

Agenda Item (VII-A)

Meeting 10/18/2011 - Regular

Agenda Item Consent Agenda Information (VII-A)

Subject 2010-2011 CCFS-311 - Annual Financial and Budget Report

College/District District

Information Only

Background Narrative:

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 2010-2011
- Budget Financial Information - FY 2011-2012
- Analysis of Interfund Transfers
- Receipt and Expenditure of Lottery Proceeds

Prepared By: Jim Buysse, Vice Chancellor, Administration & Finance
Bill Bogle, Controller

Attachments:

[2010-2011 CCFS-311 Report](#)

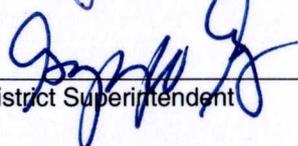
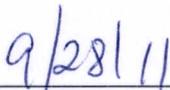
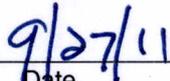
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2010-2011)
(Budget Report for Fiscal Year 2011-2012)

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	District Superintendent
 _____	 _____
Date	Date

Contact: James Buysse

(951) 222-8047

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to :

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	27,130,874	27,130,874		27,130,874
Other	1300	24,691,569	24,691,569		24,691,569
Total Instructional Salaries		51,822,443	51,822,443	0	51,822,443
Non-Instructional Salaries					
Contract or Regular	1200		11,394,675	756,348	12,151,023
Other	1400		1,333,523	96,405	1,429,928
Total Non-Instructional Salaries		0	12,728,198	852,753	13,580,951
Total Academic Salaries		51,822,443	64,550,641	852,753	65,403,394
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,576,608	1,179,009	27,755,617
Other	2300		545,333	318,795	864,128
Total Non-Instructional Salaries		0	27,121,941	1,497,804	28,619,745
Instructional Aides					
Regular Status	2200	2,209,053	2,209,053		2,209,053
Other	2400	245,891	245,891		245,891
Total Instructional Aides		2,454,944	2,454,944	0	2,454,944
Total Classified Salaries		2,454,944	29,576,885	1,497,804	31,074,689
Employee Benefits					
	3000	12,010,017	28,140,265	652,553	28,792,818
Supplies and Materials					
	4000		1,928,334	85,000	2,013,334
Other Operating Expenses					
	5000	3,161	13,422,030	1,024,173	14,446,203
Equipment Replacement					
	6420		2,622		2,622
Total Expenditures Prior to Exclusions		66,290,565	137,620,777	4,112,283	141,733,060

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		263,997		263,997
Student Health Services Above Amount Collected	6441		27,815		27,815
Student Transportation	6491		1,242		1,242
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		504,896		504,896
Objects to Exclude	Object Code				
Rents and Leases	5060		1,538,096	151,608	1,689,704
Lottery Expenditures					
Academic Salaries	1000		3,006,432		3,006,432
Classified Salaries	2000		382,196		382,196
Employee Benefits	3000				0
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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	5,724,674	151,608	5,876,282
Total for ECS 84362, 50% Law		66,290,565	131,896,103	3,960,675	135,856,778
Percent of CEE (Instructional Salary Cost / Total CEE)		50.26%	100.00%		
50% of Current Expense of Education			65,948,052		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		66,290,565	131,896,103	3,960,675	135,856,778
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		66,290,565	137,620,777	4,112,283	141,733,060
Capital Expenditures	6000	179,614	713,318	134,827	848,145
Equipment Replacement (Back out)	6420		(2,622)	0	(2,622)
Total Unrestricted General Fund Expenditures		66,470,179	138,331,473	4,247,110	142,578,583

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

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	139,659	148,261	287,920
In County Treasury	9112	2,174,425	10,506,431	12,680,856
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	28,068,260	6,102,632	34,170,892
Due from Other Funds	9140	1,077,752	534,939	1,612,691
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	44,548	28,802	73,350
TOTAL ASSETS		31,554,644	17,321,065	48,875,709
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	(5,181,085)	(2,055,144)	(7,236,229)
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(1,118,141)	(10,130)	(1,128,271)
Temporary Loans	9550	(11,710,000)		(11,710,000)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	(1,094,769)	(2,928,438)	(4,023,207)
TOTAL LIABILITIES		(19,103,995)	(4,993,712)	(24,097,707)

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(12,450,649)	(12,327,353)	(24,778,002)
TOTAL FUND EQUITY		(12,450,649)	(12,327,353)	(24,778,002)
TOTAL LIABILITIES AND FUND EQUITY		(31,554,644)	(17,321,065)	(48,875,709)

