

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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:**

Friday, October 10, 2025

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: 2024-2025

Budget Year: 2025-2026

District ID: 230

Name: LOS RIOS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	86,543,218	86,543,218		86,543,218
Other	1300	62,819,687	62,819,688		62,819,688
<b>Total Instructional Salaries</b>		149,362,905	149,362,906	0	149,362,906
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		37,206,140	689,440	37,895,580
Other	1400		3,466,220	6,365	3,472,585
<b>Total Non-Instructional Salaries</b>		0	40,672,360	695,805	41,368,165
<b>Total Academic Salaries</b>		149,362,905	190,035,266	695,805	190,731,071
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		74,172,901	4,805,459	78,978,360
Other	2300		5,234,678	517,578	5,752,256
<b>Total Non-Instructional Salaries</b>		0	79,407,579	5,323,037	84,730,616
<b>Instructional Aides</b>					
Regular Status	2200	6,140,779	6,140,779		6,140,779
Other	2400	916,990	916,990		916,990
<b>Total Instructional Aides</b>		7,057,769	7,057,769	0	7,057,769
<b>Total Classified Salaries</b>		7,057,769	86,465,348	5,323,037	91,788,385
<b>Employee Benefits</b>	3000	52,731,195	105,793,051	2,696,559	108,489,610
<b>Supplies and Materials</b>	4000		5,144,330	129,376	5,273,706
<b>Other Operating Expenses</b>	5000	9,943,336	52,303,842	1,091,928	53,395,770
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		219,095,205	439,741,837	9,936,705	449,678,542

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 230

Name: LOS RIOS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		5,049,117	2,684	5,051,801
Lottery Expenditures					
Academic Salaries	1000	4,058,145	5,163,201	18,905	5,182,106
Classified Salaries	2000	167,226	2,204,969	139,062	2,344,031
Employee Benefits	3000	745,654	1,300,265	27,877	1,328,142
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: 2024-2025

Budget Year: 2025-2026

District ID: 230

Name: LOS RIOS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				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>		4,971,025	13,717,552	188,528	13,906,080
<b>Total for ECS 84362, 50% Law</b>		214,124,180	426,024,285	9,748,177	435,772,462
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.26%	100.00%		
<b>50% of Current Expense of Education</b>			213,012,142		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		214,124,180	426,024,285	9,748,177	435,772,462
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		219,095,205	439,741,837	9,936,705	449,678,542
<b>Capital Expenditures</b>	6000	677,421	1,494,186	826,962	2,321,148
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		219,772,626	441,236,023	10,763,667	451,999,690

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	6,122,325	6,622,588	12,744,913
In County Treasury	9112	203,923,391	126,776,637	330,700,028
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120		5,009,850	5,009,850
Accounts Receivable	9130	39,429,282	24,405,364	63,834,646
Due from Other Funds	9140	5,025,698	2,907,460	7,933,158
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	8,259,788	452,976	8,712,764
<b>TOTAL ASSETS</b>		262,877,984	166,174,875	429,052,859
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,933,269	3,446,079	13,379,348
Accrued Salaries and Wages Payable	9520	41,021,953	7,356,864	48,378,817
Compensated Absences Payable Current	9530	971,633	20,000	991,633
Due to Other Funds	9540	18,545,508	950,936	19,496,444
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,625,955	124,900,880	130,526,835
<b>TOTAL LIABILITIES</b>		76,098,318	136,674,759	212,773,077

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	7,839,888		7,839,888
Amounts Restricted by Law for Specific Purposes	9712		29,500,116	29,500,116
Reserve for Encumbrances Credit	9713	7,452,597		7,452,597
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	88,919,903		88,919,903
Unassigned	9790	82,567,278		82,567,278
Total Fund Balance		186,779,666	29,500,116	216,279,782
<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>		186,779,666	29,500,116	216,279,782
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		262,877,984	166,174,875	429,052,859

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 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		29,814,206
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	68,105,080		
Accounts Receivable	9130	824,197		603,389
Due from Other Funds	9140			1,848,668
<b>TOTAL ASSETS</b>		68,944,676	0	32,266,263
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,619,253		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			30,994,300
Due to Other Funds	9540			1,212,019
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		6,619,253	0	32,206,319

