

Board of Trustees Regular Meeting (VII.A)

Meeting	October 15, 2019
Agenda Item	Consent Agenda Information (VII.A)
Subject	Consent Agenda Information 2018-2019 CCFS-311 – Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached 2018-2019 CCFS-311 – Annual Financial and Budget Report.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
Bill J. Bogle, Jr., Interim Controller

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2018-2019

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. 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 2018-2019

Budget Financial Information – FY 2019-2020

Analysis of Interfund Transfers

Receipt and Expenditures of Lottery Proceeds – Actuals

Receipt and Expenditures of Lottery Proceeds – Budget

Details of Education Protection Account

Pension Contribution Costs

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

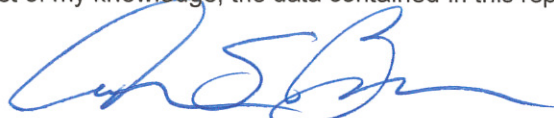
(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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.



District Chief Business Officer

9-23-19

Date



District Superintendent

9-30-2019

Date

Contact:

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 10, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	34,624,271	34,624,271		34,624,271
Other	1300	36,532,526	36,532,526		36,532,526
Total Instructional Salaries		71,156,797	71,156,797	0	71,156,797
Non-Instructional Salaries					
Contract or Regular	1200		15,191,517	1,080,860	16,272,377
Other	1400		2,932,724	101,571	3,034,295
Total Non-Instructional Salaries		0	18,124,241	1,182,431	19,306,672
Total Academic Salaries		71,156,797	89,281,038	1,182,431	90,463,469
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,302,865	1,598,564	31,901,429
Other	2300		2,209,924	337,902	2,547,826
Total Non-Instructional Salaries		0	32,512,789	1,936,466	34,449,255
Instructional Aides					
Regular Status	2200	2,326,723	2,326,723		2,326,723
Other	2400	424,790	424,790		424,790
Total Instructional Aides		2,751,513	2,751,513	0	2,751,513
Total Classified Salaries		2,751,513	35,264,302	1,936,466	37,200,768
Employee Benefits	3000	26,758,094	53,920,603	1,485,689	55,406,292
Supplies and Materials	4000		1,874,201	129,466	2,003,667
Other Operating Expenses	5000		16,631,065	1,114,499	17,745,564
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		100,666,404	196,971,209	5,848,551	202,819,760

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		562,744		562,744
Student Health Services Above Amount Collected	6441		30,246		30,246
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,762,027		1,762,027
Objects to Exclude	Object Code				
Rents and Leases	5060		1,077,483	78,064	1,155,547
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		3,730,063		3,730,063
Employee Benefits	3000		1,489,780		1,489,780
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	8,652,343	78,064	8,730,407
Total for ECS 84362, 50% Law		100,666,404	188,318,866	5,770,487	194,089,353
Percent of CEE (Instructional Salary Cost / Total CEE)		53.46%	100.00%		
50% of Current Expense of Education			94,159,433		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		100,666,404	188,318,866	5,770,487	194,089,353
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		100,666,404	196,971,209	5,848,551	202,819,760
Capital Expenditures	6000	106,123	1,573,156	461,835	2,034,991
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		100,772,527	198,544,365	6,310,386	204,854,751

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	42,317	2,531,313	2,573,630
In County Treasury	9112	58,341,100	58,811,290	117,152,390
Cash With Fiscal Agents	9113	5,617		5,617
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,283,419	14,163,435	22,446,854
Due from Other Funds	9140	726,851	23,876	750,727
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	145,641	108,847	254,488
TOTAL ASSETS		67,614,945	75,638,761	143,253,706
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,335,265	4,864,144	17,199,409
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	180,670	36,421	217,091
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,909,535	60,991,846	62,901,381
TOTAL LIABILITIES		14,425,470	65,892,411	80,317,881

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts 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
Assigned/Committed	9754			0
Unassigned	9790	53,189,475	9,746,350	62,935,825
Total Fund Balance		53,189,475	9,746,350	62,935,825
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		53,189,475	9,746,350	62,935,825
TOTAL LIABILITIES AND FUND EQUITY		67,614,945	75,638,761	143,253,706

