

California Community Colleges

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

District: LOS RIOS

District Code: 230

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


Mario Rodriguez (Nov 29, 2020 10:43 PST)

Nov 29, 2020

District Chief Business Officer

Date

Brian King
Brian King (Nov 29, 2020 11:17 PST)

Nov 29, 2020

District Superintendent

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	74,481,338	74,481,338		74,481,338
Other	1300	40,579,826	40,579,826		40,579,826
Total Instructional Salaries		115,061,164	115,061,164	0	115,061,164
Non-Instructional Salaries					
Contract or Regular	1200		28,924,555	8,090	28,932,645
Other	1400		2,673,273		2,673,273
Total Non-Instructional Salaries		0	31,597,828	8,090	31,605,918
Total Academic Salaries		115,061,164	146,658,992	8,090	146,667,082
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		54,202,291	957,701	55,159,992
Other	2300		5,321,551	207,257	5,528,808
Total Non-Instructional Salaries		0	59,523,842	1,164,958	60,688,800
Instructional Aides					
Regular Status	2200	5,416,180	5,416,180		5,416,180
Other	2400	779,383	779,383		779,383
Total Instructional Aides		6,195,563	6,195,563	0	6,195,563
Total Classified Salaries		6,195,563	65,719,405	1,164,958	66,884,363
Employee Benefits	3000	50,100,040	91,149,815	508,948	91,658,763
Supplies and Materials	4000		4,716,582	87,430	4,804,012
Other Operating Expenses	5000	5,264,259	31,502,352	252,160	31,754,512
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		176,621,026	339,747,146	2,021,586	341,768,732

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		1,469,359	16,070	1,485,429
Lottery Expenditures					
Academic Salaries	1000	2,905,699	3,703,654	205	3,703,859
Classified Salaries	2000	137,080	1,524,480	26,662	1,551,142
Employee Benefits	3000	536,961	922,612	4,741	927,353
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				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

		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				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		3,579,740	7,620,105	47,678	7,667,783
Total for ECS 84362, 50% Law		173,041,286	332,127,041	1,973,908	334,100,949
Percent of CEE (Instructional Salary Cost / Total CEE)		52.10%	100.00%		
50% of Current Expense of Education			166,063,520		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		173,041,286	332,127,041	1,973,908	334,100,949
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		176,621,026	339,747,146	2,021,586	341,768,732
Capital Expenditures	6000	419,664	1,715,736	14,540	1,730,276
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		177,040,690	341,462,882	2,036,126	343,499,008

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,425,545	5,046,452	8,471,997
In County Treasury	9112	66,194,837	44,453,347	110,648,184
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120			0
Accounts Receivable	9130	25,281,567	13,174,532	38,456,099
Due from Other Funds	9140	10,022,538	807,556	10,830,094
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	4,229,100	247,053	4,476,153
TOTAL ASSETS		109,271,087	63,728,940	173,000,027
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,215,284	941,697	10,156,981
Accrued Salaries and Wages Payable	9520	15,392,236	1,978,881	17,371,117
Compensated Absences Payable Current	9530	445,566	20,000	465,566
Due to Other Funds	9540	5,449,145	857,345	6,306,490
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,480,178	49,433,239	56,913,417
TOTAL LIABILITIES		37,982,409	53,231,162	91,213,571

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	4,219,400		4,219,400
Amounts Restricted by Law for Specific Purposes	9712		10,497,778	10,497,778
Reserve for Encumbrances Credit	9713	2,618,065		2,618,065
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	41,479,435		41,479,435
Unassigned	9790	22,971,778		22,971,778
Total Fund Balance		71,288,678	10,497,778	81,786,456
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		71,288,678	10,497,778	81,786,456
TOTAL LIABILITIES AND FUND EQUITY		109,271,087	63,728,940	173,000,027

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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: 230

Name: LOS RIOS

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	16,199		18,906,936
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	59,104,420		
Accounts Receivable	9130	294,608		158,695
Due from Other Funds	9140			3,430,555
TOTAL ASSETS		59,415,227	0	22,496,186
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,462,379		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			22,061,261
Due to Other Funds	9540			407,372
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		9,462,379	0	22,468,633

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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: 230

