

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2020-2021)  
(Budget Report for Fiscal Year 2021-2022)

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.



1/10/22

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date



1/10/22

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Mario Rodriguez

(916) 568-3055

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 230

Name: LOS RIOS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	75,122,046	75,122,046		75,122,046
Other	1300	37,533,209	37,533,209		37,533,209
<b>Total Instructional Salaries</b>		112,655,255	112,655,255	0	112,655,255
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		29,030,120	13,946	29,044,066
Other	1400		2,194,554		2,194,554
<b>Total Non-Instructional Salaries</b>		0	31,224,674	13,946	31,238,620
<b>Total Academic Salaries</b>		112,655,255	143,879,929	13,946	143,893,875
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		51,540,537	1,181,165	52,721,702
Other	2300		1,978,006	10,700	1,988,706
<b>Total Non-Instructional Salaries</b>		0	53,518,543	1,191,865	54,710,408
<b>Instructional Aides</b>					
Regular Status	2200	5,786,448	5,786,448		5,786,448
Other	2400	413,515	413,515		413,515
<b>Total Instructional Aides</b>		6,199,963	6,199,963	0	6,199,963
<b>Total Classified Salaries</b>		6,199,963	59,718,506	1,191,865	60,910,371
<b>Employee Benefits</b>	3000	48,454,417	87,673,477	610,605	88,284,082
<b>Supplies and Materials</b>	4000		2,139,645	134,920	2,274,565
<b>Other Operating Expenses</b>	5000	3,402,391	17,649,540	225,810	17,875,350
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		170,712,026	311,061,097	2,177,146	313,238,243

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		788,255	14,131	802,386
Lottery Expenditures					
Academic Salaries	1000	1,565,086	1,998,881	194	1,999,075
Classified Salaries	2000	80,757	800,428	16,461	816,889
Employee Benefits	3000	290,443	493,996	2,939	496,935
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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>Total Exclusions</b>		1,936,286	4,081,560	33,725	4,115,285
<b>Total for ECS 84362, 50% Law</b>		168,775,740	306,979,537	2,143,421	309,122,958
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.98%	100.00%		
<b>50% of Current Expense of Education</b>			153,489,768		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		168,775,740	306,979,537	2,143,421	309,122,958
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		170,712,026	311,061,097	2,177,146	313,238,243
<b>Capital Expenditures</b>	6000		607,776		607,776
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		170,712,026	311,668,873	2,177,146	313,846,019

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,466,139	2,055,287	4,521,426
In County Treasury	9112	114,434,279	3,642,695	118,076,974
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120			0
Accounts Receivable	9130	38,408,762	48,308,624	86,717,386
Due from Other Funds	9140	5,622,393	582,163	6,204,556
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	4,484,622	378,389	4,863,011
<b>TOTAL ASSETS</b>		165,533,695	54,967,158	220,500,853
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,070,749	2,261,700	5,332,449
Accrued Salaries and Wages Payable	9520	30,030,022	4,447,915	34,477,937
Compensated Absences Payable Current	9530	461,769	20,000	481,769
Due to Other Funds	9540	11,159,586	1,874,995	13,034,581
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,826,345	35,470,050	43,296,395
<b>TOTAL LIABILITIES</b>		52,548,471	44,074,660	96,623,131

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	4,478,922		4,478,922
Amounts Restricted by Law for Specific Purposes	9712		10,892,498	10,892,498
Reserve for Encumbrances Credit	9713	1,632,033		1,632,033
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	85,048,467		85,048,467
Unassigned	9790	21,825,802		21,825,802
<b>Total Fund Balance</b>		<b>112,985,224</b>	<b>10,892,498</b>	<b>123,877,722</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>112,985,224</b>	<b>10,892,498</b>	<b>123,877,722</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>165,533,695</b>	<b>54,967,158</b>	<b>220,500,853</b>

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			67,460
In County Treasury	9112	15,399		22,171,438
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	52,216,683		
Accounts Receivable	9130	94,000		58,184
Due from Other Funds	9140			1,606,391
<b>TOTAL ASSETS</b>		52,326,082	0	23,903,473
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,687,052		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			23,614,909
Due to Other Funds	9540			228,620
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		8,687,052	0	23,843,529

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	43,639,030		59,944
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		43,639,030	0	59,944
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		43,639,030	0	59,944
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		52,326,082	0	23,903,473



