California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)
(Budget Report for Fiscal Year 2026-2027)

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: Monday, October 12, 2026

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.

CALIFORNIA COMMUNITY COLLEGES | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report | **The Current Expense of Education**

SUPPLEMENTAL DATA | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 230 Name: LOS RIOS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	**Code**	**AC 0100-5900 & AC 6110**	**AC 0100 - 6799**	**AC 6800 - 7390**	**Total**
Instructional Salaries					
Contract or Regular	1100	95,003,606	95,003,606		95,003,606
Other	1300	70,181,660	70,181,660		70,181,660
Total Instructional Salaries		165,185,266	165,185,266	0	165,185,266
Non-Instructional Salaries					
Contract or Regular	1200		40,619,454	744,789	41,364,243
Other	1400		3,793,565		3,793,565
Total Non-Instructional Salaries		0	44,413,019	744,789	45,157,808
Total Academic Salaries		165,185,266	209,598,285	744,789	210,343,074
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		80,271,300	5,546,986	85,818,286
Other	2300		6,221,192	649,683	6,870,875
Total Non-Instructional Salaries		0	86,492,492	6,196,669	92,689,161
Instructional Aides					
Regular Status	2200	6,270,760	6,270,760		6,270,760
Other	2400	1,071,993	1,071,993		1,071,993
Total Instructional Aides		7,342,753	7,342,753	0	7,342,753
Total Classified Salaries		7,342,753	93,835,245	6,196,669	100,031,914
Employee Benefits	3000	58,836,878	117,310,080	3,169,630	120,479,710
Supplies and Materials	4000		5,233,885	367,273	5,601,158
Other Operating Expenses	5000	11,586,604	59,896,569	1,341,200	61,237,769
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		242,951,501	485,874,064	11,819,561	497,693,625

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 230 Name: LOS RIOS

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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		5,737,848	12,385	5,750,233
Lottery Expenditures					
Academic Salaries	1000	4,084,572	5,182,782	18,417	5,201,199
Classified Salaries	2000	155,173	2,163,109	148,367	2,311,476
Employee Benefits	3000	748,190	1,296,334	29,432	1,325,766
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

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 230 Name: LOS RIOS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		4,987,935	14,380,073	208,601	14,588,674
Total for ECS 84362, 50% Law		237,963,566	471,493,991	11,610,960	483,104,951
Percent of CEE (Instructional Salary Cost / Total CEE)		50.47%	100.00%		
50% of Current Expense of Education			235,746,996		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		237,963,566	471,493,991	11,610,960	483,104,951
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		242,951,501	485,874,064	11,819,561	497,693,625
Capital Expenditures	6000	112,753	3,810,113	17,785	3,827,898
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		243,064,254	489,684,177	11,837,346	501,521,523

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,594,887	117,780	2,712,667
In County Treasury	9112	174,070,802	116,756,304	290,827,106
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	117,500		117,500
Investments (at cost)	9120		5,224,907	5,224,907
Accounts Receivable	9130	60,763,607	13,877,880	74,641,487
Due from Other Funds	9140	26,307,359	222,605	26,529,964
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	7,579,375	126,528	7,705,903
TOTAL ASSETS		271,433,530	136,326,004	407,759,534
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,188,491	5,657,930	16,846,421
Accrued Salaries and Wages Payable	9520	40,463,524	6,859,860	47,323,384
Compensated Absences Payable Current	9530	1,079,941	20,000	1,099,941
Due to Other Funds	9540	21,834,202	861,185	22,695,387
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,932,511	93,701,679	98,634,190
TOTAL LIABILITIES		79,498,669	107,100,654	186,599,323

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	7,554,426		7,554,426
Amounts Restricted by Law for Specific Purposes	9712		29,225,350	29,225,350
Reserve for Encumbrances Credit	9713	3,524,879		3,524,879
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	96,687,621		96,687,621
Unassigned	9790	84,167,935		84,167,935
Total Fund Balance		191,934,861	29,225,350	221,160,211
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		191,934,861	29,225,350	221,160,211
TOTAL LIABILITIES AND FUND EQUITY		271,433,530	136,326,004	407,759,534

