

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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:

Electronic Certification Date:

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: 2024-2025

Budget Year: 2025-2026

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
Instructional Salaries					
Contract or Regular	1100	15,875,793	15,875,793		15,875,793
Other	1300	20,811,748	20,811,748		20,811,748
Total Instructional Salaries		36,687,541	36,687,541	0	36,687,541
Non-Instructional Salaries					
Contract or Regular	1200		9,792,096	151,364	9,943,460
Other	1400		793,303		793,303
Total Non-Instructional Salaries		0	10,585,399	151,364	10,736,763
Total Academic Salaries		36,687,541	47,272,940	151,364	47,424,304
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,907,986	652,979	16,560,965
Other	2300		971,891		971,891
Total Non-Instructional Salaries		0	16,879,877	652,979	17,532,856
Instructional Aides					
Regular Status	2200	2,151,776	2,151,776		2,151,776
Other	2400	909,857	909,632	224	909,856
Total Instructional Aides		3,061,633	3,061,408	224	3,061,632
Total Classified Salaries		3,061,633	19,941,285	653,203	20,594,488
Employee Benefits	3000	16,019,623	16,019,623	22,840,551	38,860,174
Supplies and Materials	4000		2,028,171	11,610	2,039,781
Other Operating Expenses	5000	2,369,224	15,820,509	12,977	15,833,486
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		58,138,021	101,082,528	23,669,705	124,752,233

For Actual Year: 2024-2025 Budget Year: 2025-2026

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
Activities to Exclude	TOP Code				
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900	5,534,972	5,534,972		5,534,972
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		3,358,016		3,358,016
Objects to Exclude	Object Code				
Rents and Leases	5060		254,990		254,990
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		2,805,267		2,805,267

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		68,473		68,473
Equipment	6400				
Equipment - Additional	6410		122,560		122,560
Equipment - Replacement	6420				0
Total Equipment		0	122,560	0	122,560
Total Capital Outlay		0	191,033	0	191,033
Other Outgo	7000				0
Total Exclusions		5,534,972	12,144,278	0	12,144,278
Total for ECS 84362, 50% Law		52,603,049	88,938,250	23,669,705	112,607,955
Percent of CEE (Instructional Salary Cost / Total CEE)		59.15%	100.00%		
50% of Current Expense of Education			44,469,125		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		52,603,049	88,938,250	23,669,705	112,607,955
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		58,138,021	101,082,528	23,669,705	124,752,233
Capital Expenditures	6000	47,774	907,051		907,051
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		58,185,795	101,989,579	23,669,705	125,659,284

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	90,071,937	44,048,523	134,120,460
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,163,262	15,030,724	17,193,986
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	19,756		19,756
Prepaid Items	9220	690,001	59,687	749,688
TOTAL ASSETS		93,094,956	59,138,934	152,233,890
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,788,792	2,767,405	10,556,197
Accrued Salaries and Wages Payable	9520	3,973,726	917,614	4,891,340
Compensated Absences Payable Current	9530	9,211,630	2,585,073	11,796,703
Due to Other Funds	9540	16,000		16,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,762,154	20,434,256	22,196,410
TOTAL LIABILITIES		22,752,302	26,704,348	49,456,650

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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	70,340,579	32,433,059	102,773,638
Total Fund Balance		70,342,654	32,434,586	102,777,240
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		70,342,654	32,434,586	102,777,240
TOTAL LIABILITIES AND FUND EQUITY		93,094,956	59,138,934	152,233,890

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	16,694,443		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		16,694,443	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, 2025

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	16,694,443		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		16,694,443	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		16,694,443	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,694,443	0	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, 2025

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			889,128			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			667,990		250	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,557,118	0	250	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			144,300		250	
Accrued Salaries and Wages Payable	9520			86,405			
Compensated Absences Payable Current	9530			528,689			
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			33,028			
TOTAL LIABILITIES		0	0	792,422	0	250	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, 2025

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	764,395	0	0	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	764,395	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	764,696	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,557,118	0	250	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, 2025

