: activities *		47,025,050	42,756,105	19,092,915	3,081,059	2,121,850	114,076,979

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$149,345,871
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	12,425.51		
	2. 2020-2021 Second Period Actual FTES	11,478.13		
	3. 2020-2021 Population change factor (C2/C1)	0.9238		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$145,871,151
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)			\$145,871,151
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$145,871,151
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			78,447,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			34,000
C.	Local Property taxes			8,875,000
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.	2021-2022 Appropriations Subject to Limit			\$87,356,000

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			8,892,564	51,435,000	8,892,564	51,435,000
State Revenues	8600	75,930,840	83,041,000	17,710,909	24,953,000	93,641,749	107,994,000
Local Revenues	8800	12,491,292	12,638,000	894,155	1,327,000	13,385,447	13,965,000
Total Revenues		88,422,132	95,679,000	27,497,628	77,715,000	115,919,760	173,394,000
EXPENDITURES:							
Academic Salaries	1000	36,674,070	40,749,000	4,858,863	6,428,000	41,532,933	47,177,000
Classified Salaries	2000	13,800,713	16,413,000	4,246,975	5,507,000	18,047,688	21,920,000
Employee Benefits	3000	25,948,355	25,296,000	4,252,179	4,664,000	30,200,534	29,960,000
Supplies and Materials	4000	709,610	1,382,000	1,146,378	1,696,000	1,855,988	3,078,000
Other Operating Expenses and Services	5000	8,851,710	10,205,000	8,385,217	28,857,000	17,236,927	39,062,000
Capital Outlay	6000	338,864	513,000	2,742,195	6,923,000	3,081,059	7,436,000
Total Expenditures		86,323,322	94,558,000	25,631,807	54,075,000	111,955,129	148,633,000
Excess /(Deficiency) of Revenues over Expenditures		2,098,810	1,121,000	1,865,821	23,640,000	3,964,631	24,761,000
Other Financing Sources	8900					0	0
Other Outgo	7000	1,331,125	901,000	790,725	22,522,000	2,121,850	23,423,000
Net Increase/(Decrease) in Fund Balance		767,685	220,000	1,075,096	1,118,000	1,842,781	1,338,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,184,732	23,952,417	8,468,711	9,543,807	31,653,443	33,496,224
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	23,184,732		8,468,711		31,653,443	
Ending Fund Balance, June 30		23,952,417	24,172,417	9,543,807	10,661,807	33,496,224	34,834,224

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	38,687					
Local Revenues	8800	6,431,168	5,973,775				
Total Revenues		6,469,855	5,973,775	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	6,980,000	4,255,000				
Debt Interest and Other Service Charges	7120	2,800,500	2,519,625				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	9,780,500	6,774,625	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(9,780,500)	(6,774,625)	0	0	0	0
Net Increase/Decrease in Fund Balance		(3,310,645)	(800,850)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,158,120	6,847,475		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,158,120		0		0	
Ending Fund Balance, June 30		6,847,475	6,046,625	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					176,118	192,000
State Revenues	8600					325,957	333,200
Local Revenues	8800					67,781	75,000
Total Income		0	0	0	0	569,856	600,200
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					557,705	657,000
Employee Benefits	3000					333,568	411,000
Supplies and Materials	4000					19,612	55,190
Other Operating Expenses and Services	5000					31,497	88,636
Capital Outlay	6000					1,483	4,174
Total Expenditures		0	0	0	0	943,865	1,216,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(374,009)	(615,800)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(374,009)	(615,800)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	815,230	441,221
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		815,230	
Ending Fund Balance, June 30		0	0	0	0	441,221	(174,579)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			25,291	10,000		
Total Income		0	0	25,291	10,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			7,225	4,453,000		
Capital Outlay	6000						
Total Expenditures		0	0	7,225	4,453,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	18,066	(4,443,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	18,066	(4,443,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,626,688	4,644,754		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,626,688		0	
Ending Fund Balance, June 30		0	0	4,644,754	201,754	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,104,015	600,000				
Local Revenues	8800	2,805,256	4,075,000	79,865	20,000		
Total Income		7,909,271	4,675,000	79,865	20,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	611					
Other Operating Expenses and Services	5000	805,709	535,000	1,789,994	750,000		
Capital Outlay	6000	1,902,187	3,200,000	10,036,668	4,450,000		
Total Expenditures		2,708,507	3,735,000	11,826,662	5,200,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,200,764	940,000	(11,746,797)	(5,180,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,200,764	940,000	(11,746,797)	(5,180,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	22,007,043	27,207,807	16,996,386	5,249,589		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	22,007,043		16,996,386		0	
Ending Fund Balance, June 30		27,207,807	28,147,807	5,249,589	69,589	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	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				

