

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2023-2024)  
(Budget Report for Fiscal Year 2024-2025)

District: LOS RIOS

District Code: 230

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Jamie Ruggles

**Electronic Certification Date:** Thursday, October 10, 2024

Contact: Tracy Clark      Senior Budget Officer  
(916) 568-3133      Ext:      clarkt@losrios.edu

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	87,852,960	87,852,960		87,852,960
Other	1300	54,977,478	54,977,478		54,977,478
<b>Total Instructional Salaries</b>		142,830,438	142,830,438	0	142,830,438
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		36,701,767	13,097	36,714,864
Other	1400		3,323,103	877	3,323,980
<b>Total Non-Instructional Salaries</b>		0	40,024,870	13,974	40,038,844
<b>Total Academic Salaries</b>		142,830,438	182,855,308	13,974	182,869,282
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		73,468,913	888,156	74,357,069
Other	2300		5,401,290	182,800	5,584,090
<b>Total Non-Instructional Salaries</b>		0	78,870,203	1,070,956	79,941,159
<b>Instructional Aides</b>					
Regular Status	2200	5,834,426	5,834,426		5,834,426
Other	2400	901,504	901,504		901,504
<b>Total Instructional Aides</b>		6,735,930	6,735,930	0	6,735,930
<b>Total Classified Salaries</b>		6,735,930	85,606,133	1,070,956	86,677,089
<b>Employee Benefits</b>	3000	55,330,738	107,150,156	455,901	107,606,057
<b>Supplies and Materials</b>	4000		4,844,262	266,938	5,111,200
<b>Other Operating Expenses</b>	5000	10,868,698	47,457,005	742,143	48,199,148
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		215,765,804	427,912,864	2,549,912	430,462,776

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		3,838,691	20,048	3,858,739
Lottery Expenditures					
Academic Salaries	1000	3,061,061	3,918,851	299	3,919,150
Classified Salaries	2000	125,546	1,721,871	20,551	1,742,422
Employee Benefits	3000	562,342	995,422	3,679	999,101
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: 2023-2024

Budget Year: 2024-2025

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>		3,748,949	10,474,835	44,577	10,519,412
<b>Total for ECS 84362, 50% Law</b>		212,016,855	417,438,029	2,505,335	419,943,364
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.79%	100.00%		
<b>50% of Current Expense of Education</b>			208,719,014		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		212,016,855	417,438,029	2,505,335	419,943,364
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		215,765,804	427,912,864	2,549,912	430,462,776
<b>Capital Expenditures</b>	6000	105,247	1,088,997	428,172	1,517,169
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		215,871,051	429,001,861	2,978,084	431,979,945

For Year Ended June 30, 2024

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	3,502,784	915,050	4,417,834
In County Treasury	9112	192,006,507	153,033,245	345,039,752
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120		4,786,864	4,786,864
Accounts Receivable	9130	58,262,046	13,548,792	71,810,838
Due from Other Funds	9140	4,878,292	2,938,048	7,816,340
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	6,770,958	904,958	7,675,916
<b>TOTAL ASSETS</b>		265,538,087	176,126,957	441,665,044
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	29,103,919	17,254,797	46,358,716
Accrued Salaries and Wages Payable	9520	41,788,201	7,177,294	48,965,495
Compensated Absences Payable Current	9530	923,832	20,000	943,832
Due to Other Funds	9540	11,584,192	2,729,320	14,313,512
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,177,262	121,739,689	127,916,951
<b>TOTAL LIABILITIES</b>		89,577,406	148,921,100	238,498,506

For Year Ended June 30, 2024

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	6,336,658		6,336,658
Amounts Restricted by Law for Specific Purposes	9712		27,205,857	27,205,857
Reserve for Encumbrances Credit	9713	4,812,925		4,812,925
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	79,264,575		79,264,575
Unassigned	9790	85,546,523		85,546,523
<b>Total Fund Balance</b>		<b>175,960,681</b>	<b>27,205,857</b>	<b>203,166,538</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>175,960,681</b>	<b>27,205,857</b>	<b>203,166,538</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>265,538,087</b>	<b>176,126,957</b>	<b>441,665,044</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, 2024

