

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2021-2022)  
(Budget Report for Fiscal Year 2022-2023)

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.



10/10/22

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

\_\_\_\_\_  
Date



10/10/22

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

\_\_\_\_\_  
Date

Contact: Tracy Clark      Senior Budget Officer

(916) 568-3133      Ext:      clarkt@losrios.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	78,801,968	78,801,968		78,801,968
Other	1300	41,125,115	41,125,115		41,125,115
<b>Total Instructional Salaries</b>		119,927,083	119,927,083	0	119,927,083
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		29,311,403	10,024	29,321,427
Other	1400		1,752,101		1,752,101
<b>Total Non-Instructional Salaries</b>		0	31,063,504	10,024	31,073,528
<b>Total Academic Salaries</b>		119,927,083	150,990,587	10,024	151,000,611
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		59,175,368	784,391	59,959,759
Other	2300		2,369,293	129,272	2,498,565
<b>Total Non-Instructional Salaries</b>		0	61,544,661	913,663	62,458,324
<b>Instructional Aides</b>					
Regular Status	2200	5,839,808	5,839,808		5,839,808
Other	2400	567,387	567,387		567,387
<b>Total Instructional Aides</b>		6,407,195	6,407,195	0	6,407,195
<b>Total Classified Salaries</b>		6,407,195	67,951,856	913,663	68,865,519
<b>Employee Benefits</b>	3000	47,713,464	91,265,071	433,526	91,698,597
<b>Supplies and Materials</b>	4000		3,389,106	150,358	3,539,464
<b>Other Operating Expenses</b>	5000	5,642,168	25,935,377	303,702	26,239,079
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		179,689,910	339,531,997	1,811,273	341,343,270

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,350,147	472	1,350,619
Lottery Expenditures					
Academic Salaries	1000	2,745,424	3,456,543	230	3,456,773
Classified Salaries	2000	134,234	1,500,864	18,653	1,519,517
Employee Benefits	3000	508,175	874,837	3,332	878,169
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: 2021-2022

Budget Year: 2022-2023

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>		3,387,833	7,182,391	22,687	7,205,078
<b>Total for ECS 84362, 50% Law</b>		176,302,077	332,349,606	1,788,586	334,138,192
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.05%	100.00%		
<b>50% of Current Expense of Education</b>			166,174,803		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		176,302,077	332,349,606	1,788,586	334,138,192
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		179,689,910	339,531,997	1,811,273	341,343,270
<b>Capital Expenditures</b>	6000	8,164	415,873	3,469	419,342
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		179,698,074	339,947,870	1,814,742	341,762,612

For Year Ended June 30, 2022

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	1,706,920	1,648,227	3,355,147
In County Treasury	9112	182,433,701	37,655,604	220,089,305
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120		7,154,692	7,154,692
Accounts Receivable	9130	16,136,084	38,881,735	55,017,819
Due from Other Funds	9140	5,690,862	7,632,105	13,322,967
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	5,149,228	2,249,849	7,399,077
<b>TOTAL ASSETS</b>		211,234,295	95,222,212	306,456,507
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,301,520	5,627,027	18,928,547
Accrued Salaries and Wages Payable	9520	32,217,213	5,784,127	38,001,340
Compensated Absences Payable Current	9530	479,603	20,000	499,603
Due to Other Funds	9540	34,310,072	1,489,566	35,799,638
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,760,936	60,916,435	66,677,371
<b>TOTAL LIABILITIES</b>		86,069,344	73,837,155	159,906,499

For Year Ended June 30, 2022

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	4,632,228		4,632,228
Amounts Restricted by Law for Specific Purposes	9712		21,385,057	21,385,057
Reserve for Encumbrances Credit	9713	1,856,148		1,856,148
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	85,126,974		85,126,974
Unassigned	9790	33,549,601		33,549,601
<b>Total Fund Balance</b>		<b>125,164,951</b>	<b>21,385,057</b>	<b>146,550,008</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>125,164,951</b>	<b>21,385,057</b>	<b>146,550,008</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>211,234,295</b>	<b>95,222,212</b>	<b>306,456,507</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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			
In County Treasury	9112	15,399		23,737,646
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	64,504,918		
Accounts Receivable	9130	105,080		79,545
Due from Other Funds	9140			1,938,950
<b>TOTAL ASSETS</b>		64,625,397	0	25,756,141
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,658,861		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			25,486,399
Due to Other Funds	9540			209,798
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		9,658,861	0	25,696,197

**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, 2022

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	54,966,536		59,944
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		54,966,536	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>		54,966,536	0	59,944
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		64,625,397	0	25,756,141



- 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, 2022

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			67,760			
In County Treasury	9112			376,976			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			455,861			
Due from Other Funds	9140			651,023			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,551,620	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			23,672			
Accrued Salaries and Wages Payable	9520			178,937			
Compensated Absences Payable Current	9530			139,301			
Due to Other Funds	9540			706,484			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	1,048,394	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, 2022

