

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: RIO HONDO

District Code: 880

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:**

Steven Kibui

**Electronic Certification Date:**

Tuesday, October 24, 2023

Contact: Steven Kibui      V.P. Finance & Business  
(562) 463-7088      Ext:      SKibui@riohondo.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	16,335,955	16,338,709		16,338,709
Other	1300	16,451,256	17,002,145		17,002,145
<b>Total Instructional Salaries</b>		32,787,211	33,340,854	0	33,340,854
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,474,675	85,314	8,559,989
Other	1400		637,660		637,660
<b>Total Non-Instructional Salaries</b>		0	9,112,335	85,314	9,197,649
<b>Total Academic Salaries</b>		32,787,211	42,453,189	85,314	42,538,503
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		13,736,589	191,056	13,927,645
Other	2300		586,367		586,367
<b>Total Non-Instructional Salaries</b>		0	14,322,956	191,056	14,514,012
<b>Instructional Aides</b>					
Regular Status	2200	2,042,032	2,048,300		2,048,300
Other	2400	806,123	806,123		806,123
<b>Total Instructional Aides</b>		2,848,155	2,854,423	0	2,854,423
<b>Total Classified Salaries</b>		2,848,155	17,177,379	191,056	17,368,435
<b>Employee Benefits</b>	3000	18,477,786	31,068,069	158,674	31,226,743
<b>Supplies and Materials</b>	4000		1,162,428	15,199	1,177,627
<b>Other Operating Expenses</b>	5000	2,877,788	10,321,498	210,151	10,531,649
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		56,990,940	102,182,563	660,394	102,842,957

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 880

Name: RIO HONDO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	6,901,324	6,901,324		6,901,324
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,530,751		2,530,751
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		81,011		81,011
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		3,080,617		3,080,617

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 880

Name: RIO HONDO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		58,954		58,954
Equipment	6400				
Equipment - Additional	6410		22,061		22,061
Equipment - Replacement	6420				0
Total Equipment		0	22,061	0	22,061
Total Capital Outlay		0	81,015	0	81,015
Other Outgo	7000				0
<b>Total Exclusions</b>		6,901,324	12,674,718	0	12,674,718
<b>Total for ECS 84362, 50% Law</b>		50,089,616	89,507,845	660,394	90,168,239
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.96%	100.00%		
<b>50% of Current Expense of Education</b>			44,753,922		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		50,089,616	89,507,845	660,394	90,168,239
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		56,990,940	102,182,563	660,394	102,842,957
<b>Capital Expenditures</b>	6000	40,775	173,148		173,148
<b>Equipment Replacement (Back out)</b>	6420		(3,190)	0	(3,190)
<b>Total Unrestricted General Fund Expenditures</b>		57,031,715	102,352,521	660,394	103,012,915

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	81,048,454	30,678,176	111,726,630
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,200		3,200
Investments (at cost)	9120			0
Accounts Receivable	9130	2,602,149	23,433,411	26,035,560
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	34,431		34,431
Prepaid Items	9220		32,215	32,215
<b>TOTAL ASSETS</b>		83,688,234	54,143,802	137,832,036
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,605,075	8,699,950	12,305,025
Accrued Salaries and Wages Payable	9520	9,328,299	2,447,712	11,776,011
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	493,246	17,101,203	17,594,449
<b>TOTAL LIABILITIES</b>		13,442,620	28,248,865	41,691,485

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		25,893,410	25,893,410
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	25,893,410	25,893,410
Uncommitted Fund Balance	9790	70,243,539		70,243,539
<b>TOTAL FUND EQUITY</b>		70,245,614	25,894,937	96,140,551
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		83,688,234	54,143,802	137,832,036

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,757,392		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		8,757,392	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	8,757,392		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,757,392	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		8,757,392	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,757,392	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2023

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			828,084		2,717,356	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			260,761		17,641	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,088,845	0	2,734,997	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,248		14,432	
Accrued Salaries and Wages Payable	9520			491,934			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			57,627			
<b>TOTAL LIABILITIES</b>		0	0	555,809	0	14,432	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	532,735	0	2,720,565	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	532,735	0	2,720,565	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	533,036	0	2,720,565	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,088,845	0	2,734,997	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, 2023

District ID: 880

Name: RIO HONDO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	49,536,838	59,568,309	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	436,045	619,117	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		353,643	
<b>TOTAL ASSETS</b>		49,972,883	60,541,069	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,347,254	550,321	
Accrued Salaries and Wages Payable	9520	212		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	6,521,308		
<b>TOTAL LIABILITIES</b>		8,868,774	550,321	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, 2023

