

Board of Trustees Regular Meeting (VII.C)

Meeting	October 18, 2022
Agenda Item	Consent Agenda Information (VII.C)
Subject	Consent Agenda Information 2021-2022 CCFS-311 – Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached 2021-2022 CCFS-311 – Annual Financial and Budget Report.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
John Geraghty, Controller

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2021-2022

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 2021-2022

Budget Financial Information – FY 2022-2023

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

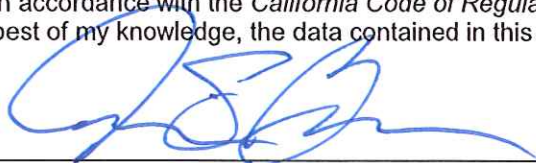
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

District: RIVERSIDE

District Code: 960

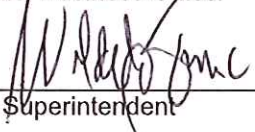
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10-11-2022

Date



District Superintendent

10-11-2022

Date

Contact: Aaron Brown Vice-Chancellor, Business and Financial Services

(951) 222-8789 Ext: Aaron.Brown@rccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	41,737,745	41,737,745		41,737,745
Other	1300	36,645,699	36,645,699		36,645,699
Total Instructional Salaries		78,383,444	78,383,444	0	78,383,444
Non-Instructional Salaries					
Contract or Regular	1200		18,533,434		18,533,434
Other	1400		2,476,473		2,476,473
Total Non-Instructional Salaries		0	21,009,907	0	21,009,907
Total Academic Salaries		78,383,444	99,393,351	0	99,393,351
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		35,888,833		35,888,833
Other	2300		2,133,805		2,133,805
Total Non-Instructional Salaries		0	38,022,638	0	38,022,638
Instructional Aides					
Regular Status	2200	2,781,139	2,781,139		2,781,139
Other	2400	332,788	332,788		332,788
Total Instructional Aides		3,113,927	3,113,927	0	3,113,927
Total Classified Salaries		3,113,927	41,136,565	0	41,136,565
Employee Benefits	3000	32,671,830	65,630,804		65,630,804
Supplies and Materials	4000		1,432,025		1,432,025
Other Operating Expenses	5000		20,035,539		20,035,539
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		114,169,201	227,628,284	0	227,628,284

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		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		1,004,274		1,004,274
Student Health Services Above Amount Collected	6441		106,932		106,932
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,794,093		1,794,093
Objects to Exclude	Object Code				
Rents and Leases	5060		1,046,614		1,046,614
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		4,210,304		4,210,304
Employee Benefits	3000		2,652,800		2,652,800
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	10,815,017	0	10,815,017
Total for ECS 84362, 50% Law		114,169,201	216,813,267	0	216,813,267
Percent of CEE (Instructional Salary Cost / Total CEE)		52.66%	100.00%		
50% of Current Expense of Education			108,406,634		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		114,169,201	216,813,267	0	216,813,267
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		114,169,201	227,628,284	0	227,628,284
Capital Expenditures	6000	101,011	1,708,525	935,527	2,644,052
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		114,270,212	229,336,809	935,527	230,272,336

For Year Ended June 30, 2022

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			0
In County Treasury	9112	75,134,002	67,866,437	143,000,439
Cash With Fiscal Agents	9113	2,785,617		2,785,617
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,211,825	29,173,922	40,385,747
Due from Other Funds	9140	660,364	1,546,718	2,207,082
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	198,619	101,535	300,154
TOTAL ASSETS		90,060,427	98,688,612	188,749,039
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,207,109	18,090,670	38,297,779
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,143,639	2,264,075	3,407,714
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	(4,046,592)	68,291,578	64,244,986
TOTAL LIABILITIES		17,304,156	88,646,323	105,950,479

For Year Ended June 30, 2022

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	72,756,271	10,042,289	82,798,560
Total Fund Balance		72,756,271	10,042,289	82,798,560
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		72,756,271	10,042,289	82,798,560
TOTAL LIABILITIES AND FUND EQUITY		90,060,427	98,688,612	188,749,039