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>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	503,226	0	0	0
<b>Total Fund Balance</b>		0	0	503,226	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	503,226	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,551,620	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	171,467,780		98,263
In County Treasury	9112			71,503,615
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			98,457,973
Accounts Receivable	9130	5,963,377		147,689
Due from Other Funds	9140	31,101,172		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		208,532,329	0	170,207,540
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,557,627		3,194,802
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	8,401,214		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	17,334,670		
<b>TOTAL LIABILITIES</b>		27,293,511	0	3,194,802

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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			
Amounts Restricted by Law for Specific Purposes	9712	6,019,451		167,012,738
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	161,919,367		
Unassigned	9790	13,300,000		
Total Fund Balance		181,238,818	0	167,012,738
<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>		181,238,818	0	167,012,738
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		208,532,329	0	170,207,540

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				1,472,753
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				45,346
Due from Other Funds	9140				402,019
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				430,944
Accumulated Depreciation Equipment	9351				361,550
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	69,394
<b>TOTAL ASSETS</b>		0	0	0	1,989,512

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				217,533
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				20,128
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				207,640
Total Current Liabilities and Deferred Revenue		0	0	0	445,301
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	445,301

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				1,544,211
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	1,544,211
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	1,989,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	45,416	
In County Treasury	9112	13,208,509	13,296,828
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	48,191	46,867
Due from Other Funds	9140	168,116	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	8,059	
<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>		13,478,291	13,343,695



COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	10,739,011	
Accrued Salaries and Wages Payable	9520	20,393	
Compensated Absences Payable Current	9530	81,601	
Due to Other Funds	9540	1,379,537	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		12,220,542	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	12,220,542	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,257,749	13,343,695
Unassigned	9790		
Total Reserved Fund Balance		1,257,749	13,343,695
<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
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>		1,257,749	13,343,695
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,478,291	13,343,695

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	135,174	755,243		2,266,707				
In County Treasury	9112				3,560,382	1,553,924			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	257,926	107,861						
Accounts Receivable	9130	863	51,912		153,512	5,844			
Due from Other Funds	9140		604		42,502				
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>		393,963	915,620	0	6,023,103	1,559,768	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	49	99,564		135,522				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				2,072,893	15,698			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				3,814,688				
Total Current Liabilities and Deferred Revenue		49	99,564	0	6,023,103	15,698	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	49	99,564	0	6,023,103	15,698	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		816,056						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					1,544,070			
Unassigned	9790	393,914							
<b>Total Reserved Fund Balance</b>		<b>393,914</b>	<b>816,056</b>	<b>0</b>	<b>0</b>	<b>1,544,070</b>	<b>0</b>	<b>0</b>	<b>0</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>393,914</b>	<b>816,056</b>	<b>0</b>	<b>0</b>	<b>1,544,070</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>393,963</b>	<b>915,620</b>	<b>0</b>	<b>6,023,103</b>	<b>1,559,768</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		4,607,712	4,607,712
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		455,703	455,703
Student Financial Aid	8150			0
Veterans Education	8160	16,544		16,544
Vocational and Technical Education Act (VATEA)	8170		3,483,764	3,483,764
Other Federal Revenues	8190	9,575	86,704,877	86,714,452
<b>Total Federal Revenues</b>	8100	26,119	95,252,056	95,278,175
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	6,098,156		6,098,156
State General Apportionment	8612	121,256,848		121,256,848
Other General Apportionment	8613	9,521,159		9,521,159
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,445,993	4,445,993
Disabled Students Programs and Services(DSPS)	8623		5,082,752	5,082,752
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,187,743	2,187,743
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		41,697,676	41,697,676

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	88,562,769		88,562,769
<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	600,945		600,945
Timber Yield Tax	8672	9,062		9,062
Other State Tax Subventions	8673	448		448
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	8,743,074	4,575,874	13,318,948
State Mandated Costs	8685	1,428,847		1,428,847
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,755,830	9,231,685	22,987,515
<b>Total State Revenues</b>	8600	249,977,138	67,221,723	317,198,861