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			685,251			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			52,561			
Due from Other Funds	9140			633,867			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,371,679	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,335			
Accrued Salaries and Wages Payable	9520			100,174			
Compensated Absences Payable Current	9530			133,554			
Due to Other Funds	9540			658,806			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			152,035			
<b>TOTAL LIABILITIES</b>		0	0	1,045,904	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, 2021

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	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	325,775	0	0	0
Total Fund Balance		0	0	325,775	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	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
<b>TOTAL FUND EQUITY</b>		0	0	325,775	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,371,679	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	343,798		4,455
In County Treasury	9112	136,659,406		69,173,037
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			415,196
Accounts Receivable	9130	1,507,753		161,252
Due from Other Funds	9140	9,595,244		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	115,400		17,417
<b>TOTAL ASSETS</b>		148,221,601	0	69,771,357
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	739,681		2,135,512
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,613,922		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,705,176		
<b>TOTAL LIABILITIES</b>		7,058,779	0	2,135,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711	115,400		
Amounts Restricted by Law for Specific Purposes	9712	7,728,490		67,635,845
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	120,018,932		
Unassigned	9790	13,300,000		
<b>Total Fund Balance</b>		141,162,822	0	67,635,845
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		141,162,822	0	67,635,845
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		148,221,601	0	69,771,357

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				107,261
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				20,998
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				49,200
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				430,943
Accumulated Depreciation Equipment	9351				361,550
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	69,393
<b>TOTAL ASSETS</b>		0	0	0	246,852

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				221,698
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	221,698
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	221,698

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				25,154
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	25,154
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	246,852

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	184,375	
In County Treasury	9112	11,936,582	13,224,040
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	33,934	35,441
Due from Other Funds	9140	404,661	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	19,925	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		12,579,477	13,259,481



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,036,569	
Accrued Salaries and Wages Payable	9520	14,137	
Compensated Absences Payable Current	9530	51,804	
Due to Other Funds	9540	452,155	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		11,554,665	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	11,554,665	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 230

Name: LOS RIOS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	1,024,812	13,259,481
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		<b>1,024,812</b>	<b>13,259,481</b>
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>1,024,812</b>	<b>13,259,481</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>12,579,477</b>	<b>13,259,481</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	105,674	624,010		1,880,999				
In County Treasury	9112				5,560,061	1,546,684			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	257,590	107,561						
Accounts Receivable	9130	142	88		118,258	4,129			
Due from Other Funds	9140				26,995				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		363,406	731,659	0	7,586,313	1,550,813	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	500			84,230				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				2,024,712				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				5,477,371	3,392			
Total Current Liabilities and Deferred Revenue		500	0	0	7,586,313	3,392	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
<b>TOTAL LIABILITIES</b>	968	500	0	0	7,586,313	3,392	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		731,659						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					1,547,421			
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	731,659	0	0	1,547,421	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	362,906							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		362,906	731,659	0	0	1,547,421	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		363,406	731,659	0	7,586,313	1,550,813	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,913,957	3,913,957
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		447,370	447,370
Student Financial Aid	8150			0
Veterans Education	8160	24,544		24,544
Vocational and Technical Education Act (VATEA)	8170		2,565,524	2,565,524
Other Federal Revenues	8190	36,942	54,431,566	54,468,508
<b>Total Federal Revenues</b>	8100	61,486	61,358,417	61,419,903
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	6,095,120		6,095,120
State General Apportionment	8612	127,567,219		127,567,219
Other General Apportionment	8613	4,569,150		4,569,150
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,177,738	4,177,738
Disabled Students Programs and Services(DSPS)	8623		4,317,294	4,317,294
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,221,828	2,221,828
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		36,455,017	36,455,017

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	74,599,232		74,599,232
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	600,795		600,795
Timber Yield Tax	8672	22,002		22,002
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,566,124	1,943,632	7,509,756
State Mandated Costs	8685	1,402,005		1,402,005
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	12,332,921	10,774,108	23,107,029
<b>Total State Revenues</b>	8600	232,754,568	59,889,617	292,644,185