District ID: 880

Name: RIO HONDO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			200,310,000
In County Treasury	9112	39,196,594	45,378,222	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,154,916	419,310	1,250,571
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		353,643	
TOTAL ASSETS		40,351,510	46,151,175	201,560,571
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	403,467	2,499,688	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530	221		
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		403,688	2,499,688	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, 2025

District ID: 880

Name: RIO HONDO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	39,947,822	43,651,487	201,560,571
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		39,947,822	43,651,487	201,560,571
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		39,947,822	43,651,487	201,560,571
TOTAL LIABILITIES AND FUND EQUITY		40,351,510	46,151,175	201,560,571

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				5,627,680
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	5,627,680

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				5,627,680
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	5,627,680
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	5,627,680
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	5,627,680

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	21,517,590	465,580
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	186,728	4,222
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		21,704,318	469,802

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, 2025

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	21,704,318	469,802
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		21,704,318	469,802
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		21,704,318	469,802
TOTAL LIABILITIES AND FUND EQUITY		21,704,318	469,802

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	740,583			3,186,913				1,892,133
In County Treasury	9112		6,752						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						8,614,539	76,019,692	
Accounts Receivable	9130	16,500	18,544		2,462,734				163,241
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		757,083	25,296	0	5,649,647	0	8,614,539	76,019,692	2,055,374

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 880

Name: RIO HONDO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	182,144			4,076,590				1,604,267
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		182,144	0	0	4,076,590	0	0	0	1,604,267
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	182,144	0	0	4,076,590	0	0	0	1,604,267

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
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	574,939	25,296		1,573,057		8,614,539	76,019,692	451,107
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		574,939	25,296	0	1,573,057	0	8,614,539	76,019,692	451,107
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		574,939	25,296	0	1,573,057	0	8,614,539	76,019,692	451,107
TOTAL LIABILITIES AND FUND EQUITY		757,083	25,296	0	5,649,647	0	8,614,539	76,019,692	2,055,374

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,269,457	3,269,457
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		68,256	68,256
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		883,388	883,388
Other Federal Revenues	8190		1,076,417	1,076,417
Total Federal Revenues	8100	0	5,297,518	5,297,518
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,783,708		2,783,708
State General Apportionment	8612	81,362,336		81,362,336
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,400,050	3,400,050
Disabled Students Programs and Services(DSPS)	8623		1,412,201	1,412,201
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		493,009	493,009
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,084,443		15,084,443
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	30,907		30,907
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,676		2,676
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,996,300	278,391	3,274,691
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	5,997,852	19,611,132	25,608,984
Total State Revenues	8600	108,258,222	25,194,783	133,453,005

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 880

Name: RIO HONDO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,373,537		8,373,537
Tax Allocation, Supplemental Roll	8812	136,726		136,726
Tax Allocation, Unsecured Roll	8813	101,032		101,032
Prior Years Taxes	8816	193,111		193,111
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	1,805,385		1,805,385
Redevelopment Agency Funds - Residual	8819	513,493		513,493
Redevelopment Agency Funds - Asset Liquidation	8819.1	50		50
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		714,910	714,910
Other Contranct Services	8832		36,126	36,126
Sales and Commissions	8840			0
Rentals and Leases	8850	303,881		303,881
Interest and Investment Income	8860	2,999,517	1,498,330	4,497,847
Student Fees and Charges	8870			
Community Services Classes	8872	48,676		48,676
Dormitory	8873			0
Enrollment	8874	1,540,906		1,540,906
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		190,682	190,682
Instructional Materials Fees and Sales of Materials	8877	351,244		351,244
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	248,178		248,178
Parking Services and Public Transportation	8881		275,389	275,389
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	501,514	2,717,899	3,219,413
Total Local Revenues	8800	17,117,250	5,433,336	22,550,586
Total Revenues		125,375,472	35,925,637	161,301,109

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		125,375,472	35,925,637	161,301,109