**SUPPLEMENTAL DATA**

For Actual Year: 2021-2022

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	78,962,903		78,962,903
Tax Allocation, Supplemental Roll	8812	2,520,484		2,520,484
Tax Allocation, Unsecured Roll	8813	2,324,185		2,324,185
Prior Years Taxes	8816	647,617		647,617
Education Revenues Augmentation Fund (ERAF)	8817	25,509,998		25,509,998
Redevelopment Agency Funds - Pass Through	8818	400,601		400,601
Redevelopment Agency Funds - Residual	8819	3,355,273		3,355,273
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	104,317	70,705	175,022
Contract Services	8830			
Contract Instructional Services	8831		1,307,000	1,307,000
Other Contract Services	8832	250		250
Sales and Commissions	8840	964,182		964,182
Rentals and Leases	8850	844,115		844,115
Interest and Investment Income	8860	1,108,250	28,419	1,136,669
Student Fees and Charges	8870			
Community Services Classes	8872	5,300		5,300
Dormitory	8873			0
Enrollment	8874	16,971,983		16,971,983
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	5,081		5,081
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	166,212		166,212
Insurance	8878			0
Student Records	8879	223,583		223,583
Nonresident Tuition	8880	3,741,241		3,741,241
Parking Services and Public Transportation	8881		1,666,467	1,666,467
Other Student Fees and Charges	8885	23,589	105,311	128,900
Other Local Revenues	8890	3,415,671	2,298,610	5,714,281
<b>Total Local Revenues</b>	8800	141,294,835	5,476,512	146,771,347
<b>Total Revenues</b>		391,298,092	167,950,291	559,248,383



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	85,636		85,636
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,382,660	7,164,899	12,547,559
<b>Total Other Financing Sources</b>	8900	5,468,296	7,164,899	12,633,195
<b>Total Revenues and Other Financing Sources</b>		396,766,388	175,115,190	571,881,578

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,245,860	146,002	295,569	101,478		1,788,909
Architecture and Environmental Design	0200	210,306		15,188			225,494
Environmental Sciences and Technologies	0300		2,679	480			3,159
Biological Sciences	0400	11,467,981	199,828	385,954	74,935		12,128,698
Business and Management	0500	8,169,127	419,096	12,994			8,601,217
Communications	0600	2,433,102	108,777	226,822	6,002		2,774,703
Computer and Information Science	0700	8,048,701	132,277	580,867	208,857		8,970,702
Education	0800	10,823,829	2,437,456	1,851,957	400,524		15,513,766
Engineering and Related Industrial Technology	0900	8,589,313	1,693,861	6,313,573	1,201,178		17,797,925
Fine and Applied Arts	1000	13,933,888	779,907	1,066,637	224,893		16,005,325
Foreign language	1100	4,299,574		11			4,299,585
Health	1200	10,311,797	2,578,030	1,041,226	404,117		14,335,170
Consumer Education And Home Economics	1300	7,291,602	923,925	157,507	34,212		8,407,246
Law	1400	676,200		7,206	1,457		684,863
Humanities(Letters)	1500	23,178,576	757,071	125,096			24,060,743
Library Science	1600	103,275					103,275
Mathematics	1700	20,282,196	181,871	21,877			20,485,944
Military Studies	1800						0
Physical Sciences	1900	13,037,473	339,858	612,800	277,380		14,267,511
Psychology	2000	5,700,617		37,649			5,738,266
Public Affairs and Services	2100	2,660,033	762,825	3,186,465	43,049		6,652,372
Social Sciences	2200	16,403,104	691,199	77,676			17,171,979
Commercial Services	3000	577,705	178,058	149,426	13,594		918,783
Interdisciplinary Studies	4900	9,327,176	2,432,195	1,230,197	139,414		13,128,982
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		178,771,435	14,764,915	17,397,177	3,131,090		214,064,617
<b>Total Expenditures for GF Activities*</b>		180,151,607	198,838,891	83,834,458	6,183,182	80,201,154	549,209,292

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		24,292,722	1,017,897	172,179		25,482,798
Course and Curriculum Development	6020		932,509	120			932,629
Academic / Faculty Senate	6030		2,101,100	12,236			2,113,336
Other Instructional Administration & Governance	6090		598,676	20,957			619,633
<b>Total Instructional Admin. &amp; Governance</b>		0	27,925,007	1,051,210	172,179	0	29,148,396
Instructional Support Services	6100						
Learning Center	6110	1,380,172	3,398,525	189,383			4,968,080
Library	6120		6,650,398	330,869	1,187,683		8,168,950
Media	6130		1,418,268	396,311	10,935		1,825,514
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			8,343			8,343
Other Instructional Support Services	6190		2,846,437	906,195	44,377		3,797,009
<b>Total Instructional Support Services</b>		1,380,172	14,313,628	1,831,101	1,242,995	0	18,767,896
Admissions and Records	6200		6,512,529	482,016			6,994,545
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		20,799,775	813,512			21,613,287
Matriculation and Student Assessment	6320		3,155,509	217,230			3,372,739
Transfer Programs	6330		557,060	28,846			585,906
Career Guidance	6340		275,363	160,996			436,359
Other Student Counseling and Guidance	6390		332,849	7,368			340,217
<b>Total Student Counseling and Guidance</b>		0	25,120,556	1,227,952	0	0	26,348,508

