

# Agenda Item (VII-A)

Meeting 10/18/2016 - Regular  
Agenda Item Consent Agenda Information (VII-A)  
Subject 2015-2016 CCFS-311 – Annual Financial and Budget Report  
College/District District  
Information Only

---

## Background Narrative:

See the attached 2015-2016 CCFS-311 – Annual Financial and Budget Report.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services  
Melissa Elwood, Controller

## Attachments:

[10182016\\_ 2015-2016 CCFS-311 – Annual Financial and Budget Report](#)

# **CCFS-311 – Annual Financial and Budget Report**

## **Background Narrative**

### **FY 2015-2016**

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 2015-2016

Budget Financial Information – FY 2016-2017

Analysis of Interfund Transfers

Receipt and Expenditures of Lottery Proceeds – Actuals

Receipt and Expenditures of Lottery Proceeds – Budget

Details of Education Protection Account

Pension Contribution Costs

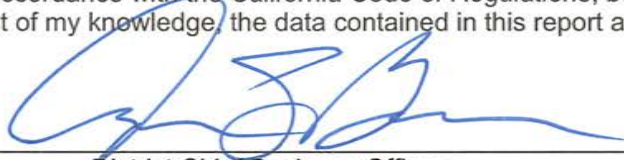
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: RIVERSIDE

District Code: 960

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



District Chief Business Officer

10-4-16

Date



District Superintendent

10-11-16

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	
<b>Instructional Salaries</b>					
Contract or Regular	1100	28,806,328	28,806,328		28,806,328
Other	1300	28,839,561	28,839,561		28,839,561
<b>Total Instructional Salaries</b>		57,645,889	57,645,889	0	57,645,889
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,249,508	854,424	13,103,932
Other	1400		1,480,281	83,665	1,563,946
<b>Total Non-Instructional Salaries</b>		0	13,729,789	938,089	14,667,878
<b>Total Academic Salaries</b>		57,645,889	71,375,678	938,089	72,313,767
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		24,914,732	996,739	25,911,471
Other	2300		1,688,887	265,776	1,954,663
<b>Total Non-Instructional Salaries</b>		0	26,603,619	1,262,515	27,866,134
<b>Instructional Aides</b>					
Regular Status	2200	2,149,220	2,149,220		2,149,220
Other	2400	383,975	383,975		383,975
<b>Total Instructional Aides</b>		2,533,195	2,533,195	0	2,533,195
<b>Total Classified Salaries</b>		2,533,195	29,136,814	1,262,515	30,399,329
<b>Employee Benefits</b>	3000	18,540,196	38,182,663	768,661	38,951,324
<b>Supplies and Materials</b>	4000		1,707,391	111,828	1,819,219
<b>Other Operating Expenses</b>	5000		15,475,025	1,044,461	16,519,486
<b>Equipment Replacement</b>	6420			36,407	36,407
<b>Total Expenditures Prior to Exclusions</b>		78,719,280	155,877,571	4,161,961	160,039,532

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		1,224,908		1,224,908
Student Health Services Above Amount Collected	6441		29,745		29,745
Student Transportation	6491		115		115
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,196,332		1,196,332
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		996,687	121,258	1,117,945
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,815,737		2,815,737
Employee Benefits	3000		1,508,106		1,508,106
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		1,126		1,126
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	1,126	0	1,126
Other Operating Expenses and Services	5000		53,217		53,217

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Total Exclusions</b>		0	7,825,973	121,258	7,947,231
<b>Total for ECS 84362, 50% Law</b>		78,719,280	148,051,598	4,040,703	152,092,301
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.17%	100.00%		
<b>50% of Current Expense of Education</b>			74,025,799		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		78,719,280	148,051,598	4,040,703	152,092,301
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		78,719,280	155,877,571	4,161,961	160,039,532
<b>Capital Expenditures</b>	6000	176,246	1,096,058	75,638	1,171,696
<b>Equipment Replacement (Back out)</b>	6420		(1,094)	(36,407)	(37,501)
<b>Total Unrestricted General Fund Expenditures</b>		78,895,526	156,972,535	4,201,192	161,173,727