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		26,225,899
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	64,551,072		
Accounts Receivable	9130	903,002		652,046
Due from Other Funds	9140			2,979,676
<b>TOTAL ASSETS</b>		65,469,473	0	29,857,621
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,847,050		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			29,145,631
Due to Other Funds	9540			652,046
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		7,847,050	0	29,797,677

**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, 2024

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	57,622,423		59,944
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		57,622,423	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>		57,622,423	0	59,944
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		65,469,473	0	29,857,621

- 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, 2024

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			220,159			
In County Treasury	9112			908,474			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			493,206			
Due from Other Funds	9140			1,003,234			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	2,625,073	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,345			
Accrued Salaries and Wages Payable	9520			271,748			
Compensated Absences Payable Current	9530			165,022			
Due to Other Funds	9540			1,020,437			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			443,753			
<b>TOTAL LIABILITIES</b>		0	0	1,907,305	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, 2024

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	717,768	0	0	0
<b>Total Fund Balance</b>		0	0	717,768	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	717,768	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,625,073	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	15,861,991		
In County Treasury	9112	246,744,949		26,153,359
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			98,137,615
Accounts Receivable	9130	21,735,265		330,873
Due from Other Funds	9140	10,557,326		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	143,566		
<b>TOTAL ASSETS</b>		295,043,097	0	124,621,847
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	48,002,646		12,403,514
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,798,108		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	13,269,543		
<b>TOTAL LIABILITIES</b>		64,070,297	0	12,403,514

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	5,759,874		112,218,333
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	211,912,926		
Unassigned	9790	13,300,000		
Total Fund Balance		230,972,800	0	112,218,333
<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>		230,972,800	0	112,218,333
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		295,043,097	0	124,621,847

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				1,702,091
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				24,000
Due from Other Funds	9140				1,807
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				96,840
<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				433,629
Accumulated Depreciation Equipment	9351				416,885
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	16,744
<b>TOTAL ASSETS</b>		0	0	0	1,841,482

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				306,937
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				12,555
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				1,223,103
Total Current Liabilities and Deferred Revenue		0	0	0	1,542,595
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	1,542,595

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				282,143
Investment in General Fixed Assets	9890				16,744
<b>TOTAL FUND EQUITY</b>		0	0	0	298,887
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	1,841,482

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	82,941	
In County Treasury	9112	13,914,889	11,401,953
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	356,964	284,872
Due from Other Funds	9140	2,160,178	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	2,091	
<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>		16,517,063	11,686,825

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	14,817,229	
Accrued Salaries and Wages Payable	9520	32,049	
Compensated Absences Payable Current	9530	56,667	
Due to Other Funds	9540	1,611,118	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		16,517,063	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	16,517,063	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		11,686,825
Unassigned	9790		
Total Reserved Fund Balance		0	11,686,825
<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>		0	11,686,825
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		16,517,063	11,686,825

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	164,092	612,839		3,347,822	289			
In County Treasury	9112				8,092,133	690,245			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	272,390	113,896						
Accounts Receivable	9130	3,073	99,733		634,687	17,160			
Due from Other Funds	9140		417		8,953				
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>		439,555	826,885	0	12,083,595	707,694	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	200	89,163		278,805				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				9,703,772				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,101,018				
Total Current Liabilities and Deferred Revenue		200	89,163	0	12,083,595	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	200	89,163	0	12,083,595	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		737,722						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					707,694			
Unassigned	9790	439,355							
<b>Total Reserved Fund Balance</b>		439,355	737,722	0	0	707,694	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								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		439,355	737,722	0	0	707,694	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		439,555	826,885	0	12,083,595	707,694	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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		6,339,444	6,339,444
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		378,682	378,682
Student Financial Aid	8150			0
Veterans Education	8160	18,464		18,464
Vocational and Technical Education Act (VATEA)	8170		3,589,449	3,589,449
Other Federal Revenues	8190		3,433,095	3,433,095
<b>Total Federal Revenues</b>	8100	18,464	13,740,670	13,759,134
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	6,934,163		6,934,163
State General Apportionment	8612	232,108,362		232,108,362
Other General Apportionment	8613	13,315,199		13,315,199
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		6,607,932	6,607,932
Disabled Students Programs and Services(DSPS)	8623		5,796,576	5,796,576
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,040,494	2,040,494
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		55,391,522	55,391,522

