

Institution: Moreno Valley College (460394)
User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: Moreno Valley College (460394)

User ID: 88G3745

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public institutions**General Information**
GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2013.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified Qualified (Explain in box below) Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	32,561,427	159,135,237
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	69,762,662	277,620,424
04	Other noncurrent assets CV=[A05-A31]	15,655,233	59,500,974
05	Total noncurrent assets	85,417,895	337,121,398
06	Total assets CV=(A01+A05)	117,979,322	496,256,635
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	295,781	1,284,856
08	Other current liabilities CV=(A09-A07)	11,016,375	42,407,123
09	Total current liabilities	11,312,156	43,691,979
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	57,286,091	250,263,677
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	57,286,091	250,263,677
13	Total liabilities CV=(A09+A12)	68,598,247	293,955,656
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	43,550,781	180,204,231
15	Restricted-expendable	5,068,460	21,943,007
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	761,834	153,741
18	Total net assets CV=(A06-A13)	49,381,075	202,300,979

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	10,395,897	44,590,772
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	82,823,430	318,311,297
32	Equipment, including art and <u>library collections</u>	8,379,082	34,808,902
27	<u>Construction in progress</u>	7,847,253	25,457,051
Total for Plant, Property and Equipment CV = (A21+ .. A27)		109,445,662	423,168,022
28	<u>Accumulated depreciation</u>	24,353,449	87,587,850
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	9,120,249	9,452,485
02	Other federal grants (Do NOT include FDSL amounts)	536,624	615,211
03	Grants by state government	4,968,789	514,245
04	Grants by local government		0
05	Institutional grants from restricted resources	484,099	323,892
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	15,109,761	10,905,833
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,418,247	3,403,337
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	4,418,247	3,403,337
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	10,691,514	7,502,496

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,511,765	3,163,072
02	Grants and contracts - operating Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	812,164	775,410
26	Sales and services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	68	0
09	Total operating revenues	4,323,997	3,938,482

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	19,505,681	20,258,521
12	<u>Local appropriations, education district taxes, and similar support</u>	8,560,627	8,422,912
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	13,493,466	13,134,639
14	State nonoperating grants	2,397,470	2,241,931
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	430,784	317,288
17	<u>Investment income</u>	212,656	295,722
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,519,058	3,577,204
19	Total nonoperating revenues	50,119,742	48,248,217
27	Total operating and nonoperating revenues CV=[B19+B09]	54,443,739	52,186,699
28	12-month Student FTE from E12	4,650	4,800
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	11,708	10,872

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,239,619	2,961,638
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	2,239,619	2,961,638
25	Total all revenues and other additions CV=[B09+B19+B24]	56,683,358	55,148,337

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013
Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	15,375,811	8,898,400	2,326,163	2,613,613	882,987	654,648	0	22,248,489
02	Research	0	0	0	0	0	0	0	0
03	Public service	1,586,641	361,958	147,455	761,949	181,049	134,230	0	1,057,761
05	Academic support	8,872,079	3,691,712	1,118,229	3,033,569	590,656	437,913	0	9,385,859
06	Student services	6,040,499	2,668,044	1,090,940	1,688,970	340,269	252,276	0	5,693,666
07	Institutional support	12,973,324	2,807,145	1,081,929	5,340,413	2,149,900	1,593,937	0	10,648,883
08	Operation and maintenance of plant (see instructions)	0	746,018	343,763	-14,365,136			13,275,355	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	10,691,514						10,691,514	7,502,496
11	Auxiliary enterprises	1,352,597	151,526	38,921	926,622	135,252	100,276	0	1,201,024
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	56,892,465	19,324,803	6,147,400	0	4,280,113	3,173,280	23,966,869	57,738,178
	Prior year amount	57,738,178	24,900,068	7,633,400		2,708,223	3,493,599	19,002,888	
20	12-month Student FTE from E12	4,650							4,800
21	Total expenses and deductions per student FTE CV=[C19/C20]	12,235							12,029

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	56,683,358	55,148,337
02	Total expenses and deductions (from C19)	56,892,465	57,738,178
03	Change in net position during year CV=(D01-D02)	⬇️ -209,107	-2,589,841
04	Net position beginning of year	⬇️ 46,570,786	216,986,120
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	3,019,396	-12,095,300
06	Net position end of year (from A18)	49,381,075	202,300,979

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	1,176,334	3,771,674
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,289,862	5,109,931