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	344,229	353,074	697,303
In County Treasury	9112	38,715,134	16,624,298	55,339,432
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	9,014,563	6,778,467	15,793,030
Due from Other Funds	9140	362,920	93,547	456,467
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	67,530	35,911	103,441
<b>TOTAL ASSETS</b>		48,554,376	23,885,297	72,439,673
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,918,354	5,717,734	15,636,088
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	148,334	1,060,258	1,208,592
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,351,476	10,743,149	13,094,625
<b>TOTAL LIABILITIES</b>		12,418,164	17,521,141	29,939,305

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	36,136,213	6,364,155	42,500,368
<b>Total Fund Balance</b>		<b>36,136,213</b>	<b>6,364,155</b>	<b>42,500,368</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>36,136,213</b>	<b>6,364,155</b>	<b>42,500,368</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>48,554,377</b>	<b>23,885,296</b>	<b>72,439,673</b>



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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	14,432,801		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		14,432,801	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

Governmental Funds Group

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

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	14,432,801		
<b>Total Fund Balance</b>		14,432,801	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		14,432,801	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		14,432,801	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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		41,265	6,752			
In County Treasury	9112		1,030,374	891,014			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		29,652	45,852			
Due from Other Funds	9140		7,004				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		34,859				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	1,143,154	943,618	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		132,282	142,231			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		16,204	2,194			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		8,424				
<b>TOTAL LIABILITIES</b>		0	156,910	144,425	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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	986,244	799,193	0	0	0
<b>Total Fund Balance</b>		0	986,244	799,193	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	986,244	799,193	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,143,154	943,618	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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			15,330
In County Treasury	9112	5,578,305		12,260,529
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	673,803		24,017
Due from Other Funds	9140			2,415,349
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		6,252,108	0	14,715,225
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,322,597		4,585,463
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,360,237		303
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,134,998		
<b>TOTAL LIABILITIES</b>		5,817,832	0	4,585,766

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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	434,276		10,129,459
<b>Total Fund Balance</b>		434,276	0	10,129,459
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		434,276	0	10,129,459
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,252,108	0	14,715,225

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 960

Name: RIVERSIDE

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

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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	75,293	
In County Treasury	9112	10,462,492	
Cash With Fiscal Agents	9113	350,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	93,823	
Due from Other Funds	9140	94,516	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	425	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		11,076,549	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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,663,110	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	212,134	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	2,020,145	
Total Current Liabilities and Deferred Revenue		5,895,389	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	5,895,389	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, 2016

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	5,181,160	
Total Reserved Fund Balance		5,181,160	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		5,181,160	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,076,549	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,364,455			407,354				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	408			195,878				
Due from Other Funds	9140	59,886			1,365				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,424,749	0	0	604,597	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	19,642			334,317				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,477			165,426				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		38,119	0	0	499,743	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
<b>TOTAL LIABILITIES</b>	968	38,119	0	0	499,743	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,133,628							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,253,002			104,854				
<b>Total Reserved Fund Balance</b>		<b>2,386,630</b>	<b>0</b>	<b>0</b>	<b>104,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>2,386,630</b>	<b>0</b>	<b>0</b>	<b>104,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,424,749</b>	<b>0</b>	<b>0</b>	<b>604,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,746,690	4,746,690
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		188,917	188,917
Student Financial Aid	8150	191,133	1,085,443	1,276,576
Veterans Education	8160		9,996	9,996
Vocational and Technical Education Act (VATEA)	8170		1,344,231	1,344,231
Other Federal Revenues	8190		2,502,285	2,502,285
<b>Total Federal Revenues</b>	8100	191,133	9,877,562	10,068,695
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	373,448		373,448
State General Apportionment	8612	82,864,441		82,864,441
Other General Apportionment	8613	1,068,873		1,068,873
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,960,413	1,960,413
Disabled Students Programs and Services(DSPS)	8623		2,904,187	2,904,187
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		956,337	956,337
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,869,561	7,869,561



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	23,568,130		23,568,130
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		12,790,627	12,790,627
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	439,660		439,660
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	672		672
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,321,178	1,080,217	5,401,395
State Mandated Costs	8685	16,101,213		16,101,213
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,079,932		4,079,932
<b>Total State Revenues</b>	8600	132,817,547	27,561,342	160,378,889