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	28,855,052		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		28,855,052	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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	28,855,052		
Total Fund Balance		28,855,052	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		28,855,052	0	0
TOTAL LIABILITIES AND FUND EQUITY		28,855,052	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, 2022

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		3,691,442	621,413			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		320,193	211,330			
Due from Other Funds	9140		20,604	412,870			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
TOTAL ASSETS		0	4,063,113	1,245,613	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		133,196	112,337			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		2,396	3,128			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	135,592	115,465	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, 2022

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
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	3,927,521	1,130,148	0	0	0
Total Fund Balance		0	3,927,521	1,130,148	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	3,927,521	1,130,148	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	4,063,113	1,245,613	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	14,620,269		18,697,987
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	942,110		40,148
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			9,442
TOTAL ASSETS		15,562,379	0	18,747,577
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,133,675		852,925
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	231,175		63
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	9,711,981		
TOTAL LIABILITIES		11,076,831	0	852,988

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	4,485,548		17,894,589
Total Fund Balance		4,485,548	0	17,894,589
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		4,485,548	0	17,894,589
TOTAL LIABILITIES AND FUND EQUITY		15,562,379	0	18,747,577

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		
In County Treasury	9112	25,630,601	
Cash With Fiscal Agents	9113	546,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	70,730	
Due from Other Funds	9140	558,265	
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
TOTAL ASSETS		26,805,596	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	12,197,033	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	181	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	3,177,695	
Total Current Liabilities and Deferred Revenue		15,374,909	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	15,374,909	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	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	11,430,687	
Total Reserved Fund Balance		11,430,687	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		11,430,687	0
TOTAL LIABILITIES AND FUND EQUITY		26,805,596	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	990,413			1,756,389				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,580,700							
Accounts Receivable	9130								
Due from Other Funds	9140	920,786			7,668				
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		3,491,899	0	0	1,764,057	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	199,329			21,458				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				705,867				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		199,329	0	0	727,325	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	199,329	0	0	727,325	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,388,304							
Unassigned	9790	1,904,266			1,036,732				
Total Reserved Fund Balance		3,292,570	0	0	1,036,732	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		3,292,570	0	0	1,036,732	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,491,899	0	0	1,764,057	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		6,771,434	6,771,434
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		223,051	223,051
Student Financial Aid	8150	234,696	866,019	1,100,715
Veterans Education	8160		15,394	15,394
Vocational and Technical Education Act (VATEA)	8170		1,740,729	1,740,729
Other Federal Revenues	8190	(10,052)	34,173,992	34,163,940
Total Federal Revenues	8100	224,644	43,790,619	44,015,263
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	503,586		503,586
State General Apportionment	8612	88,008,762		88,008,762
Other General Apportionment	8613	1,457,487		1,457,487
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,422,782	2,422,782
Disabled Students Programs and Services(DSPS)	8623		3,987,002	3,987,002
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,328,098	1,328,098
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,700,396	4,700,396

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	60,601,946		60,601,946
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		59,137,299	59,137,299
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	428,661		428,661
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	584		584
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,863,104	2,079,922	8,943,026
State Mandated Costs	8685	932,334		932,334
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,721,256		9,721,256
Total State Revenues	8600	168,517,720	73,655,499	242,173,219