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: 2024-2025

Budget Year: 2025-2026

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		192,082	1,032,320			1,224,402
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	2,090					2,090
Biological Sciences	0400	2,425,711		57,387			2,483,098
Business and Management	0500	1,837,375	28,543	174,838	12,512		2,053,268
Media and Communications	0600	2,040,434	13,961	23,306	67,733		2,145,434
Information Technology	0700	1,117,299	6,193	3,653			1,127,145
Education	0800	3,838,343	555,519	345,625	27,262		4,766,749
Engineering and Industrial Technologies	0900	3,105,187	186,045	2,461,671	171,508		5,924,411
Fine and Applied Arts	1000	4,252,121	11,354	197,457	47,129		4,508,061
Foreign language	1100	1,902,146					1,902,146
Health	1200	2,804,880	136,266	1,000,069	519,412		4,460,627
Family and Consumer Sciences	1300	917,940	5,933	391			924,264
Law	1400	108,816	10,512				119,328
Humanities(Letters)	1500	6,009,356		52,613			6,061,969
Library Science	1600						0
Mathematics	1700	5,854,912	297,496	613,406			6,765,814
Military Studies	1800						0
Physical Sciences	1900	3,139,173		116,708			3,255,881
Psychology	2000	1,348,463					1,348,463
Public and Protective Services	2100	6,940,424	376,917	909,194	32,078		8,258,613
Social Sciences	2200	5,544,210	16,573	113,516	32,829		5,707,128
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,013,784	1,639,461	1,385,546			6,038,791
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,534,972					5,534,972
Sub-Total Instructional Activites		61,737,636	3,476,855	8,487,700	910,463		74,612,654
Total Expenditures for GF Activities*		69,009,996	57,766,591	32,032,449	1,916,066	3,762,650	164,487,752

*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: 2024-2025

Budget Year: 2025-2026

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	1,361,228	5,436,480	396,627			7,194,335
Course and Curriculum Development	6020	2,218	9,704	12,621			24,543
Academic / Faculty Senate	6030	169,050	396,307	6,810			572,167
Other Instructional Administration & Governance	6090	142,085	366,469	7,439			515,993
Total Instructional Admin. & Governance		1,674,581	6,208,960	423,497	0	0	8,307,038
Instructional Support Services	6100						
Learning Center	6110	269,220	272,068	17,878			559,166
Library	6120	711,215	1,647,742	289,433	69,077		2,717,467
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		3,008,329	3,291,792	13,894		6,314,015
Other Instructional Support Services	6190	149,414	562,726	681,605			1,393,745
Total Instructional Support Services		1,129,849	5,490,865	4,280,708	82,971	0	10,984,393
Admissions and Records	6200		2,441,578	52,711	695		2,494,984
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,316,774	3,840,405	142,463			5,299,642
Matriculation and Student Assessment	6320			10,056			10,056
Transfer Programs	6330	120,547	392,456	129,894			642,897
Career Guidance	6340	218,663	719,879	284,064			1,222,606
Other Student Counseling and Guidance	6390	15,598	68,642	5,126			89,366
Total Student Counseling and Guidance		1,671,582	5,021,382	571,603	0	0	7,264,567

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: 2024-2025

Budget Year: 2025-2026

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			45,779			45,779
Disabled Student Programs and Services (DSPS)	6420	392,808	855,656	360,688	78,003		1,687,155
Extended Opportunity Programs and Services (EOPS)	6430	360,656	1,349,590	98,286		2,804,552	4,613,084
Health Services	6440	168,260	458,965	461,249			1,088,474
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,814,630	3,283,965			5,098,595
Job Placement Services	6470		193,071	16,260			209,331
Veterans Services	6480	60325	220,488	65,608			346,421
Miscellaneous Student Services	6490	1,064,424	5,100,278	1,299,181	44,729	958,098	8,466,710
Total Other Student Services		2,046,473	9,992,678	5,631,016	122,732	3,762,650	21,555,549
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,267,609	872,347	152,351		3,292,307
Custodial Services	6530		2,745,359	183,449			2,928,808
Grounds Maintenance and Repairs	6550		751,127	97,814			848,941
Utilities	6570			2,588,699			2,588,699
Other Operations and Maintenance of Plant	6590			254,990			254,990
Total Operation and Maintenance of Plant	6500	0	5,764,095	3,997,299	152,351	0	9,913,745
Planning, Policymaking and Coordinations	6600	511,601	2,857,198	567,750			3,936,549