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	33,956,601		33,956,601
Tax Allocation, Supplemental Roll	8812	758,060		758,060
Tax Allocation, Unsecured Roll	8813	1,494,092		1,494,092
Prior Years Taxes	8816	982,162		982,162
Education Revenues Augmentation Fund (ERAF)	8817	(3,474,850)		(3,474,850)
Redevelopment Agency Funds - Pass Through	8818	789,183		789,183
Redevelopment Agency Funds - Residual	8819	3,378,758		3,378,758
Redevelopment Agency Funds - Asset Liquidation	8819.1	410,701		410,701
Contributions, Gifts, Grants, and Endowments	8820	48,492	194,960	243,452
Contract Services	8830			
Contract Instructional Services	8831	333,388		333,388
Other Contract Services	8832			0
Sales and Commissions	8840	1,461,342		1,461,342
Rentals and Leases	8850	386,920	11,378	398,298
Interest and Investment Income	8860	170,336	59,946	230,282
Student Fees and Charges	8870			
Community Services Classes	8872	127,729		127,729
Dormitory	8873			0
Enrollment	8874	8,753,706		8,753,706
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,397,624	1,397,624
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	121,305		121,305
Nonresident Tuition	8880	2,702,050	344,639	3,046,689
Parking Services and Public Transportation	8881		1,873,642	1,873,642
Other Student Fees and Charges	8885	101,255	279,884	381,139
Other Local Revenues	8890	1,029,941	3,236,168	4,266,109
<b>Total Local Revenues</b>	8800	53,531,171	7,398,241	60,929,412
<b>Total Revenues</b>		186,539,851	44,837,145	231,376,996

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	8,929		8,929
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(1,989,773)	1,989,773	0
<b>Total Other Financing Sources</b>	8900	(1,980,844)	1,989,773	8,929
<b>Total Revenues and Other Financing Sources</b>		184,559,007	46,826,918	231,385,925

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	27,164		477			27,641
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,434,152		216,269	211,546		4,861,967
Business and Management	0500	2,905,351		60,622	145,498		3,111,471
Communications	0600	1,737,061		60,030	78,611		1,875,702
Computer and Information Science	0700	2,384,308		83,090	316,163		2,783,561
Education	0800	6,408,943	378	623,550	3,235		7,036,106
Engineering and Related Industrial Technology	0900	2,370,298		180,004	498,384		3,048,686
Fine and Applied Arts	1000	6,761,252		360,589	96,103		7,217,944
Foreign language	1100	2,711,289		44,524	503		2,756,316
Health	1200	6,747,943		619,704	279,766		7,647,413
Consumer Education And Home Economics	1300	1,751,152		513,938	113,827		2,378,917
Law	1400	134,323		2,000			136,323
Humanities(Letters)	1500	10,899,389		183,492	6,575		11,089,456
Library Science	1600	38,010		550	29,507		68,067
Mathematics	1700	7,604,553		124,203	602		7,729,358
Military Studies	1800						0
Physical Sciences	1900	3,636,925		200,211	34,998		3,872,134
Psychology	2000	1,623,954		25,412	1,528		1,650,894
Public Affairs and Services	2100	2,342,203	840	693,714	140,097		3,176,854
Social Sciences	2200	5,522,568		87,547	732		5,610,847
Commercial Services	3000	1,447,805		88,613	58,661		1,595,079
Interdisciplinary Studies	4900	9,407,494	130	128,181	307,734		9,843,539
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,224,908				1,224,908
<b>Sub-Total Instructional Activites</b>		80,896,137	1,226,256	4,296,720	2,324,070		88,743,183
<b>Total Expenditures for GF Activities*</b>		80,896,443	87,657,409	32,322,034	11,052,925	2,848,639	214,777,450

\*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: 2015-2016

Budget Year: 2016-2017

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		18,359,323	7,720,514	414,300		26,494,137
Course and Curriculum Development	6020		2,698,749	950,295	123,345		3,772,389
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	21,058,072	8,670,809	537,645	0	30,266,526
Instructional Support Services	6100						
Learning Center	6110	306	585,388	10,316	3,734		599,744
Library	6120		3,161,306	141,889	493,711		3,796,906
Media	6130		1,384,448	129,791	94,006		1,608,245
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		306	5,131,142	281,996	591,451	0	6,004,895
Admissions and Records	6200		3,718,550	729,030	53,475		4,501,055
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,938,371	638,916	99,249		8,676,536
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	7,938,371	638,916	99,249	0	8,676,536

