

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-B-1

Date: November 16, 2010

Subject: 2009-2010 CCFS-311 – Annual Financial and Budget Report

Background: Title 5 of the California Code of Regulations, Sections 58300, et seq., requires that financial information be submitted annually to the Board of Governors for the California Community Colleges. To comply with this requirement, the District prepares a statement of revenues and expenditures commonly known as the CCFS-311 – Annual Financial and Budget Report. In FY 2009-2010 The California Community College Chancellor's Office redesigned the CCFS-311 into a web based program. The CCFS-311 reports the following information:

Analysis of Compliance with the 50 Percent Law

Analysis of Net Ending Fund Balance

Detail of Unrestricted and Restricted General Fund Revenues

Expenditures by Combined General Fund Activity

Gann Appropriation Limit

Actual Financial Information – FY 2009-2010

Budget Financial Information – FY 2010-2011

Analysis of Interfund Transfers

Receipt and Expenditure of Lottery Proceeds

Information Only.

Gregory W. Gray  
Chancellor

Prepared by: Bill J. Bogle, Jr.  
Controller



California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2009-2010)  
(Budget Report for Fiscal Year 2010-2011)

District: RIVERSIDE

District Code: 960

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

|  |                        |
|--|------------------------|
| <br>District Chief Business Officer | <u>10/6/10</u><br>Date |
| <br>District Superintendent         | <u>10/8/10</u><br>Date |

Contact: James Buysse

(951) 222-8047

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

For Actual Year: 2009-2010 Budget Year: 2010-2011 District ID: 960 Name: RIVERSIDE

|   | Object Code | Activity (ECSA)           |                        | Activity (ECSB) |                | Activity (ECSX)     |                |            |
|---|-------------|---------------------------|------------------------|-----------------|----------------|---------------------|----------------|------------|
|   |             | Instructional Salary Cost | AC 0100-5900 & AC 6110 | Total CEE       | AC 0100 - 6799 | Excluded Activities | AC 6800 - 7390 | Total      |
| <b>Academic Salaries</b>                      |             |                           |                        |                 |                |                     |                |            |
| <b>Instructional Salaries</b>                 |             |                           |                        |                 |                |                     |                |            |
| Contract or Regular                           | 1100        | 27,274,873                |                        | 27,274,873      |                |                     |                | 27,274,873 |
| Other   | 1300        | 24,481,661                |                        | 24,481,661      |                |                     |                | 24,481,661 |
| <b>Total Instructional Salaries</b>           |             | 51,756,534                |                        | 51,756,534      |                | 0                   |                | 51,756,534 |
| <b>Non-Instructional Salaries</b>             |             |                           |                        |                 |                |                     |                |            |
| Contract or Regular                           | 1200        |                           |                        | 11,567,483      |                | 793,740             |                | 12,361,223 |
| Other   | 1400        |                           |                        | 1,430,016       |                | 103,288             |                | 1,533,304  |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         |                        | 12,997,499      |                | 897,028             |                | 13,894,527 |
| <b>Total Academic Salaries</b>                |             | 51,756,534                |                        | 64,754,033      |                | 897,028             |                | 65,651,061 |
| <b>Classified Salaries</b>                    |             |                           |                        |                 |                |                     |                |            |
| <b>Non-Instructional Salaries</b>             |             |                           |                        |                 |                |                     |                |            |
| Regular Status                                | 2100        |                           |                        | 26,881,387      |                | 1,428,265           |                | 28,309,652 |
| Other   | 2300        |                           |                        | 655,579         |                | 265,232             |                | 920,811    |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         |                        | 27,536,966      |                | 1,693,497           |                | 29,230,463 |
| <b>Instructional Aides</b>                    |             |                           |                        |                 |                |                     |                |            |
| Regular Status                                | 2200        |                           |                        | 2,354,138       |                |                     |                | 2,354,138  |
| Other   | 2400        |                           |                        | 168,132         |                |                     |                | 168,132    |
| <b>Total Instructional Aides</b>              |             |                           |                        | 2,522,270       |                | 0                   |                | 2,522,270  |
| <b>Total Classified Salaries</b>              |             |                           |                        | 30,059,236      |                | 1,693,497           |                | 31,752,733 |
| <b>Employee Benefits</b>                      |             |                           |                        |                 |                |                     |                |            |
| Supplies and Materials                        | 3000        |                           |                        | 11,564,705      |                | 697,251             |                | 12,261,956 |
| Other Operating Expenses                      | 4000        |                           |                        | 1,777,613       |                | 110,589             |                | 1,888,202  |
| Equipment Replacement                         | 5000        |                           |                        | 28,013          |                | 1,146,581           |                | 1,174,594  |
|   | 6420        |                           |                        |                 |                | 85,696              |                | 85,696     |
| <b>Total Expenditures Prior to Exclusions</b> |             |                           |                        | 65,871,522      |                | 4,544,946           |                | 70,416,468 |

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 960

Name: RIVERSIDE

| Exclusions   | Object | Activity (ECSA)           |             | Activity (ECSB) |                | Activity (ECSX) |            |
|--|--------|---------------------------|-------------|-----------------|----------------|-----------------|------------|
|  |        | Instructional Salary Cost | ECS 84362 A | ECS 84362 B     | Total CEE      | Excluded        | Activities |
| Code   |        | AC 0100-5900 & AC 6110    |             | AC 0100 - 6799  | AC 6800 - 7390 | Total           |            |
| <b>Activities to Exclude</b>   |        |                           |             |                 |                |                 |            |
| Instructional Staff--Retirees' Benefits and Retirement Incentives    | 5900   | 286,265                   |             | 286,265         |                | 286,265         |            |
| Student Health Services Above Amount Collected                       | 6441   |                           |             | 27,075          |                | 27,075          |            |
| Student Transportation   | 6491   |                           |             |                 |                | 0               |            |
| Noninstructional Staff--Retirees' Benefits and Retirement Incentives | 6740   |                           |             | 498,628         |                | 498,628         |            |
| <b>Objects to Exclude</b>  |        |                           |             |                 |                |                 |            |
| Rents and Leases   | 5060   |                           |             | 1,448,678       | 79,495         | 1,528,173       |            |
| Lottery Expenditures   | 1000   |                           |             |                 |                | 0               |            |
| Academic Salaries  | 2000   |                           |             | 3,275,958       |                | 3,275,958       |            |
| Classified Salaries  | 3000   |                           |             | 469,902         |                | 469,902         |            |
| Employee Benefits  | 4000   |                           |             |                 |                |                 |            |
| Supplies and Materials   | 4100   |                           |             |                 |                | 0               |            |
| Software   | 4200   |                           |             |                 |                | 0               |            |
| Books, Magazines, & Periodicals                                      | 4300   |                           |             |                 |                | 0               |            |
| Instructional Supplies & Materials                                   | 4400   |                           |             |                 |                | 0               |            |
| Noninstructional, Supplies & Materials                               |        |                           |             |                 |                | 0               |            |
| Total Supplies and Materials   |        | 0                         |             | 0               | 0              | 0               |            |
| Other Operating Expenses and Services                                | 5000   |                           |             |                 |                | 0               |            |



CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA  
 For Actual Year: 2009-2010 Budget Year: 2010-2011 District ID: 960

|   | Object Code | Activity (ECSA)                                     |             | Activity (ECSB) |             | Activity (ECSX)                       |             |
|---|-------------|---|-------------|-----------------|-------------|---------------------------------------|-------------|
|   |             | Instructional Salary Cost<br>AC 0100-5900 & AC 6110 | ECS 84362 A | Total CEE       | ECS 84362 B | Excluded Activities<br>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           |
| Total Capital Outlay  |             | 0   |             | 0               |             |                                       | 0           |
| Other Outgo   | 7000        |   |             |                 |             |                                       | 0           |
| <b>Total Exclusions</b>   |             | 286,265   |             | 6,006,506       |             | 79,495                                | 6,086,001   |
| <b>Total for ECS 84362, 50% Law</b>   |             | 65,585,257  |             | 128,522,591     |             | 4,465,451                             | 132,988,042 |
| <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>               |             | 51.03%  |             | 100.00%         |             |                                       |             |
| 50% of Current Expense of Education   |             |   |             | 64,261,296      |             |                                       |             |
| Nonexempted (Remaining) Deficiency from second preceding Fiscal Year        |             |   |             |                 |             |                                       |             |
| <b>Amount Required to be Expended for Salaries of Classroom Instructors</b> |             | 65,585,257  |             | 128,522,591     |             | 4,465,451                             | 132,988,042 |
| <b>Reconciliation to Unrestricted General Fund Expenditures</b>             |             |   |             |                 |             |                                       |             |
| <b>Total Expenditures Prior to Exclusions</b>                               |             | 65,871,522  |             | 134,529,097     |             | 4,544,946                             | 139,074,043 |
| <b>Capital Expenditures</b>   | 6000        | 101,601   |             | 951,931         |             | 20,288                                | 972,219     |
| <b>Equipment Replacement (Back out)</b>                                     | 6420        |   |             | (85,696)        |             | 0                                     | (85,696)    |
| <b>Total Unrestricted General Fund Expenditures</b>                         |             | 65,973,123  |             | 135,395,332     |             | 4,565,234                             | 139,960,566 |

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                              | CA<br>(Object) | 11                           |                            | 12                         |                          | 10 |  |
|--|----------------|------------------------------|----------------------------|----------------------------|--------------------------|----|--|
|  |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>Restricted | General Fund<br>COMBINED |    |  |
| <b>ASSETS</b>                            |                |                              |                            |                            |                          |    |  |
| Cash, Investments, and Receivables       | 9100           |                              |                            |                            |                          |    |  |
| Cash:                                    |                |                              |                            |                            |                          |    |  |
| Awaiting Deposit and in Banks            | 9111           | 319,672                      | 44,392                     |                            | 364,064                  |    |  |
| In County Treasury                       | 9112           | 1,597,836                    | 9,236,496                  |                            | 10,834,332               |    |  |
| Cash With Fiscal Agents                  | 9113           |                              |                            |                            | 0                        |    |  |
| Revolving Cash Accounts                  | 9114           | 50,000                       |                            |                            | 50,000                   |    |  |
| Investments (at cost)                    | 9120           |                              |                            |                            | 0                        |    |  |
| Accounts Receivable                      | 9130           | 24,249,282                   | 5,509,259                  |                            | 29,758,541               |    |  |
| Due from Other Funds                     | 9140           | 164,649                      | 492,684                    |                            | 657,333                  |    |  |
| Inventories, Stores, and Prepaid Items   | 9200           |                              |                            |                            | 0                        |    |  |
| Inventories and Stores                   | 9210           |                              |                            |                            | 0                        |    |  |
| Prepaid Items                            | 9220           | 125,365                      | 37,954                     |                            | 163,319                  |    |  |
| <b>TOTAL ASSETS</b>                      |                | 26,506,804                   | 15,320,785                 |                            | 41,827,589               |    |  |
| <b>LIABILITIES</b>                       |                |                              |                            |                            |                          |    |  |
| Current Liabilities and Deferred Revenue | 9500           |                              |                            |                            |                          |    |  |
| Accounts Payable                         | 9510           | (2,482,333)                  | (1,252,742)                |                            | (3,735,075)              |    |  |
| Accrued Salaries and Wages Payable       | 9520           |                              |                            |                            | 0                        |    |  |
| Compensated Absences Payable Current     | 9530           |                              |                            |                            | 0                        |    |  |
| Due to Other Funds                       | 9540           | (1,131,220)                  | (4,014)                    |                            | (1,135,234)              |    |  |
| Temporary Loans                          | 9550           | (11,020,000)                 |                            |                            | (11,020,000)             |    |  |
| Current Portion of Long-Term Debt        | 9560           | (1,404,567)                  | (2,371,562)                |                            | (3,776,129)              |    |  |
| Deferred Revenues                        | 9570           | (16,038,120)                 | (3,628,316)                |                            | (19,666,436)             |    |  |
| <b>TOTAL LIABILITIES</b>                 |                | (16,038,120)                 | (3,628,316)                |                            | (19,666,436)             |    |  |