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	39,767,755		39,767,755
<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	585,438		585,438
Timber Yield Tax	8672	12,268		12,268
Other State Tax Subventions	8673	492		492
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	9,750,841	5,074,237	14,825,078
State Mandated Costs	8685	1,524,552		1,524,552
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,370,416	22,631,132	36,001,548
<b>Total State Revenues</b>	8600	317,369,486	97,541,893	414,911,379

**SUPPLEMENTAL DATA**

For Actual Year: 2023-2024

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	85,446,298		85,446,298
Tax Allocation, Supplemental Roll	8812	1,493,641		1,493,641
Tax Allocation, Unsecured Roll	8813	2,766,023		2,766,023
Prior Years Taxes	8816	911,827		911,827
Education Revenues Augmentation Fund (ERAF)	8817	29,555,638		29,555,638
Redevelopment Agency Funds - Pass Through	8818	538,879		538,879
Redevelopment Agency Funds - Residual	8819	3,613,674		3,613,674
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	246,938	460,559	707,497
Contract Services	8830			
Contract Instructional Services	8831		2,057,841	2,057,841
Other Contract Services	8832			0
Sales and Commissions	8840	936,482		936,482
Rentals and Leases	8850	1,055,457		1,055,457
Interest and Investment Income	8860	14,613,373	249,819	14,863,192
Student Fees and Charges	8870			
Community Services Classes	8872	4,725		4,725
Dormitory	8873			0
Enrollment	8874	18,145,671		18,145,671
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	6,394		6,394
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	308,442		308,442
Insurance	8878			0
Student Records	8879	1,763		1,763
Nonresident Tuition	8880	4,413,791		4,413,791
Parking Services and Public Transportation	8881		4,125,032	4,125,032
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	537,838	137,946	675,784
Other Local Revenues	8890	2,587,426	2,206,460	4,793,886
<b>Total Local Revenues</b>	8800	167,184,280	9,237,657	176,421,937
<b>Total Revenues</b>		484,572,230	120,520,220	605,092,450

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	543,474		543,474
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,417,533	17,010	3,434,543
<b>Total Other Financing Sources</b>	8900	3,961,007	17,010	3,978,017
<b>Total Revenues and Other Financing Sources</b>		488,533,237	120,537,230	609,070,467

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Natural Resources	0100	1,301,622	99,317	364,299	74,635		1,839,873
Architecture and Related Technologies	0200	103,075	8,485	21,649			133,209
Environmental Sciences and Technologies	0300			3,058			3,058
Biological Sciences	0400	13,259,934	390,748	570,543	62,187		14,283,412
Business and Management	0500	9,690,055	280,848	21,308			9,992,211
Media and Communications	0600	3,400,280	27,033	326,427	73,746		3,827,486
Information Technology	0700	9,765,121	810,791	319,139			10,895,051
Education	0800	12,623,413	2,911,669	2,779,690	264,278		18,579,050
Engineering and Industrial Technologies	0900	9,915,428	2,156,916	10,756,498	530,193		23,359,035
Fine and Applied Arts	1000	16,033,945	713,147	1,235,646	701,441		18,684,179
Foreign language	1100	5,577,209		181			5,577,390
Health	1200	12,574,382	3,044,594	1,110,760	444,361		17,174,097
Family and Consumer Sciences	1300	8,423,245	671,531	429,811	66,845		9,591,432
Law	1400	738,775		25,665			764,440
Humanities(Letters)	1500	25,408,791	658,965	89,724	(119)		26,157,361
Library Science	1600	154,811					154,811
Mathematics	1700	21,223,902	398,183	151,910			21,773,995
Military Studies	1800						0
Physical Sciences	1900	15,475,622	449,305	652,541	248,243		16,825,711
Psychology	2000	6,942,474		21,404			6,963,878
Public and Protective Services	2100	3,503,354	1,042,046	4,425,878	87,460		9,058,738
Social Sciences	2200	21,070,692	763,736	392,006	19,872		22,246,306
Commercial Services	3000	485,726	135,771	284,240			905,737
Interdisciplinary Studies	4900	10,856,971	2,283,779	683,183	111,890		13,935,823
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		208,528,827	16,846,864	24,665,560	2,685,032		252,726,283
<b>Total Expenditures for GF Activities*</b>		209,473,456	240,776,686	82,628,319	5,688,194	41,594,382	580,161,037