Name: LOS RIOS

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	49,952,848		27,553
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		49,952,848	0	27,553
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		49,952,848	0	27,553
TOTAL LIABILITIES AND FUND EQUITY		59,415,227	0	22,496,186

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

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			824			
In County Treasury	9112			474,689			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			42,514			
Due from Other Funds	9140			727,320			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,245,347	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,676			
Accrued Salaries and Wages Payable	9520			7,409			
Compensated Absences Payable Current	9530			114,726			
Due to Other Funds	9540			699,039			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			26,568			
TOTAL LIABILITIES		0	0	849,418	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	395,929	0	0	0
Total Fund Balance		0	0	395,929	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	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	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	395,929	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,245,347	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	133,144,658		74,073,921
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			20,325,167
Accounts Receivable	9130	3,672,675		409,285
Due from Other Funds	9140	994,568		132,543
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	345,035		
TOTAL ASSETS		138,156,936	0	94,940,916
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,100,278		2,647,683
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	4,692,598		137,925
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,327,777		
TOTAL LIABILITIES		8,120,653	0	2,785,608

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711	345,035		
Amounts Restricted by Law for Specific Purposes	9712	4,259,687		92,155,308
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	112,131,561		
Unassigned	9790	13,300,000		
Total Fund Balance		130,036,283	0	92,155,308
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		130,036,283	0	92,155,308
TOTAL LIABILITIES AND FUND EQUITY		138,156,936	0	94,940,916

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,252,691			490,667
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	123,446			
Investments (at cost)	9120	5,518,483			
Accounts Receivable	9130	1,071,010			41,475
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	2,069,406			
Prepaid Items	9220	19,052			50,919
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	2,079,992			
Accumulated Depreciation Buildings	9331	1,858,401			
Library Books	9340				
Equipment	9350	1,059,244			420,777
Accumulated Depreciation Equipment	9351	966,101			322,598
Work in Progress	9360				
Total Fixed Assets		314,734	0	0	98,179
TOTAL ASSETS		10,368,822	0	0	681,240

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	552,006			276,338
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	100,402			37,625
Due to Other Funds	9540	920,716			243,731
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				(21,548)
Total Current Liabilities and Deferred Revenue		1,573,124	0	0	536,146
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	55,534			36,248
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		55,534	0	0	36,248
TOTAL LIABILITIES	968	1,628,658	0	0	572,394

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	8,425,429			10,667
Investment in General Fixed Assets	9890	314,735			98,179
TOTAL FUND EQUITY		8,740,164	0	0	108,846
TOTAL LIABILITIES AND FUND EQUITY		10,368,822	0	0	681,240

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	95,724	
In County Treasury	9112	12,693,331	13,061,930
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	111,229	109,963
Due from Other Funds	9140	72,419	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	19,035	
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		12,991,738	13,171,893

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,702,844	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530	51,645	
Due to Other Funds	9540	1,237,249	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		12,991,738	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	12,991,738	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

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		13,171,893
Unassigned	9790		
Total Reserved Fund Balance		0	13,171,893
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	13,171,893
TOTAL LIABILITIES AND FUND EQUITY		12,991,738	13,171,893

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	76,722	469,854		1,609,677				
In County Treasury	9112				475,251	1,528,280			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	255,081	106,658						
Accounts Receivable	9130	599	416		169,352	12,874			
Due from Other Funds	9140				171,318				
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		332,402	576,928	0	2,425,598	1,541,154	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

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	55	210		99,082				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		115		2,203,967				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				122,549				
Total Current Liabilities and Deferred Revenue		55	325	0	2,425,598	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	0	0	0	0
TOTAL LIABILITIES	968	55	325	0	2,425,598	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 230

Name: LOS RIOS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		576,603						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					1,541,154			
Unassigned	9790								
Total Reserved Fund Balance		0	576,603	0	0	1,541,154	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	332,347							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		332,347	576,603	0	0	1,541,154	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		332,402	576,928	0	2,425,598	1,541,154	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		5,553,316	5,553,316
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		427,522	427,522
Student Financial Aid	8150			0
Veterans Education	8160	27,300		27,300
Vocational and Technical Education Act (VATEA)	8170		2,964,606	2,964,606
Other Federal Revenues	8190		13,023,163	13,023,163
Total Federal Revenues	8100	27,300	21,968,607	21,995,907
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	6,108,736		6,108,736
State General Apportionment	8612	183,989,436		183,989,436
Other General Apportionment	8613	2,935,658		2,935,658
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,019,800	4,019,800
Disabled Students Programs and Services(DSPS)	8623		4,917,627	4,917,627
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,260,264	2,260,264
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		34,567,370	34,567,370

