

# Agenda Item (VII-A)

Meeting 10/21/2014 - Regular

Agenda Item Consent Agenda Information (VII-A)

Subject 2013-2014 CCFS-311 – Annual Financial and Budget Report

College/District District

Information Only

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## Background Narrative:

See the attached 2013-2014 CCFS-311 – Annual Financial and Budget Report.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services  
Bill Bogle, Controller

## Attachments:

[10212014\\_2013-2014 CCFS-311 – Annual Financial and Budget Report](#)

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

## **Background Narrative**

### **FY 2013-2014**

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 2013-2014

Budget Financial Information – FY 2014-2015

Analysis of Interfund Transfers

Receipt and Expenditures of Lottery Proceeds – Actuals

Receipt and Expenditures of Lottery Proceeds – Budget

Details of Education Protection Account

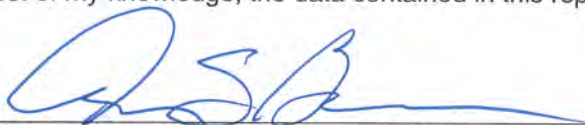
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2013-2014)  
(Budget Report for Fiscal Year 2014-2015)

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

10-7-14

Date



District Superintendent

10-7-14

Date

Contact: Aaron Brown

(951) 222-8789

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	26,630,742	26,630,742		26,630,742
Other	1300	24,422,161	24,422,161		24,422,161
<b>Total Instructional Salaries</b>		51,052,903	51,052,903	0	51,052,903
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,087,725	831,231	11,918,956
Other	1400		1,376,819	102,533	1,479,352
<b>Total Non-Instructional Salaries</b>		0	12,464,544	933,764	13,398,308
<b>Total Academic Salaries</b>		51,052,903	63,517,447	933,764	64,451,211
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,405,914	847,797	24,253,711
Other	2300		1,041,930	214,951	1,256,881
<b>Total Non-Instructional Salaries</b>		0	24,447,844	1,062,748	25,510,592
<b>Instructional Aides</b>					
Regular Status	2200	1,949,279	1,949,279		1,949,279
Other	2400	373,255	373,255		373,255
<b>Total Instructional Aides</b>		2,322,534	2,322,534	0	2,322,534
<b>Total Classified Salaries</b>		2,322,534	26,770,378	1,062,748	27,833,126
<b>Employee Benefits</b>	3000	12,048,250	28,793,209	563,282	29,356,491
<b>Supplies and Materials</b>	4000		1,497,614	121,170	1,618,784
<b>Other Operating Expenses</b>	5000		11,978,551	3,757,840	15,736,391
<b>Equipment Replacement</b>	6420		1,414		1,414
<b>Total Expenditures Prior to Exclusions</b>		65,423,687	132,558,613	6,438,804	138,997,417

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,382,227		1,382,227
Student Health Services Above Amount Collected	6441		21,712		21,712
Student Transportation	6491		55		55
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,069,917		1,069,917
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,116,330		1,116,330
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,798,920		2,798,920
Employee Benefits	3000		233,076		233,076
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: 2013-2014

Budget Year: 2014-2015

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	6,622,237	0	6,622,237
<b>Total for ECS 84362, 50% Law</b>		65,423,687	125,936,376	6,438,804	132,375,180
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.95%	100.00%		
<b>50% of Current Expense of Education</b>			62,968,188		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		65,423,687	125,936,376	6,438,804	132,375,180
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		65,423,687	132,558,613	6,438,804	138,997,417
<b>Capital Expenditures</b>	6000	246,036	700,380	23,122	723,502
<b>Equipment Replacement (Back out)</b>	6420		(1,414)	0	(1,414)
<b>Total Unrestricted General Fund Expenditures</b>		65,669,723	133,257,579	6,461,926	139,719,505