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		30,356,432	1,445,077	361,051		32,162,560
Course and Curriculum Development	6020		1,094,292	1,326			1,095,618
Academic / Faculty Senate	6030		2,417,828	41,996			2,459,824
Other Instructional Administration & Governance	6090		669,945	23,541			693,486
<b>Total Instructional Admin. &amp; Governance</b>		0	34,538,497	1,511,940	361,051	0	36,411,488
Instructional Support Services	6100						
Learning Center	6110	944,629	4,250,983	68,584			5,264,196
Library	6120		6,731,331	96,396	897,163		7,724,890
Media	6130		1,561,120	446,820	5,573		2,013,513
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			8,906			8,906
Other Instructional Support Services	6190		3,829,929	1,393,067	72,266		5,295,262
<b>Total Instructional Support Services</b>		944,629	16,373,363	2,013,773	975,002	0	20,306,767
Admissions and Records	6200		7,172,082	274,468			7,446,550
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		22,427,096	964,094			23,391,190
Matriculation and Student Assessment	6320		7,023,641	341,799	998		7,366,438
Transfer Programs	6330		741,187	239,999			981,186
Career Guidance	6340		167,615	44,514			212,129
Other Student Counseling and Guidance	6390		815,789	57,734			873,523
<b>Total Student Counseling and Guidance</b>		0	31,175,328	1,648,140	998	0	32,824,466

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		5,725,630	869,953	77,530		6,673,113
Extended Opportunity Programs and Services (EOPS)	6430		5,087,680	270,633			5,358,313
Health Services	6440		1,914,640	1,134,711			3,049,351
Student Personnel Administration	6450		2,264,774	79,513			2,344,287
Financial Aid Administration	6460		8,758,917	464,364			9,223,281
Job Placement Services	6470		532,092	183,289			715,381
Veterans Services	6480		863,019	407,388			1,270,407
Miscellaneous Student Services	6490		14,115,627	5,564,959	220,012		19,900,598
<b>Total Other Student Services</b>		0	39,262,379	8,974,810	297,542	0	48,534,731
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		10,790,961	2,989,210			13,780,171
Custodial Services	6530		10,231,294	754,532	27,529		11,013,355
Grounds Maintenance and Repairs	6550		2,955,235	3,029	118,492		3,076,756
Utilities	6570			9,652,426			9,652,426
Other Operations and Maintenance of Plant	6590			186,043	56,576		242,619
<b>Total Operation and Maintenance of Plant</b>	6500	0	23,977,490	13,585,240	202,597	0	37,765,327
<b>Planning, Policymaking and Coordinations</b>	6600		11,759,701	2,736,194			14,495,895

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		5,121,312	1,082,467	66,031		6,269,810
Fiscal Operations	6720		12,307,032	81,859	8,197		12,397,088
Human Resources Management	6730		3,758,319	262,039			4,020,358
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,204,071	452,816			1,656,887
Staff Diversity	6760		405,057	89,176			494,233
Logistical Services	6770		12,267,721	7,872,407	10,911		20,151,039
Management Information Systems	6780		17,495,558	11,780,858	455,104		29,731,520
Other General Institutional Support Services	6790		731,123	140,807	(13,594)		858,336
<b>Total General Institutional Support Services</b>	6700	0	53,290,193	21,762,429	526,649	0	75,579,271
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		320,185	96,497			416,682
Community Use of Facilities	6830		181,980	88,701			270,681
Economic Development	6840		949,912	1,483,227	40,896		2,474,035
Other Community Services & Economic Development	6890		711,974	1,323,419	170,255		2,205,648
<b>Total Community Services</b>	6800	0	2,164,051	2,991,844	211,151	0	5,367,046

