

## Board of Trustees Regular Meeting (VII.C)

Meeting	November 17, 2020
Agenda Item	Consent Agenda Information (VII.C)
Subject	Consent Agenda Information 2019-2020 CCFS-311 – Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

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### Background Narrative:

See the attached 2019-2020 CCFS-311 – Annual Financial and Budget Report.

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

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

## **Background Narrative**

### **FY 2019-2020**

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 2019-2020

Budget Financial Information – FY 2020-2021

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**

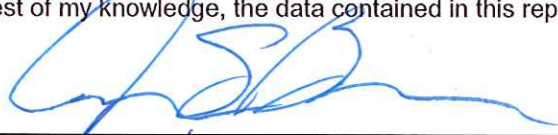
(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: RIVERSIDE

District Code: 960

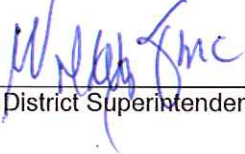
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

11-10-2020

Date



District Superintendent

11-10-2020

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, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	38,657,260	38,657,260		38,657,260
Other	1300	38,423,742	38,423,742		38,423,742
<b>Total Instructional Salaries</b>		77,081,002	77,081,002	0	77,081,002
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		16,013,414		16,013,414
Other	1400		3,420,012		3,420,012
<b>Total Non-Instructional Salaries</b>		0	19,433,426	0	19,433,426
<b>Total Academic Salaries</b>		77,081,002	96,514,428	0	96,514,428
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		34,062,512		34,062,512
Other	2300		2,134,385		2,134,385
<b>Total Non-Instructional Salaries</b>		0	36,196,897	0	36,196,897
<b>Instructional Aides</b>					
Regular Status	2200	2,547,633	2,547,633		2,547,633
Other	2400	457,113	457,113		457,113
<b>Total Instructional Aides</b>		3,004,746	3,004,746	0	3,004,746
<b>Total Classified Salaries</b>		3,004,746	39,201,643	0	39,201,643
<b>Employee Benefits</b>	3000	32,241,322	71,338,191		71,338,191
<b>Supplies and Materials</b>	4000		1,510,823		1,510,823
<b>Other Operating Expenses</b>	5000		17,983,952		17,983,952
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		112,327,070	226,549,037	0	226,549,037

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		4,808,079		4,808,079
Student Health Services Above Amount Collected	6441		43,989		43,989
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,882,558		5,882,558
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		859,756		859,756
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,998,715		2,998,715
Employee Benefits	3000		1,829,180		1,829,180
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	16,422,277	0	16,422,277
<b>Total for ECS 84362, 50% Law</b>		112,327,070	210,126,760	0	210,126,760
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.46%	100.00%		
<b>50% of Current Expense of Education</b>			105,063,380		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		112,327,070	210,126,760	0	210,126,760
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		112,327,070	226,549,037	0	226,549,037
<b>Capital Expenditures</b>	6000	271,874	2,842,256	676,983	3,519,239
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		112,598,944	229,391,293	676,983	230,068,276

For Year Ended June 30, 2020

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	12,305	41,888	54,193
In County Treasury	9112	42,225,134	69,607,217	111,832,351
Cash With Fiscal Agents	9113	5,617		5,617
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	16,913,865	13,307,729	30,221,594
Due from Other Funds	9140	326,626	211,336	537,962
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,707	3,400	6,107
<b>TOTAL ASSETS</b>		59,556,254	83,171,570	142,727,824
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,470,270	2,871,311	18,341,581
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	630,412	65,217	695,629
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,440,341	69,116,284	70,556,625
<b>TOTAL LIABILITIES</b>		17,541,023	72,052,812	89,593,835

For Year Ended June 30, 2020

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	42,015,232	11,118,758	53,133,990
<b>Total Fund Balance</b>		<b>42,015,232</b>	<b>11,118,758</b>	<b>53,133,990</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>42,015,232</b>	<b>11,118,758</b>	<b>53,133,990</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>59,556,255</b>	<b>83,171,570</b>	<b>142,727,825</b>



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	27,188,058		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		27,188,058	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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