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 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	62,325,423		59,944
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		62,325,423	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>		62,325,423	0	59,944
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		68,944,676	0	32,266,263



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			63,510			
In County Treasury	9112			1,263,141			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			253,047			
Due from Other Funds	9140			1,100,265			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	2,679,963	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,405			
Accrued Salaries and Wages Payable	9520			272,180			
Compensated Absences Payable Current	9530			189,366			
Due to Other Funds	9540			1,179,815			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			688,050			
<b>TOTAL LIABILITIES</b>		0	0	2,332,816	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	347,147	0	0	0
Total Fund Balance		0	0	347,147	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	347,147	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,679,963	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	24,808		5,565
In County Treasury	9112	296,495,658		10,677,184
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			42,394,323
Accounts Receivable	9130	7,147,883		121,126
Due from Other Funds	9140	15,966,127		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	131,393		
<b>TOTAL ASSETS</b>		<b>319,765,869</b>	<b>0</b>	<b>53,198,198</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	45,383,068		3,677,800
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	3,367,304		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	8,974,615		
<b>TOTAL LIABILITIES</b>		<b>57,724,987</b>	<b>0</b>	<b>3,677,800</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	4,445,103		49,520,398
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	244,295,779		
Assigned/Committed	9754			
Unassigned	9790	13,300,000		
Total Fund Balance		262,040,882	0	49,520,398
<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>		262,040,882	0	49,520,398
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		319,765,869	0	53,198,198

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,651,972
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				24,790
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				1,599,790
<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				478,916
Accumulated Depreciation Equipment	9351				425,031
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	53,885
<b>TOTAL ASSETS</b>		0	0	0	3,330,437

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**50 Enterprise Funds:**

**51 Bookstore Fund**

**53 Farm Operations Fund**

**52 Cafeteria Fund**

**59 Other Enterprise Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				508,340
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				66,843
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				1,096,909
Total Current Liabilities and Deferred Revenue		0	0	0	1,672,092
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	1,672,092

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 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				1,658,345
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	1,658,345
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	3,330,437

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	141,912	
In County Treasury	9112	14,506,408	10,582,502
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	321,898	221,883
Due from Other Funds	9140	399,345	292,473
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	7,322	
<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>		15,376,885	11,096,858



## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	14,250,802	
Accrued Salaries and Wages Payable	9520	21,807	
Compensated Absences Payable Current	9530	60,672	
Due to Other Funds	9540	1,043,604	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		15,376,885	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	15,376,885	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

Description	CA (Object)	61 Self-Insurance Fund	69 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		11,096,858
Unassigned	9790		
Total Reserved Fund Balance		0	11,096,858
<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	11,096,858
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,376,885	11,096,858

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	190,612	446,883		2,746,353	633			
In County Treasury	9112				1,270,045	721,793			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	285,082	119,201						
Accounts Receivable	9130	3,123	109,381		698,124	14,845			
Due from Other Funds	9140		374		34,922	365			
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>		478,817	675,839	0	4,749,444	737,636	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	320	69,893		210,488				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				2,130,265	10,478			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,408,691				
Total Current Liabilities and Deferred Revenue		320	69,893	0	4,749,444	10,478	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	320	69,893	0	4,749,444	10,478	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 230

Name: LOS RIOS

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		605,946						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					727,158			
Unassigned	9790	478,497							
Total Reserved Fund Balance		478,497	605,946	0	0	727,158	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	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>		478,497	605,946	0	0	727,158	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		478,817	675,839	0	4,749,444	737,636	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		6,465,544	6,465,544
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		358,599	358,599
Student Financial Aid	8150			0
Veterans Education	8160	23,776		23,776
Vocational and Technical Education Act (VATEA)	8170		3,685,052	3,685,052
Other Federal Revenues	8190		5,580,982	5,580,982
<b>Total Federal Revenues</b>	8100	23,776	16,090,177	16,113,953
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	7,251,073		7,251,073
State General Apportionment	8612	191,562,078		191,562,078
Other General Apportionment	8613	16,589,385		16,589,385
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		6,902,293	6,902,293
Disabled Students Programs and Services(DSPS)	8623		6,521,976	6,521,976
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,320,266	2,320,266
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		64,217,715	64,217,715