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			5,582			5,582
Child Development Centers	6920		88,442	9,003			97,445
Farm Operations	6930						0
Food Services	6940			202,146	357,533		559,679
Parking	6950		80,587	35,986			116,573
Student and Co-Curricular Activities	6960		2,284,276	307,395			2,591,671
Student Housing	6970						0
Other Ancillary Services	6990		17,994	233,593			251,587
<b>Total Ancillary Services</b>	6900	0	2,471,299	793,705	357,533	0	3,622,537
Auxiliary Operations	7000						
Contract Education	7010		884,456	1,184,318			2,068,774
Other Auxiliary Operations	7090		682,368	29,199	144		711,711
<b>Total Auxiliary Operations</b>	7000	0	1,566,824	1,213,517	144	0	2,780,485

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		178,615	456,699	70,495		705,809
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					33,043,594	33,043,594
Student Aid	7320					8,550,788	8,550,788
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	41,594,382	41,594,382
<b>Sub-Total Non-Instructional Activites</b>		944,629	223,929,822	57,962,759	3,003,162	41,594,382	327,434,754
<b>Total Expenditures General Fund: activities *</b>		209,473,456	240,776,686	82,628,319	5,688,194	41,594,382	580,161,037

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LOS RIOS

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$388,457,326
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	40,384.68		
	2. 2023-2024 Second Period Actual FTES	44,506.17		
	3. 2023-2024 Population change factor (C2/C1)	1.1021		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$443,616,720
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)			\$443,616,720
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$443,616,720
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			296,818,833
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			584,469
C.	Local Property taxes			120,757,638
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,554,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,520,000
H.	2024-2025 Appropriations Subject to Limit			\$417,194,940

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	18,464	25,000	13,740,670	14,132,440	13,759,134	14,157,440
State Revenues	8600	317,369,486	313,804,753	97,541,893	167,067,353	414,911,379	480,872,106
Local Revenues	8800	167,184,280	165,854,942	9,237,657	9,320,843	176,421,937	175,175,785
<b>Total Revenues</b>		484,572,230	479,684,695	120,520,220	190,520,636	605,092,450	670,205,331
<b>EXPENDITURES:</b>							
Academic Salaries	1000	182,869,282	203,272,963	17,919,642	15,596,875	200,788,924	218,869,838
Classified Salaries	2000	86,677,089	103,393,967	34,603,237	46,585,940	121,280,326	149,979,907
Employee Benefits	3000	107,606,057	125,185,423	20,574,835	28,354,444	128,180,892	153,539,867
Supplies and Materials	4000	5,111,200	22,400,494	9,742,994	16,240,274	14,854,194	38,640,768
Other Operating Expenses and Services	5000	48,199,148	67,391,213	19,574,977	90,485,466	67,774,125	157,876,679
Capital Outlay	6000	1,517,169	17,049,281	4,171,025	9,016,913	5,688,194	26,066,194
<b>Total Expenditures</b>		431,979,945	538,693,341	106,586,710	206,279,912	538,566,655	744,973,253
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		52,592,285	(59,008,646)	13,933,510	(15,759,276)	66,525,795	(74,767,922)
<b>Other Financing Sources</b>	8900	3,961,007	1,674,968	17,010	13,791	3,978,017	1,688,759
<b>Other Outgo</b>	7000	30,197,544	26,626,322	11,396,838	8,105,911	41,594,382	34,732,233
<b>Net Increase/(Decrease) in Fund Balance</b>		26,355,748	(83,960,000)	2,553,682	(23,851,396)	28,909,430	(107,811,396)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	149,604,933	175,960,681	24,652,175	27,205,857	174,257,108	203,166,538
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	149,604,933		24,652,175		174,257,108	
<b>Ending Fund Balance, June 30</b>		175,960,681	92,000,681	27,205,857	3,354,461	203,166,538	95,355,142