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			
<b>Total Fund Balance</b>		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
Uncommitted Fund Balance	9790	27,188,058		
<b>TOTAL FUND EQUITY</b>		27,188,058	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		27,188,058	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

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						
In County Treasury	9112		607,581	456,488			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		191,231	10,447			
Due from Other Funds	9140		47,500	39,540			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	877,186	506,475	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		60,440	44,098			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		12,756	2,563			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	73,196	46,661	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	803,991	459,813	0	0	0
<b>Total Fund Balance</b>		0	803,991	459,813	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	803,991	459,813	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	877,187	506,474	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	5,588,868		42,240,715
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	16,416		106,584
Due from Other Funds	9140			50,474
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		5,605,284	0	42,397,773
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,885		541,577
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	19,999		51
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	879,764		
<b>TOTAL LIABILITIES</b>		904,648	0	541,628

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	4,700,636		41,856,145
<b>Total Fund Balance</b>		4,700,636	0	41,856,145
<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>		4,700,636	0	41,856,145
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,605,284	0	42,397,773

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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



51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	20,275,872	
Cash With Fiscal Agents	9113	546,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	77,396	
Due from Other Funds	9140	329,419	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	105,764	
<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>		21,334,451	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	8,158,580	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	218	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	3,241,934	
Total Current Liabilities and Deferred Revenue		11,400,732	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	11,400,732	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	9,933,719	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		9,933,719	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		21,334,451	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	665,040			1,491,395				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,800,857							
Accounts Receivable	9130								
Due from Other Funds	9140	189,419							
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>		2,655,316	0	0	1,491,395	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	117,629							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				704,636				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		117,629	0	0	704,636	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	117,629	0	0	704,636	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,381,737			786,759				
Unassigned	9790	1,155,950							
<b>Total Reserved Fund Balance</b>		<b>2,537,687</b>	<b>0</b>	<b>0</b>	<b>786,759</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>2,537,687</b>	<b>0</b>	<b>0</b>	<b>786,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,655,316</b>	<b>0</b>	<b>0</b>	<b>1,491,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		10,412,915	10,412,915
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		208,109	208,109
Student Financial Aid	8150	244,805	1,269,108	1,513,913
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,533,386	1,533,386
Other Federal Revenues	8190	317	2,580,510	2,580,827
<b>Total Federal Revenues</b>	8100	245,122	16,004,028	16,249,150
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	340,599		340,599
State General Apportionment	8612	123,717,567		123,717,567
Other General Apportionment	8613	1,397,334		1,397,334
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,130,547	2,130,547
Disabled Students Programs and Services(DSPS)	8623		3,408,832	3,408,832
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,216,773	1,216,773
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,257,279	2,257,279



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	15,511,023		15,511,023
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		46,828,814	46,828,814
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	427,823		427,823
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	619		619
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,827,895	1,764,536	6,592,431
State Mandated Costs	8685	910,126		910,126
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,460,640		9,460,640
<b>Total State Revenues</b>	8600	156,593,626	57,606,781	214,200,407

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	42,375,278		42,375,278
Tax Allocation, Supplemental Roll	8812	709,531		709,531
Tax Allocation, Unsecured Roll	8813	1,872,464		1,872,464
Prior Years Taxes	8816	914,892		914,892
Education Revenues Augmentation Fund (ERAF)	8817	(4,112,333)		(4,112,333)
Redevelopment Agency Funds - Pass Through	8818	1,550,168		1,550,168
Redevelopment Agency Funds - Residual	8819	9,887,541		9,887,541
Redevelopment Agency Funds - Asset Liquidation	8819.1	24,140		24,140
Contributions, Gifts, Grants, and Endowments	8820	66,216	379,189	445,405
Contract Services	8830			
Contract Instructional Services	8831	269,053		269,053
Other Contranct Services	8832			0
Sales and Commissions	8840	1,011,288		1,011,288
Rentals and Leases	8850	182,446	636	183,082
Interest and Investment Income	8860	1,597,490	310,687	1,908,177
Student Fees and Charges	8870			
Community Services Classes	8872	11,401		11,401
Dormitory	8873			0
Enrollment	8874	11,284,975		11,284,975
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,655,476	1,655,476
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	90,326		90,326
Nonresident Tuition	8880	2,759,156	146,659	2,905,815
Parking Services and Public Transportation	8881		1,298,685	1,298,685
Other Student Fees and Charges	8885	337,723	378,183	715,906
Other Local Revenues	8890	1,915,448	4,216,063	6,131,511
<b>Total Local Revenues</b>	8800	72,747,203	8,385,578	81,132,781
<b>Total Revenues</b>		229,585,951	81,996,387	311,582,338