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

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,399		31,632,361
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	80,041,735		
Accounts Receivable	9130	801,451		604,350
Due from Other Funds	9140			4,050,250
TOTAL ASSETS		80,858,585	0	36,286,961
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,586,305		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			35,044,550
Due to Other Funds	9540			1,182,467
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		6,586,305	0	36,227,017

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

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	74,272,280		59,944
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		74,272,280	0	59,944
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		74,272,280	0	59,944
TOTAL LIABILITIES AND FUND EQUITY		80,858,585	0	36,286,961

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			175,361			
In County Treasury	9112			1,733,298			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			21,643			
Due from Other Funds	9140			935,071			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,865,373	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,226			
Accrued Salaries and Wages Payable	9520			165,602			
Compensated Absences Payable Current	9530			218,443			
Due to Other Funds	9540			868,848			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,184,171			
TOTAL LIABILITIES		0	0	2,440,290	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	425,083	0	0	0
Total Fund Balance		0	0	425,083	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	425,083	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,865,373	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	6,391		5,656
In County Treasury	9112	323,967,824		2,551,266
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			25,531,313
Accounts Receivable	9130	7,791,616		48,627
Due from Other Funds	9140	17,232,671		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	97,068		
TOTAL ASSETS		349,095,570	0	28,136,862
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	48,530,404		546,587
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	22,205,330		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	6,672,292		
TOTAL LIABILITIES		77,408,026	0	546,587

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	4,361,452		27,590,275
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	254,026,092		
Unassigned	9790	13,300,000		
Total Fund Balance		271,687,544	0	27,590,275
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		271,687,544	0	27,590,275
TOTAL LIABILITIES AND FUND EQUITY		349,095,570	0	28,136,862

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,547,609
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				103,631
Due from Other Funds	9140				3,828
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				40,135
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				550,791
Accumulated Depreciation Equipment	9351				441,646
Work in Progress	9360				
Total Fixed Assets		0	0	0	109,145
TOTAL ASSETS		0	0	0	1,804,348

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				353,390
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				80,878
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				1,662,528
Total Current Liabilities and Deferred Revenue		0	0	0	2,096,796
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
TOTAL LIABILITIES	968	0	0	0	2,096,796

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				(292,448)
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	(292,448)
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	1,804,348

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	236,602	
In County Treasury	9112	14,791,229	10,663,957
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	287,424	205,949
Due from Other Funds	9140	619,606	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	4,457	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		15,939,318	10,869,906

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	14,891,151	
Accrued Salaries and Wages Payable	9520	13,084	
Compensated Absences Payable Current	9530	72,947	
Due to Other Funds	9540	962,136	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		15,939,318	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	15,939,318	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		10,869,906
Unassigned	9790		
Total Reserved Fund Balance		0	10,869,906
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	10,869,906
TOTAL LIABILITIES AND FUND EQUITY		15,939,318	10,869,906

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	204,518	277,001		1,693,473	739,763			
In County Treasury	9112				1,092,318				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	297,320	124,318						
Accounts Receivable	9130	2,902	133,333		362,007	14,182			
Due from Other Funds	9140		250		14,431				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		504,740	534,902	0	3,162,229	753,945	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	200	75,873		245,154				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		1,242		2,179,342				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				737,733				
Total Current Liabilities and Deferred Revenue		200	77,115	0	3,162,229	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	200	77,115	0	3,162,229	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 230 Name: LOS RIOS

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		457,787						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754					753,945			
Unassigned	9790	504,540							
Total Reserved Fund Balance		504,540	457,787	0	0	753,945	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		504,540	457,787	0	0	753,945	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		504,740	534,902	0	3,162,229	753,945	0	0	0

SUPPLEMENTAL DATA

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		5,738,487	5,738,487
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		337,156	337,156
Student Financial Aid	8150			0
Veterans Education	8160	26,976		26,976
Vocational and Technical Education Act (VATEA)	8170		3,976,053	3,976,053
Other Federal Revenues	8190		2,707,849	2,707,849
Total Federal Revnues	8100	26,976	12,759,545	12,786,521
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	7,553,048		7,553,048
State General Apportionment	8612	192,459,996		192,459,996
Other General Apportionment	8613	16,070,340		16,070,340
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,506,648	2,506,648
Disabled Students Programs and Services(DSPS)	8623		7,105,202	7,105,202
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		3,012,774	3,012,774
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		67,252,530	67,252,530