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                       | CA<br>(Object) | 11                           |                            |                          | 12                         |                          | 10 |              |
|---|----------------|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|----|--------------|
|   |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED | General Fund<br>Restricted | General Fund<br>COMBINED |    |              |
| <b>FUND EQUITY</b>                                |                |                              |                            |                          |                            |                          |    |              |
| Fund Balance Reserved                             | 9710           |                              |                            |                          |                            |                          |    | 0            |
| NonCash Assets                                    | 9711           |                              |                            |                          |                            |                          |    | 0            |
| Amonts Restricted by Law for Specific Purposes    | 9712           |                              |                            |                          |                            |                          |    | 0            |
| Reserve for Encumbrances Credit                   | 9713           |                              |                            |                          |                            |                          |    | 0            |
| Reserve for Encumbrances Debit                    | 9714           |                              |                            |                          |                            |                          |    | 0            |
| Reserve for Debt Services                         | 9715           |                              |                            |                          |                            |                          |    | 0            |
| Total Reserved Fund Balance                       |                | 0                            | 0                          | 0                        |                            |                          |    | 0            |
| <b>Designated Fund Balance</b>                    | 9750           |                              |                            |                          |                            |                          |    |              |
| Commitments by Contract or Other Legal Obligation | 9751           |                              |                            |                          |                            |                          |    | 0            |
| Self Insurance Programs                           | 9752           |                              |                            |                          |                            |                          |    | 0            |
| Payments Resulting from Court Orders              | 9753           |                              |                            |                          |                            |                          |    | 0            |
| Specific Future Purposes                          | 9754           |                              |                            |                          |                            |                          |    | 0            |
| Total Designated Fund Balance                     |                | 0                            | 0                          | 0                        |                            |                          |    | 0            |
| Uncommitted(Unrestricted) Fund Balance            | 9790           | (10,468,684)                 | (11,692,467)               | (22,161,151)             | (11,692,467)               | (22,161,151)             |    | (22,161,151) |
| <b>TOTAL FUND EQUITY</b>                          |                | (10,468,684)                 | (11,692,467)               | (22,161,151)             | (11,692,467)               | (22,161,151)             |    | (22,161,151) |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | (26,506,804)                 | (15,320,785)               | (41,827,589)             | (15,320,785)               | (41,827,589)             |    | (41,827,589) |

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 Governmental Funds Group  
 Debt Service Funds:  
 20 Bond Interest and Redemption Fund  
 21 Revenue Bond Interest and Redemption Fund  
 22 Other Debt Service Fund  
**COMBINED BALANCE SHEET**

For Year Ended June 30, 2010 District ID: 960 Name: RIVERSIDE

| 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        | 14,034,507                           |  |                            |
| Cash With Fiscal Agents                  | 9113        |                                      |  |                            |
| Investments (at cost)                    | 9120        |                                      |  |                            |
| Accounts Receivable                      | 9130        |                                      |  |                            |
| Due from Other Funds                     | 9140        |                                      |  |                            |
| <b>TOTAL ASSETS</b>                      |             | 14,034,507                           | 0  | 0                          |
| <b>LIABILITIES</b>                       |             |                                      |  |                            |
| Current Liabilities and Deferred Revenue | 9500        |                                      |  |                            |
| Accounts Payable                         | 9510        |                                      |  |                            |
| Accrued Salaries and Wages Payable       | 9520        |                                      |  |                            |
| Compensated Absences Payable Current     | 9530        |                                      |  |                            |
| Due to Other Funds                       | 9540        |                                      |  |                            |
| Temporary Loans                          | 9550        |                                      |  |                            |
| Current Portion of Long-Term Debt        | 9560        |                                      |  |                            |
| Deferred Revenues                        | 9570        |                                      |  |                            |
| <b>TOTAL LIABILITIES</b>                 |             | 0                                    | 0  | 0                          |



COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960 Name: RIVERSIDE

| Description                                       | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt 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        |                                      |  |                            |
| Total Reserved Fund Balance                       |             | 0                                    | 0  | 0                          |
| <b>Designated Fund Balance</b>                    |             |                                      |  |                            |
| Commitments by Contract or Other Legal Obligation | 9750        |                                      |  |                            |
| Self Insurance Programs                           | 9751        |                                      |  |                            |
| Payments Resulting from Court Orders              | 9752        |                                      |  |                            |
| Specific Future Purposes                          | 9753        |                                      |  |                            |
| Total Designated Fund Balance                     | 9754        |                                      |  |                            |
| Uncommitted(Unrestricted) Fund Balance            | 9790        | (14,034,507)                         | 0  | 0                          |
| <b>TOTAL FUND EQUITY</b>                          |             | (14,034,507)                         | 0  | 0                          |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |             | (14,034,507)                         | 0  | 0                          |

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960 Name: RIVERSIDE

| 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        |                   | 17,939            | 13,861                    |                        |                              |                               |
| In County Treasury                       | 9112        |                   | 167,548           | 61,634                    |                        |                              |                               |
| Cash With Fiscal Agents                  | 9113        |                   |                   |                           |                        |                              |                               |
| Revolving Cash Accounts                  | 9114        |                   |                   |                           |                        |                              |                               |
| Investments (at cost)                    | 9120        |                   |                   |                           |                        |                              |                               |
| Accounts Receivable                      | 9130        |                   | 8,557             | 41,486                    |                        |                              |                               |
| Due from Other Funds                     | 9140        |                   | 8,485             | 1,459                     |                        |                              |                               |
| Inventories, Stores, and Prepaid Items   | 9200        |                   |                   |                           |                        |                              |                               |
| Inventories and Stores                   | 9210        |                   | 22,181            |                           |                        |                              |                               |
| Prepaid Items                            | 9220        |                   |                   |                           |                        |                              |                               |
| <b>TOTAL ASSETS</b>                      |             | 0                 | 224,710           | 118,440                   | 0                      | 0                            | 0                             |
| <b>LIABILITIES</b>                       |             |                   |                   |                           |                        |                              |                               |
| Current Liabilities and Deferred Revenue | 9500        |                   |                   |                           |                        |                              |                               |
| Accounts Payable                         | 9510        |                   | (47,506)          | (77,410)                  |                        |                              |                               |
| Accrued Salaries and Wages Payable       | 9520        |                   |                   |                           |                        |                              |                               |
| Compensated Absences Payable Current     | 9530        |                   |                   |                           |                        |                              |                               |
| Due to Other Funds                       | 9540        |                   | (98)              | (813)                     |                        |                              |                               |
| Temporary Loans                          | 9550        |                   |                   |                           |                        |                              |                               |
| Current Portion of Long-Term Debt        | 9560        |                   |                   |                           |                        |                              |                               |
| Deferred Revenues                        | 9570        |                   | (47,604)          | (78,223)                  | 0                      | 0                            | 0                             |
| <b>TOTAL LIABILITIES</b>                 |             | 0                 | (47,604)          | (78,223)                  | 0                      | 0                            | 0                             |

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds:

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2010      District ID: 960      Name: RIVERSIDE

| Description                                       | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue 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           |                      |                      |                                    |                              |                                    |                                     |
| Total Reserved Fund Balance                       |                | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>Designated Fund Balance</b>                    |                |                      |                      |                                    |                              |                                    |                                     |
| Commitments by Contract or Other Legal Obligation | 9750           |                      |                      |                                    |                              |                                    |                                     |
| Self Insurance Programs                           | 9751           |                      |                      |                                    |                              |                                    |                                     |
| Payments Resulting from Court Orders              | 9752           |                      |                      |                                    |                              |                                    |                                     |
| Specific Future Purposes                          | 9753           |                      |                      |                                    |                              |                                    |                                     |
| Total Designated Fund Balance                     | 9754           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Uncommitted(Unrestricted) Fund Balance            | 9790           |                      | (177,106)            | (40,217)                           |                              |                                    |                                     |
| <b>TOTAL FUND EQUITY</b>                          |                | 0                    | (177,106)            | (40,217)                           |                              |                                    |                                     |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | 0                    | (224,710)            | (118,440)                          |                              |                                    |                                     |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                              | CA<br>(Object) | 41                              |                                   | 42 |   |
|--|----------------|---------------------------------|-----------------------------------|----|---|
|  |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund |    |   |
| <b>ASSETS</b>                            |                |                                 |                                   |    |   |
| Cash, Investments, and Receivables       | 9100           |                                 |                                   |    |   |
| Cash:                                    |                |                                 |                                   |    |   |
| Awaiting Deposit and in Banks            | 9111           |                                 |                                   |    |   |
| In County Treasury                       | 9112           | 50,699,042                      |                                   |    |   |
| Cash With Fiscal Agents                  | 9113           |                                 |                                   |    |   |
| Revolving Cash Accounts                  | 9114           |                                 |                                   |    |   |
| Investments (at cost)                    | 9120           |                                 |                                   |    |   |
| Accounts Receivable                      | 9130           | 14,488,949                      |                                   |    |   |
| Due from Other Funds                     | 9140           | 456,661                         |                                   |    |   |
| Inventories, Stores, and Prepaid Items   | 9200           |                                 |                                   |    |   |
| Inventories and Stores                   | 9210           |                                 |                                   |    |   |
| Prepaid Items                            | 9220           | 44,750                          |                                   |    |   |
| <b>TOTAL ASSETS</b>                      |                | 65,689,402                      |                                   |    | 0 |
| <b>LIABILITIES</b>                       |                |                                 |                                   |    |   |
| Current Liabilities and Deferred Revenue | 9500           |                                 |                                   |    |   |
| Accounts Payable                         | 9510           | (8,614,889)                     |                                   |    |   |
| Accrued Salaries and Wages Payable       | 9520           |                                 |                                   |    |   |
| Compensated Absences Payable Current     | 9530           |                                 |                                   |    |   |
| Due to Other Funds                       | 9540           |                                 |                                   |    |   |
| Temporary Loans                          | 9550           |                                 |                                   |    |   |
| Current Portion of Long-Term Debt        | 9560           |                                 |                                   |    |   |
| Deferred Revenues                        | 9570           |                                 |                                   |    |   |
| <b>TOTAL LIABILITIES</b>                 |                | (8,614,889)                     |                                   |    | 0 |