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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	1,063,973	286,639	1,350,612
In County Treasury	9112	2,733,186	9,411,082	12,144,268
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	19,521,475	4,250,941	23,772,416
Due from Other Funds	9140	227,187	275,919	503,106
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	28,392	58,760	87,152
<b>TOTAL ASSETS</b>		23,624,213	14,283,341	37,907,554
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,780,053	1,813,923	7,593,976
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	126,411	79,760	206,171
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,970,000		4,970,000
Deferred Revenues	9570	1,013,691	1,801,346	2,815,037
<b>TOTAL LIABILITIES</b>		11,890,155	3,695,029	15,585,184

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

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	11,734,058	10,588,312	22,322,370
<b>Total Fund Balance</b>		<b>11,734,058</b>	<b>10,588,312</b>	<b>22,322,370</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>11,734,058</b>	<b>10,588,312</b>	<b>22,322,370</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>23,624,213</b>	<b>14,283,341</b>	<b>37,907,554</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, 2014

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	11,566,842		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		11,566,842	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, 2014

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	11,566,842		
<b>Total Fund Balance</b>		11,566,842	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>		11,566,842	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,566,842	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, 2014

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		56,678	38,351			
In County Treasury	9112		741,501	210,379			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		11,498	29,253			
Due from Other Funds	9140		20,749	26,518			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		28,744				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	859,170	304,501	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		86,905	56,954			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		95,239	55,201			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	182,144	112,155	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, 2014

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
<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	680,026	192,346	0	0	0
<b>Total Fund Balance</b>		0	680,026	192,346	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	680,026	192,346	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	862,170	304,501	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, 2014

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			
In County Treasury	9112	48,243,560		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,054,147		
Due from Other Funds	9140	40,380		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		50,338,087	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,845,677		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	32,964		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,081,157		
<b>TOTAL LIABILITIES</b>		2,959,798	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, 2014

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	47,378,289		
<b>Total Fund Balance</b>		47,378,289	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			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		47,378,289	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		50,338,087	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	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, 2014

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, 2014

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		
In County Treasury	9112	7,157,377	
Cash With Fiscal Agents	9113	400,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	538,379	
Due from Other Funds	9140	2,009	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	828	
<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>		8,098,593	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, 2014

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,686,709	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	395	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	1,115,953	
Total Current Liabilities and Deferred Revenue		3,803,057	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	3,803,057	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, 2014

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		
Total Reserved Fund Balance		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
Uncommitted(Unrestricted) Fund Balance	9790	4,295,536	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		4,295,536	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,098,593	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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								
In County Treasury	9112	2,002,580			338,998				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	869			286,634				
Due from Other Funds	9140	77,352							
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>		2,080,801	0	0	625,632	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	52,573			335,446				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	24,608			255,534				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		77,181	0	0	590,980	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	77,181	0	0	590,980	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	996,228							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,007,392			34,652				
<b>Total Reserved Fund Balance</b>		<b>2,003,620</b>	<b>0</b>	<b>0</b>	<b>34,652</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>2,003,620</b>	<b>0</b>	<b>0</b>	<b>34,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,080,801</b>	<b>0</b>	<b>0</b>	<b>625,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		7,622,495	7,622,495
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		166,487	166,487
Student Financial Aid	8150	119,990	965,407	1,085,397
Veterans Education	8160		7,839	7,839
Vocational and Technical Education Act (VATEA)	8170		1,381,345	1,381,345
Other Federal Revenues	8190		2,311,320	2,311,320
<b>Total Federal Revenues</b>	8100	119,990	12,454,893	12,574,883
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	73,271,776		73,271,776
Other General Apportionment	8613	1,475,329		1,475,329
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,445,095	1,445,095
Disabled Students Programs and Services(DSPS)	8623		2,205,842	2,205,842
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		805,577	805,577
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,948,566	5,948,566



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	19,665,239		19,665,239
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,078	4,078
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	450,433		450,433
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	1,276		1,276
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,031,996	894,756	3,926,752
State Mandated Costs	8685	703,405		703,405
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	98,599,454	11,303,914	109,903,368