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
LIABILITIES				
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 LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 960

Name: RIVERSIDE

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		10,448	91,900			
In County Treasury	9112		1,104,265	940,406			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		247,774	69,412			
Due from Other Funds	9140		23,123	10,368			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
TOTAL ASSETS		0	1,416,484	1,112,086	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		108,198	65,066			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		473	1,514			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	108,671	66,580	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	1,307,813	1,045,506	0	0	0
Total Fund Balance		0	1,307,813	1,045,506	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	1,307,813	1,045,506	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,416,484	1,112,086	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	4,811,511		4,476,066
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	33,167		33,030
Due from Other Funds	9140	82,051		3,505
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,926,729	0	4,512,601
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	578,164		27,227
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	23,741		2,864
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,267,726		
TOTAL LIABILITIES		2,869,631	0	30,091

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	2,057,098		4,482,510
Total Fund Balance		2,057,098	0	4,482,510
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,057,098	0	4,482,510
TOTAL LIABILITIES AND FUND EQUITY		4,926,729	0	4,512,601

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
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				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
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
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	47,713	
In County Treasury	9112	15,627,626	
Cash With Fiscal Agents	9113	546,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	428,944	
Due from Other Funds	9140	84,690	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	850	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		16,735,823	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	6,084,918	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	39	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	2,764,900	
Total Current Liabilities and Deferred Revenue		8,849,857	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	8,849,857	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	7,885,966	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,885,966	0
TOTAL LIABILITIES AND FUND EQUITY		16,735,823	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	536,459			925,209				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,799,429							
Accounts Receivable	9130								
Due from Other Funds	9140	26,500							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,362,388	0	0	925,209	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	43,299							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	33,865			704,636				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		77,164	0	0	704,636	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	77,164	0	0	704,636	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,274,123							
Unassigned	9790	1,011,101			220,573				
Total Reserved Fund Balance		2,285,224	0	0	220,573	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,285,224	0	0	220,573	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,362,388	0	0	925,209	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		7,845,829	7,845,829
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		202,067	202,067
Student Financial Aid	8150	258,181	1,328,165	1,586,346
Veterans Education	8160		1,997	1,997
Vocational and Technical Education Act (VATEA)	8170		1,441,159	1,441,159
Other Federal Revenues	8190		2,442,189	2,442,189
Total Federal Revenues	8100	258,181	13,261,406	13,519,587
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	262,026		262,026
State General Apportionment	8612	101,750,538		101,750,538
Other General Apportionment	8613	2,841,238		2,841,238
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,989,325	1,989,325
Disabled Students Programs and Services(DSPS)	8623		3,243,559	3,243,559
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,285,372	1,285,372
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,603,522	8,603,522

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	29,539,879		29,539,879
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		31,511,395	31,511,395
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	433,433		433,433
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	709		709
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,219,843	1,909,281	7,129,124
State Mandated Costs	8685	856,636		856,636
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,582,671		5,582,671
Total State Revenues	8600	146,486,973	48,542,454	195,029,427

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	40,179,752		40,179,752
Tax Allocation, Supplemental Roll	8812	632,262		632,262
Tax Allocation, Unsecured Roll	8813	1,721,236		1,721,236
Prior Years Taxes	8816	803,499		803,499
Education Revenues Augmentation Fund (ERAF)	8817	(3,774,194)		(3,774,194)
Redevelopment Agency Funds - Pass Through	8818	1,371,468		1,371,468
Redevelopment Agency Funds - Residual	8819	8,147,786		8,147,786
Redevelopment Agency Funds - Asset Liquidation	8819.1	111,862		111,862
Contributions, Gifts, Grants, and Endowments	8820	64,092	151,891	215,983
Contract Services	8830			
Contract Instructional Services	8831	223,699		223,699
Other Contract Services	8832			0
Sales and Commissions	8840	1,515,920		1,515,920
Rentals and Leases	8850	279,408	3,697	283,105
Interest and Investment Income	8860	1,809,967	339,852	2,149,819
Student Fees and Charges	8870			
Community Services Classes	8872	80,088		80,088
Dormitory	8873			0
Enrollment	8874	10,871,809		10,871,809
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,626,139	1,626,139
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	84,799		84,799
Nonresident Tuition	8880	2,797,161	993,154	3,790,315
Parking Services and Public Transportation	8881		2,288,777	2,288,777
Other Student Fees and Charges	8885	245,175	416,949	662,124
Other Local Revenues	8890	1,877,688	4,247,626	6,125,314
Total Local Revenues	8800	69,043,477	10,068,085	79,111,562
Total Revenues		215,788,631	71,871,945	287,660,576