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	2,444		2,444
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(4,086,284)	4,086,284	0
<b>Total Other Financing Sources</b>	8900	(4,083,840)	4,086,284	2,444
<b>Total Revenues and Other Financing Sources</b>		225,502,111	86,082,671	311,584,782

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	58,090		712			58,802
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,849,734		282,767	10,604		7,143,105
Business and Management	0500	3,999,443		50,654			4,050,097
Communications	0600	2,269,247		34,121	91,577		2,394,945
Computer and Information Science	0700	3,303,535	24,551	87,448	31,522		3,447,056
Education	0800	8,737,738	10,451	829,696	74,761		9,652,646
Engineering and Related Industrial Technology	0900	3,019,973		157,694	124,257		3,301,924
Fine and Applied Arts	1000	9,582,484		378,287	6,939		9,967,710
Foreign language	1100	3,371,145		57,301			3,428,446
Health	1200	8,484,905		633,897	650,518		9,769,320
Consumer Education And Home Economics	1300	2,812,044		218,946			3,030,990
Law	1400	100,668		30,621			131,289
Humanities(Letters)	1500	17,573,006		222,584	924		17,796,514
Library Science	1600	556,098		6,430			562,528
Mathematics	1700	9,686,142		120,948	16,332		9,823,422
Military Studies	1800	18,543		222			18,765
Physical Sciences	1900	6,029,031		205,141	238,472		6,472,644
Psychology	2000	3,012,804		37,382			3,050,186
Public Affairs and Services	2100	3,779,031		1,260,635	477,600		5,517,266
Social Sciences	2200	9,199,306	61,765	116,934			9,378,005
Commercial Services	3000	1,609,154	5,309	84,537	53,862		1,752,862
Interdisciplinary Studies	4900	10,354,205		382,630	474,341		11,211,176
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		4,808,079				4,808,079
<b>Sub-Total Instructional Activites</b>		114,406,326	4,910,155	5,199,587	2,251,709		126,767,777
<b>Total Expenditures for GF Activities*</b>		114,406,326	140,015,936	51,009,616	11,318,882	4,635,846	321,386,606

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		29,056,169	22,947,076	1,672,080		53,675,325
Course and Curriculum Development	6020		3,689,376	1,546,744	18,558		5,254,678
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	32,745,545	24,493,820	1,690,638	0	58,930,003
Instructional Support Services	6100						
Learning Center	6110		820,407	17,518	19,546		857,471
Library	6120		3,402,932	165,096	486,230		4,054,258
Media	6130		1,601,229	103,157	450,329		2,154,715
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	5,824,568	285,771	956,105	0	7,066,444
Admissions and Records	6200		3,266,314	290,489	2,797		3,559,600
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,628,455	386,694	24,091		12,039,240
Matriculation and Student Assessment	6320		2,103,557	130,400			2,233,957
Transfer Programs	6330		10,892	13,628			24,520
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	13,742,904	530,722	24,091	0	14,297,717