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,213,921	120,009	17,668		2,351,598
Extended Opportunity Programs and Services (EOPS)	6430		1,410,006	123,987	5,628		1,539,621
Health Services	6440		1,325,025	327,001	29,245		1,681,271
Student Personnel Administration	6450		4,292,212	1,311,844	67,271		5,671,327
Financial Aid Administration	6460		3,091,006	1,142,525	21,194		4,254,725
Job Placement Services	6470			1,507			1,507
Veterans Services	6480		380,336	17,171	(5,000)		392,507
Miscellaneous Student Services	6490			279,884			279,884
<b>Total Other Student Services</b>		0	12,712,506	3,323,928	136,006	0	16,172,440
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,290,883	951,749	277,831		3,520,463
Custodial Services	6530		3,339,018	361,005	21,404		3,721,427
Grounds Maintenance and Repairs	6550		1,846,372	277,632	76,057		2,200,061
Utilities	6570			4,021,593			4,021,593
Other Operations and Maintenance of Plant	6590			236,506			236,506
<b>Total Operation and Maintenance of Plant</b>	6500	0	7,476,273	5,848,485	375,292	0	13,700,050
<b>Planning, Policymaking and Coordinations</b>	6600		3,139,840	1,121,610	19,113		4,280,563

\* 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: 2015-2016

Budget Year: 2016-2017

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		2,894,305	501,545	23,354		3,419,204
Fiscal Operations	6720		3,363,968	597,917	77,503		4,039,388
Human Resources Management	6730		1,636,649	395,785	8,968		2,041,402
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,219,162				1,219,162
Staff Development	6750		67,255	16,407	3,140		86,802
Staff Diversity	6760			11,953			11,953
Logistical Services	6770		3,421,681	1,253,021	153,536		4,828,238
Management Information Systems	6780		4,893,904	2,037,085	352,908		7,283,897
Other General Institutional Support Services	6790		55,224	634			55,858
<b>Total General Institutional Support Services</b>	6700	0	17,552,148	4,814,347	619,409	0	22,985,904
Community Services & Economic Development	6800						
Community Recreation	6810		534,085	414,440	1,617		950,142
Community Service Classes	6820		752,111	104,966	21,521		878,598
Community Use of Facilities	6830		401,088	326,024	37,005		764,117
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	1,687,284	845,430	60,143	0	2,592,857

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910			43,600			43,600
Child Development Centers	6920		33,477	134,792	3,697		171,966
Farm Operations	6930						0
Food Services	6940		20,872	272			21,144
Parking	6950		2,270,542	459,591	120,262		2,850,395
Student and Co-Curricular Activities	6960		1,367,599	127,713	31,589		1,526,901
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,692,490	765,968	155,548	0	4,614,006
Auxiliary Operations	7000						
Contract Education	7010		1,020,176	707,295	12,612		1,740,083
Other Auxiliary Operations	7090		1,304,301	276,725			1,581,026
<b>Total Auxiliary Operations</b>	7000	0	2,324,477	984,020	12,612	0	3,321,109



Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				
<b>Physical Property and Related Acquisitions</b>	7100			775	6,068,912		6,069,687
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,500,045	1,500,045
Student Aid	7320					1,348,594	1,348,594
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,848,639	2,848,639
<b>Sub-Total Non-Instructional Activites</b>		306	86,431,153	28,025,314	8,728,855	2,848,639	126,034,267
<b>Total Expenditures General Fund: activities *</b>		80,896,443	87,657,409	32,322,034	11,052,925	2,848,639	214,777,450

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$192,583,238
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	27,717.00		
	2. 2015-2016 Second Period Actual FTES	28,436.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0259		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$208,180,714
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)			\$208,180,714
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$208,180,714
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			118,945,150
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			444,061
C.	Local Property taxes			33,794,584
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			19,310
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$153,203,105