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	70,435,648		70,435,648
Tax Allocation, Supplemental Roll	8812	2,101,352		2,101,352
Tax Allocation, Unsecured Roll	8813	2,309,214		2,309,214
Prior Years Taxes	8816	741,500		741,500
Education Revenues Augmentation Fund (ERAF)	8817	23,620,820		23,620,820
Redevelopment Agency Funds - Pass Through	8818	374,696		374,696
Redevelopment Agency Funds - Residual	8819	2,480,118		2,480,118
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	15,260	611,365	626,625
Contract Services	8830			
Contract Instructional Services	8831		1,163,335	1,163,335
Other Contract Services	8832	750		750
Sales and Commissions	8840	1,067,990		1,067,990
Rentals and Leases	8850	486,631		486,631
Interest and Investment Income	8860	855,868	3,028	858,896
Student Fees and Charges	8870			
Community Services Classes	8872	7,175	9,836	17,011
Dormitory	8873			0
Enrollment	8874	17,498,057		17,498,057
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	111,893		111,893
Insurance	8878			0
Student Records	8879	207,364		207,364
Nonresident Tuition	8880	4,048,381		4,048,381
Parking Services and Public Transportation	8881		1,619,867	1,619,867
Other Student Fees and Charges	8885	13,592		13,592
Other Local Revenues	8890	3,856,799	2,392,667	6,249,466
<b>Total Local Revenues</b>	8800	130,233,108	5,800,098	136,033,206
<b>Total Revenues</b>		363,049,162	127,048,132	490,097,294



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	9,493		9,493
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	8,467,832	950,112	9,417,944
<b>Total Other Financing Sources</b>	8900	8,477,325	950,112	9,427,437
<b>Total Revenues and Other Financing Sources</b>		371,526,487	127,998,244	499,524,731

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,073,755	81,815	153,287	52,797		1,361,654
Architecture and Environmental Design	0200	177,426		6,596			184,022
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	10,748,138	238,362	165,989	6,314		11,158,803
Business and Management	0500	7,559,985	457,929	44,396			8,062,310
Communications	0600	2,277,174	139,694	313,662			2,730,530
Computer and Information Science	0700	7,792,770	285,745	312,313	45,162		8,435,990
Education	0800	10,067,271	2,012,957	652,006	63,908		12,796,142
Engineering and Related Industrial Technology	0900	6,204,894	1,144,650	3,057,105	433,820		10,840,469
Fine and Applied Arts	1000	13,534,015	516,840	529,432	475		14,580,762
Foreign language	1100	4,170,347					4,170,347
Health	1200	9,170,719	2,429,489	924,665	289,766		12,814,639
Consumer Education And Home Economics	1300	7,015,484	659,605	178,079	5,753		7,858,921
Law	1400	612,596	14,194	1,913	9,076		637,779
Humanities(Letters)	1500	23,310,532	683,767	42,320			24,036,619
Library Science	1600	127,036					127,036
Mathematics	1700	19,421,073	185,069	9,312			19,615,454
Military Studies	1800						0
Physical Sciences	1900	12,677,173	189,262	351,850			13,218,285
Psychology	2000	5,429,722		3,074			5,432,796
Public Affairs and Services	2100	2,433,582	614,136	2,823,963			5,871,681
Social Sciences	2200	16,219,488	613,812	71,802			16,905,102
Commercial Services	3000	501,272	123,548	43,745			668,565
Interdisciplinary Studies	4900	9,145,741	1,557,447	375,503			11,078,691
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		169,670,193	11,948,321	10,061,012	907,071		192,586,597
<b>Total Expenditures for GF Activities*</b>		170,870,670	186,743,752	46,541,556	2,641,556	50,635,931	457,433,465

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		22,914,691	861,510	70,189		23,846,390
Course and Curriculum Development	6020		1,096,331				1,096,331
Academic / Faculty Senate	6030		2,248,519	6,750			2,255,269
Other Instructional Administration & Governance	6090		347,979	33,178			381,157
<b>Total Instructional Admin. &amp; Governance</b>		0	26,607,520	901,438	70,189	0	27,579,147
Instructional Support Services	6100						
Learning Center	6110	1,200,477	3,050,899	37,720			4,289,096
Library	6120		6,514,337	137,088	788,848		7,440,273
Media	6130		1,342,101	160,420	293		1,502,814
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		61,100	20,234			81,334
Other Instructional Support Services	6190		2,751,113	1,043,737	82,297		3,877,147
<b>Total Instructional Support Services</b>		1,200,477	13,719,550	1,399,199	871,438	0	17,190,664
Admissions and Records	6200		5,984,886	335,285	5,605		6,325,776
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		20,533,495	751,924			21,285,419
Matriculation and Student Assessment	6320		3,118,198	84,252			3,202,450
Transfer Programs	6330		569,017	(63,500)			505,517
Career Guidance	6340		240,892	97,765	20,229		358,886
Other Student Counseling and Guidance	6390		131,608	23,979			155,587
<b>Total Student Counseling and Guidance</b>		0	24,593,210	894,420	20,229	0	25,507,859