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	47,671,309		47,671,309
Tax Allocation, Supplemental Roll	8812	1,159,242		1,159,242
Tax Allocation, Unsecured Roll	8813	2,279,639		2,279,639
Prior Years Taxes	8816	654,679		654,679
Education Revenues Augmentation Fund (ERAF)	8817	(4,465,960)		(4,465,960)
Redevelopment Agency Funds - Pass Through	8818	1,980,485		1,980,485
Redevelopment Agency Funds - Residual	8819	11,173,413		11,173,413
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	950	1,334,984	1,335,934
Contract Services	8830			
Contract Instructional Services	8831	115,222		115,222
Other Contract Services	8832			0
Sales and Commissions	8840	929,343		929,343
Rentals and Leases	8850	84,917		84,917
Interest and Investment Income	8860	(872,141)	(1,342,189)	(2,214,330)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	10,451,560		10,451,560
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,542,983	1,542,983
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	106,050		106,050
Nonresident Tuition	8880	1,571,431	87,443	1,658,874
Parking Services and Public Transportation	8881		144,436	144,436
Other Student Fees and Charges	8885	128,312	(7,529)	120,783
Other Local Revenues	8890	5,229,305	4,407,107	9,636,412
Total Local Revenues	8800	78,197,756	6,167,235	84,364,991
Total Revenues		246,940,120	123,613,353	370,553,473

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	23,900		23,900
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(935,090)	5,768,699	4,833,609
Total Other Financing Sources	8900	(911,190)	5,768,699	4,857,509
Total Revenues and Other Financing Sources		246,028,930	129,382,052	375,410,982

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	35,170		491			35,661
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	7,358,627	359	385,456	206,900		7,951,342
Business and Management	0500	4,323,618		58,757	404,162		4,786,537
Communications	0600	2,268,447		48,611	2,834		2,319,892
Computer and Information Science	0700	3,584,534	43,252	207,524	169,980		4,005,290
Education	0800	8,862,341	4,017	697,299	137,237		9,700,894
Engineering and Related Industrial Technology	0900	2,814,315	108,054	405,881	1,466,869		4,795,119
Fine and Applied Arts	1000	8,939,305	67,660	369,233	326,464		9,702,662
Foreign language	1100	3,119,686		45,375	171		3,165,232
Health	1200	8,601,283	3,442	596,606	1,284,383		10,485,714
Consumer Education And Home Economics	1300	2,872,674		319,717	58,415		3,250,806
Law	1400	95,820		6,155			101,975
Humanities(Letters)	1500	17,828,106	44,931	233,977	2,125		18,109,139
Library Science	1600	199,598		2,369			201,967
Mathematics	1700	9,102,438	44,868	116,474			9,263,780
Military Studies	1800						0
Physical Sciences	1900	6,448,406		342,147	92,191		6,882,744
Psychology	2000	3,396,206	479	42,697	49,762		3,489,144
Public Affairs and Services	2100	3,619,818		1,260,585	206,961		5,087,364
Social Sciences	2200	10,024,348		141,546	2,521		10,168,415
Commercial Services	3000	1,699,326		91,094	12,279		1,802,699
Interdisciplinary Studies	4900	10,271,919	9,759	496,055	1,374,239		12,151,972
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,004,274				1,004,274
Sub-Total Instructional Activites		115,465,985	1,331,095	5,868,049	5,797,493		128,462,622
Total Expenditures for GF Activities*		115,469,963	140,818,674	70,810,381	23,050,004	17,144,649	367,293,671

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	3,809	30,854,192	13,662,193	1,457,769		45,977,963
Course and Curriculum Development	6020		3,547,653	19,962,158	45,791		23,555,602
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		3,809	34,401,845	33,624,351	1,503,560	0	69,533,565
Instructional Support Services	6100						
Learning Center	6110		831,802	58,165			889,967
Library	6120		3,688,444	304,835	564,483		4,557,762
Media	6130		1,256,876	84,161	362,864		1,703,901
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		21,090	1,120			22,210
Total Instructional Support Services		0	5,798,212	448,281	927,347	0	7,173,840
Admissions and Records	6200		3,591,269	339,659	2,374		3,933,302
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		12,720,246	365,208	17,015		13,102,469
Matriculation and Student Assessment	6320		2,353,111	606,546	897		2,960,554
Transfer Programs	6330		648	12,073			12,721
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	15,074,005	983,827	17,912	0	16,075,744