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	29,249,184		29,249,184
Tax Allocation, Supplemental Roll	8812	484,681		484,681
Tax Allocation, Unsecured Roll	8813	1,440,212		1,440,212
Prior Years Taxes	8816	843,427		843,427
Education Revenues Augmentation Fund (ERAF)	8817	(6,622,484)		(6,622,484)
Redevelopment Agency Funds - Pass Through	8818	633,210		633,210
Redevelopment Agency Funds - Residual	8819	3,159,732		3,159,732
Redevelopment Agency Funds - Asset Liquidation	8819.1	96,687		96,687
Contributions, Gifts, Grants, and Endowments	8820	44,170	545,928	590,098
Contract Services	8830			
Contract Instructional Services	8831	665,622		665,622
Other Contract Services	8832			0
Sales and Commissions	8840	1,268,477		1,268,477
Rentals and Leases	8850	286,096	7,824	293,920
Interest and Investment Income	8860	70,754	38,740	109,494
Student Fees and Charges	8870			
Community Services Classes	8872	177,761		177,761
Dormitory	8873			0
Enrollment	8874	8,632,772		8,632,772
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,340,567	1,340,567
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	134,080		134,080
Nonresident Tuition	8880	2,476,038	749,917	3,225,955
Parking Services and Public Transportation	8881		1,915,644	1,915,644
Other Student Fees and Charges	8885	117,835	194,851	312,686
Other Local Revenues	8890	593,883	2,592,145	3,186,028
<b>Total Local Revenues</b>	8800	43,752,137	7,385,616	51,137,753
<b>Total Revenues</b>		142,471,581	31,144,423	173,616,004

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	8,646		8,646
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(1,368,845)	1,368,845	0
<b>Total Other Financing Sources</b>	8900	(1,360,199)	1,368,845	8,646
<b>Total Revenues and Other Financing Sources</b>		141,111,382	32,513,268	173,624,650

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	36,191		37			36,228
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,782,534		152,655	87,430		4,022,619
Business and Management	0500	2,754,824		4,567	1,671		2,761,062
Communications	0600	1,653,733		32,886	138,466		1,825,085
Computer and Information Science	0700	2,257,064	2,841	44,690	28,468		2,333,063
Education	0800	5,376,854		458,426	4,972		5,840,252
Engineering and Related Industrial Technology	0900	2,083,358		96,679	245,864		2,425,901
Fine and Applied Arts	1000	5,632,712		244,431	95,465		5,972,608
Foreign language	1100	2,243,063		5,145	63		2,248,271
Health	1200	6,629,151		542,969	91,115		7,263,235
Consumer Education And Home Economics	1300	1,364,632		417,739	1,977		1,784,348
Law	1400	84,504					84,504
Humanities(Letters)	1500	8,951,386		30,952			8,982,338
Library Science	1600	36,631		37			36,668
Mathematics	1700	6,351,116		10,588	99,723		6,461,427
Military Studies	1800						0
Physical Sciences	1900	3,090,074		98,937	60,874		3,249,885
Psychology	2000	1,287,389		937			1,288,326
Public Affairs and Services	2100	2,091,711		837,638	116,461		3,045,810
Social Sciences	2200	4,909,067		10,730	1,610		4,921,407
Commercial Services	3000	1,237,340		53,155	3,888		1,294,383
Interdisciplinary Studies	4900	5,442,634		184,876	107,843		5,735,353
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,382,227				1,382,227
<b>Sub-Total Instructional Activites</b>		67,295,968	1,385,068	3,228,074	1,085,890		72,995,000
<b>Total Expenditures for GF Activities*</b>		68,511,416	72,321,735	21,473,823	5,189,189	4,221,951	171,718,114