Annual Financial and Budget Report

**10** General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

**General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	191,133	196,606	9,877,562	13,249,155	10,068,695	13,445,761
State Revenues	8600	132,817,547	123,591,138	27,561,342	50,009,344	160,378,889	173,600,482
Local Revenues	8800	53,531,171	53,838,501	7,398,241	9,214,393	60,929,412	63,052,894
<b>Total Revenues</b>		186,539,851	177,626,245	44,837,145	72,472,892	231,376,996	250,099,137
<b>EXPENDITURES:</b>							
Academic Salaries	1000	72,316,768	76,460,042	6,156,018	6,194,243	78,472,786	82,654,285
Classified Salaries	2000	30,399,325	33,604,181	14,271,218	15,754,663	44,670,543	49,358,844
Employee Benefits	3000	38,951,323	46,833,444	6,459,200	8,244,610	45,410,523	55,078,054
Supplies and Materials	4000	1,819,219	2,462,270	2,092,579	8,326,749	3,911,798	10,789,019
Other Operating Expenses and Services	5000	16,519,487	38,537,195	11,890,749	27,884,018	28,410,236	66,421,213
Capital Outlay	6000	1,171,696	1,160,741	9,881,229	8,583,497	11,052,925	9,744,238
<b>Total Expenditures</b>		161,177,818	199,057,873	50,750,993	74,987,780	211,928,811	274,045,653
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		25,362,033	(21,431,628)	(5,913,848)	(2,514,888)	19,448,185	(23,946,516)
<b>Other Financing Sources</b>	8900	-1,980,844	-1,192,211	1,989,773	1,201,311	8,929	9,100
<b>Other Outgo</b>	7000	1,500,045	2,810,045	1,348,594	1,442,448	2,848,639	4,252,493
<b>Net Increase/(Decrease) in Fund Balance</b>		21,881,144	(25,433,884)	(5,272,669)	(2,756,025)	16,608,475	(28,189,909)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,252,071	36,133,215	11,636,820	6,364,151	25,888,891	42,497,366
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	14,252,071		11,636,820		25,888,891	
<b>Ending Fund Balance, June 30</b>		36,133,215	10,699,331	6,364,151	3,608,126	42,497,366	14,307,457

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100	2,330,691					
State Revenues	8600	136,796					
Local Revenues	8800	15,768,185					
<b>Total Revenues</b>		18,235,672	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	17,346					
<b>Total Other Financing Sources</b>		17,346	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,430,664					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	17,430,664	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(17,413,318)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		822,354	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	13,610,447	14,432,801		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,610,447		0		0	
<b>Ending Fund Balance, June 30</b>		14,432,801	14,432,801	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: 2015-2016

Budget Year: 2016-2017

**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
<b>REVENUES:</b>							
Federal Revenues	8100					55,087	26,500
State Revenues	8600					99,020	72,327
Local Revenues	8800			2,882,332	2,991,142	1,200,611	1,246,148
<b>Total Income</b>		0	0	2,882,332	2,991,142	1,354,718	1,344,975
<b>Expenditures</b>							
Academic Salaries	1000					635,449	696,611
Classified Salaries	2000			996,803	1,079,578	279,469	390,388
Employee Benefits	3000			327,407	415,765	160,760	255,089
Supplies and Materials	4000			1,255,366	1,283,711	44,624	55,411
Other Operating Expenses and Services	5000			228,461	226,450	63,052	66,569
Capital Outlay	6000			16,462	36,809	48,801	40,000
<b>Total Expenditures</b>		0	0	2,824,499	3,042,313	1,232,155	1,504,068
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	57,833	(51,171)	122,563	(159,093)
<b>Other Financing Sources</b>	8900			155,045	105,045	75,000	75,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	212,878	53,874	197,563	(84,093)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	773,365	986,243	601,631	799,194
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		773,365		601,631	
<b>Ending Fund Balance, June 30</b>		0	0	986,243	1,040,117	799,194	715,101

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,167,968	7,552,517				
Local Revenues	8800	127,832	194,475			159,336	130,000
<b>Total Income</b>		2,295,800	7,746,992	0	0	159,336	130,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	597				403,434	741,939
Employee Benefits	3000	57				187,774	377,672
Supplies and Materials	4000					1,531	
Other Operating Expenses and Services	5000	6,707				188,517	252,728
Capital Outlay	6000	11,667,676	10,586,101			35,455,891	21,090,284
<b>Total Expenditures</b>		11,675,037	10,586,101	0	0	36,237,147	22,462,623
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(9,379,237)	(2,839,109)	0	0	(36,077,811)	(22,332,623)
<b>Other Financing Sources</b>	8900	1,290,950	2,630,000			44,817,527	
<b>Other Outgo</b>	7000					20,950	
<b>Net Increase/(Decrease) in Fund Balance</b>		(8,088,287)	(209,109)	0	0	8,718,766	(22,332,623)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,522,563	434,276		0	1,889,692	9,663,436
Prior Years Adustments	9020					(945,022)	
Adjusted Beginning Balance	9030	8,522,563		0		944,670	
<b>Ending Fund Balance, June 30</b>		434,276	225,167	0	0	9,663,436	(12,669,187)