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		4,779,297	609,945			5,389,242
Extended Opportunity Programs and Services (EOPS)	6430		3,579,337	117,717	58,938		3,755,992
Health Services	6440		1,524,553	2,059,000			3,583,553
Student Personnel Administration	6450		2,292,925	103,616			2,396,541
Financial Aid Administration	6460		6,958,819	1,066,197			8,025,016
Job Placement Services	6470		601,666	368,313			969,979
Veterans Services	6480		737,850	379,764	52,406		1,170,020
Miscellaneous Student Services	6490		10,367,302	2,574,745	388,361		13,330,408
<b>Total Other Student Services</b>		0	30,841,749	7,279,297	499,705	0	38,620,751
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		10,050,702	4,167,458	36,764		14,254,924
Custodial Services	6530		8,423,091	648,926	46,212		9,118,229
Grounds Maintenance and Repairs	6550		2,407,497	291	8,981		2,416,769
Utilities	6570			5,989,389			5,989,389
Other Operations and Maintenance of Plant	6590			147,462	29,416		176,878
<b>Total Operation and Maintenance of Plant</b>	6500	0	20,881,290	10,953,526	121,373	0	31,956,189
<b>Planning, Policymaking and Coordinations</b>	6600		10,149,691	2,156,587	8,559		12,314,837

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		3,751,012	840,755			4,591,767
Fiscal Operations	6720		10,423,250	6,001,260	2,096		16,426,606
Human Resources Management	6730		2,966,696	171,893			3,138,589
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,227,879	224,533			1,452,412
Staff Diversity	6760		185,625	285,967			471,592
Logistical Services	6770		10,514,452	5,646,001	64,214		16,224,667
Management Information Systems	6780		14,807,703	23,213,947	795,063		38,816,713
Other General Institutional Support Services	6790		46,242	82,317	102,395		230,954
<b>Total General Institutional Support Services</b>	6700	0	43,922,859	36,466,673	963,768	0	81,353,300
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		214,544	66,342			280,886
Community Use of Facilities	6830		132,109	116,691			248,800
Economic Development	6840		828,192	1,080,298	40,044		1,948,534
Other Community Services & Economic Development	6890		234,692	1,327,840			1,562,532
<b>Total Community Services</b>	6800	0	1,409,537	2,591,171	40,044	0	4,040,752

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		83,540	44,106			127,646
Child Development Centers	6920		159,373	61,103			220,476
Farm Operations	6930						0
Food Services	6940			8,775			8,775
Parking	6950		109,915	4,691			114,606
Student and Co-Curricular Activities	6960		1,312,479	177,393			1,489,872
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,665,307	296,068	0	0	1,961,375
Auxiliary Operations	7000						
Contract Education	7010		660,549	658,751			1,319,300
Other Auxiliary Operations	7090		524,172	1,298,669			1,822,841
<b>Total Auxiliary Operations</b>	7000	0	1,184,721	1,957,420	0	0	3,142,141

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		147,102	144,260	3,469		294,831
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					50,045,478	50,045,478
Student Aid	7320					30,155,676	30,155,676
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	80,201,154	80,201,154
<b>Sub-Total Non-Instructional Activites</b>		1,380,172	184,073,976	66,437,281	3,052,092	80,201,154	335,144,675
<b>Total Expenditures General Fund: activities *</b>		180,151,607	198,838,891	83,834,458	6,183,182	80,201,154	549,209,292

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LOS RIOS

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$322,461,921
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	45,296.94		
	2. 2021-2022 Second Period Actual FTES	40,000.21		
	3. 2021-2022 Population change factor (C2/C1)	0.8831		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$306,265,965
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)			\$306,265,965
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$306,265,965
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			245,096,926
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			597,099
C.	Local Property taxes			104,514,517
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			210,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,420,000
H.	2022-2023 Appropriations Subject to Limit			\$347,998,542