Annual Financial and Budget Report

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, 2011

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	11,863,219		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		11,863,219	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(11,863,219)		
TOTAL FUND EQUITY		(11,863,219)	0	0
TOTAL LIABILITIES AND FUND EQUITY		(11,863,219)	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		15,872	3,833			
In County Treasury	9112		83,582	5,815			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		15,886	69,370			
Due from Other Funds	9140		14,127	2,870			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		31,336				
Prepaid Items	9220						
TOTAL ASSETS		0	160,803	81,888	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		(59,324)	(53,473)			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		(43,006)	(1,655)			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	(102,330)	(55,128)	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2011

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790		(58,473)	(26,760)			
TOTAL FUND EQUITY		0	(58,473)	(26,760)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	(160,803)	(81,888)	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	128,130,360	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	15,160,127	
Due from Other Funds	9140	453,222	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		143,743,709	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(11,452,230)	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	(216,272)	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		(11,668,502)	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(132,075,207)	
TOTAL FUND EQUITY		(132,075,207)	0
TOTAL LIABILITIES AND FUND EQUITY		(143,743,709)	0

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2011

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	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

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	1,502	
In County Treasury	9112	8,512,984	
Cash With Fiscal Agents	9113	20,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	779,209	
Due from Other Funds	9140	3,747	
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		9,317,442	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(2,295,529)	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	(595,203)	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	(1,095,057)	
Total Current Liabilities and Deferred Revenue		(3,985,789)	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	(3,985,789)	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(5,331,653)	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(5,331,653)	0
TOTAL LIABILITIES AND FUND EQUITY		(9,317,442)	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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								
In County Treasury	9112	2,000,087			104,001				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	12,557			2,394,694				
Due from Other Funds	9140	48,154			49,281				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,060,798	0	0	2,547,976	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	(65,210)			2,377,808				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(29,519)			170,168				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		(94,729)	0	0	2,547,976	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	(94,729)	0	0	2,547,976	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	(971,508)							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		(971,508)	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(994,561)							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		(1,966,069)	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		(2,060,798)	0	0	2,547,976	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		3,771,217	3,771,217
Workforce Investment Act	8130		1,741,203	1,741,203
Temporary Assistance for Needy Families (TANF)	8140		205,825	205,825
Student Financial Aid	8150	158,627		158,627
Veterans Education	8160	5,649		5,649
Vocational and Technical Education Act (VATEA)	8170		1,693,297	1,693,297
Other Federal Revenues	8190	58,361	5,470,889	5,529,250
Total Federal Revenues	8100	222,637	12,882,431	13,105,068
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	99,393,406		99,393,406
State General Apportionment	8612			0
Other General Apportionment	8613	794,765		794,765
General Categorical Programs	8620			
Child Development	8621		1,621,057	1,621,057
Extended Opportunity Programs and Services(EOPS)	8622		1,134,201	1,134,201
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		496,914	496,914
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		324,070	324,070

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,139,695	4,139,695
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	467,466		467,466
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	573		573
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,388,628	545,489	3,934,117
State Mandated Costs	8685	548,390		548,390
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	104,593,228	8,261,426	112,854,654

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,781,450		26,781,450
Tax Allocation, Supplemental Roll	8812	200,260		200,260
Tax Allocation, Unsecured Roll	8813	1,357,759		1,357,759
Prior Years Taxes	8816	2,116,477		2,116,477
Education Revenues Augmentation Fund (ERAF)	8817	(5,238,444)		(5,238,444)
Redevelopment Agency Funds	8818	327,165		327,165
Contributions, Gifts, Grants, and Endowments	8820	211,022	434,735	645,757
Contract Services	8830			
Contract Instructional Services	8831	65,821		65,821
Other Contranct Services	8832			0
Sales and Commissions	8840	1,467,631		1,467,631
Rentals and Leases	8850	156,577	1,718	158,295
Interest and Investment Income	8860	87,123	103,365	190,488
Student Fees and Charges	8870			
Community Services Classes	8872	901,696		901,696
Dormitory	8873			0
Enrollment	8874	7,309,642		7,309,642
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,390,769	1,390,769
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	106,575		106,575
Nonresident Tuition	8880	1,818,347	10,218	1,828,565
Parking Services and Public Transportation	8881		1,503,779	1,503,779
Other Student Fees and Charges	8885	364,872		364,872
Other Local Revenues	8890	958,474	2,633,848	3,592,322
Total Local Revenues	8800	38,992,447	6,078,432	45,070,879
Total Revenues		143,808,312	27,222,289	171,030,601