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		3,686,183	132,826	52,784		3,871,793
Extended Opportunity Programs and Services (EOPS)	6430		3,336,053	113,840	2,969		3,452,862
Health Services	6440		2,200,646	491,316	12,613		2,704,575
Student Personnel Administration	6450		8,881,668	2,891,079	277,323		12,050,070
Financial Aid Administration	6460		4,260,538	635,744	17,248		4,913,530
Job Placement Services	6470						0
Veterans Services	6480		939,322	384,517	24,112		1,347,951
Miscellaneous Student Services	6490			22,455			22,455
Total Other Student Services		0	23,304,410	4,671,777	387,049	0	28,363,236
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,585,713	1,459,603	1,083,919		6,129,235
Custodial Services	6530		4,357,267	255,230	80,084		4,692,581
Grounds Maintenance and Repairs	6550		2,763,259	415,753	508,013		3,687,025
Utilities	6570			4,994,885			4,994,885
Other Operations and Maintenance of Plant	6590			194,741	60,672		255,413
Total Operation and Maintenance of Plant	6500	0	10,706,239	7,320,212	1,732,688	0	19,759,139
Planning, Policymaking and Coordinations	6600	(34)	7,659,990	4,189,078	7,222,150		19,071,184

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		5,922,689	1,437,570	7,639		7,367,898
Fiscal Operations	6720	203	6,406,443	2,055,923	29,736		8,492,305
Human Resources Management	6730		2,437,575	814,734	1,835		3,254,144
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,794,093				1,794,093
Staff Development	6750		111,878	34,935			146,813
Staff Diversity	6760			1,500			1,500
Logistical Services	6770		5,007,940	2,945,118	167,708		8,120,766
Management Information Systems	6780		7,290,099	3,132,078	3,191,018		13,613,195
Other General Institutional Support Services	6790		71,829	690			72,519
Total General Institutional Support Services	6700	203	29,042,546	10,422,548	3,397,936	0	42,863,233
Community Services & Economic Development	6800						
Community Recreation	6810		129,062				129,062
Community Service Classes	6820		1,807,727	1,417,818	19,782		3,245,327
Community Use of Facilities	6830		801,496	137,201	54,930		993,627
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,738,285	1,555,019	74,712	0	4,368,016

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		93,372	14,326	7,376		115,074
Farm Operations	6930		1,520	24			1,544
Food Services	6940		9,929	(444)			9,485
Parking	6950		2,334,364	555,651	179,127		3,069,142
Student and Co-Curricular Activities	6960		2,975,434	272,889	1,689		3,250,012
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	5,414,619	886,046	188,192	0	6,488,857
Auxiliary Operations	7000						
Contract Education	7010		825,423	288,395	1,960		1,115,778
Other Auxiliary Operations	7090		919,252	186,353			1,105,605
Total Auxiliary Operations	7000	0	1,744,675	474,748	1,960	0	2,221,383

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		11,484	26,786	1,796,631		1,834,901
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					11,832,929	11,832,929
Student Aid	7320					5,311,720	5,311,720
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	17,144,649	17,144,649
Sub-Total Non-Instructional Activites		3,978	139,487,579	64,942,332	17,252,511	17,144,649	238,831,049
Total Expenditures General Fund: activities *		115,469,963	140,818,674	70,810,381	23,050,004	17,144,649	367,293,671

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$245,836,061
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1.	2020-2021 Second Period Actual FTES	27,425.51	
	2.	2021-2022 Second Period Actual FTES	25,003.36	
	3.	2021-2022 Population change factor (C2/C1)	0.9117	
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$241,050,456
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)			\$241,050,456
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$241,050,456
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			176,095,075
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			519,270
C.	Local Property taxes			58,935,959
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			106,258
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$235,656,562