For Actual Year: 2021-2022

Budget Year: 2022-2023

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	26,119	25,000	95,252,056	91,177,354	95,278,175	91,202,354
State Revenues	8600	249,977,138	282,099,422	67,221,723	186,187,299	317,198,861	468,286,721
Local Revenues	8800	141,294,835	132,842,645	5,476,512	8,115,392	146,771,347	140,958,037
<b>Total Revenues</b>		391,298,092	414,967,067	167,950,291	285,480,045	559,248,383	700,447,112
<b>EXPENDITURES:</b>							
Academic Salaries	1000	151,000,612	170,946,196	19,824,177	15,274,717	170,824,789	186,220,913
Classified Salaries	2000	68,865,518	84,395,482	29,043,759	48,013,322	97,909,277	132,408,804
Employee Benefits	3000	91,698,597	129,340,247	18,557,835	29,869,386	110,256,432	159,209,633
Supplies and Materials	4000	3,539,464	38,707,313	21,209,584	18,429,146	24,749,048	57,136,459
Other Operating Expenses and Services	5000	26,239,078	34,307,082	32,846,332	102,347,908	59,085,410	136,654,990
Capital Outlay	6000	419,342	2,614,732	5,763,840	37,105,463	6,183,182	39,720,195
<b>Total Expenditures</b>		341,762,611	460,311,052	127,245,527	251,039,942	469,008,138	711,350,994
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		49,535,481	(45,343,985)	40,704,764	34,440,103	90,240,245	(10,903,882)
<b>Other Financing Sources</b>	8900	5,468,296	586,943	7,164,899	3,684	12,633,195	590,627
<b>Other Outgo</b>	7000	42,824,050	42,023,481	37,377,104	49,232,149	80,201,154	91,255,630
<b>Net Increase/(Decrease) in Fund Balance</b>		12,179,727	(86,780,523)	10,492,559	(14,788,362)	22,672,286	(101,568,885)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	112,985,224	125,164,951	10,892,498	21,385,057	123,877,722	146,550,008
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	112,985,224		10,892,498		123,877,722	
<b>Ending Fund Balance, June 30</b>		125,164,951	38,384,428	21,385,057	6,596,695	146,550,008	44,981,123

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	76,641,614	59,584,889			142,337	142,337
<b>Total Revenues</b>		76,641,614	59,584,889	0	0	142,337	142,337
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	45,280,000	45,880,000				
Debt Interest and Other Service Charges	7120	20,034,108	13,704,889				
Transfers Outgoing	7300 & 7400					142,337	142,337
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	65,314,108	59,584,889	0	0	142,337	142,337
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(65,314,108)	(59,584,889)	0	0	(142,337)	(142,337)
<b>Net Increase/Decrease in Fund Balance</b>		11,327,506	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	43,639,030	54,966,536		0	59,944	59,944
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	43,639,030		0		59,944	
<b>Ending Fund Balance, June 30</b>		54,966,536	54,966,536	0	0	59,944	59,944

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					389,494	367,786
State Revenues	8600					2,093,206	1,669,927
Local Revenues	8800					17,356	65,000
<b>Total Income</b>		0	0	0	0	2,500,056	2,102,713
<b>Expenditures</b>							
Academic Salaries	1000					43,247	10,527
Classified Salaries	2000					1,306,034	1,507,038
Employee Benefits	3000					754,876	922,782
Supplies and Materials	4000					193,208	176,970
Other Operating Expenses and Services	5000					113,604	115,358
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	2,410,969	2,732,675
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	89,087	(629,962)
<b>Other Financing Sources</b>	8900					88,364	629,962
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	177,451	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	325,775	503,226
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		325,775	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	503,226	503,226

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

**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	7,145,621	141,363,720				
Local Revenues	8800	2,663,126	2,029,310			486,137	500,000
<b>Total Income</b>		9,808,747	143,393,030	0	0	486,137	500,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	136,744	664,474			22,400	96,523
Other Operating Expenses and Services	5000	1,892,770	43,757,059				28,000
Capital Outlay	6000	8,787,466	307,893,317			33,313,670	165,078,920
<b>Total Expenditures</b>		10,816,980	352,314,850	0	0	33,336,070	165,203,443
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,008,233)	(208,921,820)	0	0	(32,849,933)	(164,703,443)
<b>Other Financing Sources</b>	8900	41,410,355	41,097,955			132,257,093	
<b>Other Outgo</b>	7000	326,126	114,953			30,267	50,000
<b>Net Increase/(Decrease) in Fund Balance</b>		40,075,996	(167,938,818)	0	0	99,376,893	(164,753,443)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	141,162,822	181,238,818		0	67,635,845	167,012,738
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	141,162,822		0		67,635,845	
<b>Ending Fund Balance, June 30</b>		181,238,818	13,300,000	0	0	167,012,738	2,259,295

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,525					
<b>Total Income</b>		2,525	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		2,525	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>		2,525	0	0	0	0	0
<b>Other Outgo</b>	7000	7,136,583					
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,134,058)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,740,164	0		0		0
Prior Years Adjustments	9020	(1,606,106)					
Adjusted Beginning Balance	9030	7,134,058		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	155,557					
Other Financing Sources	8900	1,445,127					
<b>Total Income</b>		1,600,684	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,600,684	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	29,875					
Employee Benefits	3000	2,428					
Supplies and Materials	4000	5,802					
Other Operating Expenses and Services	5000	43,522	1,470,282				
Capital Outlay	6000						
<b>Total Expenditures</b>		81,627	1,470,282				
<b>Net Profit or Loss</b>		1,519,057	(1,470,282)				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,519,057	(1,470,282)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	25,154	1,544,211				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,154					
<b>Ending Fund Balance, June 30</b>		1,544,211	73,929				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	6,641,538	7,744,550	84,214	84,214		
Other Financing Sources	8900						
<b>Total Income</b>		6,641,538	7,744,550	84,214	84,214		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	238,812	228,659				
Employee Benefits	3000	113,078	117,921				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,056,711	7,397,970				
Capital Outlay	6000						
<b>Total Expenditures</b>		6,408,601	7,744,550	0	0		
<b>Net Profit or Loss</b>		232,937	0	84,214	84,214		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		232,937	0	84,214	84,214		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,024,812	1,257,749	13,259,481	13,343,695		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,024,812		13,259,481			
<b>Ending Fund Balance, June 30</b>		1,257,749	1,257,749	13,343,695	13,427,909		