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	13,669		13,669
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,396,359	1,993,641	3,390,000
Total Other Financing Sources	8900	1,410,028	1,993,641	3,403,669
Total Revenues and Other Financing Sources		145,218,340	29,215,930	174,434,270

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	66,596					66,596
Environmental Sciences and Technologies	0300	23,606					23,606
Biological Sciences	0400	3,416,188	5,945	105,362	8,858		3,536,353
Business and Management	0500	3,060,342		5,060			3,065,402
Communications	0600	1,086,439		61,766	84,444		1,232,649
Computer and Information Science	0700	2,325,984		51,717	117,320		2,495,021
Education	0800	5,514,830	786	236,948	22,634		5,775,198
Engineering and Related Industrial Technology	0900	2,138,411		179,866	112,553		2,430,830
Fine and Applied Arts	1000	6,027,870	11,241	257,444	38,741		6,335,296
Foreign language	1100	2,175,668		15,734	11,977		2,203,379
Health	1200	6,901,615		1,022,068	706,580		8,630,263
Consumer Education And Home Economics	1300	1,230,537		394,186	488		1,625,211
Law	1400	68,090					68,090
Humanities(Letters)	1500	7,722,054	69	27,962	402		7,750,487
Library Science	1600	43,672					43,672
Mathematics	1700	5,681,062		4,088			5,685,150
Military Studies	1800						0
Physical Sciences	1900	2,786,030		61,154	13,685		2,860,869
Psychology	2000	1,201,797		2,098			1,203,895
Public Affairs and Services	2100	2,979,772	1,056	1,301,440	207,150		4,489,418
Social Sciences	2200	5,279,778		11,395			5,291,173
Commercial Services	3000	1,317,771	82	55,900	3,843		1,377,596
Interdisciplinary Studies	4900	7,514,596	106	91,034	2,207		7,607,943
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	96,424	167,573				263,997
Sub-Total Instructional Activites		68,659,132	186,858	3,885,222	1,330,882		74,062,094
Total Expenditures for GF Activities*		70,914,743	72,830,864	22,473,981	3,960,253	1,612,578	171,792,419

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	606,895	17,323,946	2,740,256	518,374		21,189,471
Course and Curriculum Development	6020	46,805	3,336,790	706,103	125,682		4,215,380
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		653,700	20,660,736	3,446,359	644,056	0	25,404,851
Instructional Support Services	6100						
Learning Center	6110		622,997	6,447			629,444
Library	6120	100,776	3,203,409	455,606	46,543		3,806,334
Media	6130		1,265,867	118,410	54,975		1,439,252
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		100,776	5,092,273	580,463	101,518	0	5,875,030
Admissions and Records	6200	5,473	3,439,162	286,927	68,175		3,799,737
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	0	0	0	0	0

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	48,933	1,820,825	50,029	13,629		1,933,416
Extended Opportunity Programs and Services (EOPS)	6430	31,599	904,076	66,350	25,279	460	1,027,764
Health Services	6440	28,027	942,878	383,950	53,444		1,408,299
Student Personnel Administration	6450	47,953	2,295,010	361,576	60,754		2,765,293
Financial Aid Administration	6460	26,727	2,572,643	155,052	55,682		2,810,104
Job Placement Services	6470		100,275	1,009			101,284
Veterans Services	6480						0
Miscellaneous Student Services	6490			275,864			275,864
Total Other Student Services		183,239	8,635,707	1,293,830	208,788	460	10,322,024
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,161,113	806,720	63,227		3,031,060
Custodial Services	6530	989,711	1,983,977	278,922			3,252,610
Grounds Maintenance and Repairs	6550		1,907,610	152,602	43,159		2,103,371
Utilities	6570			2,778,067			2,778,067
Other Operations and Maintenance of Plant	6590			142,193	11,198		153,391
Total Operation and Maintenance of Plant	6500	989,711	6,052,700	4,158,504	117,584	0	11,318,499
Planning, Policymaking and Coordinations	6600	73,536	3,342,512	1,545,888	23,960		4,985,896