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	224,644	216,001	43,790,619	47,328,613	44,015,263	47,544,614
State Revenues	8600	168,517,720	184,195,530	73,655,499	122,418,194	242,173,219	306,613,724
Local Revenues	8800	78,197,756	81,930,352	6,167,235	9,555,320	84,364,991	91,485,672
Total Revenues		246,940,120	266,341,883	123,613,353	179,302,127	370,553,473	445,644,010
EXPENDITURES:							
Academic Salaries	1000	100,644,658	111,957,145	11,780,891	11,882,176	112,425,549	123,839,321
Classified Salaries	2000	42,871,039	52,497,210	19,985,941	24,447,102	62,856,980	76,944,312
Employee Benefits	3000	67,114,995	72,156,430	13,891,113	16,842,220	81,006,108	88,998,650
Supplies and Materials	4000	1,619,806	4,264,819	3,136,228	11,625,051	4,756,034	15,889,870
Other Operating Expenses and Services	5000	20,562,286	66,706,581	45,492,061	89,919,262	66,054,347	156,625,843
Capital Outlay	6000	2,644,052	6,580,055	20,405,952	22,655,509	23,050,004	29,235,564
Total Expenditures		235,456,836	314,162,240	114,692,186	177,371,320	350,149,022	491,533,560
Excess /(Deficiency) of Revenues over Expenditures		11,483,284	(47,820,357)	8,921,167	1,930,807	20,404,451	(45,889,550)
Other Financing Sources	8900	-911,190	-2,858,348	5,768,699	4,938,574	4,857,509	2,080,226
Other Outgo	7000	260,331	183,953	16,884,318	13,651,487	17,144,649	13,835,440
Net Increase/(Decrease) in Fund Balance		10,311,763	(50,862,658)	(2,194,452)	(6,782,106)	8,117,311	(57,644,764)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	57,265,686	67,577,449	12,236,750	10,042,298	69,502,436	77,619,747
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	57,265,686		12,236,750		69,502,436	
Ending Fund Balance, June 30		67,577,449	16,714,791	10,042,298	3,260,192	77,619,747	19,974,983

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
State Revenues	8600	109,886					
Local Revenues	8800	19,043,070					
Total Revenues		19,152,956	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	17,248,565					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,248,565	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,248,565)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,904,391	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,950,661	28,855,052		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,950,661		0		0	
Ending Fund Balance, June 30		28,855,052	28,855,052	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						15,000
State Revenues	8600					125,612	75,241
Local Revenues	8800			1,136,265	1,420,030	1,384,590	1,408,729
Total Income		0	0	1,136,265	1,420,030	1,510,202	1,498,970
Expenditures							
Academic Salaries	1000					1,085,398	1,197,330
Classified Salaries	2000			1,031,086	1,292,044	335,187	451,636
Employee Benefits	3000			503,546	635,660	348,607	524,214
Supplies and Materials	4000			628,092	1,212,214	35,590	61,435
Other Operating Expenses and Services	5000			196,532	273,816	110,480	112,178
Capital Outlay	6000			42,381	26,910	1,868	18,704
Total Expenditures		0	0	2,401,637	3,440,644	1,917,130	2,365,497
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,265,372)	(2,020,614)	(406,928)	(866,527)
Other Financing Sources	8900			1,894,846	95,000	583,301	855,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	629,474	(1,925,614)	176,373	(11,527)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,298,047	3,927,521	953,776	1,130,149
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,298,047		953,776	
Ending Fund Balance, June 30		0	0	3,927,521	2,001,907	1,130,149	1,118,622

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,606,485	92,545,765				
Local Revenues	8800	(237,455)	45,023			(268,222)	100,000
Total Income		2,369,030	92,590,788	0	0	(268,222)	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					58,617	124,805
Employee Benefits	3000					36,700	75,135
Supplies and Materials	4000					11,624	
Other Operating Expenses and Services	5000	10,700				37,353	405,590
Capital Outlay	6000	2,595,785	92,545,765			10,695,150	15,690,711
Total Expenditures		2,606,485	92,545,765	0	0	10,839,444	16,296,241
Excess /(Deficiency) of Revenues over Expenditures		(237,455)	45,023	0	0	(11,107,666)	(16,196,241)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(237,455)	45,023	0	0	(11,107,666)	(16,196,241)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,723,003	4,485,548		0	29,002,255	17,894,589
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,723,003		0		29,002,255	
Ending Fund Balance, June 30		4,485,548	4,530,571	0	0	17,894,589	1,698,348