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	87,665,572		87,665,572
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		4,166,417	4,166,417
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	579,270		579,270
Timber Yield Tax	8672	15,058		15,058
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	8,838,441	3,926,252	12,764,693
State Mandated Costs	8685	1,631,568		1,631,568
Other State Non-Tax Revnues	8686	15,316,212		15,316,212
Other State Revenues	8690		20,775,838	20,775,838
Total State Revenues	8600	330,129,505	108,745,661	438,875,166

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	94,509,290		94,509,290
Tax Allocation, Supplemental Roll	8812	1,724,307		1,724,307
Tax Allocation, Unsecured Roll	8813	3,299,879		3,299,879
Prior Years Taxes	8816	357,375		357,375
Education Revenues Augmentation Fund (ERAF)	8817	39,294,027		39,294,027
Redevelopment Agency Funds - Pass Through	8818	729,515		729,515
Redevelopment Agency Funds - Residual	8819	4,013,613		4,013,613
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	494,843	2,738,878	3,233,721
Contract Services	8830			
Contract Instructional Services	8831		1,612,649	1,612,649
Other Contranct Services	8832			0
Sales and Commissions	8840	1,061,120		1,061,120
Rentals and Leases	8850	1,433,684		1,433,684
Interest and Investment Income	8860	11,572,021	211,173	11,783,194
Student Fees and Charges	8870			
Community Services Classes	8872	3,325		3,325
Dormitory	8873			0
Enrollment	8874	19,879,161		19,879,161
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	6,970		6,970
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	321,117		321,117
Insurance	8878			0
Student Records	8879	410		410
Nonresident Tuition	8880	3,982,245		3,982,245
Parking Services and Public Transportation	8881		5,308,358	5,308,358
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	324,328		324,328
Other Local Revenues	8890	2,908,928	2,685,837	5,594,765
Total Local Revenues	8800	185,916,158	12,556,895	198,473,053
Total Revenues		516,072,639	134,062,101	650,134,740

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

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	22,372		22,372
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	23,856,915	408,894	24,265,809
Total Other Financing Sources	8900	23,879,287	408,894	24,288,181
Total Revenues and Other Financing Sources		539,951,926	134,470,995	674,422,921

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: 2025-2026 Budget Year: 2026-2027 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	1,705,534	172,340	167,475	333,103		2,378,452
Architecture and Related Technologies	0200	47,281	4,583	27,454			79,318
Environmental Sciences and Technologies	0300		14,082	84,843	63,329		162,254
Biological Sciences	0400	15,206,465	297,948	294,132	87,277		15,885,822
Business and Management	0500	11,369,749	251,015	61,782			11,682,546
Media and Communications	0600	4,165,042	74,960	48,110	6,659		4,294,771
Information Technology	0700	9,916,965	260,140	363,743			10,540,848
Education	0800	14,239,353	3,564,658	3,044,045	181,970		21,030,026
Engineering and Industrial Technologies	0900	12,233,211	2,161,122	12,028,018	254,309		26,676,660
Fine and Applied Arts	1000	17,379,508	809,023	1,295,501	213,394		19,697,426
Foreign language	1100	5,761,485		12			5,761,497
Health	1200	14,680,396	3,408,034	2,847,686	489,929		21,426,045
Family and Consumer Sciences	1300	9,596,461	689,621	388,929			10,675,011
Law	1400	669,197		21,851			691,048
Humanities(Letters)	1500	27,686,644	703,201	144,563			28,534,408
Library Science	1600	160,613		(91)			160,522
Mathematics	1700	22,539,510	791,316	48,991			23,379,817
Military Studies	1800						0
Physical Sciences	1900	18,957,299	617,684	761,139	94,026		20,430,148
Psychology	2000	7,973,541		4,086			7,977,627
Public and Protective Services	2100	3,859,631	1,198,458	4,375,926	912		9,434,927
Social Sciences	2200	24,777,296	561,891	105,300	21,742		25,466,229
Commercial Services	3000	238,910	149,402	235,200	105,135		728,647
Interdisciplinary Studies	4900	11,638,408	1,943,086	876,773	37,644		14,495,911
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		234,802,499	17,672,564	27,225,468	1,889,429		281,589,960
Total Expenditures for GF Activities*		235,777,278	280,137,853	99,003,043	6,655,903	47,968,415	669,542,492