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	5,260		5,260
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(2,336,453)	2,336,453	0
Total Other Financing Sources	8900	(2,331,193)	2,336,453	5,260
Total Revenues and Other Financing Sources		213,457,438	74,208,398	287,665,836

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	25,070		388			25,458
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,231,785		397,429	29,625		6,658,839
Business and Management	0500	3,652,219		54,837			3,707,056
Communications	0600	2,199,167	424	61,663	89,895		2,351,149
Computer and Information Science	0700	3,199,375		92,044	179,312		3,470,731
Education	0800	8,396,594		954,728	17,289		9,368,611
Engineering and Related Industrial Technology	0900	2,762,439		182,219	526,116		3,470,774
Fine and Applied Arts	1000	8,530,100		339,693	184,810		9,054,603
Foreign language	1100	3,138,972		43,891	2,009		3,184,872
Health	1200	7,502,703		671,564	294,951		8,469,218
Consumer Education And Home Economics	1300	2,618,315		380,966	8,179		3,007,460
Law	1400	112,936		6,412			119,348
Humanities(Letters)	1500	16,106,799		244,892	13,698		16,365,389
Library Science	1600	92,187		1,020			93,207
Mathematics	1700	9,747,852		162,070	126,366		10,036,288
Military Studies	1800						0
Physical Sciences	1900	5,594,665		281,994	106,657		5,983,316
Psychology	2000	2,547,434		32,029	134		2,579,597
Public Affairs and Services	2100	3,265,910		1,010,714	171,423		4,448,047
Social Sciences	2200	7,974,327		124,342	4,188		8,102,857
Commercial Services	3000	1,661,543		81,395	36,012		1,778,950
Interdisciplinary Studies	4900	7,379,408		135,838	65,972		7,581,218
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	562,744					562,744
Sub-Total Instructional Activites		103,302,544	424	5,260,128	1,856,636		110,419,732
Total Expenditures for GF Activities*		103,302,544	118,588,813	42,633,829	10,563,471	3,743,572	278,832,229

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				
Instructional Administration and Governance	6000						
Academic Administration	6010		27,325,461	10,693,034	3,133,732		41,152,227
Course and Curriculum Development	6020		3,174,412	4,713,578	6,597		7,894,587
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	30,499,873	15,406,612	3,140,329	0	49,046,814
Instructional Support Services	6100						
Learning Center	6110		750,259	10,325	11,365		771,949
Library	6120		3,685,854	209,854	692,098		4,587,806
Media	6130		1,485,316	85,565	131,039		1,701,920
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	5,921,429	305,744	834,502	0	7,061,675
Admissions and Records	6200		2,796,369	279,564	9,715		3,085,648
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,708,726	544,779	13,791		11,267,296
Matriculation and Student Assessment	6320		2,128,020	473,671	12,375		2,614,066
Transfer Programs	6330			16,288	790		17,078
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	12,836,746	1,034,738	26,956	0	13,898,440