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	61,628,129	64,353,768			1,230,754	1,230,754
<b>Total Revenues</b>		61,628,129	64,353,768	0	0	1,230,754	1,230,754
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	48,595,000	49,535,000				
Debt Interest and Other Service Charges	7120	15,694,099	14,818,768				
Transfers Outgoing	7300 & 7400					1,230,754	1,230,754
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	64,289,099	64,353,768	0	0	1,230,754	1,230,754
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(64,289,099)	(64,353,768)	0	0	(1,230,754)	(1,230,754)
<b>Net Increase/Decrease in Fund Balance</b>		(2,660,970)	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	60,283,393	57,622,423		0	59,944	59,944
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	60,283,393		0		59,944	
<b>Ending Fund Balance, June 30</b>		57,622,423	57,622,423	0	0	59,944	59,944

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					887,532	136,970
State Revenues	8600					2,426,134	2,610,152
Local Revenues	8800					55,469	43,594
<b>Total Income</b>		0	0	0	0	3,369,135	2,790,716
<b>Expenditures</b>							
Academic Salaries	1000					54,676	
Classified Salaries	2000					1,871,013	1,543,393
Employee Benefits	3000					1,035,735	1,009,122
Supplies and Materials	4000					121,523	282,900
Other Operating Expenses and Services	5000					202,072	560,711
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	3,285,019	3,396,126
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	84,116	(605,410)
<b>Other Financing Sources</b>	8900						533,118
<b>Other Outgo</b>	7000					275	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	83,841	(72,292)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	633,927	717,768
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		633,927	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	717,768	645,476

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

**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	54,850,075	31,071,731				
Local Revenues	8800	13,549,772	14,099,709			7,591,054	2,000,000
<b>Total Income</b>		68,399,847	45,171,440	0	0	7,591,054	2,000,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	19,000	477,018			18,401	30,339
Other Operating Expenses and Services	5000	9,065,341	24,899,310				
Capital Outlay	6000	72,345,112	263,989,238			41,093,477	114,127,994
<b>Total Expenditures</b>		81,429,453	289,365,566	0	0	41,111,878	114,158,333
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(13,029,606)	(244,194,126)	0	0	(33,520,824)	(112,158,333)
<b>Other Financing Sources</b>	8900	32,925,254	26,616,279				
<b>Other Outgo</b>	7000	1,468,043	94,953			18,641	60,000
<b>Net Increase/(Decrease) in Fund Balance</b>		18,427,605	(217,672,800)	0	0	(33,539,465)	(112,218,333)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	212,545,195	230,972,800		0	145,757,798	112,218,333
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	212,545,195		0		145,757,798	
<b>Ending Fund Balance, June 30</b>		230,972,800	13,300,000	0	0	112,218,333	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	0	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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	3,928,579	3,628,310				
Other Financing Sources	8900						
<b>Total Income</b>		3,928,579	3,628,310				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		3,928,579	3,628,310				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	26,817	52,000				
Employee Benefits	3000	3,476	18,200				
Supplies and Materials	4000	101,618	116,900				
Other Operating Expenses and Services	5000	4,571,794	3,441,210				
Capital Outlay	6000						
<b>Total Expenditures</b>		4,703,705	3,628,310				
<b>Net Profit or Loss</b>		(775,126)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(775,126)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,074,014	298,888				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,074,014					
<b>Ending Fund Balance, June 30</b>		298,888	298,888				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	9,869,945	10,394,637	543,211	543,211		
Other Financing Sources	8900						
<b>Total Income</b>		9,869,945	10,394,637	543,211	543,211		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	241,560	253,899				
Employee Benefits	3000	123,455	129,660				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,659,887	10,011,078				
Capital Outlay	6000						
<b>Total Expenditures</b>		11,024,902	10,394,637	0	0		
<b>Net Profit or Loss</b>		(1,154,957)	0	543,211	543,211		
<b>Other Outgo</b>	7000			1,347,353	1,336,777		
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,154,957)	0	(804,142)	(793,566)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,154,957	0	12,490,967	11,686,825		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,154,957		12,490,967			
<b>Ending Fund Balance, June 30</b>		0	0	11,686,825	10,893,259		