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		34,064,414	1,645,711	180,862		35,890,987
Course and Curriculum Development	6020		1,396,206	2,248			1,398,454
Academic / Faculty Senate	6030		3,174,720	55,834			3,230,554
Other Instructional Administration & Governance	6090		749,490	13,979	5,000		768,469
Total Instructional Admin. & Governance		0	39,384,830	1,717,772	185,862	0	41,288,464
Instructional Support Services	6100						
Learning Center	6110	974,779	4,082,128	154,782			5,211,689
Library	6120		7,729,781	344,920	777,559		8,852,260
Media	6130		1,783,704	206,158	24,932		2,014,794
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150			202,348			202,348
Other Instructional Support Services	6190		4,947,966	1,080,123	2,589		6,030,678
Total Instructional Support Services		974,779	18,543,579	1,988,331	805,080	0	22,311,769
Admissions and Records	6200		10,305,392	1,143,219			11,448,611
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		24,406,229	707,951			25,114,180
Matriculation and Student Assessment	6320		6,268,032	401,005			6,669,037
Transfer Programs	6330		1,047,723	128,911			1,176,634
Career Guidance	6340		178,214	73,712			251,926
Other Student Counseling and Guidance	6390		677,187	150,945			828,132
Total Student Couseling and Guidance		0	32,577,385	1,462,524	0	0	34,039,909

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		6,462,919	1,371,604	121,579		7,956,102
Extended Opportunity Programs and Services (EOPS)	6430		5,590,279	338,182			5,928,461
Health Services	6440		3,392,401	984,349			4,376,750
Student Personnel Administration	6450		2,471,160	108,643			2,579,803
Financial Aid Administration	6460		10,258,106	1,265,780			11,523,886
Job Placement Services	6470		594,203	227,859			822,062
Veterans Services	6480		1,188,670	81,878			1,270,548
Miscellaneous Student Services	6490		17,494,777	9,023,819	39,796		26,558,392
Total Other Student Services		0	47,452,515	13,402,114	161,375	0	61,016,004
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		12,239,679	2,942,136			15,181,815
Custodial Services	6530		11,496,446	882,622	20,451		12,399,519
Grounds Maintenance and Repairs	6550		3,323,678				3,323,678
Utilities	6570			11,829,861			11,829,861
Other Operations and Maintenance of Plant	6590			249,967			249,967
Total Operation and Maintenance of Plant	6500	0	27,059,803	15,904,586	20,451	0	42,984,840
Planning, Policymaking and Coordinations	6600		12,248,174	3,007,855			15,256,029

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		4,918,851	746,110			5,664,961
Fiscal Operations	6720		14,032,614	3,222,015			17,254,629
Human Resourses Management	6730		4,547,290	807,601	7,438		5,362,329
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		2,172,048	550,396			2,722,444
Staff Diversity	6760		348,057	131,332			479,389
Logistical Services	6770		11,823,582	8,631,488			20,455,070
Management Information Systems	6780		21,089,400	12,477,379	3,431,609		36,998,388
Other General Institutional Support Services	6790		71,438	603,092	86,318		760,848
Total General Institutional Support Services	6700	0	59,003,280	27,169,413	3,525,365	0	89,698,058
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		476,409	161,682			638,091
Community Use of Facilities	6830		222,685	103,786			326,471
Economic Development	6840		2,592,517	1,550,486	13,594		4,156,597
Other Community Services & Economic Development	6890		949,870	514,493	22,118		1,486,481
Total Community Services	6800	0	4,241,481	2,330,447	35,712	0	6,607,640