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	22,826,110		22,826,110
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	603,116		603,116
Timber Yield Tax	8672	26,420		26,420
Other State Tax Subventions	8673	516		516
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	9,152,942	3,318,766	12,471,708
State Mandated Costs	8685	1,504,544		1,504,544
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	12,688,080	18,230,042	30,918,122
Total State Revenues	8600	239,835,558	67,313,869	307,149,427

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	66,431,543		66,431,543
Tax Allocation, Supplemental Roll	8812	1,740,285		1,740,285
Tax Allocation, Unsecured Roll	8813	2,223,326		2,223,326
Prior Years Taxes	8816	602,691		602,691
Education Revenues Augmentation Fund (ERAF)	8817	22,931,401		22,931,401
Redevelopment Agency Funds - Pass Through	8818	357,234		357,234
Redevelopment Agency Funds - Residual	8819	2,314,333		2,314,333
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	85,098	155,561	240,659
Contract Services	8830			
Contract Instructional Services	8831		1,720,254	1,720,254
Other Contranct Services	8832	3,750		3,750
Sales and Commissions	8840	840,274		840,274
Rentals and Leases	8850	877,993		877,993
Interest and Investment Income	8860	1,845,470		1,845,470
Student Fees and Charges	8870			
Community Services Classes	8872	37,022		37,022
Dormitory	8873			0
Enrollment	8874	17,594,083		17,594,083
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-1415793		-1415793
Field Trips and Use of Nondistrict Facilities	8875	1,470		1,470
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	174,356		174,356
Insurance	8878			0
Student Records	8879	243,674		243,674
Nonresident Tuition	8880	4,109,278		4,109,278
Parking Services and Public Transportation	8881		5,713,572	5,713,572
Other Student Fees and Charges	8885	138,694		138,694
Other Local Revenues	8890	1,931,422	2,691,446	4,622,868
Total Local Revenues	8800	123,067,604	10,280,833	133,348,437
Total Revenues		362,930,462	99,563,309	462,493,771

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2019-2020

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	8,167		8,167
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	911,035	556,469	1,467,504
Total Other Financing Sources	8900	919,202	556,469	1,475,671
Total Revenues and Other Financing Sources		363,849,664	100,119,778	463,969,442

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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	1,129,310	141,097	165,613	(2,869)		1,433,151
Architecture and Environmental Design	0200	178,373	4,089	3,228			185,690
Environmental Sciences and Technologies	0300			1,956			1,956
Biological Sciences	0400	10,492,964	235,389	201,079	22,609		10,952,041
Business and Management	0500	7,595,408	455,135	42,712			8,093,255
Communications	0600	2,387,717	261,456	147,609			2,796,782
Computer and Information Science	0700	7,492,725	259,729	316,332	102,745		8,171,531
Education	0800	10,442,890	2,213,171	1,648,050	168,793		14,472,904
Engineering and Related Industrial Technology	0900	7,769,556	1,647,741	4,628,851	311,036		14,357,184
Fine and Applied Arts	1000	13,760,229	655,208	731,092	105,476		15,252,005
Foreign language	1100	4,203,387		2,153			4,205,540
Health	1200	9,314,871	2,445,159	845,325	29,723		12,635,078
Consumer Education And Home Economics	1300	7,230,735	810,645	343,496	41,460		8,426,336
Law	1400	540,721	31,289	9,084	11,113		592,207
Humanities(Letters)	1500	24,562,392	628,460	132,231	33,971		25,357,054
Library Science	1600	134,609	32,588	4,205			171,402
Mathematics	1700	20,712,012	314,350	115,759	10,271		21,152,392
Military Studies	1800						0
Physical Sciences	1900	12,621,955	293,923	456,938	114,673		13,487,489
Psychology	2000	4,983,149		4,469			4,987,618
Public Affairs and Services	2100	2,595,023	797,265	2,857,259	10,000		6,259,547
Social Sciences	2200	16,048,549	569,412	122,483			16,740,444
Commercial Services	3000	706,180	104,172	17,405			827,757
Interdisciplinary Studies	4900	9,249,141	1,900,381	754,654	125,134		12,029,310
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		174,151,896	13,800,659	13,551,983	1,084,135		202,588,673
Total Expenditures for GF Activities*		175,003,649	187,185,792	63,973,305	3,701,901	22,729,824	452,594,471