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	7,930,012	7,930,012			
02 Sales and services	812,164		812,164		
03 Federal grants/contracts (excludes Pell Grants)	4,736,357	4,736,357			
Revenue from the state government:					
04 State appropriations, current & capital	21,745,300	21,745,300			
05 State grants and contracts	2,397,470	2,397,470			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	68	68			
08 Receipts from property and non-property taxes	9,850,715				
09 Gifts and private grants, including capital grants	170,806				
10 Interest earnings	218,573				
11 Dividend earnings	0				
12 Realized capital gains	-134,516				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	24,703,933		151,526		
		24,552,407			
02 Employee benefits, total	7,594,786		38,921		
		7,555,865			
03 Payment to state retirement funds (maybe included in line 02 above)	2,023,339				
		1,994,825	28,514		
04 Current expenditures other than salaries	22,365,135				
		22,119,167	245,968		
Capital outlay:					
05 Construction	14,785,089				
		14,785,089	0		
06 Equipment purchases	675,198				
		673,571	1,627		
07 Land purchases	0				
		0	0		
08 Interest on debt outstanding, all funds and activities	3,173,280				
09 Scholarships/fellowships	15,109,761	15,109,761			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	58,867,130
02 Long-term debt issued during fiscal year	1,106,231
03 Long-term debt retired during fiscal year	1,399,973
04 Long-term debt outstanding at end of fiscal year	58,573,388
05 Short-term debt outstanding at beginning of fiscal year	2,062,641
06 Short-term debt outstanding at end of fiscal year	4,559,219

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	22,216,244

You may use the space below to provide context for the data you've reported above.

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Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2014.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$3,511,765	6%	\$755
Government appropriations	\$28,066,308	50%	\$6,036
Government grants and contracts	\$15,890,936	28%	\$3,417
Private gifts, grants, and contracts	\$430,784	1%	\$93
Investment income	\$212,656	0%	\$46
Other core revenues	\$7,758,745	14%	\$1,669
Total core revenues	\$55,871,194	100%	\$12,015
Total revenues	\$56,683,358		\$12,190

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$15,375,811	28%	\$3,307
Research	\$0	0%	\$0
Public service	\$1,586,641	3%	\$341
Academic support	\$8,872,079	16%	\$1,908
Institutional support	\$12,973,324	23%	\$2,790

Core Expenses

Student services	\$6,040,499	11%	\$1,299
Other core expenses	\$10,691,514	19%	\$2,299
Total core expenses	\$55,539,868	100%	\$11,944
Total expenses	\$56,892,465		\$12,235

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	4,650

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Moreno Valley College (460394)

Source	Description	Severity	Resolved	Options
Screen: Financial Position				
Screen Entry	The amount reported is outside the expected range of between 248,128,318 and 744,384,952 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen Entry	The amount reported is outside the expected range of between 146,977,828 and 440,933,484 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 1,354,112 and 4,062,334 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Implementation of GASB 62 increased Depreciation in FY 2012-2013			
Screen: Net Position				
Screen Entry	The reported value of this amount at the beginning of the current year is expected to be equal to the value of this amount at the end of the prior year. Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			

Institution: Norco College (460464)

User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

Resources:

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To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: Norco College (460464)

User ID: 88G3745

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public institutions**General Information**
GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

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Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified Qualified (Explain in box below) Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	32,853,871	159,135,237
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	70,389,223	277,620,424
04	Other noncurrent assets CV=[A05-A31]	15,795,837	59,500,974
05	Total noncurrent assets	86,185,060	337,121,398
06	Total assets CV=(A01+A05)	119,038,931	496,256,635
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	298,437	1,284,856
08	Other current liabilities CV=(A09-A07)	11,115,317	42,407,123
09	Total current liabilities	11,413,754	43,691,979
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	57,800,596	250,263,677
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	57,800,596	250,263,677
13	Total liabilities CV=(A09+A12)	69,214,350	293,955,656
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	43,941,924	180,204,231
15	Restricted-expendable	5,113,981	21,943,007
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	768,676	153,741
18	Total net assets CV=(A06-A13)	49,824,581	202,300,979

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	10,489,266	44,590,772
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	83,567,293	318,311,297
32	Equipment, including art and <u>library collections</u>	8,454,337	34,808,902
27	<u>Construction in progress</u>	7,917,731	25,457,051
Total for Plant, Property and Equipment CV = (A21+ .. A27)		110,428,627	423,168,022
28	<u>Accumulated depreciation</u>	24,572,175	87,587,850
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	8,112,510	8,118,017
02	Other federal grants (Do NOT include FDSL amounts)	325,941	530,251
03	Grants by state government	4,819,308	420,542
04	Grants by local government	0	0
05	Institutional grants from restricted resources	169,655	158,566
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	13,427,414	9,227,376
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,457,929	3,408,513
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	4,457,929	3,408,513
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	8,969,485	5,818,863