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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			135,739			135,739
Child Development Centers	6920		15,158				15,158
Farm Operations	6930						0
Food Services	6940			111,159	17,947		129,106
Parking	6950		6,033,749	519,132			6,552,881
Student and Co-Curricular Activities	6960		2,509,077	272,788			2,781,865
Student Housing	6970						0
Other Ancillary Services	6990		71,210	118,735			189,945
Total Ancillary Services	6900	0	8,629,194	1,157,553	17,947	0	9,804,694
Auxiliary Operations	7000						
Contract Education	7010		908,673	1,142,934			2,051,607
Other Auxiliary Operations	7090		1,916,618	908,238	14,844		2,839,700
Total Auxiliary Operations	7000	0	2,825,291	2,051,172	14,844	0	4,891,307

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 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		194,365	442,589	(162)		636,792
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					36,087,717	36,087,717
Student Aid	7320					11,880,698	11,880,698
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	47,968,415	47,968,415
Sub-Total Non-Instructional Activites		974,779	262,465,289	71,777,575	4,766,474	47,968,415	387,952,532
Total Expenditures General Fund: activities *		235,777,278	280,137,853	99,003,043	6,655,903	47,968,415	669,542,492

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2026-2027**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: LOS RIOS

I.	2026-2027 Appropriations Limit:				
	A.	2025-2026 Appropriations Limit:			$429,606,008
	B.	2026-2027 Price Factor:	1.0495		
	C.	Population factor:			
		1. 2024-2025 Second Period Actual FTES	45,000.02		
		2. 2025-2026 Second Period Actual FTES	52,101.74		
		3. 2025-2026 Population change factor (C2/C1)	1.1578		
	D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			$522,019,029
	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)			$522,019,029
	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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			$522,019,029
II.	2026-2027 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			330,939,912
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			584,538
	C.	Local Property taxes			134,264,314
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			1,818,000
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,070,000
	H.	2026-2027 Appropriations Subject to Limit			$464,536,764

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **230** LOS RIOS

For Actual Year: 2025-2026 Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	26,976	27,000	12,759,545	10,115,985	12,786,521	10,142,985
State Revenues	8600	330,129,505	370,713,021	108,745,661	155,463,104	438,875,166	526,176,125
Local Revenues	8800	185,916,158	168,998,522	12,556,895	14,449,168	198,473,053	183,447,690
Total Revenues		516,072,639	539,738,543	134,062,101	180,028,257	650,134,740	719,766,800
EXPENDITURES:							
Academic Salaries	1000	210,343,074	238,246,236	21,213,876	18,056,989	231,556,950	256,303,225
Classified Salaries	2000	100,031,914	123,951,219	41,176,502	50,308,433	141,208,416	174,259,652
Employee Benefits	3000	120,479,710	168,154,966	22,670,055	23,374,119	143,149,765	191,529,085
Supplies and Materials	4000	5,601,158	23,370,043	9,205,145	20,838,919	14,806,303	44,208,962
Other Operating Expenses and Services	5000	61,237,769	56,046,173	22,958,971	77,675,735	84,196,740	133,721,908
Capital Outlay	6000	3,827,898	5,978,841	2,828,005	6,602,570	6,655,903	12,581,411
Total Expenditures		501,521,523	615,747,478	120,052,554	196,856,765	621,574,077	812,604,243
Excess /(Deficiency) of Revenues over Expenditures		14,551,116	(76,008,935)	14,009,547	(16,828,508)	28,560,663	(92,837,443)
Other Financing Sources	8900	23,879,287	870,329	408,894	0	24,288,181	870,329
Other Outgo	7000	33,275,208	24,960,185	14,693,207	8,770,945	47,968,415	33,731,130
Net Increase/(Decrease) in Fund Balance		5,155,195	(100,098,791)	(274,766)	(25,599,453)	4,880,429	(125,698,244)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	186,779,666	191,934,861	29,500,116	29,225,350	216,279,782	221,160,211
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	186,779,666		29,500,116		216,279,782	
Ending Fund Balance, June 30		191,934,861	91,836,070	29,225,350	3,625,897	221,160,211	95,461,967