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		1,591,448	1,184,109	27,971		2,803,528
Fiscal Operations	6720	9,678	3,932,687	752,674	4,338		4,699,377
Human Resources Management	6730	741	1,643,369	245,724	4,266		1,894,100
Noninstruct Staff Retirees' Benefits & Retirement *	6740		506,475				506,475
Staff Development	6750	4,965	71,473	18,269			94,707
Staff Diversity	6760			14,458			14,458
Logistical Services	6770	3,162	3,990,923	1,106,667	52,449		5,153,201
Management Information Systems	6780		3,826,243	1,394,856	53,882		5,274,981
Other General Institutional Support Services	6790		46,010				46,010
Total General Institutional Support Services	6700	18,546	15,608,628	4,716,757	142,906	0	20,486,837
Community Services & Economic Development	6800						
Community Recreation	6810		127,904	23,247	1,212		152,363
Community Service Classes	6820	355	896,349	431,734	347		1,328,785
Community Use of Facilities	6830		412,916	68,527			481,443
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	355	1,437,169	523,508	1,559	0	1,962,591

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			43,830			43,830
Child Development Centers	6920	52	644	16,779			17,475
Farm Operations	6930						0
Food Services	6940		17,943		41,949		59,892
Parking	6950	7	1,441,400	372,544	217,002		2,030,953
Student and Co-Curricular Activities	6960	57,345	1,177,799	85,403	6,214		1,326,761
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	57,404	2,637,786	518,556	265,165	0	3,478,911
Auxiliary Operations	7000						
Contract Education	7010	14,368	1,113,822	934,202	52,763		2,115,155
Other Auxiliary Operations	7090		452,724	452,143			904,867
Total Auxiliary Operations	7000	14,368	1,566,546	1,386,345	52,763	0	3,020,022

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			25,942	984,577		1,010,519
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					632,790	632,790
Student Aid	7320					979,328	979,328
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,612,118	1,612,118
Sub-Total Non-Instructional Activites		2,255,611	72,644,006	18,588,759	2,629,371	1,612,578	97,730,325
Total Expenditures General Fund: activities *		70,914,743	72,830,864	22,473,981	3,960,253	1,612,578	171,792,419

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$185,400,539
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	30,840.00		
	2. 2010-2011 Second Period Actual FTES	29,201.00		
	3. 2010-2011 Population change factor (C2/C1)	0.9469		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$179,962,220
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)			\$179,962,220
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$179,962,220
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			95,126,008
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			461,000
C.	Local Property taxes			23,615,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			17,170
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2011-2012 Appropriations Subject to Limit			\$119,219,178

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	222,637	151,281	12,882,431	13,624,400	13,105,068	13,775,681
State Revenues	8600	104,593,228	96,100,720	8,261,426	9,463,831	112,854,654	105,564,551
Local Revenues	8800	38,992,447	39,707,783	6,078,432	8,245,220	45,070,879	47,953,003
Total Revenues		143,808,312	135,959,784	27,222,289	31,333,451	171,030,601	167,293,235
EXPENDITURES:							
Academic Salaries	1000	65,403,395	60,471,738	4,696,578	4,962,852	70,099,973	65,434,590
Classified Salaries	2000	31,074,689	30,745,748	9,591,259	9,154,947	40,665,948	39,900,695
Employee Benefits	3000	28,792,818	30,705,589	4,186,868	4,376,406	32,979,686	35,081,995
Supplies and Materials	4000	2,013,335	2,329,934	1,909,801	2,159,800	3,923,136	4,489,734
Other Operating Expenses and Services	5000	14,446,203	15,716,630	4,104,642	6,935,796	18,550,845	22,652,426
Capital Outlay	6000	848,145	811,145	3,112,108	6,487,309	3,960,253	7,298,454
Total Expenditures		142,578,585	140,780,784	27,601,256	34,077,110	170,179,841	174,857,894
Excess /(Deficiency) of Revenues over Expenditures		1,229,727	(4,821,000)	(378,967)	(2,743,659)	850,760	(7,564,659)
Other Financing Sources	8900	1,410,028	-344,073	1,993,641	1,973,055	3,403,669	1,628,982
Other Outgo	7000	632,790	1,251,129	979,788	2,265,955	1,612,578	3,517,084
Net Increase/(Decrease) in Fund Balance		2,006,965	(6,416,202)	634,886	(3,036,559)	2,641,851	(9,452,761)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,468,684	12,450,649	11,692,467	12,327,353	22,161,151	24,778,002
Prior Years Adjustments	9020	(25,000)				(25,000)	
Adjusted Beginning Balance	9030	10,443,684		11,692,467		22,136,151	
Ending Fund Balance, June 30		12,450,649	6,034,447	12,327,353	9,290,794	24,778,002	15,325,241