District ID: 880

Name: RIO HONDO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	41,104,109	59,990,748	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		41,104,109	59,990,748	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		41,104,109	59,990,748	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		49,972,883	60,541,069	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

## Annual Financial and Budget Report

## 50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	23,488,320	430,329
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	184,278	3,394
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		23,672,598	433,723



**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, 2023

District ID: 880

Name: RIO HONDO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	23,672,598	433,723
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		23,672,598	433,723
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		23,672,598	433,723
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,672,598	433,723

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	604,390	3,922		7,622,100				1,620,435
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						6,863,282	58,612,747	
Accounts Receivable	9130	16,500			2,126,406				60,097
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		620,890	3,922	0	9,748,506	0	6,863,282	58,612,747	1,680,532

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	228,207			2,982,063				1,562,285
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		228,207	0	0	2,982,063	0	0	0	1,562,285
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
<b>TOTAL LIABILITIES</b>	968	228,207	0	0	2,982,063	0	0	0	1,562,285

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 880

Name: RIO HONDO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	392,683	3,922		6,766,443		6,863,282	58,612,747	118,247
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		392,683	3,922	0	6,766,443	0	6,863,282	58,612,747	118,247
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		392,683	3,922	0	6,766,443	0	6,863,282	58,612,747	118,247
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		620,890	3,922	0	9,748,506	0	6,863,282	58,612,747	1,680,532

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		109,343	109,343
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		762,558	762,558
Other Federal Revenues	8190		40,047,290	40,047,290
<b>Total Federal Revenues</b>	8100	0	40,919,191	40,919,191
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	68,613,679		68,613,679
State General Apportionment	8612	3,140,250		3,140,250
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,727,300	3,727,300
Disabled Students Programs and Services(DSPS)	8623		1,555,427	1,555,427
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	15,201,159		15,201,159
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	32,957		32,957
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,080,617	989,641	4,070,258
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	15,610,908	25,423,082	41,033,990
<b>Total State Revenues</b>	8600	105,679,570	31,695,450	137,375,020

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	7,656,686		7,656,686
Tax Allocation, Supplemental Roll	8812	191,749		191,749
Tax Allocation, Unsecured Roll	8813	110,554		110,554
Prior Years Taxes	8816	344,722		344,722
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	394,898		394,898
Redevelopment Agency Funds - Residual	8819	1,450,467		1,450,467
Redevelopment Agency Funds - Asset Liquidation	8819.1	6,692		6,692
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832		29,538	29,538
Sales and Commissions	8840			0
Rentals and Leases	8850	142,957		142,957
Interest and Investment Income	8860	2,075,047	722,248	2,797,295
Student Fees and Charges	8870			
Community Services Classes	8872	87,958		87,958
Dormitory	8873			0
Enrollment	8874	2,878,641		2,878,641
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
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		79,711	79,711
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	107,798		107,798
Parking Services and Public Transportation	8881		14,955	14,955
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	3,250,794		3,250,794
Other Local Revenues	8890	5,918,516	54,324	5,972,840
<b>Total Local Revenues</b>	8800	24,617,479	900,776	25,518,255
<b>Total Revenues</b>		130,297,049	73,515,417	203,812,466



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		130,297,049	73,515,417	203,812,466

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		252,659	731,860			984,519
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,088,717	361	60,047	213		2,149,338
Business and Management	0500	1,502,970	64,095	168,225	6,819		1,742,109
Media and Communications	0600	1,587,622			9,400		1,597,022
Information Technology	0700	921,830	24,419				946,249
Education	0800	3,508,739	423,794	231,618	88,273		4,252,424
Engineering and Industrial Technologies	0900	2,785,580	343,424	2,509,764	209,051		5,847,819
Fine and Applied Arts	1000	4,442,864	68,398	47,308	201,375		4,759,945
Foreign language	1100	1,374,559	421,112				1,795,671
Health	1200	2,073,893	751,402	155,603	110,148		3,091,046
Family and Consumer Sciences	1300	1,034,305					1,034,305
Law	1400	82,255	7,467	11,121			100,843
Humanities(Letters)	1500	5,929,885	0	162,090	3,190		6,095,165
Library Science	1600						0
Mathematics	1700	4,961,038	155,560	148,396			5,264,994
Military Studies	1800						0
Physical Sciences	1900	2,603,281		102,635	4,430		2,710,346
Psychology	2000	1,381,186					1,381,186
Public and Protective Services	2100	6,287,841	340,020	726,440	59,023		7,413,324
Social Sciences	2200	4,210,883		42,509	11,272		4,264,664
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,442,411	1,050,951	280,706	95,675		3,869,743
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,899,395	1,120,618				7,020,013
<b>Sub-Total Instructional Activites</b>		55,119,254	5,024,280	5,378,322	798,869		66,320,725
<b>Total Expenditures for GF Activities*</b>		55,821,602	50,972,073	32,130,173	6,043,075	17,869,552	162,836,475