For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	46,905	56,775	201,746	156,322		
<b>Total Income</b>		46,905	56,775	201,746	156,322	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13,574	13,408	6,189	470		
Other Operating Expenses and Services	5000	6,422	39,667	102,574	156,097		
Capital Outlay	6000						
<b>Total Expenditures</b>		19,996	53,075	108,763	156,567	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		26,909	3,700	92,983	(245)	0	0
<b>Other Financing Sources</b>	8900	9,000		414	245		
<b>Other Outgo</b>	7000	4,900	3,700	9,000			
<b>Net Increase/(Decrease) in Fund Balance</b>		31,009	0	84,397	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	362,906	393,915	731,659	816,056		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	362,906		731,659		0	
<b>Ending Fund Balance, June 30</b>		393,915	393,915	816,056	816,056	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	84,022,585	88,676,310				
State Revenues	8600	17,690,646	17,800,000				
Local Revenues	8800			13,240	6,000		
<b>Total Income</b>		101,713,231	106,476,310	13,240	6,000	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	284,435	154,769				
Capital Outlay	6000						
<b>Total Expenditures</b>		284,435	154,769	0	1,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		101,428,796	106,321,541	13,240	5,000	0	0
<b>Other Financing Sources</b>	8900	4,895,682	15,209,468				
<b>Other Outgo</b>	7000	106,324,478	121,531,009	16,591	5,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(3,351)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	1,547,421	1,544,070		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,547,421		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,544,070	1,544,070	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 230

Name: LOS RIOS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,983
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	88,364
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	40,904,545
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	2,525
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	1,421,775
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	4,806,606
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	363,473
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	1,445,127
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,473,907
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	142,337
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	326,126
12	RESTRICTED SUBFUND	51	BOOKSTORE FUND	7,136,583
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	8,000
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	9,000
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	15,333

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	0			0			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	0			0			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	8,743,074			4,575,874			
		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	2,745,424	711,119	230	3,456,773			3,456,773
Classified Salaries	2000	134,234	1,366,630	18,653	1,519,517			1,519,517
Employee Benefits	3000	508,175	366,662	3,332	878,169			878,169
<b>Supplies &amp; Materials</b>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	4,575,874		4,575,874
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	4,575,874		4,575,874
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	491,065	2,397,550		2,888,615			2,888,615
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		491,065	2,397,550	0	2,888,615	0		2,888,615
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>		3,878,898	4,841,961	22,215	8,743,074	4,575,874		13,318,948
<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		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,864,088			2,705,258		
		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	1,857,864	711,119	230	2,569,213			2,569,213
Classified Salaries	2000	134,234	976,479	18,653	1,129,366			1,129,366
Employee Benefits	3000	395,436	253,923	3,332	652,691			652,691
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	2,705,258		2,705,258
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	2,705,258		2,705,258
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	427,179	2,085,639		2,512,818			2,512,818
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		427,179	2,085,639	0	2,512,818	0		2,512,818
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>		2,814,713	4,027,160	22,215	6,864,088	2,705,258		9,569,346
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 230

Name: LOS RIOS

<b>EPA Revenue</b>	88,562,769
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	88,900,053	0	0	88,900,053
<b>TOTAL</b>		88,900,053	0	0	88,900,053

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 230

Name: LOS RIOS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	21,864,051	19,758,238	41,622,289	N/A	N/A
2022-23	24,681,050	21,879,812	46,560,862	4,938,573	11.87%
2023-24	24,681,050	21,879,812	46,560,862		0.00%
2024-25	24,681,050	21,879,812	46,560,862		0.00%
2025-26	24,681,050	21,879,812	46,560,862		0.00%
2026-27	24,681,050	21,879,812	46,560,862		0.00%

<b>Does the district have a plan to fund these expenses through 2026-27?</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 2021-22 over 97 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 seven 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 seven 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.



Los Rios Community College District  
PERS/STRS – Method used to Project Future Costs and Plan for Funding – Updated

When the legislature increased the employer contribution rate for STRS and the CalPERS Board projected considerable increases for PERS contributions as well, the District prepared a forecast of the increased cost for employer contributions to both plans and a plan to fund the increase. Since the last funding plan update, CalPERS forecasted rates are lower. CalSTRS forecasted rates, which are legislated, are unchanged. Therefore, the District has updated its forecast and revised its plan to fund those costs.