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	75,384,364		75,384,364
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	579,307		579,307
Timber Yield Tax	8672	18,044		18,044
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	8,854,279	4,233,488	13,087,767
State Mandated Costs	8685	1,605,225		1,605,225
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	13,875,463	21,781,250	35,656,713
Total State Revenues	8600	315,719,218	105,976,988	421,696,206

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2024-2025

District ID: 230

Name: LOS RIOS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	89,730,823		89,730,823
Tax Allocation, Supplemental Roll	8812	1,853,396		1,853,396
Tax Allocation, Unsecured Roll	8813	2,998,405		2,998,405
Prior Years Taxes	8816	683,948		683,948
Education Revenues Augmentation Fund (ERAF)	8817	30,066,499		30,066,499
Redevelopment Agency Funds - Pass Through	8818	567,743		567,743
Redevelopment Agency Funds - Residual	8819	3,823,466		3,823,466
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	751,962	598,316	1,350,278
Contract Services	8830			
Contract Instructional Services	8831		1,815,690	1,815,690
Other Contranct Services	8832			0
Sales and Commissions	8840	1,262,126		1,262,126
Rentals and Leases	8850	1,114,879		1,114,879
Interest and Investment Income	8860	13,670,189	224,232	13,894,421
Student Fees and Charges	8870			
Community Services Classes	8872	7,500		7,500
Dormitory	8873			0
Enrollment	8874	19,269,917		19,269,917
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	7,400		7,400
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	311,541		311,541
Insurance	8878			0
Student Records	8879	1,274		1,274
Nonresident Tuition	8880	3,996,250		3,996,250
Parking Services and Public Transportation	8881		5,027,488	5,027,488
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	314,725		314,725
Other Local Revenues	8890	3,769,122	2,161,415	5,930,537
<b>Total Local Revenues</b>	8800	174,201,165	9,827,141	184,028,306
<b>Total Revenues</b>		489,944,159	131,894,306	621,838,465



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025      District ID: 230      Name: LOS RIOS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	34,106		34,106
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,093,697	19,041	2,112,738
Total Other Financing Sources	8900	2,127,803	19,041	2,146,844
Total Revenues and Other Financing Sources		492,071,962	131,913,347	623,985,309

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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	1,376,650	301,433	156,869	655,449		2,490,401
Architecture and Related Technologies	0200	46,361	9,439	341,653			397,453
Environmental Sciences and Technologies	0300		7,449	3,493			10,942
Biological Sciences	0400	13,708,869	370,785	517,655	38,967		14,636,276
Business and Management	0500	10,044,191	185,463	41,575			10,271,229
Media and Communications	0600	3,417,400	43,696	141,619			3,602,715
Information Technology	0700	9,143,116	249,888	252,007			9,645,011
Education	0800	13,271,377	3,586,433	3,165,342	347,805		20,370,957
Engineering and Industrial Technologies	0900	10,761,123	2,492,550	9,892,803	255,740		23,402,216
Fine and Applied Arts	1000	16,339,848	830,029	1,193,395	81,794		18,445,066
Foreign language	1100	5,425,379					5,425,379
Health	1200	12,860,255	3,361,548	1,371,569	288,592		17,881,964
Family and Consumer Sciences	1300	8,282,670	734,009	340,413	46,031		9,403,123
Law	1400	632,081		19,639			651,720
Humanities(Letters)	1500	25,320,858	750,146	75,483			26,146,487
Library Science	1600	169,728		161			169,889
Mathematics	1700	21,285,065	494,824	133,484			21,913,373
Military Studies	1800						0
Physical Sciences	1900	16,193,394	596,243	743,745	191,494		17,724,876
Psychology	2000	6,859,705		4,535			6,864,240
Public and Protective Services	2100	3,225,998	1,022,561	3,624,917	101,649		7,975,125
Social Sciences	2200	22,269,989	677,576	385,352			23,332,917
Commercial Services	3000	388,230	59,127	111,625	111,966		670,948
Interdisciplinary Studies	4900	11,255,416	2,097,281	378,152	152,570		13,883,419
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		212,277,703	17,870,480	22,895,486	2,272,057		255,315,726
<b>Total Expenditures for GF Activities*</b>		213,145,765	258,060,465	91,920,265	6,803,191	40,942,379	610,872,065