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

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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		23,245,541	985,868	27,858		24,259,267
Course and Curriculum Development	6020		1,239,437	120			1,239,557
Academic / Faculty Senate	6030		2,099,250	23,586			2,122,836
Other Instructional Administration & Governance	6090		401,860	60,256	4,038		466,154
Total Instructional Admin. & Governance		0	26,986,088	1,069,830	31,896	0	28,087,814
Instructional Support Services	6100						
Learning Center	6110	851,753	3,088,594	144,658	7,810		4,092,815
Library	6120		6,559,055	445,803	402,053		7,406,911
Media	6130		1,416,849	222,641	802		1,640,292
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		134,668	18,679	11,784		165,131
Other Instructional Support Services	6190		2,095,911	2,369,654	53,085		4,518,650
Total Instructional Support Services		851,753	13,295,077	3,201,435	475,534	0	17,823,799
Admissions and Records	6200		5,275,543	314,097	4,156		5,593,796
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		19,530,147	1,062,200			20,592,347
Matriculation and Student Assessment	6320		4,100,511	396,595			4,497,106
Transfer Programs	6330		579,647	63,909			643,556
Career Guidance	6340		121,266	54,915			176,181
Other Student Counseling and Guidance	6390		306,758	111,611			418,369
Total Student Counseling and Guidance		0	24,638,329	1,689,230	0	0	26,327,559

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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						0
Disabled Student Programs and Services (DSPS)	6420		4,851,066	635,752	2,808		5,489,626
Extended Opportunity Programs and Services (EOPS)	6430		3,231,924	223,239	7,996		3,463,159
Health Services	6440		1,165,065	473,530	594,807		2,233,402
Student Personnel Administration	6450		1,938,808	150,013			2,088,821
Financial Aid Administration	6460		5,845,928	596,705			6,442,633
Job Placement Services	6470		650,432	429,406			1,079,838
Veterans Services	6480		638,941	60,309	64,455		763,705
Miscellaneous Student Services	6490		10,839,358	1,837,074	76,839		12,753,271
Total Other Student Services		0	29,161,522	4,406,028	746,905	0	34,314,455
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		9,205,623	1,263,981	(8,767)		10,460,837
Custodial Services	6530		8,303,655	598,760	10,274		8,912,689
Grounds Maintenance and Repairs	6550		2,066,138				2,066,138
Utilities	6570			7,601,965			7,601,965
Other Operations and Maintenance of Plant	6590			60,043	7,396		67,439
Total Operation and Maintenance of Plant	6500	0	19,575,416	9,524,749	8,903	0	29,109,068
Planning, Policymaking and Coordinations	6600		10,650,718	3,756,906	953		14,408,577

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

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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		2,977,397	775,450			3,752,847
Fiscal Operations	6720		8,872,086	8,619,734	39,273		17,531,093
Human Resources Management	6730		2,560,538	292,773			2,853,311
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,620,354	376,863			1,997,217
Staff Diversity	6760		155,566	45,639			201,205
Logistical Services	6770		10,676,027	5,744,499	454,656		16,875,182
Management Information Systems	6780		13,116,336	7,833,425	682,097		21,631,858
Other General Institutional Support Services	6790		99,475	183,472			282,947
Total General Institutional Support Services	6700	0	40,077,779	23,871,855	1,176,026	0	65,125,660
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		156,657	14,574	29		171,260
Community Use of Facilities	6830		163,387	20,721	5,672		189,780
Economic Development	6840		951,906	1,188,016	157,900		2,297,822
Other Community Services & Economic Development	6890		6,458	144,235			150,693
Total Community Services	6800	0	1,278,408	1,367,546	163,601	0	2,809,555