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,543,305	3,167,882
02	Grants and contracts - operating Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	494,406	471,007
26	Sales and services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	69	640
09	Total operating revenues	4,037,780	3,639,529

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	19,680,868	20,289,330
12	<u>Local appropriations, education district taxes, and similar support</u>	8,637,513	8,435,722
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	13,614,655	13,154,614
14	State nonoperating grants	2,419,002	2,245,341
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	434,653	317,771
17	<u>Investment income</u>	214,566	296,172
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,568,626	3,582,642
19	Total nonoperating revenues	50,569,883	48,321,592
27	Total operating and nonoperating revenues CV=[B19+B09]	54,607,663	51,961,121
28	12-month Student FTE from E12	4,916	5,119
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	11,108	10,151

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,259,734	2,966,142
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	2,259,734	2,966,142
25	Total all revenues and other additions CV=[B09+B19+B24]	56,867,397	54,927,263

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	14,323,256	8,805,728	2,525,185	2,229,447	431,856	331,040	0	16,546,559
02	Research	0	0	0	0	0	0	0	0
03	Public service	1,615,927	287,267	94,528	922,790	178,788	132,554	0	1,157,503
05	Academic support	10,327,678	3,655,718	1,381,905	2,946,719	1,345,661	997,675	0	11,176,635
06	Student services	6,783,089	3,406,725	1,189,412	1,383,029	461,653	342,270	0	6,834,530
07	Institutional support	14,068,416	3,290,564	1,592,566	6,038,794	1,750,742	1,395,750	0	14,304,344
08	Operation and maintenance of plant (see instructions)	0	881,862	453,436	-14,294,468	0	0	12,959,170	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	8,969,485						8,969,485	5,818,863
11	Auxiliary enterprises	1,315,583	210,461	70,477	773,689	149,854	111,102	0	1,980,474
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	57,403,434	20,538,325	7,307,509	0	4,318,554	3,310,391	21,928,655	57,818,908
	Prior year amount	57,818,908	21,586,711	7,123,016		2,712,183	3,498,707	22,898,291	
20	12-month Student FTE from E12	4,916							5,119
21	Total expenses and deductions per student FTE CV=[C19/C20]	11,677							11,295

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	56,867,397	54,927,263
02	Total expenses and deductions (from C19)	57,403,434	57,818,908
03	Change in net position during year CV=(D01-D02)	⬇️ -536,037	-2,891,645
04	Net position beginning of year	⬇️ 46,989,053	216,986,120
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	3,371,565	-11,793,496
06	Net position end of year (from A18)	49,824,581	202,300,979

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	1,186,899	3,771,674
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,301,446	5,109,931

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	8,001,234	8,001,234			
02 Sales and services	494,406		494,406		
03 Federal grants/contracts (excludes Pell Grants)	4,778,895	4,778,895			
Revenue from the state government:					
04 State appropriations, current & capital	21,940,602	21,940,602			
05 State grants and contracts	2,419,002	2,419,002			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	69	69			
08 Receipts from property and non-property taxes	9,939,187				
09 Gifts and private grants, including capital grants	172,341				
10 Interest earnings	220,536				
11 Dividend earnings	0				
12 Realized capital gains	-135,724				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	21,943,374	21,732,913	210,461		
02 Employee benefits, total	7,307,508	7,237,031	70,477		
03 Payment to state retirement funds (maybe included in line 02 above)	1,877,360	1,859,006	18,354		
04 Current expenditures other than salaries	22,294,469	22,046,498	247,971		
Capital outlay:					
05 Construction	12,762,202	12,762,202			
06 Equipment purchases	1,934,806	1,934,806			
07 Land purchases	0	0			
08 Interest on debt outstanding, all funds and activities	3,201,780				
09 Scholarships/fellowships	13,427,414	13,427,414			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	59,395,834
02 Long-term debt issued during fiscal year	1,116,166
03 Long-term debt retired during fiscal year	1,412,547
04 Long-term debt outstanding at end of fiscal year	59,099,454
05 Short-term debt outstanding at beginning of fiscal year	2,081,166
06 Short-term debt outstanding at end of fiscal year	4,600,167