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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		31,023,797	1,456,357	200,557		32,680,711
Course and Curriculum Development	6020		1,060,148	554			1,060,702
Academic / Faculty Senate	6030		2,558,445	23,163			2,581,608
Other Instructional Administration & Governance	6090		735,427	12,441			747,868
<b>Total Instructional Admin. &amp; Governance</b>		0	35,377,817	1,492,515	200,557	0	37,070,889
Instructional Support Services	6100						
Learning Center	6110	868,062	4,014,523	83,846			4,966,431
Library	6120		7,145,216	112,701	869,186		8,127,103
Media	6130		1,679,551	211,762	5,446		1,896,759
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			10,593			10,593
Other Instructional Support Services	6190		4,065,050	2,798,196	49,702		6,912,948
<b>Total Instructional Support Services</b>		868,062	16,904,340	3,217,098	924,334	0	21,913,834
Admissions and Records	6200		10,039,461	432,534			10,471,995
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		22,112,073	1,082,405			23,194,478
Matriculation and Student Assessment	6320		6,185,626	276,278	9,043		6,470,947
Transfer Programs	6330		708,823	206,125			914,948
Career Guidance	6340		180,310	40,735			221,045
Other Student Counseling and Guidance	6390		1,259,285	104,758			1,364,043
<b>Total Student Counseling and Guidance</b>		0	30,446,117	1,710,301	9,043	0	32,165,461

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**Expend by Non-Instructional Activity**

**S10 General Fund - Combined**

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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		6,054,863	1,191,568	104,224		7,350,655
Extended Opportunity Programs and Services (EOPS)	6430		5,045,610	387,279			5,432,889
Health Services	6440		2,836,257	1,481,101	5,659		4,323,017
Student Personnel Administration	6450		2,378,018	66,771			2,444,789
Financial Aid Administration	6460		9,469,891	1,660,212			11,130,103
Job Placement Services	6470		406,436	137,730			544,166
Veterans Services	6480		992,396	178,634			1,171,030
Miscellaneous Student Services	6490		14,982,283	8,442,779	1,806,107		25,231,169
<b>Total Other Student Services</b>		0	42,165,754	13,546,074	1,915,990	0	57,627,818
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		11,693,899	3,518,538	40,985		15,253,422
Custodial Services	6530		10,555,126	855,970	49,897		11,460,993
Grounds Maintenance and Repairs	6550		3,120,238				3,120,238
Utilities	6570			10,907,084			10,907,084
Other Operations and Maintenance of Plant	6590			247,848	131,411		379,259
<b>Total Operation and Maintenance of Plant</b>	6500	0	25,369,263	15,529,440	222,293	0	41,120,996
<b>Planning, Policymaking and Coordinations</b>	6600		11,861,093	3,375,265			15,236,358

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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		4,821,016	719,654			5,540,670
Fiscal Operations	6720		13,142,152	2,120,699			15,262,851
Human Resources Management	6730		4,070,544	333,728			4,404,272
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,756,355	469,151			2,225,506
Staff Diversity	6760		318,098	22,774			340,872
Logistical Services	6770		10,586,660	8,479,767	38,500		19,104,927
Management Information Systems	6780		19,367,189	11,604,661	304,339		31,276,189
Other General Institutional Support Services	6790		13,302	139,525			152,827
<b>Total General Institutional Support Services</b>	6700	0	54,075,316	23,889,959	342,839	0	78,308,114
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		453,918	128,554			582,472
Community Use of Facilities	6830		170,316	55,724			226,040
Economic Development	6840		2,029,386	1,491,721			3,521,107
Other Community Services & Economic Development	6890		824,030	1,734,408	89,116		2,647,554
<b>Total Community Services</b>	6800	0	3,477,650	3,410,407	89,116	0	6,977,173