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: 2018-2019

Budget Year: 2019-2020

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						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,871,486	142,322	59,039		3,072,847
Extended Opportunity Programs and Services (EOPS)	6430		2,456,123	433,088	527,397		3,416,608
Health Services	6440		1,678,563	414,781	9,985		2,103,329
Student Personnel Administration	6450		7,298,673	1,656,196	200,282		9,155,151
Financial Aid Administration	6460		3,757,383	79,898	7,074		3,844,355
Job Placement Services	6470		745	12			757
Veterans Services	6480		706,957	182,114	75,829		964,900
Miscellaneous Student Services	6490			416,948			416,948
Total Other Student Services		0	18,769,930	3,325,359	879,606	0	22,974,895
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,067,778	1,187,458	462,774		4,718,010
Custodial Services	6530		4,176,811	357,865	11,850		4,546,526
Grounds Maintenance and Repairs	6550		2,399,049	302,304	152,620		2,853,973
Utilities	6570			4,217,441			4,217,441
Other Operations and Maintenance of Plant	6590			116,103	4,891		120,994
Total Operation and Maintenance of Plant	6500	0	9,643,638	6,181,171	632,135	0	16,456,944
Planning, Policymaking and Coordinations	6600		4,343,571	1,804,885	33,173		6,181,629

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				
General Institutional Support Services	6700						
Community Relations	6710		4,015,979	373,311	23,603		4,412,893
Fiscal Operations	6720		4,981,907	1,267,338	893,018		7,142,263
Human Resources Management	6730		2,285,024	414,223	24,282		2,723,529
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,762,027				1,762,027
Staff Development	6750		98,772	23,519			122,291
Staff Diversity	6760		989	36,562			37,551
Logistical Services	6770		5,182,548	1,567,048	175,232		6,924,828
Management Information Systems	6780		5,665,816	3,151,471	922,922		9,740,209
Other General Institutional Support Services	6790		63,892	620			64,512
Total General Institutional Support Services	6700	0	24,056,954	6,834,092	2,039,057	0	32,930,103
Community Services & Economic Development	6800						
Community Recreation	6810		224,533	155,380			379,913
Community Service Classes	6820		1,491,615	400,028	10,934		1,902,577
Community Use of Facilities	6830		740,201	140,081	18,543		898,825
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,456,349	695,489	29,477	0	3,181,315

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2018-2019

Budget Year: 2019-2020

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			43,600			43,600
Child Development Centers	6920			17,933	7,288		25,221
Farm Operations	6930						0
Food Services	6940		7,904	87			7,991
Parking	6950		2,420,449	559,764	104,751		3,084,964
Student and Co-Curricular Activities	6960		2,547,654	192,812	13,159		2,753,625
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	4,976,007	814,196	125,198	0	5,915,401
Auxiliary Operations	7000						
Contract Education	7010		837,378	239,388	32,014		1,108,780
Other Auxiliary Operations	7090		1,450,145	387,463			1,837,608
Total Auxiliary Operations	7000	0	2,287,523	626,851	32,014	0	2,946,388

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			65,000	924,673		989,673
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					3,494,621	3,494,621
Other Outgo	7390					248,951	248,951
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,743,572	3,743,572
Sub-Total Non-Instructional Activites			118,588,389	37,373,701	8,706,835	3,743,572	168,412,497
Total Expenditures General Fund: activities *		103,302,544	118,588,813	42,633,829	10,563,471	3,743,572	278,832,229

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$230,794,125
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	29,327.00		
	2. 2018-2019 Second Period Actual FTES	29,948.00		
	3. 2018-2019 Population change factor (C2/C1)	1.0212		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$244,760,908
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)			\$244,760,908
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$244,760,908
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			142,940,765
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,855
C.	Local Property taxes			47,661,958
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			351,178
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$191,413,756