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	22,415,775

You may use the space below to provide context for the data you've reported above.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2014.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$3,543,305	6%	\$721
Government appropriations	\$28,318,381	50%	\$5,760
Government grants and contracts	\$16,033,657	28%	\$3,262
Private gifts, grants, and contracts	\$434,653	1%	\$88
Investment income	\$214,566	0%	\$44
Other core revenues	\$7,828,429	14%	\$1,592
Total core revenues	\$56,372,991	100%	\$11,467
Total revenues	\$56,867,397		\$11,568

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$14,323,256	26%	\$2,914
Research	\$0	0%	\$0
Public service	\$1,615,927	3%	\$329
Academic support	\$10,327,678	18%	\$2,101
Institutional support	\$14,068,416	25%	\$2,862

Core Expenses

Student services	\$6,783,089	12%	\$1,380
Other core expenses	\$8,969,485	16%	\$1,825
Total core expenses	\$56,087,851	100%	\$11,409
Total expenses	\$57,403,434		\$11,677

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	4,916

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Norco College (460464)

Source	Description	Severity	Resolved	Options
Screen: Financial Position				
Screen Entry	The amount reported is outside the expected range of between 248,128,318 and 744,384,952 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen Entry	The amount reported is outside the expected range of between 146,977,828 and 440,933,484 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 1,356,092 and 4,068,274 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Implementation of GASB 62 increased Depreciation in FY 2012-2013			
Screen: Net Position				
Screen Entry	The reported value of this amount at the beginning of the current year is expected to be equal to the value of this amount at the end of the prior year. Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			

Institution: Riverside City College (121901)
User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: Riverside City College (121901)

User ID: 88G3745

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public institutions**General Information**
GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2013.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified Qualified (Explain in box below) Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	76,029,781	159,135,237
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	162,893,351	277,620,424
04	Other noncurrent assets CV=[A05-A31]	36,554,446	59,500,974
05	Total noncurrent assets	199,447,797	337,121,398
06	Total assets CV=(A01+A05)	275,477,578	496,256,635
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	690,638	1,284,856
08	Other current liabilities CV=(A09-A07)	25,722,847	42,407,123
09	Total current liabilities	26,413,485	43,691,979
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	133,760,998	250,263,677
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	133,760,998	250,263,677
13	Total liabilities CV=(A09+A12)	160,174,483	293,955,656
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	101,689,534	180,204,231
15	Restricted-expendable	11,834,674	21,943,007
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	1,778,887	153,741
18	Total net assets CV=(A06-A13)	115,303,095	202,300,979

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	24,278,052	44,590,772
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	193,389,782	318,311,297
32	Equipment, including art and <u>library collections</u>	19,564,860	34,808,902
27	<u>Construction in progress</u>	18,323,057	25,457,051
Total for Plant, Property and Equipment CV = (A21+ .. A27)		255,555,751	423,168,022
28	<u>Accumulated depreciation</u>	56,864,443	87,587,850
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	20,705,956	20,717,910
02	Other federal grants (Do NOT include FDSL amounts)	413,436	328,783
03	Grants by state government	11,394,737	9,575,558
04	Grants by local government	0	0
05	Institutional grants from restricted resources	195,405	273,742
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	32,709,534	30,895,993
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	10,316,451	8,058,313
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	10,316,451	8,058,313
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	22,393,083	22,837,680

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	8,199,846	7,489,714
02	Grants and contracts - operating Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,527,338	1,448,206
26	Sales and services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	159	1,514
09	Total operating revenues	9,727,343	8,939,434

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	45,545,076	47,969,358
12	<u>Local appropriations, education district taxes, and similar support</u>	23,189,338	19,944,284
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	31,506,766	31,100,996
14	State nonoperating grants	5,598,007	5,308,582
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,005,866	751,294
17	<u>Investment income</u>	496,544	700,228
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,686,230	7,022,112
19	Total nonoperating revenues	117,027,827	112,796,854
27	Total operating and nonoperating revenues CV=[B19+B09]	126,755,170	121,736,288
28	12-month Student FTE from E12	10,661	11,193
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	11,890	10,876

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	5,229,432	7,012,746
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	5,229,432	7,012,746
25	Total all revenues and other additions CV=[B09+B19+B24]	131,984,602	128,749,034