41 Capital Outlay Projects Fund  
42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                       | CA<br>(Object) | 41                              |                                   | 42 |              |
|---|----------------|---------------------------------|-----------------------------------|----|--------------|
|   |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction 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           |                                 |                                   |    |              |
| Total Reserved Fund Balance                       |                | 0                               |                                   |    | 0            |
| <b>Designated Fund Balance</b>                    |                |                                 |                                   |    |              |
| Commitments by Contract or Other Legal Obligation | 9750           |                                 |                                   |    |              |
| Self Insurance Programs                           | 9751           |                                 |                                   |    |              |
| Payments Resulting from Court Orders              | 9752           |                                 |                                   |    |              |
| Specific Future Purposes                          | 9753           |                                 |                                   |    |              |
| Total Designated Fund Balance                     | 9754           |                                 | 0                                 |    | 0            |
| Uncommitted(Unrestricted) Fund Balance            | 9790           |                                 | (57,074,513)                      |    | (57,074,513) |
| <b>TOTAL FUND EQUITY</b>                          |                |                                 | (57,074,513)                      |    | 0            |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                |                                 | (65,689,402)                      |    | 0            |



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

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| 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        |                   |                   |                         |                          |
| In County Treasury                         | 9112        |                   |                   |                         |                          |
| Cash With Fiscal Agents                    | 9113        |                   |                   |                         |                          |
| Revolving Cash Accounts                    | 9114        |                   |                   |                         |                          |
| Investments (at cost)                      | 9120        |                   |                   |                         |                          |
| Accounts Receivable                        | 9130        |                   |                   |                         |                          |
| Due from Other Funds                       | 9140        |                   |                   |                         |                          |
| Inventories, Stores, and Prepaid Items     | 9200        |                   |                   |                         |                          |
| Inventories and Stores                     | 9210        |                   |                   |                         |                          |
| Prepaid Items                              | 9220        |                   |                   |                         |                          |
| <b>Fixed Assets</b>                        |             |                   |                   |                         |                          |
| Sites                                      | 9300        |                   |                   |                         |                          |
| Site Improvements                          | 9310        |                   |                   |                         |                          |
| Accumulated Depreciation Site Improvements | 9320        |                   |                   |                         |                          |
| Buildings                                  | 9321        |                   |                   |                         |                          |
| Accumulated Depreciation Buildings         | 9330        |                   |                   |                         |                          |
| Library Books                              | 9331        |                   |                   |                         |                          |
| Equipment                                  | 9340        |                   |                   |                         |                          |
| Accumulated Depreciation Equipment         | 9350        |                   |                   |                         |                          |
| Work in Progress                           | 9351        |                   |                   |                         |                          |
| <b>Total Fixed Assets</b>                  | 9360        | 0                 | 0                 | 0                       | 0                        |
| <b>TOTAL ASSETS</b>                        |             | 0                 | 0                 | 0                       | 0                        |

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, 2010

District ID: 960

Name: RIVERSIDE

| 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        |                   |                   |                         |                          |
| Accrued Salaries and Wages Payable             | 9520        |                   |                   |                         |                          |
| Compensated Absences Payable Current           | 9530        |                   |                   |                         |                          |
| Due to Other Funds                             | 9540        |                   |                   |                         |                          |
| Temporary Loans                                | 9550        |                   |                   |                         |                          |
| Current Portion of Long-Term Debt              | 9560        |                   |                   |                         |                          |
| Deferred Revenues                              | 9570        |                   |                   |                         |                          |
| Total Current Liabilities and Deferred Revenue |             | 0                 | 0                 | 0                       | 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                        |
| <b>TOTAL LIABILITIES</b>                       | 968         | 0                 | 0                 | 0                       | 0                        |

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, 2010

District ID: 960

Name: RIVERSIDE

| 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        |                   |                   |                         |                          |
| Total Reserved Fund Balance                       |             | 0                 | 0                 | 0                       | 0                        |
| <b>Designated Fund Balance</b>                    |             |                   |                   |                         |                          |
| Commitments by Contract or Other Legal Obligation | 9750        |                   |                   |                         |                          |
| Self Insurance Programs                           | 9751        |                   |                   |                         |                          |
| Payments Resulting from Court Orders              | 9752        |                   |                   |                         |                          |
| Specific Future Purposes                          | 9753        |                   |                   |                         |                          |
| Total Designated Fund Balance                     | 9754        |                   |                   |                         |                          |
| Uncommitted(Unrestricted) Fund Balance            | 9790        | 0                 | 0                 | 0                       | 0                        |
| <b>Other Equity</b>                               |             |                   |                   |                         |                          |
| Contributed Capital                               | 9800        |                   |                   |                         |                          |
| Retained Earnings                                 | 9810        |                   |                   |                         |                          |
| Investment in General Fixed Assets                | 9850        |                   |                   |                         |                          |
| Investment in General Fixed Assets                | 9890        |                   |                   |                         |                          |
| <b>TOTAL FUND EQUITY</b>                          |             | 0                 | 0                 | 0                       | 0                        |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |             | 0                 | 0                 | 0                       | 0                        |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                | 61             |                     | 69 |
|--|----------------|---------------------|----|
|  | CA<br>(Object) | Self-Insurance Fund |    |
| <b>ASSETS</b>                              |                |                     |    |
| Cash, Investments, and Receivables         | 9100           |                     |    |
| Cash:                                      |                |                     |    |
| Awaiting Deposit and in Banks              | 9111           | 236                 |    |
| In County Treasury                         | 9112           | 8,863,638           |    |
| Cash With Fiscal Agents                    | 9113           | 20,000              |    |
| Revolving Cash Accounts                    | 9114           |                     |    |
| Investments (at cost)                      | 9120           |                     |    |
| Accounts Receivable                        | 9130           | 214,074             |    |
| Due from Other Funds                       | 9140           | 1,087               |    |
| 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  |
| <b>TOTAL ASSETS</b>                        |                | 9,099,035           | 0  |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                    | CA<br>(Object) | 61                  |  | 69<br>Other Internal Service<br>Fund |
|--|----------------|---------------------|--|--------------------------------------|
|  |                | Self-Insurance Fund |  |                                      |
| <b>LIABILITIES</b>                             |                |                     |  |                                      |
| Current Liabilities and Deferred Revenue       | 9500           |                     |  |                                      |
| Accounts Payable                               | 9510           | (5,376,064)         |  |                                      |
| Accrued Salaries and Wages Payable             | 9520           |                     |  |                                      |
| Compensated Absences Payable Current           | 9530           |                     |  |                                      |
| Due to Other Funds                             | 9540           |                     |  |                                      |
| Temporary Loans                                | 9550           |                     |  |                                      |
| Current Portion of Long-Term Debt              | 9560           |                     |  |                                      |
| Deferred Revenues                              | 9570           | (1,172,937)         |  |                                      |
| Total Current Liabilities and Deferred Revenue |                | (6,549,001)         |  | 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            | (6,549,001)         |  | 0                                    |



COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                       | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>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           |                           |                                      |
| Total Reserved Fund Balance                       |                | 0                         | 0                                    |
| <b>Designated Fund Balance</b>                    | 9750           |                           |                                      |
| Commitments by Contract or Other Legal Obligation | 9751           |                           |                                      |
| Self Insurance Programs                           | 9752           |                           |                                      |
| Payments Resulting from Court Orders              | 9753           |                           |                                      |
| Specific Future Purposes                          | 9754           |                           |                                      |
| Total Designated Fund Balance                     |                | 0                         | 0                                    |
| Uncommitted(Unrestricted) Fund Balance            | 9790           | (2,550,034)               |                                      |
| <b>Other Equity</b>                               | 9800           |                           |                                      |
| Contributed Capital                               | 9810           |                           |                                      |
| Retained Earnings                                 | 9850           |                           |                                      |
| Investment in General Fixed Assets                | 9890           |                           |                                      |
| <b>TOTAL FUND EQUITY</b>                          |                | (2,550,034)               | 0                                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | (9,099,035)               | 0                                    |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960

Name: RIVERSIDE

| Description                                | CA<br>(Object) | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|----------------|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>ASSETS</b>                              |                |  |   |  |  |   |                                |  |                           |
| Cash, Investments, and Receivables         | 9100           |  |   |  |  |   |                                |  |                           |
| Cash:                                      |                |  |   |  |  |   |                                |  |                           |
| Awaiting Deposit and in Banks              | 9111           |  |   |  |  |   |                                |  |                           |
| In County Treasury                         | 9112           | 2,039,336                                  |   |  | 27,448                                       |   |                                |  |                           |
| Cash With Fiscal Agents                    | 9113           |  |   |  |  |   |                                |  |                           |
| Revolving Cash Accounts                    | 9114           |  |   |  |  |   |                                |  |                           |
| Investments (at cost)                      | 9120           |  |   |  |  |   |                                |  |                           |
| Accounts Receivable                        | 9130           | 4,821                                      |   |  | 2,718,803                                    |   |                                |  |                           |
| Due from Other Funds                       | 9140           | 53,737                                     |   |  | 59,251                                       |   |                                |  |                           |
| Student Loans Receivable                   | 9150           |  |   |  |  |   |                                |  |                           |
| Inventories, Stores, and Prepaid Items     | 9200           |  |   |  |  |   |                                |  |                           |
| Inventories and Stores                     | 9210           |  |   |  |  |   |                                |  |                           |
| Prepaid Items                              | 9220           |  |   |  |  |   |                                |  |                           |
| <b>Fixed Assets</b>                        |                |  |   |  |  |   |                                |  |                           |
| Sites                                      | 9300           |  |   |  |  |   |                                |  |                           |
| Site Improvements                          | 9310           |  |   |  |  |   |                                |  |                           |
| Accumulated Depreciation Site Improvements | 9320           |  |   |  |  |   |                                |  |                           |
| Buildings                                  | 9321           |  |   |  |  |   |                                |  |                           |
| Accumulated Depreciation Buildings         | 9330           |  |   |  |  |   |                                |  |                           |
| Library Books                              | 9331           |  |   |  |  |   |                                |  |                           |
| Equipment                                  | 9340           |  |   |  |  |   |                                |  |                           |
| Accumulated Depreciation Equipment         | 9350           |  |   |  |  |   |                                |  |                           |
| Work in Progress                           | 9351           |  |   |  |  |   |                                |  |                           |
| Total Fixed Assets                         | 9360           | 0  | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
| <b>TOTAL ASSETS</b>                        |                | 2,097,894                                  | 0   | 0  | 2,805,502                                    | 0   | 0                              | 0  | 0                         |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960 Name: RIVERSIDE