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,184,766	130,350	3,607		3,318,723
Extended Opportunity Programs and Services (EOPS)	6430		3,156,091	194,173	3,948		3,354,212
Health Services	6440		1,827,496	339,519	58,432		2,225,447
Student Personnel Administration	6450		7,697,190	1,479,294	136,700		9,313,184
Financial Aid Administration	6460		4,168,647	1,294,597	5,534		5,468,778
Job Placement Services	6470			150			150
Veterans Services	6480		714,980	312,299	7,390		1,034,669
Miscellaneous Student Services	6490			252,332			252,332
<b>Total Other Student Services</b>		0	20,749,170	4,002,714	215,611	0	24,967,495
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,326,163	1,241,246	715,221		5,282,630
Custodial Services	6530		4,316,468	374,857	27,848		4,719,173
Grounds Maintenance and Repairs	6550		2,658,057	304,871	77,204		3,040,132
Utilities	6570			3,706,491			3,706,491
Other Operations and Maintenance of Plant	6590			126,502			126,502
<b>Total Operation and Maintenance of Plant</b>	6500	0	10,300,688	5,753,967	820,273	0	16,874,928
<b>Planning, Policymaking and Coordinations</b>	6600		5,493,610	1,637,306	121,409		7,252,325

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		5,949,651	504,927	32,049		6,486,627
Fiscal Operations	6720		6,093,457	1,084,773	724,567		7,902,797
Human Resources Management	6730		2,374,358	376,225	21,004		2,771,587
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,882,558				5,882,558
Staff Development	6750		148,574	30,575			179,149
Staff Diversity	6760		1,711	22,865			24,576
Logistical Services	6770		5,325,696	1,641,624	514,568		7,481,888
Management Information Systems	6780		6,269,447	3,042,881	707,723		10,020,051
Other General Institutional Support Services	6790		65,011	621			65,632
<b>Total General Institutional Support Services</b>	6700	0	32,110,463	6,704,491	1,999,911	0	40,814,865
Community Services & Economic Development	6800						
Community Recreation	6810		120,707				120,707
Community Service Classes	6820		1,615,924	508,515	13,228		2,137,667
Community Use of Facilities	6830		814,404	187,980	17,223		1,019,607
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	2,551,035	696,495	30,451	0	3,277,981

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.



For Actual Year: 2019-2020

Budget Year: 2020-2021

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		11,879	5,651	19,022		36,552
Farm Operations	6930						0
Food Services	6940		10,171	106	9,992		20,269
Parking	6950		2,653,495	459,392	121,018		3,233,905
Student and Co-Curricular Activities	6960		3,173,250	269,102	5,317		3,447,669
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	5,848,795	777,851	155,349	0	6,781,995
Auxiliary Operations	7000						
Contract Education	7010		1,124,502	273,873	(14)		1,398,361
Other Auxiliary Operations	7090		1,348,187	338,376			1,686,563
<b>Total Auxiliary Operations</b>	7000	0	2,472,689	612,249	(14)	0	3,084,924

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			24,154	3,050,552		3,074,706
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					249,703	249,703
Student Aid	7320					146,348	146,348
Other Outgo	7390					4,239,795	4,239,795
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,635,846	4,635,846
<b>Sub-Total Non-Instructional Activites</b>			135,105,781	45,810,029	9,067,173	4,635,846	194,618,829
<b>Total Expenditures General Fund: activities *</b>		114,406,326	140,015,936	51,009,616	11,318,882	4,635,846	321,386,606

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$244,760,908
B.	2020-2021 Price Factor:			1.0373
C.	Population factor:			
	1.	2018-2019 Second Period Actual FTES	29,948.00	
	2.	2019-2020 Second Period Actual FTES	31,924.00	
	3.	2019-2020 Population change factor (C2/C1)	1.0660	
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$270,647,262
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)			\$270,647,262
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$270,647,262
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			146,113,758
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			446,436
C.	Local Property taxes			39,228,049
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			770,735
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$186,558,978