* 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: 2024-2025

Budget Year: 2025-2026

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		1,129,161	236,605			1,365,766
Fiscal Operations	6720		7,435,334	3,472,846	110,937		11,019,117
Human Resources Management	6730	1,917	757,482	472,304			1,231,703
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,358,016				3,358,016
Staff Development	6750	61,662	201,584	38,463			301,709
Staff Diversity	6760		8,430	81,293			89,723
Logistical Services	6770		1,556,598	1,245,325	512,927		3,314,850
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	63,579	14,446,605	5,546,836	623,864	0	20,680,884
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		189,507	56,773			246,280
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		103,767	24,274			128,041
Total Community Services	6800	0	293,274	81,047	0	0	374,321

* 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: 2024-2025 Budget Year: 2025-2026 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		424,254	1,148,855			1,573,109
Student and Co-Curricular Activities	6960	174,695	1,348,847	1,241,982	22,990		2,788,514
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	174,695	1,773,101	2,390,837	22,990	0	4,361,623
Auxiliary Operations	7000						
Contract Education	7010			1,445			1,445
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	1,445	0	0	1,445

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 880 Name: RIO HONDO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites		7,272,360	54,289,736	23,544,749	1,005,603	3,762,650	89,875,098
Total Expenditures General Fund: activities *		69,009,996	57,766,591	32,032,449	1,916,066	3,762,650	164,487,752

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIO HONDO

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$117,564,000
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	11,307.42		
	2. 2024-2025 Second Period Actual FTES	11,097.64		
	3. 2024-2025 Population change factor (C2/C1)	0.9814		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$122,807,608
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)			\$122,807,608
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$122,807,608
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			110,045,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			33,000
C.	Local Property taxes			11,387,000
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.	2025-2026 Appropriations Subject to Limit			\$121,465,000

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		0	5,297,518	5,844,000	5,297,518	5,844,000
State Revenues	8600	108,258,222	120,273,000	25,194,783	34,031,000	133,453,005	154,304,000
Local Revenues	8800	17,117,250	21,137,000	5,433,336	5,610,000	22,550,586	26,747,000
Total Revenues		125,375,472	141,410,000	35,925,637	45,485,000	161,301,109	186,895,000
EXPENDITURES:							
Academic Salaries	1000	47,424,301	51,615,000	6,015,415	6,316,000	53,439,716	57,931,000
Classified Salaries	2000	20,594,499	25,764,000	7,510,600	8,052,000	28,105,099	33,816,000
Employee Benefits	3000	38,860,172	43,688,000	6,371,600	7,146,000	45,231,772	50,834,000
Supplies and Materials	4000	2,039,780	2,447,000	2,125,679	3,096,000	4,165,459	5,543,000
Other Operating Expenses and Services	5000	15,467,063	16,864,000	12,399,927	7,365,000	27,866,990	24,229,000
Capital Outlay	6000	907,051	555,000	1,009,015	1,685,000	1,916,066	2,240,000
Total Expenditures		125,292,866	140,933,000	35,432,236	33,660,000	160,725,102	174,593,000
Excess /(Deficiency) of Revenues over Expenditures		82,606	477,000	493,401	11,825,000	576,007	12,302,000
Other Financing Sources	8900		0		0	0	0
Other Outgo	7000		467,000	3,762,650	11,810,000	3,762,650	12,277,000
Net Increase/(Decrease) in Fund Balance		82,606	10,000	(3,269,249)	15,000	(3,186,643)	25,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	70,257,970	70,340,576	35,702,308	32,433,059	105,960,278	102,773,635
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	70,257,970		35,702,308		105,960,278	
Ending Fund Balance, June 30		70,340,576	70,350,576	32,433,059	32,448,059	102,773,635	102,798,635