The plan still uses a two-step approach. One is to project the cost increase based upon salary expenditures fixed at the 2013-14 level. The second is to fund all new positions and on-going salary schedule improvements using the higher, future rates. All employee groups have agreed to this provision as part of the compensation calculation.

Calculation for increase for base as of 2013-14

The methodology used to project the cost used the actual PERS and STRS contributions for the 2013-14 year. PERS contributions were \$7,802,907 and STRS contributions were \$9,386,832. Those amounts were divided by the PERS rate of 11.442% for 2013-14 and STRS rate of 8.25% to derive the total salary costs. The following adjustments were then made:

For PERS, determined the total salary cost for non-general fund employees and subtract. The cost increase for PERS will be borne by those funds. For STRS, determine the total overload salary costs and subtract. The cost for the STRS DBS program (overload) is not increasing. From there, the salaries were split between fund 11 and fund 12. Categorical programs will fund the cost increase for salaries subject in the programs. The remaining amount of salaries represents the general fund unrestricted amount subject to the increased contribution rates. For CalPERS, the updated rates for the forecast peaks at 25.37% in 2022-23 (was 27.8% in 2025-26). For CalSTRS, the rate is unchanged at 19.10%. CalPERS reflects the current 2026-27 projection. The rate for STRS is established legislatively, Education Code Section 22950.5.

The collective bargaining agreements provide that the cost above step 1 is funded by the units. So, there are two calculations of the total cost. One is the full cost and the other is the step one cost. The full cost shown below is \$2,909,000 less than the last forecast.

Full Cost	PERS	STRS	Total
2013-14 Expenditures	\$ 7,802,907	\$ 9,386,832	\$ 17,189,739
2013-14 Salaries Subject	\$ 68,195,307	\$ 113,779,782	\$ 181,975,089
Less: Other Funds	(1,677,512)		(1,677,512)
Total General Fund	66,517,795	113,779,782	180,297,577
Fund 11 % of Salaries	87.48%	96.47%	
Fund 11 Salaries	58,189,767	109,763,356	167,953,123
Less: Overload		(5,994,991)	(5,994,991)
Earnings Subject	58,189,767	103,768,365	161,958,132
Cost for 2013-14	6,658,000	8,561,000	15,219,000
Projected Rate 2026-27	22.6%	19.10%	
Total Cost for Base Salaries	13,151,000	19,820,000	32,971,000
Projected Increase	\$ 6,493,000	\$ 11,259,000	\$ 17,752,000

Using an average of 70% of salaries to estimate the step one value, the following table calculates the estimated step one cost.

Step 1 Cost	PERS	STRS	Total
2013-14 Expenditures	\$ 7,802,907	\$ 9,386,832	\$ 17,189,739
2013-14 Salaries Subject	\$ 68,195,307	\$ 113,779,782	\$ 181,975,089
Less: Other Funds	(1,677,512)		(1,677,512)
Total General Fund	66,517,795	113,779,782	180,297,577
Fund 11 % of Salaries	87.48%	96.47%	
Fund 11 Salaries	58,189,767	109,763,356	167,953,123
Less: Overload		(5,994,991)	(5,994,991)
Earnings Subject Total	58,189,767	103,768,365	161,958,132
Earnings Subject @ 70%	40,732,837	72,637,855	113,370,692
Step 1 Cost for 2013-14	4,661,000	5,993,000	10,654,000
Projected Rate 2026-27	22.6%	19.10%	
Total Cost for Base Salaries	9,206,000	13,874,000	23,080,000
Projected Increase	\$ 4,545,000	\$ 7,881,000	\$ 12,426,000

### Funding

The funding plan allocates on-going funding toward the full cost as quickly as feasible. Recognizing the significant amount required, the plan includes setting aside one-time funds to support the increases as an interim measure while on-going funds are secured. The plan also tries to minimize the impact on both compensation and District operational needs by funding a portion of the increase over fifteen years, utilizing one-time funds to meet the annual requirement until the on-going need is funded.