| CA (Object)        | Description   | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--------------------|---|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>LIABILITIES</b> |   |  |   |  |  |   |                                |  |                           |
| 9500               | Current Liabilities and Deferred Revenue              |  |   |  |  |   |                                |  |                           |
| 9510               | Accounts Payable                                      | (25,172)                                   |   |  | 2,734,539                                    |   |                                |  |                           |
| 9520               | Accrued Salaries and Wages Payable                    |  |   |  |  |   |                                |  |                           |
| 9530               | Compensated Absences Payable Current                  |  |   |  | 70,963                                       |   |                                |  |                           |
| 9540               | Due to Other Funds                                    | (30,905)                                   |   |  |  |   |                                |  |                           |
| 9550               | Temporary Loans                                       |  |   |  |  |   |                                |  |                           |
| 9560               | Current Portion of Long-Term Debt                     |  |   |  |  |   |                                |  |                           |
| 9570               | Deferred Revenues                                     | (56,077)                                   | 0   | 0  | 2,805,502                                    | 0   | 0                              | 0  | 0                         |
|                    | <b>Total Current Liabilities and Deferred Revenue</b> |  |   |  |  |   |                                |  |                           |
| 9600               | Long-Term Liabilities                                 |  |   |  |  |   |                                |  |                           |
| 9610               | Bonds Payable   |  |   |  |  |   |                                |  |                           |
| 9620               | Revenue Bonds Payable                                 |  |   |  |  |   |                                |  |                           |
| 9630               | Certificates of Participation                         |  |   |  |  |   |                                |  |                           |
| 9640               | Lease Purchase of Capital Lease                       |  |   |  |  |   |                                |  |                           |
| 9650               | Compensated Absences Long Term                        |  |   |  |  |   |                                |  |                           |
| 9660               | Post-Employment Benefits Long Term                    |  |   |  |  |   |                                |  |                           |
| 9670               | Other Long-Term Liabilities                           | 0  | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
|                    | <b>Total Long-Term Liabilities</b>                    | (56,077)                                   | 0   | 0  | 2,805,502                                    | 0   | 0                              | 0  | 0                         |
| <b>968</b>         | <b>TOTAL LIABILITIES</b>                              |  |   |  |  |   |                                |  |                           |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 960 Name: RIVERSIDE

| Description  | CA<br>(Object) | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|----------------|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>FUND EQUITY</b>                                   |                |  |   |  |  |   |                                |  |                           |
| Fund Balance Reserved                                | 9710           |  |   |  |  |   |                                |  |                           |
| NonCash Assets                                       | 9711           |  |   |  |  |   |                                |  |                           |
| Amounts Restricted by Law for Specific Purposes      | 9712           | (1,111,782)                                |   |  |  |   |                                |  |                           |
| Reserve for Encumbrances Credit                      | 9713           |  |   |  |  |   |                                |  |                           |
| Reserve for Encumbrances Debit                       | 9714           |  |   |  |  |   |                                |  |                           |
| Reserve for Debt Services                            | 9715           |  |   |  |  |   |                                |  |                           |
| Total Reserved Fund Balance                          |                | (1,111,782)                                | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
| <b>Designated Fund Balance</b>                       |                |  |   |  |  |   |                                |  |                           |
| Commitments by Contract or Other Legal<br>Obligation | 9750           |  |   |  |  |   |                                |  |                           |
| Self Insurance Programs                              | 9751           |  |   |  |  |   |                                |  |                           |
| Payments Resulting from Court Orders                 | 9752           |  |   |  |  |   |                                |  |                           |
| Specific Future Purposes                             | 9753           |  |   |  |  |   |                                |  |                           |
| Total Designated Fund Balance                        | 9754           | 0  | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
| Uncommitted(Unrestricted) Fund Balance               | 9790           | (930,035)                                  |   |  |  |   |                                |  |                           |
| <b>Other Equity</b>                                  |                |  |   |  |  |   |                                |  |                           |
| Contributed Capital                                  | 9800           |  |   |  |  |   |                                |  |                           |
| Retained Earnings                                    | 9810           |  |   |  |  |   |                                |  |                           |
| Investment in General Fixed Assets                   | 9850           |  |   |  |  |   |                                |  |                           |
| Investment in General Fixed Assets                   | 9890           |  |   |  |  |   |                                |  |                           |
| <b>TOTAL FUND EQUITY</b>                             |                | (2,041,817)                                | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>             |                | (2,097,894)                                | 0   | 0  | 2,805,502                                    | 0   | 0                              | 0  | 0                         |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
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For Actual Year: 2009-2010

District ID: 960

Name: RIVERSIDE

| Object Code | Description   | Fund S11            |                   | Fund S12          |                     | Fund S10 Total |  |
|-------------|---|---------------------|-------------------|-------------------|---------------------|----------------|--|
|             |   | Unrestricted Actual | Restricted Actual | Restricted Actual | General Fund Actual |                |  |
| 8100        | <b>Federal Revenues</b>   |                     |                   |                   |                     |                |  |
| 8110        | Forest Revenues   |                     |                   |                   | 0                   |                |  |
| 8120        | Higher Education Act  |                     | 2,855,038         |                   | 2,855,038           |                |  |
| 8130        | Workforce Investment Act  | 904                 | 1,370,055         |                   | 1,370,959           |                |  |
| 8140        | Temporary Assistance for Needy Families (TANF)                    |                     | 157,331           |                   | 157,331             |                |  |
| 8150        | Student Financial Aid   | 138,844             |                   |                   | 138,844             |                |  |
| 8160        | Veterans Education  | 6,419               |                   |                   | 6,419               |                |  |
| 8170        | Vocational and Technical Education Act (VATEA)                    |                     | 1,694,283         |                   | 1,694,283           |                |  |
| 8190        | Other Federal Revenues  | 525,937             | 6,431,679         |                   | 6,957,616           |                |  |
| 8100        | <b>Total Federal Revenues</b>                                     | 672,104             | 12,508,386        |                   | 13,180,490          |                |  |
| 8600        | <b>State Revenues</b>   |                     |                   |                   |                     |                |  |
| 8610        | General Apportionments  |                     |                   |                   | 0                   |                |  |
| 8611        | Apprenticeship Apportionment                                      | 92,887,217          |                   |                   | 92,887,217          |                |  |
| 8612        | State General Apportionment                                       |                     |                   |                   | 0                   |                |  |
| 8613        | Other General Apportionment                                       | 698,983             |                   |                   | 698,983             |                |  |
| 8620        | General Categorical Programs                                      |                     |                   |                   |                     |                |  |
| 8621        | Child Development   |                     | 1,120,143         |                   | 1,120,143           |                |  |
| 8622        | Extended Opportunity Programs and Services(EOPS)                  |                     | 507,019           |                   | 507,019             |                |  |
| 8623        | Disabled Students Programs and Services(DSPS)                     |                     |                   |                   | 0                   |                |  |
| 8624        | Temporary Assistance for Needy Families (TANF)                    |                     |                   |                   | 0                   |                |  |
| 8625        | California Work Opportunity and Responsibility to Kids (CalWORKs) |                     |                   |                   | 0                   |                |  |
| 8626        | Telecommunications and Technology Infrastructure Program (TTIP)   |                     | 349,416           |                   | 349,416             |                |  |
| 8627        | Other General Categorical Programs                                |                     | 506,851           |                   | 506,851             |                |  |



CALIFORNIA COMMUNITY COLLEGES  
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 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010 District ID: 960

Name: RIVERSIDE

| Description                              | Object Code | Fund S11     |        | Fund S12   |        | Fund S10 Total |        |
|--|-------------|--------------|--------|------------|--------|----------------|--------|
|  |             | Unrestricted | Actual | Restricted | Actual | General Fund   | Actual |
| <b>Reimbursable Categorical Programs</b> | 8650        |              |        |            |        |                | 0      |
| Instructional Improvement Grant          | 8651        |              |        |            |        |                | 0      |
| Other Reimbursable Categorical Programs  | 8652        |              |        | 5,086,997  |        | 5,086,997      |        |
| <b>State Tax Subventions</b>             | 8670        |              |        |            |        |                |        |
| Homeowners' Property Tax Relief          | 8671        | 458,833      |        |            |        | 458,833        |        |
| Timber Yield Tax                         | 8672        |              |        |            |        | 0              |        |
| Other State Tax Subventions              | 8673        | 800          |        |            |        | 800            |        |
| <b>State Non-Tax Revenues</b>            | 8680        |              |        |            |        |                |        |
| State Lottery Proceeds                   | 8681        | 3,745,860    |        | 590,354    |        | 4,336,214      |        |
| State Mandated Costs                     | 8685        |              |        |            |        | 0              |        |
| Other State Non-Tax Revenues             | 8686        |              |        |            |        | 0              |        |
| Other State Revenues                     | 8690        |              |        |            |        | 0              |        |
| <b>Total State Revenues</b>              | 8600        | 97,791,693   |        | 8,160,780  |        | 105,952,473    |        |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 960