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	62,471					
Local Revenues	8800	19,106,644	25,888,000				
Total Revenues		19,169,115	25,888,000	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	9,425,000	4,330,000				
Debt Interest and Other Service Charges	7120	5,534,795	16,142,612				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	14,959,795	20,472,612	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(14,959,795)	(20,472,612)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,209,320	5,415,388	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,485,123	16,694,443		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,485,123		0		0	
Ending Fund Balance, June 30		16,694,443	22,109,831	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					874,024	581,000
State Revenues	8600					1,032,174	978,000
Local Revenues	8800					164,799	478,000
Total Income		0	0	0	0	2,070,997	2,037,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,067,249	1,125,000
Employee Benefits	3000					754,315	780,000
Supplies and Materials	4000					76,479	125,000
Other Operating Expenses and Services	5000					47,756	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,945,799	2,030,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	125,198	7,000
Other Financing Sources	8900						
Other Outgo	7000					55,080	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	70,118	7,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	693,279	764,395
Prior Years Adjutments	9020					998	
Adjusted Beginning Balance	9030	0		0		694,277	
Ending Fund Balance, June 30		0	0	0	0	764,395	771,395

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			108,460			
Total Income		0	0	108,460	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			2,941,368			
Total Expenditures		0	0	2,941,368	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,832,908)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(2,832,908)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	2,832,908	0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		2,832,908		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	3,826,427					
Local Revenues	8800	1,485,741	1,300,000	1,828,271	800,000	1,250,571	1,500,000
Total Income		5,312,168	1,300,000	1,828,271	800,000	1,250,571	1,500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	54,036	60,000				
Other Operating Expenses and Services	5000	2,055,502	4,000,000	1,031,564			
Capital Outlay	6000	3,062,587	6,000,000	7,607,211	44,451,487		20,000,000
Total Expenditures		5,172,125	10,060,000	8,638,775	44,451,487	0	20,000,000
Excess /(Deficiency) of Revenues over Expenditures		140,043	(8,760,000)	(6,810,504)	(43,651,487)	1,250,571	(18,500,000)
Other Financing Sources	8900					200,310,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		140,043	(8,760,000)	(6,810,504)	(43,651,487)	201,560,571	(18,500,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	39,807,782	39,947,825	50,461,990	43,651,487		201,560,571
Prior Years Adjutments	9020			1			
Adjusted Beginning Balance	9030	39,807,782		50,461,991		0	
Ending Fund Balance, June 30		39,947,825	31,187,825	43,651,487	0	201,560,571	183,060,571

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	424,549	425,000				
Other Financing Sources	8900						
Total Income		424,549	425,000				
Cost of Sales	5890						
Gross Profit or Loss		424,549	425,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	158,818	160,000				
Capital Outlay	6000						
Total Expenditures		158,818	160,000				
Net Profit or Loss		265,731	265,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		265,731	265,000				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		5,535,038				
Prior Years Adjutments	9020	5,269,307					
Adjusted Beginning Balance	9030	5,269,307					
Ending Fund Balance, June 30		5,535,038	5,800,038				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,800,056	1,500,000	18,202			
Other Financing Sources	8900						
Total Income		1,800,056	1,500,000	18,202	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	53,125					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,000,000	5,200,000				
Capital Outlay	6000						
Total Expenditures		5,053,125	5,200,000	0	0		
Net Profit or Loss		(3,253,069)	(3,700,000)	18,202	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,253,069)	(3,700,000)	18,202	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,957,388	21,704,319	316,890	469,802		
Prior Years Adjutments	9020			134,710			
Adjusted Beginning Balance	9030	24,957,388		451,600			
Ending Fund Balance, June 30		21,704,319	18,004,319	469,802	469,802		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	177,622	164,500	61,380	62,000		
Total Income		177,622	164,500	61,380	62,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	145,703	155,000	41,550	42,000		
Capital Outlay	6000						
Total Expenditures		145,703	155,000	41,550	42,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,919	9,500	19,830	20,000	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,919	9,500	19,830	20,000	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	569,671	574,939	5,466	25,296		0
Prior Years Adjustments	9020	(26,651)					
Adjusted Beginning Balance	9030	543,020		5,466		0	
Ending Fund Balance, June 30		574,939	584,439	25,296	45,296	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	24,229,844	24,150,000				
State Revenues	8600	10,197,073	10,370,000				
Local Revenues	8800	90,000	95,000			966,055	980,000
Total Income		34,516,917	34,615,000	0	0	966,055	980,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					26,007	30,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	26,007	30,000
Excess /(Deficiency) of Revenues over Expenditures		34,516,917	34,615,000	0	0	940,048	950,000
Other Financing Sources	8900						
Other Outgo	7000	34,502,458	34,610,000				
Net Increase/(Decrease) in Fund Balance		14,459	5,000	0	0	940,048	950,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,360,555	5,375,777		0	7,674,491	8,614,539
Prior Years Adjutments	9020	763					
Adjusted Beginning Balance	9030	5,361,318		0		7,674,491	
Ending Fund Balance, June 30		5,375,777	5,380,777	0	0	8,614,539	9,564,539