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		4,189,915	587,503			4,777,418
Extended Opportunity Programs and Services (EOPS)	6430		3,359,526	118,197			3,477,723
Health Services	6440		1,305,081	1,339,877	85,794		2,730,752
Student Personnel Administration	6450		2,047,244	104,977			2,152,221
Financial Aid Administration	6460		6,800,515	265,395			7,065,910
Job Placement Services	6470		631,218	33,076			664,294
Veterans Services	6480		691,491	102,176	97,991		891,658
Miscellaneous Student Services	6490		8,598,956	1,452,445	55,897		10,107,298
<b>Total Other Student Services</b>		0	27,623,946	4,003,646	239,682	0	31,867,274
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		7,290,878	1,057,262	23,981		8,372,121
Custodial Services	6530		12,432,812	695,103	56,281		13,184,196
Grounds Maintenance and Repairs	6550		1,625,116	121	3,727		1,628,964
Utilities	6570			4,437,528			4,437,528
Other Operations and Maintenance of Plant	6590			8,486			8,486
<b>Total Operation and Maintenance of Plant</b>	6500	0	21,348,806	6,198,500	83,989	0	27,631,295
<b>Planning, Policymaking and Coordinations</b>	6600		9,817,746	1,898,947			11,716,693

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		3,682,364	393,942	288		4,076,594
Fiscal Operations	6720		9,759,606	(302,731)			9,456,875
Human Resources Management	6730		2,298,737	52,613			2,351,350
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,172,854	111,109			1,283,963
Staff Diversity	6760		247,830	285,973			533,803
Logistical Services	6770		9,970,825	6,148,868	51,828		16,171,521
Management Information Systems	6780		14,032,710	12,476,633	255,648		26,764,991
Other General Institutional Support Services	6790		55,912	4,239	5,325		65,476
<b>Total General Institutional Support Services</b>	6700	0	41,220,838	19,170,646	313,089	0	60,704,573
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		222,646	49,775			272,421
Community Use of Facilities	6830		70,350	77,394			147,744
Economic Development	6840		753,039	612,205	130,264		1,495,508
Other Community Services & Economic Development	6890		10,374	151,825			162,199
<b>Total Community Services</b>	6800	0	1,056,409	891,199	130,264	0	2,077,872

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		211,971	30,254			242,225
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			1,939			1,939
Parking	6950		110,340	9,572			119,912
Student and Co-Curricular Activities	6960		1,050,565	128,819			1,179,384
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,372,876	170,584	0	0	1,543,460
Auxiliary Operations	7000						
Contract Education	7010		1,021,877	492,664			1,514,541
Other Auxiliary Operations	7090		286,697	63,363			350,060
<b>Total Auxiliary Operations</b>	7000	0	1,308,574	556,027	0	0	1,864,601

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
<b>Physical Property and Related Acquisitions</b>	7100		141,070	60,653			201,723
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					22,976,436	22,976,436
Student Aid	7320					27,659,495	27,659,495
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	50,635,931	50,635,931
<b>Sub-Total Non-Instructional Activites</b>		1,200,477	174,795,431	36,480,544	1,734,485	50,635,931	264,846,868
<b>Total Expenditures General Fund: activities *</b>		170,870,670	186,743,752	46,541,556	2,641,556	50,635,931	457,433,465

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LOS RIOS

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$372,581,119
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	44,600.02		
	2. 2020-2021 Second Period Actual FTES	45,296.94		
	3. 2020-2021 Population change factor (C2/C1)	1.0156		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$400,075,325
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)			\$400,075,325
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$400,075,325
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			226,178,133
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			609,045
C.	Local Property taxes			97,548,743
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			196,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,070,000
H.	2021-2022 Appropriations Subject to Limit			\$322,461,921