Name: RIVERSIDE

| Description   | Object Code | Fund S11     |        | Fund S12   |        | Fund S10 Total |        |
|---|-------------|--------------|--------|------------|--------|----------------|--------|
|   |             | Unrestricted | Actual | Restricted | Actual | General Fund   | Actual |
| <b>Local Revenues</b>                               | 8800        |              |        |            |        |                |        |
| Property Taxes                                      | 8810        |              |        |            |        |                |        |
| Tax Allocation, Secured Roll                        | 8811        | 26,983,080   |        |            |        | 26,983,080     |        |
| Tax Allocation, Supplemental Roll                   | 8812        | 200,941      |        |            |        | 200,941        |        |
| Tax Allocation, Unsecured Roll                      | 8813        | 1,522,418    |        |            |        | 1,522,418      |        |
| Prior Years Taxes                                   | 8816        | 3,407,390    |        |            |        | 3,407,390      |        |
| Education Revenues Augmentation Fund (ERAF)         | 8817        | (4,050,438)  |        |            |        | (4,050,438)    |        |
| Redevelopment Agency Funds                          | 8818        | 213,904      |        |            |        | 213,904        |        |
| Contributions, Gifts, Grants, and Endowments        | 8820        | 123,561      |        | 404,781    |        | 528,342        |        |
| Contract Services                                   | 8830        |              |        |            |        |                |        |
| Contract Instructional Services                     | 8831        | 210,591      |        |            |        | 210,591        |        |
| Other Contract Services                             | 8832        |              |        |            |        | 0              |        |
| Sales and Commissions                               | 8840        | 1,613,030    |        |            |        | 1,613,030      |        |
| Rentals and Leases                                  | 8850        | 107,722      |        | 4,207      |        | 111,929        |        |
| Interest and Investment Income                      | 8860        | 216,592      |        | 195,711    |        | 412,303        |        |
| Student Fees and Charges                            | 8870        |              |        |            |        |                |        |
| Community Services Classes                          | 8872        | 764,803      |        |            |        | 764,803        |        |
| Dormitory   | 8873        |              |        |            |        | 0              |        |
| Enrollment  | 8874        | 8,525,348    |        |            |        | 8,525,348      |        |
| Field Trips and Use of Nondistrict Facilities       | 8875        |              |        |            |        | 0              |        |
| Health Services                                     | 8876        |              |        | 1,490,402  |        | 1,490,402      |        |
| Instructional Materials Fees and Sales of Materials | 8877        |              |        |            |        | 0              |        |
| Insurance   | 8878        |              |        |            |        | 0              |        |
| Student Records                                     | 8879        | 92,621       |        |            |        | 92,621         |        |
| Nonresident Tuition                                 | 8880        | 1,711,692    |        | (7,548)    |        | 1,704,144      |        |
| Parking Services and Public Transportation          | 8881        |              |        | 1,388,234  |        | 1,388,234      |        |
| Other Student Fees and Charges                      | 8885        | 92,728       |        |            |        | 92,728         |        |
| Other Local Revenues                                | 8890        | 819,650      |        | 2,958,304  |        | 3,777,954      |        |
| <b>Total Local Revenues</b>                         | 8800        | 42,555,633   |        | 6,434,091  |        | 48,989,724     |        |
| <b>Total Revenues</b>                               |             | 141,019,430  |        | 27,103,257 |        | 168,122,687    |        |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 960

Name: RIVERSIDE

| Description                                       | Object Code | Fund S11     |        | Fund S12   |        | Fund S10 Total |        |
|---|-------------|--------------|--------|------------|--------|----------------|--------|
|   |             | Unrestricted | Actual | Restricted | Actual | General Fund   | Actual |
| <b>Other Financing Sources</b>                    | 8900        |              |        |            |        |                |        |
| Proceeds of General Fixed Assets                  | 8910        | 2,519        |        |            |        | 2,519          |        |
| Proceeds of Long-Term Debt                        | 8940        |              |        |            |        | 0              |        |
| Incoming Transfers -- (8981/8982/8983)            | 898#        | (2,613,110)  |        | 2,613,110  |        | 0              |        |
| <b>Total Other Financing Sources</b>              | 8900        | (2,610,591)  |        | 2,613,110  |        | 2,519          |        |
| <b>Total Revenues and Other Financing Sources</b> |             | 138,408,839  |        | 29,716,367 |        | 168,125,206    |        |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 960 Name: RIVERSIDE

| Activity Classification                        | Activity Code | Salaries and Benefits |                   | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total       |
|--|---------------|-----------------------|-------------------|----------------------------------|-----------------------|--------------------|-------------|
|  |               | Instructional         | Non Instructional |                                  |                       |                    |             |
| Agriculture and Natural Resources              | 0100          |                       |                   |                                  |                       |                    | 0           |
| Architecture and Environmental Design          | 0200          | 71,581                |                   |                                  |                       |                    | 71,581      |
| Environmental Sciences and Technologies        | 0300          | 15,069                |                   |                                  |                       |                    | 15,069      |
| Biological Sciences                            | 0400          | 3,294,156             |                   | 134,859                          | 2,846                 |                    | 3,431,861   |
| Business and Management                        | 0500          | 2,943,811             |                   | 4,323                            |                       |                    | 2,948,134   |
| Communications                                 | 0600          | 1,063,926             |                   | 95,775                           | 41,507                |                    | 1,201,208   |
| Computer and Information Science               | 0700          | 2,386,448             |                   | 47,563                           | 111,015               |                    | 2,545,026   |
| Education                                      | 0800          | 6,016,240             |                   | 239,837                          |                       |                    | 6,256,077   |
| Engineering and Related Industrial Technology  | 0900          | 2,076,909             |                   | 148,657                          | 96,690                |                    | 2,322,256   |
| Fine and Applied Arts                          | 1000          | 5,833,301             |                   | 220,730                          | 36,718                |                    | 6,090,749   |
| Foreign language                               | 1100          | 2,143,318             |                   | 8,097                            | 4,898                 |                    | 2,156,313   |
| Health   | 1200          | 7,050,862             |                   | 795,143                          | 571,475               |                    | 8,417,480   |
| Consumer Education And Home Economics          | 1300          | 1,216,259             |                   | 365,730                          | 11,884                |                    | 1,593,873   |
| Law  | 1400          | 65,628                |                   |                                  |                       |                    | 65,628      |
| Humanities(Letters)                            | 1500          | 8,051,107             |                   | 22,090                           | 555                   |                    | 8,073,752   |
| Library Science                                | 1600          | 39,402                |                   |                                  |                       |                    | 39,402      |
| Mathematics                                    | 1700          | 5,664,770             |                   | 10,271                           | 30,135                |                    | 5,705,176   |
| Military Studies                               | 1800          | 188                   |                   |                                  |                       |                    | 188         |
| Physical Sciences                              | 1900          | 2,726,627             |                   | 64,352                           | 1,460                 |                    | 2,792,439   |
| Psychology                                     | 2000          | 1,238,709             |                   | 2,448                            | 441                   |                    | 1,241,598   |
| Public Affairs and Services                    | 2100          | 2,372,819             |                   | 1,237,882                        | 176,715               |                    | 3,787,416   |
| Social Sciences                                | 2200          | 5,296,677             |                   | 10,685                           | 3,649                 |                    | 5,311,011   |
| Commercial Services                            | 3000          | 1,296,910             |                   | 51,023                           | 1,977                 |                    | 1,349,910   |
| Interdisciplinary Studies                      | 4900          | 6,988,071             |                   | 15,992                           | 325                   |                    | 7,004,388   |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900          | 18,543                | 267,722           |                                  |                       |                    | 286,265     |
| <b>Sub-Total Instructional Activities</b>      |               | 67,871,331            | 267,722           | 3,475,457                        | 1,092,290             |                    | 72,706,800  |
| <b>Total Expenditures for GF Activities*</b>   |               | 69,184,895            | 73,319,428        | 21,420,715                       | 3,268,264             | 1,487,565          | 168,680,867 |

\*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

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 960

Name: RIVERSIDE

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

| 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          | 613,459               | 17,026,172        | 3,453,123                        | 975,658               |                    | 22,068,412 |
| Course and Curriculum Development                  | 6020          | 60,569                | 3,532,071         | 702,167                          | 25,915                |                    | 4,320,722  |
| Academic / Faculty Senate                          | 6030          |                       |                   |                                  |                       |                    | 0          |
| Other Instructional Administration & Governance    | 6090          |                       |                   |                                  |                       |                    | 0          |
| <b>Total Instructional Admin. &amp; Governance</b> |               | 674,028               | 20,558,243        | 4,155,290                        | 1,001,573             | 0                  | 26,389,134 |
| Instructional Support Services                     | 6100          |                       |                   |                                  |                       |                    |            |
| Learning Center                                    | 6110          |                       | 576,774           | 2,733                            |                       |                    | 579,507    |
| Library  | 6120          | 101,314               | 3,118,808         | 324,722                          | 98,942                |                    | 3,643,786  |
| Media  | 6130          |                       | 1,238,227         | 50,366                           | 32,683                |                    | 1,321,276  |
| Museums and Galleries                              | 6140          |                       |                   |                                  |                       |                    | 0          |
| Academic Information Systems and Technology        | 6150          |                       |                   |                                  |                       |                    | 0          |
| Other Instructional Support Services               | 6190          |                       |                   |                                  |                       |                    | 0          |
| <b>Total Instructional Support Services</b>        |               | 101,314               | 4,933,809         | 377,821                          | 131,625               | 0                  | 5,544,569  |
| Admissions and Records                             | 6200          | 4,510                 | 3,250,000         | 550,557                          | 45,136                |                    | 3,850,203  |
| Student Counseling and Guidance                    | 6300          |                       |                   |                                  |                       |                    |            |
| Counseling and Guidance                            | 6310          |                       |                   |                                  |                       |                    | 0          |
| Matriculation and Student Assessment               | 6320          |                       |                   |                                  |                       |                    | 0          |
| Transfer Programs                                  | 6330          |                       |                   |                                  |                       |                    | 0          |
| Career Guidance                                    | 6340          |                       |                   |                                  |                       |                    | 0          |
| Other Student Counseling and Guidance              | 6390          |                       |                   |                                  |                       |                    | 0          |
| <b>Total Student Counseling and Guidance</b>       |               | 0                     | 0                 | 0                                | 0                     | 0                  | 0          |



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: 2009-2010 Budget Year: 2010-2011

District ID: 960

Name: RIVERSIDE

| 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          |                       |                   |                                  |                       |                    | 0          |
| Cal Work Opportunity and Responsibility to Kids * | 6410          |                       |                   |                                  |                       |                    |            |
| Disabled Student Programs and Services (DSPS)     | 6420          | 49,613                | 1,749,115         | 79,174                           | 653                   |                    | 1,878,555  |
| Extended Opportunity Programs and Services (EOPS) | 6430          | 21,734                | 772,962           | 26,051                           | 1,983                 | 253,843            | 1,076,573  |
| Health Services                                   | 6440          | 22,955                | 990,551           | 322,861                          | 23,575                |                    | 1,359,942  |
| Student Personnel Administration                  | 6450          | 38,743                | 2,155,437         | 337,272                          | 36,375                |                    | 2,567,827  |
| Financial Aid Administration                      | 6460          | 27,086                | 2,335,037         | 158,458                          | 9,122                 |                    | 2,529,703  |
| Job Placement Services                            | 6470          |                       | 101,499           | 1,090                            |                       |                    | 102,589    |
| Veterans Services                                 | 6480          |                       |                   |                                  |                       |                    | 0          |
| Miscellaneous Student Services                    | 6490          |                       |                   |                                  |                       |                    | 0          |
| <b>Total Other Student Services</b>               |               | 160,131               | 8,104,601         | 924,906                          | 71,708                | 253,843            | 9,515,189  |
| Operation and maintenance of Plant                | 6500          |                       |                   |                                  |                       |                    |            |
| Building Maintenance and Repairs                  | 6510          |                       | 2,030,058         | 646,814                          | 119,832               |                    | 2,796,704  |
| Custodial Services                                | 6530          |                       | 3,253,093         | 266,953                          | 2,097                 |                    | 3,522,143  |
| Grounds Maintenance and Repairs                   | 6550          |                       | 1,827,278         | 216,627                          | 83,423                |                    | 2,127,328  |
| Utilities   | 6570          |                       |                   | 2,644,175                        |                       |                    | 2,644,175  |
| Other Operations and Maintenance of Plant         | 6590          |                       |                   | 137,343                          | 187,983               |                    | 325,326    |
| <b>Total Operation and Maintenance of Plant</b>   |               | 0                     | 7,110,429         | 3,911,912                        | 393,335               | 0                  | 11,415,676 |
| <b>Planning, Policymaking and Coordinations</b>   |               | 77,690                | 3,315,910         | 1,042,298                        | 121,897               |                    | 4,557,795  |