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	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: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	10,865,781	11,588,972				
Other Financing Sources	8900						
<b>Total Income</b>		10,865,781	11,588,972	0	0		
<b>Expenditures</b>							
Academic Salaries	1000		895				
Classified Salaries	2000	409,553	721,904				
Employee Benefits	3000	157,548	360,429				
Supplies and Materials	4000	10,195	27,669				
Other Operating Expenses and Services	5000	8,490,251	12,274,496				
Capital Outlay	6000	2,678	26,525				
<b>Total Expenditures</b>		9,070,225	13,411,918	0	0		
<b>Net Profit or Loss</b>		1,795,556	(1,822,946)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,795,556	(1,822,946)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,115,604	4,911,160		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,115,604		0			
<b>Ending Fund Balance, June 30</b>		4,911,160	3,088,214	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2015-2016

Budget Year: 2016-2017

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	914,339	1,044,353				
<b>Total Income</b>		914,339	1,044,353	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	976,818	1,270,015				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		976,818	1,270,015	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(62,479)	(225,662)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(62,479)	(225,662)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,315,481	1,253,002		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,315,481		0		0	
<b>Ending Fund Balance, June 30</b>		1,253,002	1,027,340	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: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	49,627,336	67,775,000				
State Revenues	8600	3,927,226	4,700,000				
Local Revenues	8800	626,553	540,000				
<b>Total Income</b>		54,181,115	73,015,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	54,122,866	73,015,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		54,122,866	73,015,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		58,249	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		58,249	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	46,605	104,854		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	46,605		0		0	
<b>Ending Fund Balance, June 30</b>		104,854	104,854	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: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	155,045
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,270,000
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	20,950

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

Backup  
 October 18, 2016  
 Page 46 of 49

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			4,321,178		1,080,217	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		2,815,737		2,815,737		2,815,737
Employee Benefits	3000		1,508,106		1,508,106		1,508,106
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	7,632	7,632
Books, Magazines, & Periodicals	4200				0	1,295	1,295
Instructional Supplies & Materials	4300	1,126			1,126	741,389	742,515
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		1,126	0	0	1,126	750,316	751,442
Other Operating Expenses and Services	5000		53,217		53,217	73,090	126,307
Capital Outlay	6000						
Library Books	6300				0	256,810	256,810
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	256,810	256,810
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,126	4,377,060	0	4,378,186	1,080,216	5,458,402
<b>Ending Balance</b>					(57,008)	1	(57,007)

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(57,008)			1	
Adjustments	9020						
Adjusted Beginning Balance	9030		(57,008)			1	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,200,000			1,691,132	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,191,859		3,191,859		3,191,859
Employee Benefits	3000		1,909,519		1,909,519		1,909,519
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,355	1,355
Books, Magazines, & Periodicals	4200				0	1,247	1,247
Instructional Supplies & Materials	4300				0	1,427,359	1,427,359
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,429,961	1,429,961
Other Operating Expenses and Services	5000				0	93,005	93,005
Capital Outlay	6000						
Library Books	6300				0	168,166	168,166
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	168,166	168,166
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,101,378	0	5,101,378	1,691,132	6,792,510
<b>Ending Balance</b>					(958,386)	1	



Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 960

Name: RIVERSIDE

<b>EPA Revenue</b>	23,568,130
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	23,233,678	356,790	0	23,590,468
<b>TOTAL</b>		23,233,678	356,790	0	23,590,468

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	7,577,189	10.73%	4,663,399	11.85%	12,240,588	N/A	N/A
2016-17	9,657,035	12.58%	5,699,678	13.89%	15,356,713	3,116,125	25.46%
2017-18	11,262,203	14.43%	7,467,671	15.50%	18,729,874	3,373,161	21.97%
2018-19	12,602,858	16.28%	8,269,321	17.10%	20,872,179	2,142,305	11.44%
2019-20	14,261,842	18.13%	9,132,147	18.60%	23,393,989	2,521,810	12.08%
2020-21	15,263,863	19.10%	9,455,214	19.80%	24,719,077	1,325,088	5.66%

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