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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		16,547				16,547
Child Development Centers	6920			10,546			10,546
Farm Operations	6930						0
Food Services	6940		21,738	62,526	8,839		93,103
Parking	6950		102,452	30,102			132,554
Student and Co-Curricular Activities	6960		649,946	182,253			832,199
Student Housing	6970						0
Other Ancillary Services	6990			2,755			2,755
Total Ancillary Services	6900	0	790,683	288,182	8,839	0	1,087,704
Auxiliary Operations	7000						
Contract Education	7010		1,232,696	892,622			2,125,318
Other Auxiliary Operations	7090		298,528	38,842	953		338,323
Total Auxiliary Operations	7000	0	1,531,224	931,464	953	0	2,463,641

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

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		124,346				124,346
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					11,452,394	11,452,394
Student Aid	7320					11,277,430	11,277,430
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	22,729,824	22,729,824
Sub-Total Non-Instructional Activites		851,753	173,385,133	50,421,322	2,617,766	22,729,824	250,005,798
Total Expenditures General Fund: activities *		175,003,649	187,185,792	63,973,305	3,701,901	22,729,824	452,594,471

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LOS RIOS

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$421,973,181
B.	2020-2021 Price Factor:			1.0373
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES			53,126.56
	2. 2019-2020 Second Period Actual FTES			45,219.13
	3. 2019-2020 Population change factor (C2/C1)			0.8512
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$372,581,119
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)			\$372,581,119
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility			\$0
	2. Lapses of voter approved increases			0
	3. Total adjustments - decrease			0
G.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$372,581,119
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			191,982,580
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			604,675
C.	Local Property taxes			92,834,621
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			623,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,860,000
H.	2020-2021 Appropriations Subject to Limit			\$284,184,876

For Actual Year 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	27,300	25,000	21,968,607	33,964,531	21,995,907	33,989,531
State Revenues	8600	239,835,558	241,591,066	67,313,869	75,241,633	307,149,427	316,832,699
Local Revenues	8800	123,067,604	124,234,615	10,280,833	7,454,330	133,348,437	131,688,945
Total Revenues		362,930,462	365,850,681	99,563,309	116,660,494	462,493,771	482,511,175
EXPENDITURES:							
Academic Salaries	1000	146,667,082	153,748,063	15,088,030	14,477,514	161,755,112	168,225,577
Classified Salaries	2000	66,884,363	76,351,356	27,465,080	24,346,950	94,349,443	100,698,306
Employee Benefits	3000	91,658,763	97,795,609	14,426,123	15,998,294	106,084,886	113,793,903
Supplies and Materials	4000	4,804,012	24,009,052	5,336,777	13,281,161	10,140,789	37,290,213
Other Operating Expenses and Services	5000	31,754,512	45,601,298	22,078,004	40,515,800	53,832,516	86,117,098
Capital Outlay	6000	1,730,276	1,384,717	1,971,625	3,470,109	3,701,901	4,854,826
Total Expenditures		343,499,008	398,890,095	86,365,639	112,089,828	429,864,647	510,979,923
Excess /(Deficiency) of Revenues over Expenditures		19,431,454	(33,039,414)	13,197,670	4,570,666	32,629,124	(28,468,748)
Other Financing Sources	8900	919,202	8,755,747	556,469	1,076,936	1,475,671	9,832,683
Other Outgo	7000	11,090,697	19,696,333	11,639,127	13,551,766	22,729,824	33,248,099
Net Increase/(Decrease) in Fund Balance		9,259,959	(43,980,000)	2,115,012	(7,904,164)	11,374,971	(51,884,164)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	62,028,719	71,288,678	8,382,766	10,497,778	70,411,485	81,786,456
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	62,028,719		8,382,766		70,411,485	
Ending Fund Balance, June 30		71,288,678	27,308,678	10,497,778	2,593,614	81,786,456	29,902,292

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	56,033,132	59,089,663			344,303	344,305
Total Revenues		56,033,132	59,089,663	0	0	344,303	344,305
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	10,945,000					
Total Other Financing Sources		10,945,000	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	31,175,000	40,530,000				
Debt Interest and Other Service Charges	7120	19,559,721	18,559,663				
Transfers Outgoing	7300 & 7400					344,303	344,305
Reserve for Contingencies	7900						
Total Other Outgo	7000	50,734,721	59,089,663	0	0	344,303	344,305
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,789,721)	(59,089,663)	0	0	(344,303)	(344,305)
Net Increase/Decrease in Fund Balance		16,243,411	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,709,437	49,952,848		0	27,553	27,553
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	33,709,437		0		27,553	
Ending Fund Balance, June 30		49,952,848	49,952,848	0	0	27,553	27,553