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025      Budget Year: 2025-2026      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			175,600			175,600
Child Development Centers	6920		67,786	45,067			112,853
Farm Operations	6930						0
Food Services	6940			220,052	690,789		910,841
Parking	6950		5,038,268	146,382			5,184,650
Student and Co-Curricular Activities	6960		2,432,896	256,331			2,689,227
Student Housing	6970						0
Other Ancillary Services	6990		149,012	41,466			190,478
<b>Total Ancillary Services</b>	6900	0	7,687,962	884,898	690,789	0	9,263,649
Auxiliary Operations	7000						
Contract Education	7010		845,651	1,098,025			1,943,676
Other Auxiliary Operations	7090		1,764,331	38,468			1,802,799
<b>Total Auxiliary Operations</b>	7000	0	2,609,982	1,136,493	0	0	3,746,475

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

For Actual Year: 2024-2025      Budget Year: 2025-2026      District ID: 230      Name: LOS RIOS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		175,230	399,795	136,173		711,198
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					30,043,826	30,043,826
Student Aid	7320					10,898,553	10,898,553
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	40,942,379	40,942,379
Sub-Total Non-Instructional Activites		868,062	240,189,985	69,024,779	4,531,134	40,942,379	355,556,339
Total Expenditures General Fund: activities *		213,145,765	258,060,465	91,920,265	6,803,191	40,942,379	610,872,065

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: LOS RIOS

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$417,194,940
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	44,506.17		
	2. 2024-2025 Second Period Actual FTES	45,000.02		
	3. 2024-2025 Population change factor (C2/C1)	1.0111		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$448,991,386
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)			\$448,991,386
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$448,991,386
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			302,708,910
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			583,300
C.	Local Property taxes			127,181,798
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,892,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,760,000
H.	2025-2026 Appropriations Subject to Limit			\$429,606,008



For Actual Year: 2024-2025

Budget Year: 2025-2026

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	23,776	25,000	16,090,177	12,112,355	16,113,953	12,137,355
State Revenues	8600	315,719,218	330,580,692	105,976,988	174,173,483	421,696,206	504,754,175
Local Revenues	8800	174,201,165	172,792,887	9,827,141	15,727,484	184,028,306	188,520,371
<b>Total Revenues</b>		489,944,159	503,398,579	131,894,306	202,013,322	621,838,465	705,411,901
<b>EXPENDITURES:</b>							
Academic Salaries	1000	190,731,051	210,381,546	19,398,431	18,953,624	210,129,482	229,335,170
Classified Salaries	2000	91,788,405	93,114,052	38,828,797	56,237,302	130,617,202	149,351,354
Employee Benefits	3000	108,489,608	169,743,389	21,969,938	24,520,035	130,459,546	194,263,424
Supplies and Materials	4000	5,273,706	22,856,785	9,016,017	21,775,094	14,289,723	44,631,879
Other Operating Expenses and Services	5000	53,395,770	73,959,399	24,234,772	93,052,964	77,630,542	167,012,363
Capital Outlay	6000	2,321,148	6,931,935	4,482,043	6,488,461	6,803,191	13,420,396
<b>Total Expenditures</b>		451,999,688	576,987,106	117,929,998	221,027,480	569,929,686	798,014,586
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		37,944,471	(73,588,527)	13,964,308	(19,014,158)	51,908,779	(92,602,685)
<b>Other Financing Sources</b>	8900	2,127,803	871,564	19,041	3,791	2,146,844	875,355
<b>Other Outgo</b>	7000	29,253,289	23,413,744	11,689,090	9,067,915	40,942,379	32,481,659
<b>Net Increase/(Decrease) in Fund Balance</b>		10,818,985	(96,130,707)	2,294,259	(28,078,282)	13,113,244	(124,208,989)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	175,960,681	186,779,666	27,205,857	29,500,116	203,166,538	216,279,782
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	175,960,681		27,205,857		203,166,538	
<b>Ending Fund Balance, June 30</b>		186,779,666	90,648,959	29,500,116	1,421,834	216,279,782	92,070,793