\*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: 2013-2014

Budget Year: 2014-2015

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	526,553	15,301,336	2,796,750	1,110,515		19,735,154
Course and Curriculum Development	6020	61,672	2,386,779	956,660	186,405		3,591,516
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		588,225	17,688,115	3,753,410	1,296,920	0	23,326,670
Instructional Support Services	6100						
Learning Center	6110		523,260	4,248			527,508
Library	6120	104,528	3,284,447	206,937	367,013		3,962,925
Media	6130		1,361,333	110,389	525,840		1,997,562
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		104,528	5,169,040	321,574	892,853	0	6,487,995
Admissions and Records	6200	7,508	2,923,692	423,786	14,816		3,369,802
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	174,319	4,336,559	158,660	23,186		4,692,724
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	3,211	53,157	8,072	628		65,068
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		177,530	4,389,716	166,732	23,814	0	4,757,792

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	49,488	1,930,875	138,044	43,243		2,161,650
Extended Opportunity Programs and Services (EOPS)	6430	31,473	962,068	83,356	18,289		1,095,186
Health Services	6440	27,822	1,009,315	343,908	12,509		1,393,554
Student Personnel Administration	6450	57,522	3,252,968	508,612	17,286		3,836,388
Financial Aid Administration	6460	17,735	2,958,627	195,512	2,058		3,173,932
Job Placement Services	6470			1,507			1,507
Veterans Services	6480		392,931	14,489	4,267		411,687
Miscellaneous Student Services	6490	479	12,195	200,632			213,306
<b>Total Other Student Services</b>		184,519	10,518,979	1,486,060	97,652	0	12,287,210
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,020,665	819,897	31,479		2,872,041
Custodial Services	6530		3,019,652	257,123	10,245		3,287,020
Grounds Maintenance and Repairs	6550		1,561,253	202,378	63,707		1,827,338
Utilities	6570			3,821,392			3,821,392
Other Operations and Maintenance of Plant	6590			192,484	20,113		212,597
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,601,570	5,293,274	125,544	0	12,020,388
<b>Planning, Policymaking and Coordinations</b>	6600	70,218	2,806,511	713,855	6,825		3,597,409

\* 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: 2013-2014

Budget Year: 2014-2015

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	60	1,735,926	238,081	16,125		1,990,192
Fiscal Operations	6720		3,037,382	727,882	437,797		4,203,061
Human Resources Management	6730	650	1,614,045	299,862	2,351		1,916,908
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,069,917				1,069,917
Staff Development	6750	4,157	59,639	15,122			78,918
Staff Diversity	6760			18,384			18,384
Logistical Services	6770	4,047	3,158,044	940,597	94,536		4,197,224
Management Information Systems	6780		3,760,629	1,476,035	16,896		5,253,560
Other General Institutional Support Services	6790		34,484				34,484
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>8,914</b>	<b>14,470,066</b>	<b>3,715,963</b>	<b>567,705</b>	<b>0</b>	<b>18,762,648</b>
Community Services & Economic Development	6800						
Community Recreation	6810		290,682	220,629			511,311
Community Service Classes	6820	352	623,503	91,119	19		714,993
Community Use of Facilities	6830		360,996	121,438	13,680		496,114
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>352</b>	<b>1,275,181</b>	<b>433,186</b>	<b>13,699</b>	<b>0</b>	<b>1,722,418</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			43,628			43,628
Child Development Centers	6920		13,570	121,374			134,944
Farm Operations	6930						0
Food Services	6940		19,568				19,568
Parking	6950		1,971,382	400,172	115,466		2,487,020
Student and Co-Curricular Activities	6960	55,959	963,066	63,256	7,698		1,089,979
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	55,959	2,967,586	628,430	123,164	0	3,775,139
Auxiliary Operations	7000						
Contract Education	7010	11,898	876,030	891,397	2,341		1,781,666
Other Auxiliary Operations	7090	5,797	1,250,181	405,608			1,661,586
<b>Total Auxiliary Operations</b>	7000	17,695	2,126,211	1,297,005	2,341	0	3,443,252



Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			12,474	937,966		950,440
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					3,253,843	3,253,843
Student Aid	7320					968,108	968,108
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,221,951	4,221,951
<b>Sub-Total Non-Instructional Activites</b>		1,215,448	70,936,667	18,245,749	4,103,299	4,221,951	98,723,114
<b>Total Expenditures General Fund: activities *</b>		68,511,416	72,321,735	21,473,823	5,189,189	4,221,951	171,718,114

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$168,932,799
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	25,130.00		
	2. 2013-2014 Second Period Actual FTES	26,493.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0542		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$177,679,352
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)			\$177,679,352
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$177,679,352
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			97,756,606
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			480,000
C.	Local Property taxes			28,484,492
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			49,475
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$126,770,573

Annual Financial and Budget Report

**10** General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2013-2014

Budget Year: 2014-2015

**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	119,990	188,321	12,454,893	13,560,641	12,574,883	13,748,962
State Revenues	8600	98,599,454	103,900,716	11,303,914	13,770,127	109,903,368	117,670,843
Local Revenues	8800	43,752,137	44,894,490	7,385,616	7,952,392	51,137,753	52,846,882
<b>Total Revenues</b>		142,471,581	148,983,527	31,144,423	35,283,160	173,616,004	184,266,687
<b>EXPENDITURES:</b>							
Academic Salaries	1000	64,451,211	66,615,853	3,931,112	4,293,908	68,382,323	70,909,761
Classified Salaries	2000	27,833,125	29,812,887	10,997,271	11,753,728	38,830,396	41,566,615
Employee Benefits	3000	29,356,491	31,985,385	4,263,941	5,007,113	33,620,432	36,992,498
Supplies and Materials	4000	1,618,903	2,361,966	1,694,487	2,586,513	3,313,390	4,948,479
Other Operating Expenses and Services	5000	13,032,306	19,119,765	5,128,127	7,659,236	18,160,433	26,779,001
Capital Outlay	6000	723,502	1,207,061	4,465,687	9,966,430	5,189,189	11,173,491
<b>Total Expenditures</b>		137,015,538	151,102,917	30,480,625	41,266,928	167,496,163	192,369,845
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		5,456,043	(2,119,390)	663,798	(5,983,768)	6,119,841	(8,103,158)
<b>Other Financing Sources</b>	8900	-1,360,199	283,800	1,368,845	1,108,393	8,646	1,392,193
<b>Other Outgo</b>	7000	3,288,493	3,009,799	933,458	1,148,759	4,221,951	4,158,558
<b>Net Increase/(Decrease) in Fund Balance</b>		807,351	(4,845,389)	1,099,185	(6,024,134)	1,906,536	(10,869,523)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	10,926,707	11,734,058	9,489,129	10,588,314	20,415,836	22,322,372
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,926,707		9,489,129		20,415,836	
<b>Ending Fund Balance, June 30</b>		11,734,058	6,888,669	10,588,314	4,564,180	22,322,372	11,452,849

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	2,308,240					
State Revenues	8600	143,513					
Local Revenues	8800	13,827,123					
<b>Total Revenues</b>		16,278,876	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,936,068					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	15,936,068	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(15,936,068)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		342,808	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	11,224,034	11,566,842		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,224,034		0		0	
<b>Ending Fund Balance, June 30</b>		11,566,842	11,566,842	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: 2013-2014

Budget Year: 2014-2015

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						50,500
State Revenues	8600					70,348	70,348
Local Revenues	8800			2,151,728	2,214,681	992,581	986,744
<b>Total Income</b>		0	0	2,151,728	2,214,681	1,062,929	1,107,592
<b>Expenditures</b>							
Academic Salaries	1000					590,109	607,128
Classified Salaries	2000			830,381	893,621	213,259	182,990
Employee Benefits	3000			302,670	321,430	116,681	129,786
Supplies and Materials	4000			999,770	1,033,272	37,278	39,400
Other Operating Expenses and Services	5000			165,725	188,160	39,828	68,517
Capital Outlay	6000			28,989	73,483	26,607	42,304
<b>Total Expenditures</b>		0	0	2,327,535	2,509,966	1,023,762	1,070,125
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(175,807)	(295,285)	39,167	37,467
<b>Other Financing Sources</b>	8900			483,843	256,503		99,903
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	308,036	(38,782)	39,167	137,370
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	371,989	680,025	153,179	192,346
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		371,989		153,179	
<b>Ending Fund Balance, June 30</b>		0	0	680,025	641,243	192,346	329,716