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	245,122	213,501	16,004,028	26,549,791	16,249,150	26,763,292
State Revenues	8600	156,593,626	145,975,035	57,606,781	111,089,546	214,200,407	257,064,581
Local Revenues	8800	72,747,203	72,526,079	8,385,578	9,901,355	81,132,781	82,427,434
<b>Total Revenues</b>		<b>229,585,951</b>	<b>218,714,615</b>	<b>81,996,387</b>	<b>147,540,692</b>	<b>311,582,338</b>	<b>366,255,307</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	97,892,787	95,008,710	9,959,400	9,406,953	107,852,187	104,415,663
Classified Salaries	2000	41,187,434	42,553,389	19,659,812	19,482,223	60,847,246	62,035,612
Employee Benefits	3000	72,965,633	58,605,542	12,757,196	12,522,270	85,722,829	71,127,812
Supplies and Materials	4000	1,668,373	3,956,707	2,552,837	10,969,104	4,221,210	14,925,811
Other Operating Expenses and Services	5000	19,046,829	39,433,113	27,741,577	75,724,621	46,788,406	115,157,734
Capital Outlay	6000	3,519,239	3,480,745	7,799,643	26,848,708	11,318,882	30,329,453
<b>Total Expenditures</b>		<b>236,280,295</b>	<b>243,038,206</b>	<b>80,470,465</b>	<b>154,953,879</b>	<b>316,750,760</b>	<b>397,992,085</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(6,694,344)</b>	<b>(24,323,591)</b>	<b>1,525,922</b>	<b>(7,413,187)</b>	<b>(5,168,422)</b>	<b>(31,736,778)</b>
<b>Other Financing Sources</b>	8900	-4,083,840	-4,148,328	4,086,284	4,149,766	2,444	1,438
<b>Other Outgo</b>	7000	396,051	531,398	4,239,795	5,399,341	4,635,846	5,930,739
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(11,174,235)</b>	<b>(29,003,317)</b>	<b>1,372,411</b>	<b>(8,662,762)</b>	<b>(9,801,824)</b>	<b>(37,666,079)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	53,189,475	42,015,240	9,746,350	11,118,761	62,935,825	53,134,001
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,189,475		9,746,350		62,935,825	
<b>Ending Fund Balance, June 30</b>		<b>42,015,240</b>	<b>13,011,923</b>	<b>11,118,761</b>	<b>2,455,999</b>	<b>53,134,001</b>	<b>15,467,922</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	5,698,185					
State Revenues	8600	111,286					
Local Revenues	8800	17,504,348					
<b>Total Revenues</b>		23,313,819	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	14,994,992					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	14,994,992	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(14,994,992)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		8,318,827	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,869,231	27,188,058		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,869,231		0		0	
<b>Ending Fund Balance, June 30</b>		27,188,058	27,188,058	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					15,914	11,892
State Revenues	8600					124,392	64,512
Local Revenues	8800			2,463,000	1,143,713	1,097,449	1,232,809
<b>Total Income</b>		0	0	2,463,000	1,143,713	1,237,755	1,309,213
<b>Expenditures</b>							
Academic Salaries	1000					881,552	576,396
Classified Salaries	2000			1,243,546	1,116,129	596,126	506,578
Employee Benefits	3000			443,869	481,991	327,279	302,355
Supplies and Materials	4000			1,101,713	522,698	24,294	25,573
Other Operating Expenses and Services	5000			224,062	176,579	68,662	59,989
Capital Outlay	6000			48,632	68,670	536	500
<b>Total Expenditures</b>		0	0	3,061,822	2,366,067	1,898,449	1,471,391
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(598,822)	(1,222,354)	(660,694)	(162,178)
<b>Other Financing Sources</b>	8900			95,000	538,907	75,000	75,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(503,822)	(683,447)	(585,694)	(87,178)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	1,307,813	803,991	1,045,506	459,812
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,307,813		1,045,506	
<b>Ending Fund Balance, June 30</b>		0	0	803,991	120,544	459,812	372,634

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	1,406,880	27,471,766				
Local Revenues	8800	105,239	87,450			453,790	376,000
<b>Total Income</b>		1,512,119	27,559,216	0	0	453,790	376,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					54,755	55,533
Employee Benefits	3000					33,262	34,890
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,844				606,819	352,260
Capital Outlay	6000	1,635,439	27,471,766			2,380,320	39,213,428
<b>Total Expenditures</b>		1,638,283	27,471,766	0	0	3,075,156	39,656,111
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(126,164)	87,450	0	0	(2,621,366)	(39,280,111)
<b>Other Financing Sources</b>	8900	2,769,703				39,995,000	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,643,539	87,450	0	0	37,373,634	(39,280,111)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,057,098	4,700,637		0	4,482,510	41,856,144
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,057,098		0		4,482,510	
<b>Ending Fund Balance, June 30</b>		4,700,637	4,788,087	0	0	41,856,144	2,576,033