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	258,181	213,501	13,261,406	20,311,803	13,519,587	20,525,304
State Revenues	8600	146,486,973	146,851,293	48,542,454	102,187,562	195,029,427	249,038,855
Local Revenues	8800	69,043,477	73,160,438	10,068,085	11,330,033	79,111,562	84,490,471
Total Revenues		215,788,631	220,225,232	71,871,945	133,829,398	287,660,576	354,054,630
EXPENDITURES:							
Academic Salaries	1000	90,463,471	94,342,876	9,084,351	10,363,789	99,547,822	104,706,665
Classified Salaries	2000	37,200,767	42,260,075	18,578,766	21,456,433	55,779,533	63,716,508
Employee Benefits	3000	55,406,294	61,727,100	11,157,708	13,647,478	66,564,002	75,374,578
Supplies and Materials	4000	2,003,668	3,871,930	3,309,487	11,888,856	5,313,155	15,760,786
Other Operating Expenses and Services	5000	17,745,561	46,018,853	19,575,113	59,874,299	37,320,674	105,893,152
Capital Outlay	6000	2,034,991	5,858,401	8,528,480	23,252,275	10,563,471	29,110,676
Total Expenditures		204,854,752	254,079,235	70,233,905	140,483,130	275,088,657	394,562,365
Excess /(Deficiency) of Revenues over Expenditures		10,933,879	(33,854,003)	1,638,040	(6,653,732)	12,571,919	(40,507,735)
Other Financing Sources	8900	-2,331,193	-5,297,528	2,336,453	5,299,704	5,260	2,176
Other Outgo	7000	443,995	327,965	3,299,577	6,389,302	3,743,572	6,717,267
Net Increase/(Decrease) in Fund Balance		8,158,691	(39,479,496)	674,916	(7,743,330)	8,833,607	(47,222,826)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,030,811	53,189,475	9,071,437	9,746,350	54,102,248	62,935,825
Prior Years Adjustments	9020	(27)		(3)		(30)	
Adjusted Beginning Balance	9030	45,030,784		9,071,434		54,102,218	
Ending Fund Balance, June 30		53,189,475	13,709,979	9,746,350	2,003,020	62,935,825	15,712,999

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,346,990					
State Revenues	8600	113,993					
Local Revenues	8800	16,481,887					
Total Revenues		18,942,870	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,091,688					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,091,688	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,091,688)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,851,182	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,018,049	18,869,231		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,018,049			0		0
Ending Fund Balance, June 30		18,869,231	18,869,231		0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					109,393	23,000
State Revenues	8600					106,295	75,799
Local Revenues	8800			3,178,113	3,388,300	1,255,970	1,414,620
Total Income		0	0	3,178,113	3,388,300	1,471,658	1,513,419
Expenditures							
Academic Salaries	1000					752,277	854,497
Classified Salaries	2000			1,137,687	1,271,662	488,525	522,741
Employee Benefits	3000			433,803	489,454	260,051	339,381
Supplies and Materials	4000			1,375,376	1,417,605	53,096	58,197
Other Operating Expenses and Services	5000			256,243	260,674	76,427	87,744
Capital Outlay	6000			59,612	77,780	355	15,265
Total Expenditures		0	0	3,262,721	3,517,175	1,630,731	1,877,825
Excess /(Deficiency) of Revenues over Expenditures		0	0	(84,608)	(128,875)	(159,073)	(364,406)
Other Financing Sources	8900			105,045	95,000	75,000	75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	20,437	(33,875)	(84,073)	(289,406)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	1,287,376	1,307,813	1,129,579	1,045,506
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,287,376		1,129,579	
Ending Fund Balance, June 30		0	0	1,307,813	1,273,938	1,045,506	756,100