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	67,646,678	67,231,057			1,212,019	1,212,019
<b>Total Revenues</b>		67,646,678	67,231,057	0	0	1,212,019	1,212,019
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	49,535,000	54,020,000				
Debt Interest and Other Service Charges	7120	13,408,678	13,211,057				
Transfers Outgoing	7300 & 7400					1,212,019	1,212,019
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	62,943,678	67,231,057	0	0	1,212,019	1,212,019
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(62,943,678)	(67,231,057)	0	0	(1,212,019)	(1,212,019)
<b>Net Increase/Decrease in Fund Balance</b>		4,703,000	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	57,622,423	62,325,423		0	59,944	59,944
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	57,622,423		0		59,944	
<b>Ending Fund Balance, June 30</b>		62,325,423	62,325,423	0	0	59,944	59,944

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

## 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					947,309	119,328
State Revenues	8600					2,204,433	2,929,548
Local Revenues	8800					72,565	56,653
<b>Total Income</b>		0	0	0	0	3,224,307	3,105,529
<b>Expenditures</b>							
Academic Salaries	1000					75,105	
Classified Salaries	2000					2,251,828	1,669,568
Employee Benefits	3000					1,208,366	1,046,442
Supplies and Materials	4000					110,388	527,167
Other Operating Expenses and Services	5000					184,894	651,357
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	3,830,581	3,894,534
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(606,274)	(789,005)
<b>Other Financing Sources</b>	8900					235,592	714,095
<b>Other Outgo</b>	7000					(61)	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(370,621)	(74,910)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	717,768	347,147
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		717,768	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	347,147	272,237

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	14,028,135	27,043,598				
Local Revenues	8800	13,670,356	14,140,828			5,274,877	2,000,000
<b>Total Income</b>		27,698,491	41,184,426	0	0	5,274,877	2,000,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	112,783	790,029			15,392	346
Other Operating Expenses and Services	5000	6,280,232	19,178,182				
Capital Outlay	6000	18,336,900	292,848,065			77,736,566	41,640,651
<b>Total Expenditures</b>		24,729,915	312,816,276	0	0	77,751,958	41,640,997
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,968,576	(271,631,850)	0	0	(72,477,081)	(39,640,997)
<b>Other Financing Sources</b>	8900	28,919,671	22,985,921			10,000,000	
<b>Other Outgo</b>	7000	820,165	94,953			220,854	60,000
<b>Net Increase/(Decrease) in Fund Balance</b>		31,068,082	(248,740,882)	0	0	(62,697,935)	(39,700,997)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	230,972,800	262,040,882		0	112,218,333	49,520,398
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	230,972,800		0		112,218,333	
<b>Ending Fund Balance, June 30</b>		262,040,882	13,300,000	0	0	49,520,398	9,819,401