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	17,849,186	18,126,463				
Other Financing Sources	8900						
<b>Total Income</b>		17,849,186	18,126,463	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	651,027	854,657				
Employee Benefits	3000	347,610	508,527				
Supplies and Materials	4000	18,375	16,300				
Other Operating Expenses and Services	5000	14,778,108	16,706,550				
Capital Outlay	6000	6,313					
<b>Total Expenditures</b>		15,801,433	18,086,034	0	0		
<b>Net Profit or Loss</b>		2,047,753	40,429	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,047,753	40,429	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,885,966	9,933,719		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,885,966		0			
<b>Ending Fund Balance, June 30</b>		9,933,719	9,974,148	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	1,128,793	2,050,000				
<b>Total Income</b>		1,128,793	2,050,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	339,149	2,191,397				
Other Operating Expenses and Services	5000	644,795					
Capital Outlay	6000						
<b>Total Expenditures</b>		983,944	2,191,397	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		144,849	(141,397)	0	0	0	0
<b>Other Financing Sources</b>	8900			53,406	120,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		144,849	(141,397)	53,406	120,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,011,101	1,155,950		53,406		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,011,101		0		0	
<b>Ending Fund Balance, June 30</b>		1,155,950	1,014,553	53,406	173,406	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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	58,479,720	82,325,000				
State Revenues	8600	12,040,421	14,050,000				
Local Revenues	8800	667,100	700,000				
<b>Total Income</b>		71,187,241	97,075,000	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>		71,187,241	97,075,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	70,621,054	97,189,158				
<b>Net Increase/(Decrease) in Fund Balance</b>		566,187	(114,158)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	220,573	786,760		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	220,573		0		0	
<b>Ending Fund Balance, June 30</b>		786,760	672,602	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	95,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	79,703

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,827,895			1,764,536	
		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		3,901,450		3,901,450		3,901,450
Employee Benefits	3000		2,317,099		2,317,099		2,317,099
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,590	1,590
Books, Magazines, & Periodicals	4200				0	16,565	16,565
Instructional Supplies & Materials	4300				0	1,045,557	1,045,557
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,063,712	1,063,712
Other Operating Expenses and Services	5000		62,738		62,738	291,778	354,516
Capital Outlay	6000						
Library Books	6300				0	409,046	409,046
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	409,046	409,046
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,281,287	0	6,281,287	1,764,536	8,045,823
<b>Ending Balance</b>					(1,453,392)	0	(1,453,392)



Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(1,453,392)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(1,453,392)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,800,000			2,472,912	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		4,233,505		4,233,505		4,233,505
Employee Benefits	3000		2,649,229		2,649,229		2,649,229
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	5,912	5,912
Books, Magazines, & Periodicals	4200				0	1,352	1,352
Instructional Supplies & Materials	4300				0	1,884,977	1,884,977
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,892,241	1,892,241
Other Operating Expenses and Services	5000				0	269,877	269,877
Capital Outlay	6000						
Library Books	6300				0	310,794	310,794
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	310,794	310,794
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	6,882,734	0	6,882,734	2,472,912	9,355,646
<b>Ending Balance</b>					(3,536,126)	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 960

Name: RIVERSIDE

<b>EPA Revenue</b>	15,511,023
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,577,189	4,659,461	12,236,650	N/A	N/A
2016-17	9,016,918	5,583,159	14,600,077	2,363,427	19.31%
2017-18	11,175,507	7,120,383	18,295,890	3,695,813	25.31%
2018-19	13,682,448	9,055,947	22,738,395	4,442,505	24.28%
2019-20	15,619,551	10,790,367	26,409,918	3,671,523	16.15%
2020-21	15,688,500	12,694,497	28,382,997	1,973,079	7.47%

<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 2021/2022.