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					78,712	82,400
State Revenues	8600					1,693,621	1,360,934
Local Revenues	8800					59,190	69,600
Total Income		0	0	0	0	1,831,523	1,512,934
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,384,860	1,314,204
Employee Benefits	3000					712,041	946,573
Supplies and Materials	4000					97,081	131,075
Other Operating Expenses and Services	5000					9,178	62,243
Capital Outlay	6000					31,363	
Total Expenditures		0	0	0	0	2,234,523	2,454,095
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(403,000)	(941,161)
Other Financing Sources	8900					548,933	941,161
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	145,933	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	249,996	395,929
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		249,996	
Ending Fund Balance, June 30		0	0	0	0	395,929	395,929

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	3,366,405	109,643,852				
Local Revenues	8800	4,078,932	3,659,546			1,959,047	70,000
Total Income		7,445,337	113,303,398	0	0	1,959,047	70,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,038,090	456,661			4,445	1
Other Operating Expenses and Services	5000	2,718,107	4,542,664				
Capital Outlay	6000	3,805,437	241,904,675			50,969,296	92,210,307
Total Expenditures		7,561,634	246,904,000	0	0	50,973,741	92,210,308
Excess /(Deficiency) of Revenues over Expenditures		(116,297)	(133,600,602)	0	0	(49,014,694)	(92,140,308)
Other Financing Sources	8900	9,855,877	17,529,683				
Other Outgo	7000	834,887	665,364			23,605	15,000
Net Increase/(Decrease) in Fund Balance		8,904,693	(116,736,283)	0	0	(49,038,299)	(92,155,308)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,131,590	130,036,283		0	140,893,606	92,155,308
Prior Years Adustments	9020					300,001	
Adjusted Beginning Balance	9030	121,131,590		0		141,193,607	
Ending Fund Balance, June 30		130,036,283	13,300,000	0	0	92,155,308	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	10,247,778					
Other Financing Sources	8900						
Total Income		10,247,778	0	0	0	0	0
Cost of Sales	5890	6,918,913					
Gross Profit or Loss		3,328,865	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,132,424	105,000				
Employee Benefits	3000	706,114	53,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	586,019	12,000				
Capital Outlay	6000						
Total Expenditures		3,424,557	170,000	0	0	0	0
Net Profit or Loss		(95,692)	(170,000)	0	0	0	0
Other Outgo	7000	343,285	8,570,164				
Net Increase/(Decrease) in Fund Balance		(438,977)	(8,740,164)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,179,140	8,740,164		0		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	9,179,141		0		0	
Ending Fund Balance, June 30		8,740,164	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	5,029,434					
Other Financing Sources	8900	275,651	197,080				
Total Income		5,305,085	197,080				
Cost of Sales	5890						
Gross Profit or Loss		5,305,085	197,080				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,485,433					
Employee Benefits	3000	402,881					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,019,917	197,080				
Capital Outlay	6000						
Total Expenditures		5,908,231	197,080				
Net Profit or Loss		(603,146)	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(603,146)	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	711,992	108,846				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	711,992					
Ending Fund Balance, June 30		108,846	108,846				

For Actual Year 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,819,702	7,552,307	239,171	239,200		
Other Financing Sources	8900						
Total Income		6,819,702	7,552,307	239,171	239,200		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	170,746	197,180				
Employee Benefits	3000	79,735	88,167				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	7,303,458	7,266,960				
Capital Outlay	6000						
Total Expenditures		7,553,939	7,552,307	0	0		
Net Profit or Loss		(734,237)	0	239,171	239,200		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(734,237)	0	239,171	239,200		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	734,237	0	25,507,255	13,171,893		
Prior Years Adjustments	9020			(12,574,533)			
Adjusted Beginning Balance	9030	734,237		12,932,722			
Ending Fund Balance, June 30		0	0	13,171,893	13,411,093		