For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	61,486	25,000	61,358,417	172,091,907	61,419,903	172,116,907
State Revenues	8600	232,754,568	251,233,868	59,889,617	94,588,446	292,644,185	345,822,314
Local Revenues	8800	130,233,108	129,462,834	5,800,098	12,270,925	136,033,206	141,733,759
<b>Total Revenues</b>		363,049,162	380,721,702	127,048,132	278,951,278	490,097,294	659,672,980
<b>EXPENDITURES:</b>							
Academic Salaries	1000	143,893,875	159,757,597	15,718,479	18,440,287	159,612,354	178,197,884
Classified Salaries	2000	60,910,371	71,378,108	29,960,073	30,397,099	90,870,444	101,775,207
Employee Benefits	3000	88,284,082	123,893,431	18,847,542	17,692,579	107,131,624	141,586,010
Supplies and Materials	4000	2,274,565	18,143,268	9,942,743	30,250,265	12,217,308	48,393,533
Other Operating Expenses and Services	5000	17,875,349	50,316,231	16,448,899	71,787,356	34,324,248	122,103,587
Capital Outlay	6000	607,776	1,458,737	2,033,780	12,780,061	2,641,556	14,238,798
<b>Total Expenditures</b>		313,846,018	424,947,372	92,951,516	181,347,647	406,797,534	606,295,019
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		49,203,144	(44,225,670)	34,096,616	97,603,631	83,299,760	53,377,961
<b>Other Financing Sources</b>	8900	8,477,325	201,172	950,112	600,542	9,427,437	801,714
<b>Other Outgo</b>	7000	15,983,923	42,387,282	34,652,008	103,882,773	50,635,931	146,270,055
<b>Net Increase/(Decrease) in Fund Balance</b>		41,696,546	(86,411,780)	394,720	(5,678,600)	42,091,266	(92,090,380)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	71,288,678	112,985,224	10,497,778	10,892,498	81,786,456	123,877,722
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	71,288,678		10,497,778		81,786,456	
<b>Ending Fund Balance, June 30</b>		112,985,224	26,573,444	10,892,498	5,213,898	123,877,722	31,787,342

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	51,815,286	64,315,830			140,808	140,810
<b>Total Revenues</b>		51,815,286	64,315,830	0	0	140,808	140,810
Other Financing Sources	8900						
Interfund Transfers In	8981					32,391	
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	32,391	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	40,755,000	45,280,000				
Debt Interest and Other Service Charges	7120	17,374,104	19,035,830				
Transfers Outgoing	7300 & 7400					140,808	140,810
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	58,129,104	64,315,830	0	0	140,808	140,810
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(58,129,104)	(64,315,830)	0	0	(108,417)	(140,810)
<b>Net Increase/Decrease in Fund Balance</b>		(6,313,818)	0	0	0	32,391	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	49,952,848	43,639,030		0	27,553	59,944
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	49,952,848		0		27,553	
<b>Ending Fund Balance, June 30</b>		43,639,030	43,639,030	0	0	59,944	59,944

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						80,000
State Revenues	8600					1,748,739	1,681,974
Local Revenues	8800					9,104	65,000
<b>Total Income</b>		0	0	0	0	1,757,843	1,826,974
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,103,983	1,372,942
Employee Benefits	3000					686,948	815,535
Supplies and Materials	4000					27,414	156,500
Other Operating Expenses and Services	5000					9,652	23,595
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,827,997	2,368,572
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(70,154)	(541,598)
<b>Other Financing Sources</b>	8900						629,962
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(70,154)	88,364
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	395,929	325,775
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		395,929	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	325,775	414,139

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,042,968	121,859,340				
Local Revenues	8800	2,325,508	1,587,753			721,168	275,000
<b>Total Income</b>		5,368,476	123,447,093	0	0	721,168	275,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	(10,827)	635,412			10,233	19,767
Other Operating Expenses and Services	5000	1,264,307	18,605,461				
Capital Outlay	6000	5,760,013	272,418,498			25,197,450	67,871,078
<b>Total Expenditures</b>		7,013,493	291,659,371	0	0	25,207,683	67,890,845
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,645,017)	(168,212,278)	0	0	(24,486,515)	(67,615,845)
<b>Other Financing Sources</b>	8900	17,442,248	40,530,409				
<b>Other Outgo</b>	7000	4,670,692	180,953			32,948	20,000
<b>Net Increase/(Decrease) in Fund Balance</b>		11,126,539	(127,862,822)	0	0	(24,519,463)	(67,635,845)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	130,036,283	141,162,822		0	92,155,308	67,635,845
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	130,036,283		0		92,155,308	
<b>Ending Fund Balance, June 30</b>		141,162,822	13,300,000	0	0	67,635,845	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,740,164	8,740,164		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,740,164		0		0	
<b>Ending Fund Balance, June 30</b>		8,740,164	8,740,164	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	(18,132)					
Other Financing Sources	8900						
<b>Total Income</b>		(18,132)	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		(18,132)	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	65,560					
Capital Outlay	6000						
<b>Total Expenditures</b>		65,560	0				
<b>Net Profit or Loss</b>		(83,692)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(83,692)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	108,846	25,154				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	108,846					
<b>Ending Fund Balance, June 30</b>		25,154	25,154				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	7,354,830	7,848,565	87,588	88,170		
Other Financing Sources	8900						
<b>Total Income</b>		7,354,830	7,848,565	87,588	88,170		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	147,847	207,761				
Employee Benefits	3000	70,819	100,224				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,111,352	7,540,580				
Capital Outlay	6000						
<b>Total Expenditures</b>		6,330,018	7,848,565	0	0		
<b>Net Profit or Loss</b>		1,024,812	0	87,588	88,170		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,024,812	0	87,588	88,170		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	1,024,812	13,171,893	13,259,481		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		13,171,893			
<b>Ending Fund Balance, June 30</b>		1,024,812	1,024,812	13,259,481	13,347,651		