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2013-2014

Budget Year: 2014-2015

**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: 2013-2014

Budget Year: 2014-2015

**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	3,875,979	4,650,707				
Local Revenues	8800	385,613	1,388,168				
<b>Total Income</b>		4,261,592	6,038,875	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	332,207	624,550				
Employee Benefits	3000	136,204	312,891				
Supplies and Materials	4000	8,506					
Other Operating Expenses and Services	5000	525,716	305,849				
Capital Outlay	6000	23,554,080	112,133,869				
<b>Total Expenditures</b>		24,556,713	113,377,159	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(20,295,121)	(107,338,284)	0	0	0	0
<b>Other Financing Sources</b>	8900	1,270,000	1,484,875				
<b>Other Outgo</b>	7000		214,875				
<b>Net Increase/(Decrease) in Fund Balance</b>		(19,025,121)	(106,068,284)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	66,403,411	47,378,290		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	66,403,411		0		0	
<b>Ending Fund Balance, June 30</b>		47,378,290	(58,689,994)	0	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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	7,074,913	9,012,847				
Other Financing Sources	8900	1,500,000					
<b>Total Income</b>		8,574,913	9,012,847	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	409					
Classified Salaries	2000	470,974	473,191				
Employee Benefits	3000	161,687	167,000				
Supplies and Materials	4000	6,144	9,500				
Other Operating Expenses and Services	5000	6,861,287	8,037,038				
Capital Outlay	6000	70,868	434,497				
<b>Total Expenditures</b>		7,571,369	9,121,226	0	0		
<b>Net Profit or Loss</b>		1,003,544	(108,379)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,003,544	(108,379)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,291,992	4,295,536		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,291,992		0			
<b>Ending Fund Balance, June 30</b>		4,295,536	4,187,157	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	947,187	895,000				
<b>Total Income</b>		947,187	895,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	387,261	451,080				
Other Operating Expenses and Services	5000	381,155	443,920				
Capital Outlay	6000						
<b>Total Expenditures</b>		768,416	895,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		178,771	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	(22,899)					
<b>Net Increase/(Decrease) in Fund Balance</b>		201,670	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	805,722	1,007,392			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	805,722		0		0	
<b>Ending Fund Balance, June 30</b>		1,007,392	1,007,392	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: 2013-2014

Budget Year: 2014-2015

**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	47,704,086	62,024,000				
State Revenues	8600	2,387,034	3,130,000				
Local Revenues	8800	601,920					
<b>Total Income</b>		50,693,040	65,154,000	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						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		50,693,040	65,154,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	50,666,043	65,154,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		26,997	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,655	34,652		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,655		0		0	
<b>Ending Fund Balance, June 30</b>		34,652	34,652	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: 2013-2014

Budget Year: 2014-2015

**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: 2013-2014

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	483,843
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,270,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,500,000



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: 2013-2014

Budget Year: 2014-2015

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		(1,190,059)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(1,190,059)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,425,000			867,835	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		298,786		298,786		298,786
Employee Benefits	3000		155,597		155,597		155,597
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	657,436	657,436
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	657,436	657,436
Other Operating Expenses and Services	5000		4,034		4,034	108,193	112,227
Capital Outlay	6000						
Library Books	6300				0	102,206	102,206
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	102,206	102,206
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	458,417	0	458,417	867,835	1,326,252
<b>Ending Balance</b>					1,776,524	0	



Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 960

Name: RIVERSIDE

<b>EPA Revenue</b>	19,665,239
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	19,665,239	0	0	19,665,239
<b>TOTAL</b>		19,665,239	0	0	19,665,239