<b>On Going Funding Summary - PERS/STRS Increases</b>		
<b>2014-15 - Year 1</b>		
PDF (primarily directed toward STRS increase)	\$	705,000
Above Step 1		190,000
Total 2014-15		895,000
<b>2015-16 - Year 2</b>		
PDF		2,300,000
All Units		2,300,000
LRCFT and LRMA (STRS)		1,422,400
Above Step 1		470,500
Total 2015-16		6,492,900
Total realized funding	\$	7,387,900
<b>2016-17 - Year 3</b>		
PDF		500,000
All Units		1,000,000
Above Step 1		687,900
Total 2016-17		2,187,900
Total realized funding	\$	9,575,800
<b>2017-18 - Year 4</b>		
PDF	\$	902,000
All Units		3,608,000
Above Step 1		647,000
Total 2017-18		5,157,000
Total realized funding	\$	14,732,800
<b>2018-19 Year 5</b>		
PDF	\$	350,000
Above Step 1		711,913
Total 2018-19		1,061,913
Total realized funding	\$	15,794,713
<b>2019-20 Year 6</b>		
PDF	\$	175,000
Above Step 1		373,508
Total 2019-20		548,508
Total realized funding	\$	16,343,221
<b>2020-21 Year 7</b>		
PDF	\$	197,000
Above Step 1		(150,475)
Total 2020-21		46,525
Total realized funding	\$	16,389,746
<b>2021-22 Year 8</b>		
PDF	\$	347,750
Above Step 1		447,106
Total 2020-21		794,856
Total realized funding	\$	17,184,602
<i>Percent of total need</i>		97%

Note: The additional funding provided in 2015-16 from LRCFT and LRMA ensured the distribution of the \$2.3 million from all employee groups was an equitable sharing of the cost increases for PERS, which is primarily classified staff, and STRS, which is primarily faculty and management.

The plan to fund the remaining need is for the above step 1 cost increases to be funded in 2022-23 through 2028-29 and for PDF contributions of \$50,000 in 2022-23.

Fiscal Year	Units	District	Total
2014-15	\$ 190,000	\$ 705,000	\$ 895,000
2015-16	4,192,900	2,300,000	7,387,900
2016-17	1,687,900	500,000	9,575,800
2017-18	4,255,000	902,000	14,732,800
2018-19	711,913	350,000	15,794,713
2019-20	373,508	175,000	16,343,221
2020-21	(150,475)	197,000	16,389,746
2021-22	447,106	347,750	17,184,602
2023-2029	517,398	50,000	17,752,000

The draws on the one-time set aside funds are projected below:

Fiscal Year	Annual Projected Cost			Balance of One-time
	On-Going Cumulative	Increase Over Base	Interest Earned	
<b>One-time Set-Aside</b>				<b>13,259,481</b>
2021-22	17,184,602	15,670,000	78,170	13,337,651
2022-23	18,073,693	19,364,000	79,000	12,126,344
2023-24	18,053,993	19,265,000	70,000	10,985,337
2024-25	17,984,463	18,916,000	61,000	10,114,800
2025-26	17,880,169	18,392,000	54,000	9,656,969
2026-27	17,752,000	17,752,000	51,000	9,707,969
2027-28	17,752,000	17,752,000	48,000	9,755,969
2028-29	17,752,000	17,752,000	48,000	9,803,969
Total Draws on One-time				\$ 3,455,512
<i>% of One-time Consumed</i>				<i>26%</i>

Due to the change in the projected PERS contribution rate, 74% of one-time funds are projected to still be available in 2029-30. However, given the fluctuation in the contribution rates, it is recommended that the set-aside be maintained.

California Code, Education Code - EDC § 22950.5

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(a) Commencing July 1, 2014, the amount of contributions required under [subdivision \(a\) of Section 22950](#) shall increase by the following percentages of the creditable compensation upon which members' contributions under the Defined Benefit Program are based:

- (1) On July 1, 2014, by 0.63 percent.
- (2) On July 1, 2015, by 2.48 percent.
- (3) On July 1, 2016, by 4.33 percent.
- (4) On July 1, 2017, by 6.18 percent.
- (5) On July 1, 2018, by 8.03 percent.
- (6) On July 1, 2019, by 9.88 percent.
- (7) On July 1, 2020, by 10.85 percent.

(b)(1) For fiscal year 2021-22 and each fiscal year thereafter, the board shall increase or decrease the percentages paid specified in this section from the percentage paid during the prior fiscal year to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the board based upon a recommendation from its actuary.

(2) If a rate adjustment is required, the percentages authorized in paragraph (1) shall not change in any single fiscal year by more than 1.00 percent of the creditable compensation upon which members' contributions to the Defined Benefit Program are based. The percentages described in subdivision (a) and as may be adjusted pursuant to this subdivision shall not exceed 12.00 percent of the creditable compensation upon which members' contributions to the Defined Benefit Program are based, inclusive of the percentages identified in subdivision (a).

(3) The board shall not increase the rates in order to supplant the state's obligation pursuant to [Section 22955.1](#).

(c)(1) Except as described in paragraph (2), this section shall become inoperative on July 1, 2046, and as of January 1, 2047, is repealed.

(2) Notwithstanding paragraph (1), on July 1 of the first fiscal year after a 30-day notice has been sent to the Joint Legislative Budget Committee and the Controller in compliance with [subdivision \(d\) of Section 22957](#), this section shall become inoperative and, as of the following January 1, is repealed.