For Actual Year: 2025-2026 Budget Year: 2026-2027

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	79,139,340	68,597,069			1,182,467	1,182,467
Total Revenues		79,139,340	68,597,069	0	0	1,182,467	1,182,467
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	54,020,000	56,780,000				
Debt Interest and Other Service Charges	7120	13,172,483	11,817,069				
Transfers Outgoing	7300 & 7400					1,182,467	1,182,467
Reserve for Contingencies	7900						
Total Other Outgo	7000	67,192,483	68,597,069	0	0	1,182,467	1,182,467
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(67,192,483)	(68,597,069)	0	0	(1,182,467)	(1,182,467)
Net Increase/Decrease in Fund Balance		11,946,857	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	62,325,423	74,272,280		0	59,944	59,944
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	62,325,423		0		59,944	
Ending Fund Balance, June 30		74,272,280	74,272,280	0	0	59,944	59,944

CALIFORNIA COMMUNITY COLLEGES | Governmental Funds Group

Annual Financial and Budget Report | 30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | 230 LOS RIOS

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					292,869	85,382
State Revenues	8600					2,434,364	3,562,005
Local Revenues	8800					53,850	48,898
Total Income		0	0	0	0	2,781,083	3,696,285
Expenditures							
Academic Salaries	1000					5,703	
Classified Salaries	2000					1,857,462	2,150,293
Employee Benefits	3000					951,563	1,131,881
Supplies and Materials	4000					83,062	222,615
Other Operating Expenses and Services	5000					54,280	1,314,017
Capital Outlay	6000						7,500
Total Expenditures		0	0	0	0	2,952,070	4,826,306
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(170,987)	(1,130,021)
Other Financing Sources	8900					248,923	1,083,838
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	77,936	(46,183)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	347,147	425,083
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		347,147	
Ending Fund Balance, June 30		0	0	0	0	425,083	378,900

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,605,684	85,624,832				
Local Revenues	8800	13,697,673	13,306,973			1,432,136	2,000,000
Total Income		18,303,357	98,931,805	0	0	1,432,136	2,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	218,069	585,009				
Other Operating Expenses and Services	5000	5,594,417	25,416,603				
Capital Outlay	6000	15,299,260	354,491,719			23,314,945	29,530,275
Total Expenditures		21,111,746	380,493,331	0	0	23,314,945	29,530,275
Excess /(Deficiency) of Revenues over Expenditures		(2,808,389)	(281,561,526)	0	0	(21,882,809)	(27,530,275)
Other Financing Sources	8900	35,291,304	23,268,935				
Other Outgo	7000	22,836,253	94,953			47,314	60,000
Net Increase/(Decrease) in Fund Balance		9,646,662	(258,387,544)	0	0	(21,930,123)	(27,590,275)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	262,040,882	271,687,544		0	49,520,398	27,590,275
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	262,040,882		0		49,520,398	
Ending Fund Balance, June 30		271,687,544	13,300,000	0	0	27,590,275	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **50 Enterprise Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **230** LOS RIOS

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND Actual	Budget				
REVENUES:							
Local Revenues	8800	5,888,061	6,175,416				
Other Financing Sources	8900						
Total Income		5,888,061	6,175,416				
Cost of Sales	5890						
Gross Profit or Loss		5,888,061	6,175,416				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	63,656	73,630				
Employee Benefits	3000	33,387	38,834				
Supplies and Materials	4000	134,876	169,648				
Other Operating Expenses and Services	5000	7,606,935	6,192,192				
Capital Outlay	6000						
Total Expenditures		7,838,854	6,474,304				
Net Profit or Loss		(1,950,793)	(298,888)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,950,793)	(298,888)				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,658,345	(292,448)				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,658,345					
Ending Fund Balance, June 30		(292,448)	(591,336)				

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Enterprise Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **230** LOS RIOS