For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	48,568	58,901	238,928	130,150		
<b>Total Income</b>		48,568	58,901	238,928	130,150	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,272	1,400	59	5,300		
Other Operating Expenses and Services	5000	12,312	50,101	83,813	124,850		
Capital Outlay	6000						
<b>Total Expenditures</b>		16,584	51,501	83,872	130,150	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		31,984	7,400	155,056	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	1,425	7,400				
<b>Net Increase/(Decrease) in Fund Balance</b>		30,559	0	155,056	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	332,347	362,906	576,603	731,659		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	332,347		576,603		0	
<b>Ending Fund Balance, June 30</b>		362,906	362,906	731,659	731,659	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	88,070,247	92,055,498				
State Revenues	8600	15,584,923	20,379,488				
Local Revenues	8800			9,659	50,364		
<b>Total Income</b>		103,655,170	112,434,986	9,659	50,364	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000	187,965	159,719				
Capital Outlay	6000						
<b>Total Expenditures</b>		187,965	159,719	0	1,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		103,467,205	112,275,267	9,659	49,364	0	0
<b>Other Financing Sources</b>	8900	4,175,446	3,873,331				
<b>Other Outgo</b>	7000	107,642,651	116,148,598	3,392	49,364		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	6,267	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	1,541,154	1,547,421		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,541,154		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,547,421	1,547,421	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

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SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,833
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	32,391
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	14,981,997
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	949,351
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	4,179,093
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,210,244
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,095,801
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	140,808
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	4,095,013
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	575,679
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	175,382
12	RESTRICTED SUBFUND	51	BOOKSTORE FUND	366,207
41	CAPITAL OUTLAY PROJECTS FUND	51	BOOKSTORE FUND	109,199
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	3,392

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0		0			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,566,124		1,943,632			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000	1,565,086	433,795	194	1,999,075			1,999,075
Classified Salaries	2000	80,757	719,671	16,461	816,889			816,889
Employee Benefits	3000	290,443	203,553	2,939	496,935			496,935
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,943,632		1,943,632
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,943,632		1,943,632
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	383,048	1,870,177		2,253,225			2,253,225
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		383,048	1,870,177	0	2,253,225	0		2,253,225
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		2,319,334	3,227,196	19,594	5,566,124	1,943,632		7,509,756
<b>Ending Balance</b>					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					(1,943,632)		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			(1,943,632)		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,933,622			2,246,013		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000	1,549,102	773,336	192	2,322,630			2,322,630
Classified Salaries	2000	82,672	1,323,710	16,852	1,423,234			1,423,234
Employee Benefits	3000	287,960	370,066	3,008	661,034			661,034
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	2,246,013		2,246,013
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	2,246,013		2,246,013
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	429,543	2,097,181		2,526,724			2,526,724
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		429,543	2,097,181	0	2,526,724	0		2,526,724
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		2,349,277	4,564,293	20,052	6,933,622	2,246,013		9,179,635
<b>Ending Balance</b>					0	(1,943,632)		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 230

Name: LOS RIOS

<b>EPA Revenue</b>	74,599,232
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 230

Name: LOS RIOS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	20,330,196	16,924,842	37,255,038	N/A	N/A
2021-22	21,299,499	18,731,794	40,031,293	2,776,255	7.45%
2022-23	24,043,761	21,340,018	45,383,779	5,352,486	13.37%
2023-24	24,043,761	22,157,643	46,201,404	817,625	1.80%
2024-25	24,043,761	22,648,218	46,691,979	490,575	1.06%
2025-26	24,043,761	22,648,218	46,691,979		0.00%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
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 2020-21 over 79 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 eight years. One-time funds totaling nearly \$13.3 million have been set-aside to offset the difference between on-going resources and costs during that eight 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.