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,659,802	1,635,000	2,282	5,000		
Other Financing Sources	8900						
Total Income		1,659,802	1,635,000	2,282	5,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	50,023	50,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		50,023	50,000	0	0		
Net Profit or Loss		1,609,779	1,585,000	2,282	5,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,609,779	1,585,000	2,282	5,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	20,185,999	21,795,778	417,478	419,760		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,185,999		417,478			
Ending Fund Balance, June 30		21,795,778	23,380,778	419,760	424,760		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	99,130	88,300	24,081	24,000		
Total Income		99,130	88,300	24,081	24,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	47,500	47,500				
Employee Benefits	3000	2,500	2,500				
Supplies and Materials	4000	1,000	1,000				
Other Operating Expenses and Services	5000	56,983	104,000	23,239	23,160		
Capital Outlay	6000						
Total Expenditures		107,983	155,000	23,239	23,160	0	0
Excess /(Deficiency) of Revenues over Expenditures		(8,853)	(66,700)	842	840	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(8,853)	(66,700)	842	840	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	353,894	345,041		842		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	353,894		0		0	
Ending Fund Balance, June 30		345,041	278,341	842	1,682	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,037,758	16,110,000				
State Revenues	8600	8,945,952	11,300,000				
Local Revenues	8800	58,665	150,000			1,014,154	600,000
Total Income		25,042,375	27,560,000	0	0	1,014,154	600,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	24,692,660	24,000,000			20,236	20,000
Capital Outlay	6000						
Total Expenditures		24,692,660	24,000,000	0	0	20,236	20,000
Excess /(Deficiency) of Revenues over Expenditures		349,715	3,560,000	0	0	993,918	580,000
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		349,715	3,560,000	0	0	993,918	580,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	975,765	1,325,480		0	6,360,003	7,353,921
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	975,765		0		6,360,003	
Ending Fund Balance, June 30		1,325,480	4,885,480	0	0	7,353,921	7,933,921

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	8,208,662	3,000,000	97,168	230,000
Total Income		8,208,662	3,000,000	97,168	230,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	284,323	300,000	168,679	271,860
Capital Outlay	6000				
Total Expenditures		284,323	300,000	168,679	271,860
Excess /(Deficiency) of Revenues over Expenditures		7,924,339	2,700,000	(71,511)	(41,860)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		7,924,339	2,700,000	(71,511)	(41,860)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	59,651,629	67,575,968	119,718	48,207
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	59,651,629		119,718	
Ending Fund Balance, June 30		67,575,968	70,275,968	48,207	6,347

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	831,125
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	500,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,186,575			925,349		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	925,349		925,349
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	925,349		925,349
Other Operating Expenses and Services	5000		2,186,575		2,186,575			2,186,575
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,186,575	0	2,186,575	925,349		3,111,924
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

Activity Classification	Object Code	Unrestricted			Restricted Prop 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		2,100,000			900,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	900,000		900,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	900,000		900,000
Other Operating Expenses and Services	5000		2,100,000		2,100,000			2,100,000
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,100,000	0	2,100,000	900,000		3,000,000
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 880

Name: RIO HONDO

EPA Revenue	17,909,745
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	17,909,745	0	0	17,909,745
TOTAL		17,909,745	0	0	17,909,745

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 880

Name: RIO HONDO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	6,261,662	3,964,662	10,226,324	N/A	N/A
2021-22	7,047,113	4,283,362	11,330,475	1,104,151	10.80%
2022-23	7,955,075	4,879,780	12,834,855	1,504,380	13.28%
2023-24	8,788,067	5,066,745	13,854,812	1,019,957	7.95%
2024-25	9,204,562	5,178,924	14,383,486	528,674	3.82%
2025-26	9,621,058	5,197,621	14,818,679	435,193	3.03%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The Districted created a Pension Stabilization Trust Fund and appropriate contributions are also budgeted annually.