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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				

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	17,961,186	20,125,183				
Other Financing Sources	8900						
Total Income		17,961,186	20,125,183	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	506,454	987,421				
Employee Benefits	3000	268,426	568,642				
Supplies and Materials	4000	20,002	44,500				
Other Operating Expenses and Services	5000	16,436,168	18,541,676				
Capital Outlay	6000		540,000				
Total Expenditures		17,231,050	20,682,239	0	0		
Net Profit or Loss		730,136	(557,056)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		730,136	(557,056)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,700,550	11,430,686		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,700,550		0			
Ending Fund Balance, June 30		11,430,686	10,873,630	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,449,651	1,712,000	112,042	95,000		
Total Income		1,449,651	1,712,000	112,042	95,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	960,498	2,518,097				
Other Operating Expenses and Services	5000	701,195		86,580	180,848		
Capital Outlay	6000						
Total Expenditures		1,661,693	2,518,097	86,580	180,848	0	0
Excess /(Deficiency) of Revenues over Expenditures		(212,042)	(806,097)	25,462	(85,848)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(212,042)	(806,097)	25,462	(85,848)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,116,308	1,904,266	60,386	85,848		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,116,308		60,386		0	
Ending Fund Balance, June 30		1,904,266	1,098,169	85,848	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	78,845,675	85,949,256				
State Revenues	8600	12,621,228	21,620,851				
Local Revenues	8800	534,579	700,000				
Total Income		92,001,482	108,270,107	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		92,001,482	108,270,107	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	91,429,459	108,270,107				
Net Increase/(Decrease) in Fund Balance		572,023	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	464,710	1,036,733		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	464,710		0		0	
Ending Fund Balance, June 30		1,036,733	1,036,733	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	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: 2021-2022

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	95,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	665,370
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,799,846
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	508,301

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,863,104			2,079,922		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		4,210,304		4,210,304			4,210,304
Employee Benefits	3000		2,652,800		2,652,800			2,652,800
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	4,009		4,009
Instructional Supplies & Materials	4300				0	1,161,879		1,161,879
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,165,888		1,165,888
Other Operating Expenses and Services	5000				0	181,509		181,509
Capital Outlay	6000							
Library Books	6300				0	501,199		501,199
Equipment	6400							
Equipment - Additional	6410				0	231,326		231,326
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	732,525		732,525
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,863,104	0	6,863,104	2,079,922		8,943,026
Ending Balance					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,600,000			5,139,875		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		3,384,245		3,384,245			3,384,245
Employee Benefits	3000		2,215,755		2,215,755			2,215,755
Supplies & Materials	4000							
Software	4100				0	8,412		8,412
Books, Magazines, & Periodicals	4200				0	1,852		1,852
Instructional Supplies & Materials	4300				0	4,326,961		4,326,961
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	4,337,225		4,337,225
Other Operating Expenses and Services	5000				0	338,560		338,560
Capital Outlay	6000							
Library Books	6300				0	464,090		464,090
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	464,090		464,090
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,600,000	0	5,600,000	5,139,875		10,739,875
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 960

Name: RIVERSIDE

EPA Revenue	60,601,946
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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	59,849,630	752,316	0	60,601,946
TOTAL		59,849,630	752,316	0	60,601,946

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	15,770,824	13,460,742	29,231,566	N/A	N/A
2022-23	22,145,677	19,235,647	41,381,324	12,149,758	41.56%
2023-24	22,810,047	19,228,899	42,038,946	657,622	1.59%
2024-25	24,210,894	20,509,262	44,720,156	2,681,210	6.38%
2025-26	25,305,915	21,526,682	46,832,597	2,112,441	4.72%
2026-27	26,318,152	22,379,470	48,697,622	1,865,025	3.98%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The increase in pension expenses will be funded by general operations through FY 26/27. RCCD currently collects OPEB expenses based on payroll and makes monthly contributions to our CERBT account through CalPERS