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

880 RIO HONDO

For Actual Year: 2024-2025 Budget Year: 2025-2026

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	11,001,903	5,500,000	536,220	413,000
Total Income		11,001,903	5,500,000	536,220	413,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	310,099	320,000	337,135	403,000
Capital Outlay	6000				
Total Expenditures		310,099	320,000	337,135	403,000
Excess /(Deficiency) of Revenues over Expenditures		10,691,804	5,180,000	199,085	10,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		10,691,804	5,180,000	199,085	10,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	65,440,005	76,019,692	590,704	451,107
Prior Years Adjutments	9020	(112,117)		(338,682)	
Adjusted Beginning Balance	9030	65,327,888		252,022	
Ending Fund Balance, June 30		76,019,692	81,199,692	451,107	461,107

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 880

Name: RIO HONDO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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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: 2024-2025

Budget Year: 2025-2026

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		2,996,300		278,391			
		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	278,391		278,391
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	278,391		278,391
Other Operating Expenses and Services	5000		2,805,267		2,805,267			2,805,267
Capital Outlay	6000							
Library Books	6300		68,473		68,473			68,473
Equipment	6400							
Equipment - Additional	6410		122,560		122,560			122,560
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	191,033	0	191,033	0		191,033
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,996,300	0	2,996,300	278,391		3,274,691
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: 2024-2025 Budget Year: 2025-2026 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		3,900,000			300,000		
		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	300,000		300,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	300,000		300,000
Other Operating Expenses and Services	5000		3,830,000		3,830,000			3,830,000
Capital Outlay	6000							
Library Books	6300		70,000		70,000			70,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	70,000	0	70,000	0		70,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,900,000	0	3,900,000	300,000		4,200,000
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 880

Name: RIO HONDO

EPA Revenue	15,084,443
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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	15,084,443	0	0	15,084,443
TOTAL		15,084,443	0	0	15,084,443

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 880

Name: RIO HONDO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	8,623,228	7,669,659	16,292,887	N/A	N/A
2025-2026	10,412,000	7,976,000	18,388,000	2,095,113	12.86%
2026-2027	10,616,000	8,342,000	18,958,000	570,000	3.10%
2027-2028	10,820,000	8,811,000	19,631,000	673,000	3.55%
2028-2029	11,025,000	8,883,000	19,908,000	277,000	1.41%
2029-2030	11,229,000	9,144,000	20,373,000	465,000	2.34%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The District has a process to estimate expenditures and incorporate them into our fiscal planning in a reasonable manner. The following factors are taken into consideration:

1. Number of employees subject to each retirement system
2. Increase in salaries for each category of employee
3. Increase in rates by STRS & PERS
4. The District created a Pension Stabilization Trust Fund, and appropriate contributions are budgeted annually.

Does the district have an irrevocable trust?

No