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 960 Name: RIVERSIDE

| Activity Classification                             | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| General Institutional Support Services              | 6700          |                       |                   |                                     |                          |                       |            |
| Community Relations                                 | 6710          |                       | 1,527,478         | 274,700                             | 30,061                   |                       | 1,832,239  |
| Fiscal Operations                                   | 6720          | 8,253                 | 3,660,298         | 708,074                             | 9,700                    |                       | 4,386,325  |
| Human Resources Management                          | 6730          | 11,495                | 1,544,985         | 134,204                             | 1,544                    |                       | 1,692,228  |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740          |                       | 498,628           |                                     |                          |                       | 498,628    |
| Staff Development                                   | 6750          | 5,172                 | 73,973            | 17,546                              |                          |                       | 96,691     |
| Staff Diversity                                     | 6760          | 760                   | 9,487             | 14,407                              | 3,344                    |                       | 27,998     |
| Logistical Services                                 | 6770          | 2,644                 | 3,739,530         | 2,014,117                           | 69,068                   |                       | 5,825,359  |
| Management Information Systems                      | 6780          |                       | 3,773,313         | 1,370,969                           | 4,488                    |                       | 5,148,770  |
| Other General Institutional Support Services        | 6790          |                       | 23,549            |                                     |                          |                       | 23,549     |
| <b>Total General Institutional Support Services</b> | 6700          | 28,324                | 14,851,241        | 4,534,017                           | 118,205                  | 0                     | 19,531,787 |
| Community Services & Economic Development           | 6800          |                       |                   |                                     |                          |                       |            |
| Community Recreation                                | 6810          |                       | 396,228           | 66,748                              |                          |                       | 462,976    |
| Community Service Classes                           | 6820          | 352                   | 904,045           | 448,948                             | 383                      |                       | 1,353,728  |
| Community Use of Facilities                         | 6830          |                       | 410,557           | 61,038                              | 576                      |                       | 472,171    |
| Economic Development                                | 6840          |                       |                   |                                     |                          |                       | 0          |
| Other Community Services & Economic Development     | 6880          |                       |                   |                                     |                          |                       | 0          |
| <b>Total Community Services</b>                     | 6800          | 352                   | 1,710,830         | 576,734                             | 959                      | 0                     | 2,288,875  |

\* 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: 2009-2010

Budget Year: 2010-2011

District ID: 960

Name: RIVERSIDE

| 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          |                       |                   | 43,751                           |                       |                    | 43,751    |
| Child Development Centers            | 6920          | 52                    | 988               | 36,044                           |                       |                    | 37,084    |
| Farm Operations                      | 6930          |                       |                   |                                  |                       |                    | 0         |
| Food Services                        | 6940          |                       | 16,185            |                                  |                       |                    | 16,185    |
| Parking                              | 6950          |                       | 1,407,469         | 371,397                          | 64,141                |                    | 1,843,007 |
| Student and Co-Curricular Activities | 6960          | 61,597                | 1,270,624         | 94,678                           | 3,553                 |                    | 1,430,452 |
| Student Housing                      | 6970          |                       |                   |                                  |                       |                    | 0         |
| Other Ancillary Services             | 6990          |                       |                   |                                  |                       |                    | 0         |
| <b>Total Ancillary Services</b>      | 6900          | 61,649                | 2,695,266         | 545,870                          | 67,694                | 0                  | 3,370,479 |
| Auxiliary Operations                 | 7000          |                       |                   |                                  |                       |                    |           |
| Contract Education                   | 7010          | 16,861                | 1,464,886         | 777,520                          | 58,308                |                    | 2,317,575 |
| Other Auxiliary Operations           | 7090          | 82                    | 456,494           | 462,225                          |                       |                    | 918,801   |
| <b>Total Auxiliary Operations</b>    | 7000          | 16,943                | 1,921,380         | 1,239,745                        | 58,308                | 0                  | 3,236,376 |

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: 2009-2010 Budget Year: 2010-2011

District ID: 960 Name: RIVERSIDE

| 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          |                       |                   | 13,321                           | 154,833               |                    | 168,154     |
| Long-Term Debt and Other Financing                   | 7200          |                       |                   |                                  |                       |                    |             |
| Long_Term Debt                                       | 7210          |                       |                   |                                  |                       |                    | 0           |
| Tax revenue Anticipation Notes                       | 7220          |                       |                   |                                  |                       |                    | 0           |
| Other Financing                                      | 7290          |                       |                   |                                  |                       |                    | 0           |
| <b>Total Long-Term Debt and Other Financing</b>      | 7200          | 0                     | 0                 | 0                                | 0                     | 0                  | 0           |
| Transfers, Student Aid and Other Outgo               | 7300          |                       |                   |                                  |                       |                    |             |
| Transfers  | 7310          |                       |                   |                                  |                       | 1,152,570          | 1,152,570   |
| Student Aid  | 7320          |                       |                   |                                  |                       | 81,152             | 81,152      |
| Other Outgo  | 7330          |                       |                   |                                  |                       |                    | 0           |
| <b>Total Transfers, Student Aid and Other Outgo</b>  | 7300          | 0                     | 0                 | 0                                | 0                     | 1,233,722          | 1,233,722   |
| <b>Sub-Total Non-Instructional Activities</b>        |               | 1,313,564             | 73,051,706        | 17,945,258                       | 2,175,974             | 1,487,565          | 95,974,067  |
| <b>Total Expenditures General Fund: activities *</b> |               | 69,184,895            | 73,319,428        | 21,420,715                       | 3,268,264             | 1,487,565          | 168,680,867 |

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

|     |   |           |  |     |               |
|-----|---|-----------|--|-----|---------------|
| I.  | 2010-2011 Appropriations Limit:   |           |  |     | \$195,615,145 |
| A.  | 2009-2010 Appropriations Limit:   |           |  |     |               |
| B.  | 2010-2011 Price Factor:   | 0.9746    |  |     |               |
| C.  | Population factor:  |           |  |     |               |
|     | 1. 2008-2009 Second Period Actual FTES  | 31,712.63 |  |     |               |
|     | 2. 2009-2010 Second Period Actual FTES  | 30,840.00 |  |     |               |
|     | 3. 2009-2010 Population change factor (C2/C1)   | 0.9725    |  |     |               |
| D.  | 2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)                                |           |  |     | \$185,403,741 |
| 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)   |           |  |     | \$185,403,741 |
| 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.  | 2010-2011 Appropriations Limit (D + E.3 - F.3)  |           |  |     | \$185,403,741 |
| II. | 2010-2011 Appropriations Subject to Limit:  |           |  |     |               |
| A.  | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) |           |  |     | 97,224,919    |
| B.  | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)                               |           |  |     | 450,000       |
| C.  | Local Property taxes  |           |  |     | 26,100,000    |
| D.  | Estimated excess Debt Service taxes   |           |  |     | 0             |
| E.  | Estimated Parcel taxes, Square Foot taxes, etc.   |           |  |     | 0             |
| F.  | Interest on proceeds of taxes   |           |  |     | 46,620        |
| G.  | Local appropriations from taxes for unreimbursed State, court, and federal mandates                       |           |  |     | 0             |
| H.  | 2010-2011 Appropriations Subject to Limit   |           |  |     | \$123,821,539 |



For Actual Year: 2009-2010 Budget Year: 2010-2011

General Fund

| Description  | Object Code | Fund: 11             |                    | Fund: 12   |             | Fund: 10    |             |
|--|-------------|----------------------|--------------------|------------|-------------|-------------|-------------|
|  |             | UNRESTRICTED SUBFUND | RESTRICTED SUBFUND | Actual     | Budget      | Actual      | Budget      |
| <b>REVENUES:</b>   |             |                      |                    |            |             |             |             |
| Federal Revenues   | 8100        |                      | 219,332            | 12,508,386 | 17,383,626  | 13,180,490  | 17,602,958  |
| State Revenues   | 8600        | 97,791,693           | 99,943,326         | 8,160,780  | 8,582,777   | 105,952,473 | 108,526,103 |
| Local Revenues   | 8800        | 42,555,633           | 43,796,327         | 6,434,091  | 7,235,909   | 48,989,724  | 51,032,236  |
| <b>Total Revenues</b>                                    |             | 141,019,430          | 143,958,985        | 27,103,257 | 33,202,312  | 168,122,687 | 177,161,297 |
| <b>EXPENDITURES:</b>                                     |             |                      |                    |            |             |             |             |
| Academic Salaries  | 1000        | 65,651,061           | 64,571,157         | 4,399,790  | 6,060,831   | 70,050,851  | 70,631,988  |
| Classified Salaries                                      | 2000        | 31,752,733           | 32,748,208         | 9,953,189  | 11,089,777  | 41,705,922  | 43,837,985  |
| Employee Benefits  | 3000        | 26,842,299           | 29,582,145         | 3,905,251  | 4,548,136   | 30,747,550  | 34,130,281  |
| Supplies and Materials                                   | 4000        | 1,888,202            | 2,352,218          | 1,778,975  | 3,151,025   | 3,667,177   | 5,503,243   |
| Other Operating Expenses and Services                    | 5000        | 12,854,052           | 16,717,312         | 4,899,486  | 6,301,721   | 17,753,538  | 23,019,033  |
| Capital Outlay   | 6000        | 972,219              | 840,552            | 2,296,045  | 6,574,908   | 3,268,264   | 7,415,460   |
| <b>Total Expenditures</b>                                |             | 139,960,566          | 146,811,592        | 27,232,736 | 37,726,398  | 167,193,302 | 184,537,990 |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> |             | 1,058,864            | (2,852,607)        | (129,479)  | (4,524,086) | 929,385     | (7,375,693) |
| <b>Other Financing Sources</b>                           | 8900        | -2,610,591           | 1,088,312          | 2,613,110  | 2,305,688   | 2,519       | 3,394,000   |
| <b>Other Outgo</b>                                       | 7000        | 1,152,570            | 675,753            | 334,995    | 632,703     | 1,487,565   | 1,308,456   |
| <b>Net Increase/(Decrease) in Fund Balance</b>           |             | (2,704,297)          | (2,440,048)        | 2,148,636  | (2,851,101) | (555,661)   | (5,291,149) |
| <b>BEGINNING FUND BALANCE:</b>                           |             |                      |                    |            |             |             |             |
| Net Beginning Balance, July 1                            | 9010        | 13,253,849           | 10,468,684         | 9,543,831  | 11,692,467  | 22,797,680  | 22,161,151  |
| Prior Years Adjustments                                  | 9020        | (80,868)             |                    |            |             | (80,868)    |             |
| Adjusted Beginning Balance                               | 9030        | 13,172,981           |                    | 9,543,831  |             | 22,716,812  |             |
| <b>Ending Fund Balance, June 30</b>                      |             | 10,468,684           | 8,028,636          | 11,692,467 | 8,841,366   | 22,161,151  | 16,870,002  |