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013
Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	44,076,662	31,163,858	8,920,677	1,875,872	1,215,260	900,995	0	51,659,853
02	Research	0	0	0	0	0	0	0	0
03	Public service	3,979,515	1,250,102	418,528	1,092,646	699,574	518,665	0	3,654,608
05	Academic support	18,766,982	9,069,349	3,155,059	3,061,898	1,998,783	1,481,893	0	19,512,232
06	Student services	10,560,236	5,873,252	2,068,239	1,226,475	799,513	592,757	0	12,230,297
07	Institutional support	31,311,247	9,827,115	4,771,058	8,169,732	4,906,011	3,637,331	0	24,662,622
08	Operation and maintenance of plant (see instructions)	0	2,798,146	1,387,519	-16,001,797	0	0	11,816,132	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	22,393,083						22,393,083	22,837,680
11	Auxiliary enterprises	1,754,169	378,139	148,228	575,174	374,772	277,856	0	2,149,620
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	132,841,894	60,359,961	20,869,308	0	9,993,913	7,409,497	34,209,215	136,706,912
	Prior year amount	136,706,912	59,333,891	20,101,576		6,412,444	8,272,030	42,586,971	
20	12-month Student FTE from E12	10,661							11,193
21	Total expenses and deductions per student FTE CV=[C19/C20]	12,461							12,214

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	131,984,602	128,749,034
02	Total expenses and deductions (from C19)	132,841,894	136,706,912
03	Change in net position during year CV=(D01-D02)	-857,292	-7,957,878
04	Net position beginning of year	108,741,140	216,986,120
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	7,419,247	-6,727,263
06	Net position end of year (from A18)	115,303,095	202,300,979

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	2,746,698	3,771,674
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,011,781	5,109,931

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	18,516,297	18,516,297			
02 Sales and services	1,527,338	0	1,527,338		
03 Federal grants/contracts (excludes Pell Grants)	11,059,225	11,059,225			
Revenue from the state government:					
04 State appropriations, current & capital	50,774,507	50,774,507			
05 State grants and contracts	5,598,007	5,598,007			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	159	159			
08 Receipts from property and non-property taxes	23,001,070				
09 Gifts and private grants, including capital grants	398,827				
10 Interest earnings	510,361				
11 Dividend earnings	0				
12 Realized capital gains	-314,090				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	57,238,099		378,139		
		56,859,960			
02 Employee benefits, total	19,131,934		148,228		
		18,983,706			
03 Payment to state retirement funds (maybe included in line 02 above)	4,840,258				
		4,782,929	57,329		
04 Current expenditures other than salaries	24,673,821				
		24,006,325	667,496		
Capital outlay:					
05 Construction	6,300,268				
		6,300,268	0		
06 Equipment purchases	1,432,400				
		1,430,380	2,020		
07 Land purchases	0				
		0	0		
08 Interest on debt outstanding, all funds and activities	7,409,497				
09 Scholarships/fellowships	32,709,534	32,709,534			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	137,452,668
02 Long-term debt issued during fiscal year	2,583,010
03 Long-term debt retired during fiscal year	3,268,887
04 Long-term debt outstanding at end of fiscal year	136,766,790
05 Short-term debt outstanding at beginning of fiscal year	4,816,193
06 Short-term debt outstanding at end of fiscal year	10,645,615

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	51,874,145

You may use the space below to provide context for the data you've reported above.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2014.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$8,199,846	6%	\$769
Government appropriations	\$68,734,414	53%	\$6,447
Government grants and contracts	\$37,104,773	28%	\$3,480
Private gifts, grants, and contracts	\$1,005,866	1%	\$94
Investment income	\$496,544	0%	\$47
Other core revenues	\$14,915,821	11%	\$1,399
Total core revenues	\$130,457,264	100%	\$12,237
Total revenues	\$131,984,602		\$12,380

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$44,076,662	34%	\$4,134
Research	\$0	0%	\$0
Public service	\$3,979,515	3%	\$373
Academic support	\$18,766,982	14%	\$1,760
Institutional support	\$31,311,247	24%	\$2,937

Core Expenses

Student services	\$10,560,236	8%	\$991
Other core expenses	\$22,393,083	17%	\$2,100
Total core expenses	\$131,087,725	100%	\$12,296
Total expenses	\$132,841,894		\$12,461

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	10,661

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Riverside City College (121901)

Source	Description	Severity	Resolved	Options
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 3,206,222 and 9,618,666 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Implementation of GASB 62 increased Depreciation in FY 2012-2013			
Screen: Net Position				
Screen Entry	The reported value of this amount at the beginning of the current year is expected to be equal to the value of this amount at the end of the prior year. Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason:	Prior Year (FY 2011-2012) information was report as combined District (District plus Riverside City College, Norco College, and Moreno Valley College). Current Year (FY 2012-2013) is being reported by Individual College(s) plus District Totals allocated by % of FTES.			