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	5,361,403	4,956,239				
Other Financing Sources	8900	551,724	551,724				
Total Income		5,913,127	5,507,963				
Cost of Sales	5890						
Gross Profit or Loss		5,913,127	5,507,963				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	28,059	60,000				
Employee Benefits	3000	6,027	35,850				
Supplies and Materials	4000	169,647	169,648				
Other Operating Expenses and Services	5000	4,349,937	4,989,629				
Capital Outlay	6000						
Total Expenditures		4,553,670	5,255,127				
Net Profit or Loss		1,359,457	252,836				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,359,457	252,836				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	298,888	1,658,345				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	298,888					
Ending Fund Balance, June 30		1,658,345	1,911,181				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	9,562,907	11,362,858	454,337	454,337		
Other Financing Sources	8900						
Total Income		9,562,907	11,362,858	454,337	454,337		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	250,249	269,624				
Employee Benefits	3000	122,773	135,284				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	9,189,885	10,957,950				
Capital Outlay	6000						
Total Expenditures		9,562,907	11,362,858	0	0		
Net Profit or Loss		0	0	454,337	454,337		
Other Outgo	7000			1,044,304	632,099		
Net Increase/(Decrease) in Fund Balance		0	0	(589,967)	(177,762)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	11,686,825	11,096,858		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		11,686,825			
Ending Fund Balance, June 30		0	0	11,096,858	10,919,096		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	57,841	51,352	150,307	111,907		
Total Income		57,841	51,352	150,307	111,907	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	9,770	2,042	10,561	3,941		
Other Operating Expenses and Services	5000	7,729	48,110	278,778	113,075		
Capital Outlay	6000						
Total Expenditures		17,499	50,152	289,339	117,016	0	0
Excess /(Deficiency) of Revenues over Expenditures		40,342	1,200	(139,032)	(5,109)	0	0
Other Financing Sources	8900			7,256	5,109		
Other Outgo	7000	1,200	1,200				
Net Increase/(Decrease) in Fund Balance		39,142	0	(131,776)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	439,355	478,497	737,722	605,946		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	439,355		737,722		0	
Ending Fund Balance, June 30		478,497	478,497	605,946	605,946	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	137,192,218	135,267,496				
State Revenues	8600	30,693,788	31,396,998				
Local Revenues	8800			26,668	15,000		
Total Income		167,886,006	166,664,494	26,668	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000	193,748	166,071				
Capital Outlay	6000						
Total Expenditures		193,748	166,071	0	1,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		167,692,258	166,498,423	26,668	14,000	0	0
Other Financing Sources	8900	4,161,612	7,630,789				
Other Outgo	7000	171,853,870	162,664,286	7,204	5,000		
Net Increase/(Decrease) in Fund Balance		0	11,464,926	19,464	9,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	707,694	727,158		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		707,694		0	
Ending Fund Balance, June 30		0	11,464,926	727,158	736,158	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

230 LOS RIOS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 230

Name: LOS RIOS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	11,962
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	235,592
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	27,232,575
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	968,737
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	475,077
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	551,724
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,192,875
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	1,212,019
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	820,165
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	7,079

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		8,854,279			4,233,488		
		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	4,058,145	1,105,056	18,905	5,182,106			5,182,106
Classified Salaries	2000	167,226	2,037,743	139,062	2,344,031			2,344,031
Employee Benefits	3000	745,654	554,611	27,877	1,328,142			1,328,142
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	4,233,488		4,233,488
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	4,233,488		4,233,488
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
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>		4,971,025	3,697,410	185,844	8,854,279	4,233,488		13,087,767
<b>Ending Balance</b>					0	0		0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 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		8,642,904			3,730,096		
		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	3,961,266	1,078,678	18,453	5,058,397			5,058,397
Classified Salaries	2000	163,234	1,989,097	135,741	2,288,072			2,288,072
Employee Benefits	3000	727,853	541,371	27,211	1,296,435			1,296,435
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,730,096		3,730,096
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	3,730,096		3,730,096
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
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>		4,852,353	3,609,146	181,405	8,642,904	3,730,096		12,373,000
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 230

Name: LOS RIOS

EPA Revenue	75,384,364
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	75,384,364	0	0	75,384,364
TOTAL		75,384,364	0	0	75,384,364

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 230

Name: LOS RIOS

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	30,834,106	29,758,871	60,592,977	N/A	N/A
2025-2026	32,684,152	31,264,527	63,948,679	3,355,702	5.54%
2026-2027	32,684,152	31,369,480	64,053,632	104,953	0.16%
2027-2028	32,684,152	32,419,017	65,103,169	1,049,537	1.64%
2028-2029	32,684,152	32,419,017	65,103,169		0.00%
2029-2030	32,684,152	32,419,017	65,103,169		0.00%

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

Yes

Explain Yes or No

The above amounts include the STRS and PERS costs associated with general fund unrestricted, auxiliary, and categorically funded positions. The district has a written plan in place to fund the general fund unrestricted costs over 15 years. As of 2024-25 94 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 four years. One-time funds totaling nearly \$11.1 million have been set-aside to offset the difference between on-going resources and costs during that four year period. Auxiliary and categorical programs are expected to fund the cost increases from their resources.

Does the district have an irrevocable trust?

No