For Actual Year: 2009-2010

Budget Year: 2010-2011

**DEBT SERVICE FUNDS**

| Description  | Object Code | Fund: 21                          |            | Fund: 22                                  |        | Fund: 29                |        |
|--|-------------|-----------------------------------|------------|---|--------|-------------------------|--------|
|  |             | BOND INTEREST AND REDEMPTION FUND | Budget     | REVENUE BOND INTEREST AND REDEMPTION FUND | Budget | OTHER DEBT SERVICE FUND | Budget |
| REVENUES:  |             | Actual                            |            | Actual                                    |        | Actual                  |        |
| <b>Federal Revenues</b>                            |             |                                   |            |   |        |                         |        |
| State Revenues                                     | 8100        |                                   |            |   |        |                         |        |
|  | 8600        | 105,248                           |            |   |        |                         |        |
| Local Revenues                                     | 8800        | 9,935,792                         |            |   |        |                         |        |
| <b>Total Revenues</b>                              |             | 10,041,040                        | 0          | 0   | 0      | 0                       | 0      |
| <b>Other Financing Sources</b>                     |             |                                   |            |   |        |                         |        |
| Interfund Transfers In                             | 8900        |                                   |            |   |        |                         |        |
| Other Incoming Transfers                           | 8981        |                                   |            |   |        |                         |        |
|  | 8983        |                                   |            |   |        |                         |        |
| <b>Total Other Financing Sources</b>               |             | 0                                 | 0          | 0   | 0      | 0                       | 0      |
| <b>Other Outgo</b>                                 |             |                                   |            |   |        |                         |        |
| Debt Retirement (Long Term Debt)                   | 7000        |                                   |            |   |        |                         |        |
| Debt Reduction                                     | 7100        |                                   |            |   |        |                         |        |
|  | 7110        | 12,990,337                        |            |   |        |                         |        |
| Debt Interest and Other Service Charges            | 7120        |                                   |            |   |        |                         |        |
| Transfers Outgoing                                 | 7300 & 7400 |                                   |            |   |        |                         |        |
| Reserve for Contingencies                          | 7900        |                                   |            |   |        |                         |        |
| <b>Total Other Outgo</b>                           |             | 12,990,337                        | 0          | 0   | 0      | 0                       | 0      |
| <b>Net Other Financing Sources / (Other Outgo)</b> |             | (12,990,337)                      | 0          | 0   | 0      | 0                       | 0      |
| <b>Net Increase/Decrease in Fund Balance</b>       |             | (2,949,297)                       | 0          | 0   | 0      | 0                       | 0      |
| <b>BEGINNING FUND BALANCE:</b>                     |             |                                   |            |   |        |                         |        |
| Net Beginning Balance, July 1                      | 9010        | 16,983,804                        | 14,034,507 | 0   | 0      | 0                       | 0      |
| Prior Years Adjustments                            | 9020        |                                   |            |   |        |                         |        |
| Adjusted Beginning Balance                         | 9030        | 16,983,804                        | 0          | 0   | 0      | 0                       | 0      |
| <b>Ending Fund Balance, June 30</b>                |             | 14,034,507                        | 14,034,507 | 0   | 0      | 0                       | 0      |

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

| Description   | Object Code | FUND: 31 |        | FUND 32   |           | FUND 33   |           |
|---|-------------|----------|--------|-----------|-----------|-----------|-----------|
|   |             | Actual   | Budget | Actual    | Budget    | Actual    | Budget    |
| <b>REVENUES:</b>  |             |          |        |           |           |           |           |
| Federal Revenues  | 8100        |          |        |           |           | 112,906   | 79,982    |
| State Revenues  | 8600        |          |        |           |           | 71,805    | 71,448    |
| Local Revenues  | 8800        |          |        | 1,605,079 | 2,270,715 | 1,173,122 | 1,191,739 |
| <b>Total Income</b>                                       |             | 0        | 0      | 1,605,079 | 2,270,715 | 1,357,833 | 1,343,169 |
| <b>Expenditures</b>                                       |             |          |        |           |           |           |           |
| Academic Salaries   | 1000        |          |        |           |           | 1,040,869 | 757,308   |
| Classified Salaries                                       | 2000        |          |        | 765,199   | 975,654   | 370,981   | 230,157   |
| Employee Benefits   | 3000        |          |        | 319,147   | 447,827   | 256,477   | 164,960   |
| Supplies and Materials                                    | 4000        |          |        | 815,271   | 1,139,447 | 58,519    | 44,542    |
| Other Operating Expenses and Services                     | 5000        |          |        | 199,941   | 260,590   | 78,019    | 70,041    |
| Capital Outlay  | 6000        |          |        | 3,133     |           | 650       | 2,672     |
| <b>Total Expenditures</b>                                 |             | 0        | 0      | 2,102,691 | 2,823,518 | 1,805,515 | 1,269,680 |
| <b>Excess ((Deficiency) of Revenues over Expenditures</b> |             | 0        | 0      | (497,612) | (552,803) | (447,682) | 73,489    |
| <b>Other Financing Sources</b>                            | 8900        |          |        | 529,809   | 425,753   | 372,761   |           |
| <b>Other Outgo</b>  | 7000        |          |        |           |           |           |           |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0        | 0      | 32,197    | (127,050) | (74,921)  | 73,489    |
| <b>Beginning Fund Balance:</b>                            |             |          |        |           |           |           |           |
| Net Beginning Balance, July 1                             | 9010        |          | 0      | 144,909   | 177,106   | 115,138   | 40,217    |
| Prior Years Adjustments                                   | 9020        |          |        |           |           |           |           |
| Adjusted Beginning Balance                                | 9030        | 0        |        | 144,909   |           | 115,138   |           |
| <b>Ending Fund Balance, June 30</b>                       |             | 0        | 0      | 177,106   | 50,056    | 40,217    | 113,706   |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

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



Capital Projects Funds

| Description   | Object Code | FUND: 41     |               | FUND 42 |        |
|---|-------------|--------------|---------------|---------|--------|
|   |             | Actual       | Budget        | Actual  | Budget |
| <b>REVENUES:</b>  |             |              |               |         |        |
| Federal Revenues  | 8100        |              | 545,400       |         |        |
| State Revenues  | 8600        | 10,959,353   | 40,044,855    |         |        |
| Local Revenues  | 8800        | 6,782,434    | 2,116,676     |         |        |
| <b>Total Income</b>                                       |             | 17,741,787   | 42,706,931    | 0       | 0      |
| <b>Expenditures</b>                                       |             |              |               |         |        |
| Academic Salaries   | 1000        |              |               |         |        |
| Classified Salaries                                       | 2000        | 212,038      | 352,111       |         |        |
| Employee Benefits   | 3000        | 87,313       | 167,381       |         |        |
| Supplies and Materials                                    | 4000        |              |               |         |        |
| Other Operating Expenses and Services                     | 5000        | 361,883      | 2,644,237     |         |        |
| Capital Outlay  | 6000        | 41,236,828   | 189,042,820   |         |        |
| <b>Total Expenditures</b>                                 |             | 41,898,062   | 192,206,549   | 0       | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | (24,156,275) | (149,499,618) | 0       | 0      |
| <b>Other Financing Sources</b>                            | 8900        |              | 113,000,000   |         |        |
| <b>Other Outgo</b>  | 7000        |              | 3,390,000     |         |        |
| <b>Net increase/(Decrease) in Fund Balance</b>            |             | (24,156,275) | (39,889,618)  | 0       | 0      |
| <b>Beginning Fund Balance:</b>                            |             |              |               |         |        |
| Net Beginning Balance, July 1                             | 9010        | 81,230,787   | 57,074,512    |         | 0      |
| Prior Years Adjustments                                   | 9020        |              |               |         |        |
| Adjusted Beginning Balance                                | 9030        | 81,230,787   |               | 0       |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 57,074,512   | 17,184,894    | 0       | 0      |



For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

| Description                                    | Object Code | FUND: 61    |           | FUND 69 |        |
|--|-------------|-------------|-----------|---------|--------|
|  |             | Actual      | Budget    | Actual  | Budget |
| <b>REVENUES:</b>                               |             |             |           |         |        |
| Local Revenues                                 | 8800        | 6,514,512   | 6,699,492 |         |        |
| Other Financing Sources                        | 8900        | 250,000     | 250,000   |         |        |
| <b>Total Income</b>                            |             | 6,764,512   | 6,949,492 | 0       | 0      |
| <b>Expenditures</b>                            |             |             |           |         |        |
| Academic Salaries                              | 1000        |             |           |         |        |
| Classified Salaries                            | 2000        | 242,599     | 266,685   |         |        |
| Employee Benefits                              | 3000        | 88,457      | 97,171    |         |        |
| Supplies and Materials                         | 4000        | 1,852       | 3,500     |         |        |
| Other Operating Expenses and Services          | 5000        | 6,321,307   | 7,010,985 |         |        |
| Capital Outlay                                 | 6000        | 3,979       | 40,000    |         |        |
| <b>Total Expenditures</b>                      |             | 6,658,194   | 7,418,341 | 0       | 0      |
| <b>Net Profit or Loss</b>                      |             | 106,318     | (468,849) | 0       | 0      |
| <b>Other Outgo</b>                             | 7000        |             |           |         |        |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | 106,318     | (468,849) | 0       | 0      |
| <b>Begining Fund Balance:</b>                  |             |             |           |         |        |
| Net Beginning Balance, July 1                  | 9010        | 4,022,520   | 2,550,033 |         | 0      |
| Prior Years Adjustments                        | 9020        | (1,578,805) |           |         |        |
| Adjusted Beginning Balance                     | 9030        | 2,443,715   |           | 0       |        |
| <b>Ending Fund Balance, June 30</b>            |             | 2,550,033   | 2,081,184 | 0       | 0      |