\*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: 2022-2023

Budget Year: 2023-2024

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	45,225	5,159,735	2,050,000	1,831,010		9,085,970
Course and Curriculum Development	6020	23,805	134,698	8,600			167,103
Academic / Faculty Senate	6030	398	710,311	15,175			725,884
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		69,428	6,004,744	2,073,775	1,831,010	0	9,978,957
Instructional Support Services	6100						
Learning Center	6110	172,351	464,986	25,134			662,471
Library	6120		2,286,794	278,322	65,405		2,630,521
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,567,585	7,139,672	2,509,371		12,216,628
Other Instructional Support Services	6190		242,434	30,371			272,805
<b>Total Instructional Support Services</b>		172,351	5,561,799	7,473,499	2,574,776	0	15,782,425
Admissions and Records	6200		2,067,431	32,266	860		2,100,557
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	106,988	4,563,582	152,733	76,474		4,899,777
Matriculation and Student Assessment	6320	80,038	136,691	2,970			219,699
Transfer Programs	6330		316,110	43,390			359,500
Career Guidance	6340		769,666	101,288			870,954
Other Student Counseling and Guidance	6390		229,916	4,891			234,807
<b>Total Student Counseling and Guidance</b>		187,026	6,015,965	305,272	76,474	0	6,584,737

**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: 2022-2023

Budget Year: 2023-2024

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			17,297			17,297
Disabled Student Programs and Services (DSPS)	6420	176,079	1,196,170	17,529			1,389,778
Extended Opportunity Programs and Services (EOPS)	6430		1,477,417	72,846			1,550,263
Health Services	6440	1,197	266,357	1,007,683	3,871		1,279,108
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,568,404	182,970			1,751,374
Job Placement Services	6470		26,350	1,704			28,054
Veterans Services	6480		66,415	20,578			86,993
Miscellaneous Student Services	6490	7,174	4,677,421	754,870	6,189		5,445,654
<b>Total Other Student Services</b>		184,450	9,278,534	2,075,477	10,060	0	11,548,521
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,815,634	847,922			2,663,556
Custodial Services	6530		2,240,222	83,826			2,324,048
Grounds Maintenance and Repairs	6550		827,156	62,975			890,131
Utilities	6570			1,914,754			1,914,754
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,883,012	2,909,477	0	0	7,792,489
<b>Planning, Policymaking and Coordinations</b>	6600		2,666,420	810,322			3,476,742

\* 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: 2022-2023

Budget Year: 2023-2024

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		840,914	187,804			1,028,718
Fiscal Operations	6720		2,640,868	1,335,237	2,579		3,978,684
Human Resources Management	6730		499,074	210,562			709,636
Noninstruct Staff Retirees' Benefits & Retirement *	6740	54,084	2,476,666				2,530,750
Staff Development	6750	34,098	251,964	63,419			349,481
Staff Diversity	6760	251	895	76,918			78,064
Logistical Services	6770		1,108,344	1,293,535	31,696		2,433,575
Management Information Systems	6780						0
Other General Institutional Support Services	6790		16,552	7,204,522	697,918		7,918,992
<b>Total General Institutional Support Services</b>	6700	88,433	7,835,277	10,371,997	732,193	0	19,027,900
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		28,913	159,405			188,318
Community Use of Facilities	6830						0
Economic Development	6840		9,095	2,939			12,034
Other Community Services & Economic Development	6890		88,506	27,279	5,360		121,145
<b>Total Community Services</b>	6800	0	126,514	189,623	5,360	0	321,497

\* 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: 2022-2023

Budget Year: 2023-2024

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		317,097	8,775			325,872
Student and Co-Curricular Activities	6960	660	1,161,633	501,196	13,473		1,676,962
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	660	1,478,730	509,971	13,473	0	2,002,834
Auxiliary Operations	7000						
Contract Education	7010		29,367	172			29,539
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	29,367	172	0	0	29,539

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: 2022-2023

Budget Year: 2023-2024

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
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					17,869,552	17,869,552
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	17,869,552	17,869,552
<b>Sub-Total Non-Instructional Activites</b>		702,348	45,947,793	26,751,851	5,244,206	17,869,552	96,515,750
<b>Total Expenditures General Fund: activities *</b>		55,821,602	50,972,073	32,130,173	6,043,075	17,869,552	162,836,475