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,603,777	2,239,628				
Local Revenues	8800	91,934	137,500			24,054	127,000
Total Income		3,695,711	2,377,128	0	0	24,054	127,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					69,102	748,432
Employee Benefits	3000					38,292	423,682
Supplies and Materials	4000					65	
Other Operating Expenses and Services	5000	1,886				561,045	314,857
Capital Outlay	6000	3,591,084	2,344,683			1,402,710	37,571,896
Total Expenditures		3,592,970	2,344,683	0	0	2,071,214	39,058,867
Excess /(Deficiency) of Revenues over Expenditures		102,741	32,445	0	0	(2,047,160)	(38,931,867)
Other Financing Sources	8900	68,906					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		171,647	32,445	0	0	(2,047,160)	(38,931,867)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,885,451	2,057,098		0	6,529,670	4,482,510
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,885,451		0		6,529,670	
Ending Fund Balance, June 30		2,057,098	2,089,543	0	0	4,482,510	(34,449,357)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	15,536,481	14,707,955				
Other Financing Sources	8900						
Total Income		15,536,481	14,707,955	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	699,786	857,366				
Employee Benefits	3000	355,626	451,567				
Supplies and Materials	4000	57,536	19,600				
Other Operating Expenses and Services	5000	11,922,200	14,376,477				
Capital Outlay	6000	695	19,700				
Total Expenditures		13,035,843	15,724,710	0	0		
Net Profit or Loss		2,500,638	(1,016,755)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,500,638	(1,016,755)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,385,328	7,885,966		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,385,328		0			
Ending Fund Balance, June 30		7,885,966	6,869,211	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	897,927	1,534,901				
Total Income		897,927	1,534,901	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,075,656	628,690				
Other Operating Expenses and Services	5000		628,689				
Capital Outlay	6000						
Total Expenditures		1,075,656	1,257,379	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(177,729)	277,522	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(177,729)	277,522	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,183,359	1,011,101		0		0
Prior Years Adjustments	9020	5,471					
Adjusted Beginning Balance	9030	1,188,830		0		0	
Ending Fund Balance, June 30		1,011,101	1,288,623	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	53,157,073	82,325,000				
State Revenues	8600	9,487,455	11,750,000				
Local Revenues	8800	743,230	700,000				
Total Income		63,387,758	94,775,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		63,387,758	94,775,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	63,747,481	94,908,695				
Net Increase/(Decrease) in Fund Balance		(359,723)	(133,695)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	580,296	220,573		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	580,296		0		0	
Ending Fund Balance, June 30		220,573	86,878	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	105,045
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	68,906

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: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
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		5,219,843			1,909,281	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,730,063		3,730,063		3,730,063
Employee Benefits	3000		2,233,982		2,233,982		2,233,982
Supplies & Materials	4000						
Software	4100				0	3,892	3,892
Books, Magazines, & Periodicals	4200				0	11,500	11,500
Instructional Supplies & Materials	4300				0	1,195,821	1,195,821
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,211,213	1,211,213
Other Operating Expenses and Services	5000		59,792		59,792	162,018	221,810
Capital Outlay	6000						
Library Books	6300				0	536,050	536,050
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	536,050	536,050
Other Outgo	7000				0		0
Total Expenditures		0	6,023,837	0	6,023,837	1,909,281	7,933,118
Ending Balance					(803,994)	0	(803,994)

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: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(803,994)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(803,994)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,900,000			2,737,501	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,310,534		4,310,534		4,310,534
Employee Benefits	3000		2,689,179		2,689,179		2,689,179
Supplies & Materials	4000						
Software	4100				0	2,814	2,814
Books, Magazines, & Periodicals	4200				0	1,252	1,252
Instructional Supplies & Materials	4300				0	2,345,136	2,345,136
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,349,202	2,349,202
Other Operating Expenses and Services	5000				0	185,272	185,272
Capital Outlay	6000						
Library Books	6300				0	203,027	203,027
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	203,027	203,027
Other Outgo	7000				0		0
Total Expenditures		0	6,999,713	0	6,999,713	2,737,501	9,737,214
Ending Balance					(2,903,707)	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 960

Name: RIVERSIDE

EPA Revenue	29,539,879
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	29,179,970	359,909	0	29,539,879
TOTAL		29,179,970	359,909	0	29,539,879

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,577,189	4,659,461	12,236,650	N/A	N/A
2016-17	9,016,918	5,583,159	14,600,077	2,363,427	19.31%
2017-18	11,175,507	7,120,383	18,295,890	3,695,813	25.31%
2018-19	13,682,448	9,055,947	22,738,395	4,442,505	24.28%
2019-20	16,734,100	12,218,512	28,952,612	6,214,217	27.33%
2020-21	17,068,782	12,716,905	29,785,687	833,075	2.88%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The increase in pension expenses will be funded by general operations through FY 2020/2021.