For Actual Year: 2025-2026 Budget Year: 2026-2027

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	10,477,368	11,386,975	405,147	405,147		
Other Financing Sources	8900						
Total Income		10,477,368	11,386,975	405,147	405,147		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	268,814	280,281				
Employee Benefits	3000	67,390	139,929				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,141,164	10,966,765				
Capital Outlay	6000						
Total Expenditures		10,477,368	11,386,975	0	0		
Net Profit or Loss		0	0	405,147	405,147		
Other Outgo	7000			632,099	339,264		
Net Increase/(Decrease) in Fund Balance		0	0	(226,952)	65,883		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	11,096,858	10,869,906		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		11,096,858			
Ending Fund Balance, June 30		0	0	10,869,906	10,935,789		

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	60,246	53,674	160,930	160,000		
Total Income		60,246	53,674	160,930	160,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	22,324	12,740	19,128	(10,401)		
Other Operating Expenses and Services	5000	11,879	40,934	294,986	171,942		
Capital Outlay	6000						
Total Expenditures		34,203	53,674	314,114	161,541	0	0
Excess /(Deficiency) of Revenues over Expenditures		26,043	0	(153,184)	(1,541)	0	0
Other Financing Sources	8900			5,025	3,811		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		26,043	0	(148,159)	2,270	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	478,497	504,540	605,946	457,787		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	478,497		605,946		0	
Ending Fund Balance, June 30		504,540	504,540	457,787	460,057	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	127,334,630	127,701,000				
State Revenues	8600	34,022,520	32,200,000				
Local Revenues	8800			27,799	15,000		
Total Income		161,357,150	159,901,000	27,799	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	177,205	187,500				
Capital Outlay	6000						
Total Expenditures		177,205	187,500	0	1,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		161,179,945	159,713,500	27,799	14,000	0	0
Other Financing Sources	8900	3,160,922	2,827,455				
Other Outgo	7000	164,340,867	162,540,955	1,012	5,000		
Net Increase/(Decrease) in Fund Balance		0	0	26,787	9,000	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	727,158	753,945		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		727,158		0	
Ending Fund Balance, June 30		0	0	753,945	762,945	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 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
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Interfund Transfer Report**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	408,748
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	248,923
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	31,500,378
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	886,022
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,608,459
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,274,900
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	1,182,467
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	22,836,253
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	146

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: 2025-2026 Budget Year: 2026-2027 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	8,838,441			3,926,252			

		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)	
Expenditures								
Academic Salaries	1000	4,154,280	1,028,502	18,417	5,201,199			5,201,199
Classified Salaries	2000	261,065	1,902,044	148,367	2,311,476			2,311,476
Employee Benefits	3000	779,179	517,155	29,432	1,325,766			1,325,766
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,926,252		3,926,252
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,926,252		3,926,252
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
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		5,194,524	3,447,701	196,216	8,838,441	3,926,252		12,764,693
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 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	10,100,273		4,465,384		

		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)	
Expenditures								
Academic Salaries	1000	4,747,371	1,175,337	21,047	5,943,755			5,943,755
Classified Salaries	2000	298,336	2,173,592	169,549	2,641,477			2,641,477
Employee Benefits	3000	890,420	590,987	33,634	1,515,041			1,515,041
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	4,465,384		4,465,384
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	4,465,384		4,465,384
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
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		5,936,127	3,939,916	224,230	10,100,273	4,465,384		14,565,657
Ending Balance					0	0		

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

EPA Revenue	87,665,572

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	87,665,572	0	0	87,665,572
TOTAL		87,665,572	0	0	87,665,572

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 230 Name: LOS RIOS

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2025-2026	34,073,030	32,388,216	66,461,246	N/A	N/A
2026-2027	35,540,094	33,329,339	68,869,433	2,408,187	3.62%
2027-2028	35,540,094	33,557,516	69,097,610	228,177	0.33%
2028-2029	35,540,094	33,785,693	69,325,787	228,177	0.33%
2029-2030	35,540,094	33,785,693	69,325,787		0.00%
2030-2031	35,540,094	33,785,693	69,325,787		0.00%

Does the district have a plan to fund these expenses through 2030-31?
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 2025-26 98 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 three years. One-time funds totaling nearly $10.9 million have been set-aside to offset the difference between on-going resources and costs during that three year period. Auxiliary and categorical programs are expected to fund the cost increases from their resources.
Does the district have an irrevocable trust?
No