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: RIO HONDO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$95,198,000
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	9,912.00		
	2. 2022-2023 Second Period Actual FTES	12,538.89		
	3. 2022-2023 Population change factor (C2/C1)	1.2650		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$125,772,361
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)			\$125,772,361
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$125,772,361
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			92,112,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			34,000
C.	Local Property taxes			9,080,000
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.	2023-2024 Appropriations Subject to Limit			\$101,226,000



For Actual Year: 2022-2023

Budget Year: 2023-2024

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	40,919,191	19,484,000	40,919,191	19,484,000
State Revenues	8600	105,679,570	110,561,000	31,695,450	41,429,000	137,375,020	151,990,000
Local Revenues	8800	24,617,479	18,297,000	900,776	3,079,000	25,518,255	21,376,000
<b>Total Revenues</b>		130,297,049	128,858,000	73,515,417	63,992,000	203,812,466	192,850,000
<b>EXPENDITURES:</b>							
Academic Salaries	1000	42,538,505	50,893,000	5,267,075	8,211,000	47,805,580	59,104,000
Classified Salaries	2000	17,368,435	22,948,000	5,767,505	6,523,000	23,135,940	29,471,000
Employee Benefits	3000	31,226,744	40,330,000	4,625,411	6,955,000	35,852,155	47,285,000
Supplies and Materials	4000	1,177,626	1,878,000	7,530,488	2,215,000	8,708,114	4,093,000
Other Operating Expenses and Services	5000	10,531,650	11,721,000	12,890,409	16,897,000	23,422,059	28,618,000
Capital Outlay	6000	173,148	835,000	5,869,927	5,082,000	6,043,075	5,917,000
<b>Total Expenditures</b>		103,016,108	128,605,000	41,950,815	45,883,000	144,966,923	174,488,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		27,280,941	253,000	31,564,602	18,109,000	58,845,543	18,362,000
<b>Other Financing Sources</b>	8900		0		0	0	0
<b>Other Outgo</b>	7000	9,000	17,000	17,860,552	18,099,000	17,869,552	18,116,000
<b>Net Increase/(Decrease) in Fund Balance</b>		27,271,941	236,000	13,704,050	10,000	40,975,991	246,000
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	42,971,598	70,243,539	12,189,360	25,893,410	55,160,958	96,136,949
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,971,598		12,189,360		55,160,958	
<b>Ending Fund Balance, June 30</b>		70,243,539	70,479,539	25,893,410	25,903,410	96,136,949	96,382,949

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	43,108					
Local Revenues	8800	8,808,011	9,710,233				
<b>Total Revenues</b>		8,851,119	9,710,233	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,840,000	5,465,000				
Debt Interest and Other Service Charges	7120	2,328,550	2,430,625				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	7,168,550	7,895,625	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(7,168,550)	(7,895,625)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,682,569	1,814,608	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,074,823	8,757,392		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,074,823		0		0	
<b>Ending Fund Balance, June 30</b>		8,757,392	10,572,000	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					507,590	562,000
State Revenues	8600					591,582	1,055,000
Local Revenues	8800					183,773	155,000
<b>Total Income</b>		0	0	0	0	1,282,945	1,772,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					708,223	887,000
Employee Benefits	3000					407,598	520,000
Supplies and Materials	4000					100,104	159,568
Other Operating Expenses and Services	5000					85,539	136,352
Capital Outlay	6000					12,597	20,080
<b>Total Expenditures</b>		0	0	0	0	1,314,061	1,723,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(31,116)	49,000
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					19,808	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(50,924)	49,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	583,660	532,736
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		583,660	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	532,736	581,736