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	564,180					
State Revenues	8600	127,550					
Local Revenues	8800	10,926,663					
Total Revenues		11,618,393	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	795,813					
Total Other Financing Sources		795,813	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,585,494					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	14,585,494	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,789,681)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(2,171,288)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,034,507	11,863,219		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,034,507		0		0	
Ending Fund Balance, June 30		11,863,219	11,863,219	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					150,295	150,295
State Revenues	8600					70,940	70,940
Local Revenues	8800			1,935,677	1,864,378	850,264	905,088
Total Income		0	0	1,935,677	1,864,378	1,071,499	1,126,323
Expenditures							
Academic Salaries	1000					677,471	693,572
Classified Salaries	2000			834,623	830,934	170,506	171,301
Employee Benefits	3000			336,975	346,640	141,880	166,023
Supplies and Materials	4000			978,826	908,808	39,667	41,150
Other Operating Expenses and Services	5000			281,829	146,102	48,688	79,537
Capital Outlay	6000			4,847	13,496	6,744	1,500
Total Expenditures		0	0	2,437,100	2,245,980	1,084,956	1,153,083
Excess /(Deficiency) of Revenues over Expenditures		0	0	(501,423)	(381,602)	(13,457)	(26,760)
Other Financing Sources	8900			382,790	323,129		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(118,633)	(58,473)	(13,457)	(26,760)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	177,106	58,473	40,217	26,760
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		177,106		40,217	
Ending Fund Balance, June 30		0	0	58,473	0	26,760	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	545,400			
State Revenues	8600	30,377,255	9,905,601		
Local Revenues	8800	1,562,351	620,005		
Total Income		32,485,006	10,525,606	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	265,299	472,362		
Employee Benefits	3000	114,930	219,294		
Supplies and Materials	4000	442			
Other Operating Expenses and Services	5000	960,875	482,597		
Capital Outlay	6000	61,749,767	127,911,078		
Total Expenditures		63,091,313	129,085,331	0	0
Excess /(Deficiency) of Revenues over Expenditures		(30,606,307)	(118,559,725)	0	0
Other Financing Sources	8900	109,999,279	678,000		
Other Outgo	7000	3,390,000	1,615,982		
Net Increase/(Decrease) in Fund Balance		76,002,972	(119,497,707)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	57,074,512	132,075,207		0
Prior Years Adustments	9020	(1,002,277)			
Adjusted Beginning Balance	9030	56,072,235		0	
Ending Fund Balance, June 30		132,075,207	12,577,500	0	0

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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				

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	6,825,432	6,407,676				
Other Financing Sources	8900	250,000	250,000				
Total Income		7,075,432	6,657,676	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	204,048	151,387				
Employee Benefits	3000	84,721	67,535				
Supplies and Materials	4000	46,645	3,500				
Other Operating Expenses and Services	5000	3,789,712	6,943,684				
Capital Outlay	6000	168,686	40,000				
Total Expenditures		4,293,812	7,206,106	0	0		
Net Profit or Loss		2,781,620	(548,430)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,781,620	(548,430)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,550,033	5,331,653		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,550,033		0			
Ending Fund Balance, June 30		5,331,653	4,783,223	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	688,812	700,000				
Total Income		688,812	700,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	334,707	378,000				
Other Operating Expenses and Services	5000	270,635	322,000				
Capital Outlay	6000						
Total Expenditures		605,342	700,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		83,470	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	18,944					
Net Increase/(Decrease) in Fund Balance		64,526	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	930,035	994,561		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	930,035		0		0	
Ending Fund Balance, June 30		994,561	994,561	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	49,943,306	49,337,725				
State Revenues	8600	1,944,275	2,000,000				
Local Revenues	8800						
Total Income		51,887,581	51,337,725	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		51,887,581	51,337,725	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	51,887,581	51,337,725				
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

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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: 2010-2011

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	382,790
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	250,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	3,390,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,388,628			545,489	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,006,432		3,006,432		3,006,432
Employee Benefits	3000		1,441,329		1,441,329		1,441,329
Supplies & Materials	4000						
Software	4100				0	42,544	42,544
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	502,945	502,945
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	545,489	545,489
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,447,761	0	4,447,761	545,489	4,993,250
Ending Balance					(1,059,133)	0	(1,059,133)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

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For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(1,059,133)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(1,059,133)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,200,000			600,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		2,893,131		2,893,131		2,893,131
Employee Benefits	3000		1,410,543		1,410,543		1,410,543
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		(600,000)		(600,000)	600,000	0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	(600,000)	0	(600,000)	600,000	0
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,703,674	0	3,703,674	600,000	4,303,674
Ending Balance					(1,562,807)	0	