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	58,027	60,605	103,846	103,100		
Total Income		58,027	60,605	103,846	103,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	7,846	8,500	7,756	8,000		
Other Operating Expenses and Services	5000	56,401	40,705	93,100	95,100		
Capital Outlay	6000						
Total Expenditures		64,247	49,205	100,856	103,100	0	0
Excess /(Deficiency) of Revenues over Expenditures		(6,220)	11,400	2,990	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	4,500	11,400				
Net Increase/(Decrease) in Fund Balance		(10,720)	0	2,990	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	343,067	332,347	573,613	576,603		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	343,067		573,613		0	
Ending Fund Balance, June 30		332,347	332,347	576,603	576,603	0	0

For Actual Year 2019-2020

Budget Year: 2020-2021

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	96,614,815	91,191,266				
State Revenues	8600	14,620,421	14,000,000				
Local Revenues	8800			27,559	24,743		
Total Income		111,235,236	105,191,266	27,559	24,743	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000	136,821	158,204				
Capital Outlay	6000						
Total Expenditures		136,821	158,204	0	1,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		111,098,415	105,033,062	27,559	23,743	0	0
Other Financing Sources	8900	3,339,405	3,492,883				
Other Outgo	7000	114,437,820	108,525,945	30,759	23,743		
Net Increase/(Decrease) in Fund Balance		0	0	(3,200)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,544,354	1,541,154		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,544,354		0	
Ending Fund Balance, June 30		0	0	1,541,154	1,541,154	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 230

Name: LOS RIOS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	32,660
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	548,933
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	9,511,574
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	275,651
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	698,454
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,640,951
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	344,303
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	336,807
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	498,079
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	343,285
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	25,730

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030			0			0	
Actual Fiscal Year Data								
State Lottery Proceeds:	8681			9,152,942			3,318,766	
		Instructional & Institutional Unrestricted					Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted		Instructional (AC 0100-4900)	
Expenditures								
Academic Salaries	1000	2,905,699	797,955	205	3,703,859			3,703,859
Classified Salaries	2000	137,080	1,387,400	26,662	1,551,142			1,551,142
Employee Benefits	3000	536,961	385,651	4,741	927,353			927,353
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,318,766		3,318,766
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,318,766		3,318,766
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	505,000	2,465,588		2,970,588			2,970,588
Equipment - Replacement	6420				0			0
Total Capital Outlay		505,000	2,465,588	0	2,970,588			2,970,588
Other Outgo	7000				0			0
Total Expenditures		4,084,740	5,036,594	31,608	9,152,942	3,318,766		12,471,708
Ending Balance					0	0		0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,693,050			2,441,833	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	1,980,782	543,891	205	2,524,878		2,524,878
Classified Salaries	2000	93,446	937,288	26,662	1,057,396		1,057,396
Employee Benefits	3000	366,040	261,385	4,741	632,166		632,166
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,441,833	2,441,833
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,441,833	2,441,833
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	421,364	2,057,246		2,478,610		2,478,610
Equipment - Replacement	6420				0		0
Total Capital Outlay		421,364	2,057,246	0	2,478,610		2,478,610
Other Outgo	7000				0		0
Total Expenditures		2,861,632	3,799,810	31,608	6,693,050	2,441,833	9,134,883
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year 2019-2020

District ID: 230

Name: LOS RIOS

EPA Revenue	22,826,110
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	22,826,110	0	0	22,826,110
TOTAL		22,826,110	0	0	22,826,110

Annual Financial and Budget Report

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 230

Name: LOS RIOS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	13,042,250	8,635,679	21,677,929	N/A	N/A
2016-17	15,567,157	10,319,737	25,886,894	4,208,965	19.42%
2017-18	18,583,855	12,243,249	30,827,104	4,940,210	19.08%
2018-19	20,055,596	14,608,332	34,663,928	3,836,824	12.45%
2019-20	22,339,400	16,849,750	39,189,150	4,525,222	13.05%
2020-21	21,098,322	17,686,214	38,784,536	-404,614	-1.03%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The above amounts include the STRS and PERS costs associated with general fund unrestricted, auxiliary, and categorically funded positions. The district has a written plan in place to fund the general fund unrestricted costs over 15 years. As of 2019-20 over 86 percent of the continuing funds needed to fund these costs have been set-aside. The remaining general fund unrestricted increases will be funded over the next nine years. One-time funds totaling \$13.2 million have been set-aside to offset the difference between on-going resources and costs during that nine year period. Auxiliary and categorical programs are expected to fund the cost increases from their resources. A hard copy of our detailed plan will be submitted with our signed certification page.