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			88,092	10,000		
<b>Total Income</b>		0	0	88,092	10,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			9,637			
Other Operating Expenses and Services	5000			501,761			
Capital Outlay	6000			192,674	2,730,574		
<b>Total Expenditures</b>		0	0	704,072	2,730,574	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(615,980)	(2,720,574)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(615,980)	(2,720,574)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	3,336,546	2,720,566		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,336,546		0	
<b>Ending Fund Balance, June 30</b>		0	0	2,720,566	(8)	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	16,122,535	11,839,000	61,478,411			
Local Revenues	8800	1,517,575	600,000	1,266,658	350,000		
<b>Total Income</b>		17,640,110	12,439,000	62,745,069	350,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	61,477		18,456			
Other Operating Expenses and Services	5000	2,432,211	50,000	731,813			
Capital Outlay	6000	1,611,958	19,659,000	2,004,166	60,730,587		
<b>Total Expenditures</b>		4,105,646	19,709,000	2,754,435	60,730,587	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,534,464	(7,270,000)	59,990,634	(60,380,587)	0	0
<b>Other Financing Sources</b>	8900	2,037,494					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		15,571,958	(7,270,000)	59,990,634	(60,380,587)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	25,532,152	41,104,110	113	59,990,747		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	25,532,152		113		0	
<b>Ending Fund Balance, June 30</b>		41,104,110	33,834,110	59,990,747	(389,840)	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,317,206	297,000	12,269	3,000		
Other Financing Sources	8900						
<b>Total Income</b>		1,317,206	297,000	12,269	3,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	13,720	11,600,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		13,720	11,600,000	0	0		
<b>Net Profit or Loss</b>		1,303,486	(11,303,000)	12,269	3,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,303,486	(11,303,000)	12,269	3,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	22,369,113	23,672,599	421,454	433,723		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,369,113		421,454			
<b>Ending Fund Balance, June 30</b>		23,672,599	12,369,599	433,723	436,723		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			45,024	45,000		
<b>Total Income</b>		0	0	45,024	45,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			43,448	43,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	43,448	43,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,576	2,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,576	2,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	284,623	284,623	2,346	3,922		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	284,623		2,346		0	
<b>Ending Fund Balance, June 30</b>		284,623	284,623	3,922	5,922	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100	18,045,115	20,240,000				
State Revenues	8600	26,408,922	8,736,000				
Local Revenues	8800	4,867,709	1,000			456,678	300,000
<b>Total Income</b>		49,321,746	28,977,000	0	0	456,678	300,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	44,289,157	28,500,000			20,223	25,000
Capital Outlay	6000						
<b>Total Expenditures</b>		44,289,157	28,500,000	0	0	20,223	25,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		5,032,589	477,000	0	0	436,455	275,000
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		5,032,589	477,000	0	0	436,455	275,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,733,092	6,765,681		0	6,426,831	6,863,282
Prior Years Adjustments	9020					(4)	
Adjusted Beginning Balance	9030	1,733,092		0		6,426,827	
<b>Ending Fund Balance, June 30</b>		6,765,681	7,242,681	0	0	6,863,282	7,138,282

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	2,429,957	2,000,000	393,001	449,800
<b>Total Income</b>		2,429,957	2,000,000	393,001	449,800
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	257,841	290,000		
Capital Outlay	6000				
<b>Total Expenditures</b>		257,841	290,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,172,116	1,710,000	393,001	449,800
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		2,172,116	1,710,000	393,001	449,800
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	56,440,629	58,612,747	63,928	456,929
Prior Years Adjustments	9020	2			
Adjusted Beginning Balance	9030	56,440,631		63,928	
<b>Ending Fund Balance, June 30</b>		58,612,747	60,322,747	456,929	906,729

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,037,494

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: 2022-2023

Budget Year: 2023-2024

District ID: 880

Name: RIO HONDO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		0			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		0			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,080,617		989,641			
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	989,641		989,641
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	989,641		989,641
Other Operating Expenses and Services	5000		3,080,617		3,080,617			3,080,617
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,080,617	0	3,080,617	989,641		4,070,258
<b>Ending Balance</b>					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: 2022-2023

Budget Year: 2023-2024

District ID: 880

Name: RIO HONDO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,100,000			1,100,000		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,100,000		1,100,000
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,100,000		1,100,000
Other Operating Expenses and Services	5000		3,100,000		3,100,000			3,100,000
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,100,000	0	3,100,000	1,100,000		4,200,000
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023      District ID: 880      Name: RIO HONDO

EPA Revenue	15,201,159
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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	15,201,159	0	0	15,201,159
TOTAL		15,201,159	0	0	15,201,159

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 880

Name: RIO HONDO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2022-2023	8,343,177	5,758,686	14,101,863	N/A	N/A
2023-2024	9,404,792	6,552,471	15,957,263	1,855,400	13.16%
2024-2025	9,678,718	7,001,123	16,679,841	722,578	4.53%
2025-2026	9,952,644	7,355,209	17,307,853	628,012	3.77%
2026-2027	10,226,570	7,664,468	17,891,038	583,185	3.37%
2027-2028	10,500,496	8,226,236	18,726,732	835,694	4.67%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
The District created a Pension Stabilization Trust Fund and appropriate contributions are budgeted for annually.
<b>Does the district have an irrevocable trust?</b>
No