For Actual Year: 2023-2024

Budget Year: 2024-2025

**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	51,936	62,930	161,410	141,852		
<b>Total Income</b>		51,936	62,930	161,410	141,852	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,303	2,829	26,920	11,298		
Other Operating Expenses and Services	5000	33,553	58,901	152,237	130,554		
Capital Outlay	6000						
<b>Total Expenditures</b>		38,856	61,730	179,157	141,852	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,080	1,200	(17,747)	0	0	0
<b>Other Financing Sources</b>	8900			7,253			
<b>Other Outgo</b>	7000		1,200	13,026			
<b>Net Increase/(Decrease) in Fund Balance</b>		13,080	0	(23,520)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	426,275	439,355	761,242	737,722		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	426,275		761,242		0	
<b>Ending Fund Balance, June 30</b>		439,355	439,355	737,722	737,722	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

**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	105,702,080	117,750,231				
State Revenues	8600	27,844,613	31,200,000				
Local Revenues	8800			29,323	15,000		
<b>Total Income</b>		133,546,693	148,950,231	29,323	15,000	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	148,134	171,875				
Capital Outlay	6000						
<b>Total Expenditures</b>		148,134	171,875	0	1,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		133,398,559	148,778,356	29,323	14,000	0	0
<b>Other Financing Sources</b>	8900	3,881,469	3,180,847				
<b>Other Outgo</b>	7000	137,280,028	151,959,203	(590)	5,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	29,913	9,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	677,781	707,694		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		677,781		0	
<b>Ending Fund Balance, June 30</b>		0	0	707,694	716,694	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

District ID: 230

Name: LOS RIOS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	29,065,379
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	740,672
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,629,121
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,140,797
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	1,230,754
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,464,059
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	3,984
12	RESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	13,026

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		9,750,841			5,074,237		
		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	3,061,061	857,790	299	3,919,150			3,919,150
Classified Salaries	2000	125,546	1,596,325	20,551	1,742,422			1,742,422
Employee Benefits	3000	562,342	433,080	3,679	999,101			999,101
<b>Supplies &amp; Materials</b>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	5,074,237		5,074,237
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	5,074,237		5,074,237
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	525,329	2,564,839		3,090,168			3,090,168
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		525,329	2,564,839	0	3,090,168	0		3,090,168
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>		4,274,278	5,452,034	24,529	9,750,841	5,074,237		14,825,078
<b>Ending Balance</b>					0	0		0

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 230

Name: LOS RIOS

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		8,582,392			3,684,587		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000	2,631,472	737,408	256	3,369,136			3,369,136
Classified Salaries	2000	107,927	1,372,297	17,666	1,497,890			1,497,890
Employee Benefits	3000	483,423	372,302	3,163	858,888			858,888
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,684,587		3,684,587
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	3,684,587		3,684,587
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	485,601	2,370,877		2,856,478			2,856,478
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		485,601	2,370,877	0	2,856,478	0		2,856,478
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>		3,708,423	4,852,884	21,085	8,582,392	3,684,587		12,266,979
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 230

Name: LOS RIOS

<b>EPA Revenue</b>	39,767,755
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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	39,767,755	0	0	39,767,755
<b>TOTAL</b>		39,767,755	0	0	39,767,755

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 230

Name: LOS RIOS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	27,488,752	27,553,148	55,041,900	N/A	N/A
2024-2025	31,330,777	28,183,689	59,514,466	4,472,566	8.13%
2025-2026	31,330,777	28,183,689	59,514,466		0.00%
2026-2027	31,330,777	28,488,928	59,819,705	305,239	0.51%
2027-2028	31,330,777	29,709,882	61,040,659	1,220,954	2.04%
2028-2029	31,330,777	29,709,882	61,040,659		0.00%

<b>Does the district have a plan to fund these expenses through 2028-29?</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 2023-24 93 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 five years. One-time funds totaling nearly \$11.4 million have been set-aside to offset the difference between on-going resources and costs during that five year period. Auxiliary and categorical programs are expected to fund the cost increases from their resources.
<b>Does the district have an irrevocable trust?</b>
No