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

| Description   | Object Code | FUND: 71                       |         | FUND 72 |                               | FUND 73 |        |
|---|-------------|--------------------------------|---------|---------|-------------------------------|---------|--------|
|   |             | ASSOCIATED STUDENTS TRUST FUND | Actual  | Budget  | REPRESENTATION FEE TRUST FUND | Actual  | Budget |
| <b>REVENUES:</b>  |             |                                |         |         |                               |         |        |
| Federal Revenues  | 8100        |                                |         |         |                               |         |        |
| State Revenues  | 8600        |                                |         |         |                               |         |        |
| Local Revenues  | 8800        |                                | 709,781 | 700,000 |                               |         |        |
| <b>Total Income</b>                                       |             |                                | 709,781 | 700,000 | 0                             | 0       | 0      |
| <b>Expenditures</b>                                       |             |                                |         |         |                               |         |        |
| Academic Salaries   | 1000        |                                |         |         |                               |         |        |
| Classified Salaries                                       | 2000        |                                |         |         |                               |         |        |
| Employee Benefits   | 3000        |                                |         |         |                               |         |        |
| Supplies and Materials                                    | 4000        |                                | 318,839 | 378,000 |                               |         |        |
| Other Operating Expenses and Services                     | 5000        |                                | 308,439 | 322,000 |                               |         |        |
| Capital Outlay  | 6000        |                                | 55,172  |         |                               |         |        |
| <b>Total Expenditures</b>                                 |             |                                | 682,450 | 700,000 | 0                             | 0       | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             |                                | 27,331  | 0       | 0                             | 0       | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                                |         |         |                               |         |        |
| <b>Other Outgo</b>  | 7000        |                                | (4,570) |         |                               |         |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             |                                | 31,901  | 0       | 0                             | 0       | 0      |
| <b>Beginning Fund Balance:</b>                            |             |                                |         |         |                               |         |        |
| Net Beginning Balance, July 1                             | 9010        |                                | 898,134 | 930,035 |                               | 0       | 0      |
| Prior Years Adjustments                                   | 9020        |                                |         |         |                               |         |        |
| Adjusted Beginning Balance                                | 9030        |                                | 898,134 |         | 0                             | 0       | 0      |
| <b>Ending Fund Balance, June 30</b>                       |             |                                | 930,035 | 930,035 | 0                             | 0       | 0      |



For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

| Description   | Object Code | FUND: 74   |            | FUND 75                              |        | FUND 76                      |        |
|---|-------------|------------|------------|--------------------------------------|--------|------------------------------|--------|
|   |             | Actual     | Budget     | SCHOLARSHIP & LOAN TRUST FUND Actual | Budget | INVESTMENT TRUST FUND Actual | Budget |
| <b>REVENUES:</b>  |             |            |            |                                      |        |                              |        |
| Federal Revenues  | 8100        | 34,698,063 | 36,193,303 |                                      |        |                              |        |
| State Revenues  | 8600        | 1,726,635  | 2,000,000  |                                      |        |                              |        |
| Local Revenues  | 8800        |            |            |                                      |        |                              |        |
| <b>Total Income</b>                                       |             | 36,424,698 | 38,193,303 | 0                                    | 0      | 0                            | 0      |
| <b>Expenditures</b>                                       |             |            |            |                                      |        |                              |        |
| Academic Salaries   | 1000        |            |            |                                      |        |                              |        |
| Classified Salaries                                       | 2000        |            |            |                                      |        |                              |        |
| Employee Benefits   | 3000        |            |            |                                      |        |                              |        |
| Supplies and Materials                                    | 4000        |            |            |                                      |        |                              |        |
| Other Operating Expenses and Services                     | 5000        |            |            |                                      |        |                              |        |
| Capital Outlay  | 6000        |            |            |                                      |        |                              |        |
| <b>Total Expenditures</b>                                 |             | 0          | 0          | 0                                    | 0      | 0                            | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 36,424,698 | 38,193,303 | 0                                    | 0      | 0                            | 0      |
| <b>Other Financing Sources</b>                            | 8900        |            |            |                                      |        |                              |        |
| <b>Other Outgo</b>  | 7000        | 36,424,698 | 38,193,303 |                                      |        |                              |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0          | 0          | 0                                    | 0      | 0                            | 0      |
| <b>Beginning Fund Balance:</b>                            |             |            |            |                                      |        |                              |        |
| Net Beginning Balance, July 1                             | 9010        |            | 0          |                                      | 0      |                              | 0      |
| Prior Years Adjustments                                   | 9020        |            |            |                                      |        |                              |        |
| Adjusted Beginning Balance                                | 9030        | 0          |            | 0                                    |        | 0                            |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 0          | 0          | 0                                    | 0      | 0                            | 0      |



For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 960

Name: RIVERSIDE

| Fund Number In | Fund Name              | Fund Number Out | Fund Name            | Amount Transferred |
|----------------|------------------------|-----------------|----------------------|--------------------|
| 32             | CAFETERIA FUND         | 11              | UNRESTRICTED SUBFUND | 529,809            |
| 33             | CHILD DEVELOPMENT FUND | 11              | UNRESTRICTED SUBFUND | 372,761            |
| 61             | SELF-INSURANCE FUND    | 11              | UNRESTRICTED SUBFUND | 250,000            |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Actual Report  
L10 GENERAL FUND

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 960

Name: RIVERSIDE

| Activity Classification               | Activity Code | Unrestricted                               |                                   | Restricted Prop 20                |                    | Total     |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|-----------|
|                                       |               | Instructional & Institutional Unrestricted | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted |           |
| Lottery Adjustments and Proceeds:     |               |  |                                   |                                   |                    |           |
| Net Beginning Balance, July 1         | 9010          |  |                                   |                                   |                    |           |
| Adjustments                           | 9020          |  |                                   |                                   |                    |           |
| Adjusted Beginning Balance            | 9030          |  | 0                                 |                                   |                    | 0         |
| Actual Fiscal Year Data               |               |  |                                   |                                   |                    |           |
| State Lottery Proceeds:               | 8681          |  | 3,745,860                         |                                   |                    | 590,354   |
| <b>Expenditures</b>                   |               |  |                                   |                                   |                    |           |
| Academic Salaries                     | 1000          |  |                                   |                                   | 0                  | 0         |
| Classified Salaries                   | 2000          |  | 3,275,958                         |                                   | 3,275,958          | 3,275,958 |
| Employee Benefits                     | 3000          |  | 1,356,869                         |                                   | 1,356,869          | 1,356,869 |
| <b>Supplies &amp; Materials</b>       | 4000          |  |                                   |                                   |                    |           |
| Software                              | 4100          |  |                                   |                                   | 0                  | 21,281    |
| Books, Magazines, & Periodicals       | 4200          |  |                                   |                                   | 0                  | 13,864    |
| Instructional Supplies & Materials    | 4300          |  |                                   |                                   | 0                  | 555,209   |
| Noninstructional Supplies & Mtrls     | 4400          |  |                                   |                                   | 0                  | 0         |
| <b>Total Supplies and Materials</b>   |               | 0  | 0                                 | 0                                 | 0                  | 590,354   |
| Other Operating Expenses and Services | 5000          |  |                                   |                                   | 0                  | 0         |
| Capital Outlay                        | 6000          |  |                                   |                                   | 0                  | 0         |
| Library Books                         | 6300          |  |                                   |                                   | 0                  | 0         |
| Equipment                             | 6400          |  |                                   |                                   | 0                  | 0         |
| Equipment - Additional                | 6410          |  |                                   |                                   | 0                  | 0         |
| Equipment - Replacement               | 6420          |  |                                   |                                   | 0                  | 0         |
| <b>Total Capital Outlay</b>           |               | 0  | 0                                 | 0                                 | 0                  | 0         |
| Other Outgo                           | 7000          |  |                                   |                                   | 0                  | 0         |
| <b>Total Expenditures</b>             |               | 0  | 4,632,827                         | 0                                 | 4,632,827          | 5,223,181 |
| <b>Ending Balance</b>                 |               |  |                                   |                                   | 1,886,967          | 1,356,907 |

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: 2009-2010 Budget Year: 2010-2011

District ID: 960 Name: RIVERSIDE

| Activity Classification               | Activity Code | Unrestricted                            |                                   | Restricted Prop 20                     |   | Total     |
|---------------------------------------|---------------|---|-----------------------------------|--|---|-----------|
|                                       |               | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Instructional Materials Proposition 20 | Instructional Activities (AC 0100-4900) |           |
| Lottery Adjustments and Proceeds:     |               |   |                                   |  |   |           |
| Net Beginning Balance, July 1         | 9010          |   | (886,967)                         |  |   |           |
| Adjustments                           | 9020          |   |                                   |  |   |           |
| Adjusted Beginning Balance            | 9030          |   | (886,967)                         |  |   | 0         |
| Budget Fiscal Year Data               |               |   |                                   |  |   |           |
| State Lottery Proceeds:               | 8681          |   | 3,135,000                         |  | 239,818                                 |           |
| <b>Expenditures</b>                   |               |   |                                   |  |   |           |
| Academic Salaries                     | 1000          |   |                                   |  |   | 0         |
| Classified Salaries                   | 2000          |   | 3,119,670                         |  |   | 3,119,670 |
| Employee Benefits                     | 3000          |   | 1,432,536                         |  |   | 1,432,536 |
| <b>Supplies &amp; Materials</b>       | 4000          |   |                                   |  |   |           |
| Software                              | 4100          |   |                                   |  |   | 0         |
| Books, Magazines, & Periodicals       | 4200          |   |                                   |  |   | 0         |
| Instructional Supplies & Materials    | 4300          |   | (239,818)                         |  | 239,818                                 | 0         |
| Noninstructional Supplies & Mtrls     | 4400          |   |                                   |  |   | 0         |
| <b>Total Supplies and Materials</b>   |               | 0                                       | (239,818)                         | 0                                      | 239,818                                 | 0         |
| Other Operating Expenses and Services | 5000          |   |                                   |  |   | 0         |
| Capital Outlay                        | 6000          |   |                                   |  |   | 0         |
| Library Books                         | 6300          |   |                                   |  |   | 0         |
| Equipment                             | 6400          |   |                                   |  |   | 0         |
| Equipment - Additional                | 6410          |   |                                   |  |   | 0         |
| Equipment - Replacement               | 6420          |   |                                   |  |   | 0         |
| <b>Total Capital Outlay</b>           |               | 0                                       | 0                                 | 0                                      | 0                                       | 0         |
| Other Outgo                           | 7000          |   |                                   |  |   | 0         |
| <b>Total Expenditures</b>             |               | 0                                       | 4,312,388                         | 0                                      | 239,818                                 | 4,552,206 |
| <b>Ending Balance</b>                 |               |   |                                   |  |   | 0         |