

Agenda Item (VII-B)

Meeting 11/20/2012 - Regular

Agenda Item Consent Agenda Information (VII-B)

Subject 2011-2012 CCFS-311 - Annual Financial and Budget Report

College/District District

Information Only

Background Narrative:

Title 5 of the California Code of Regulations, Sections 58300, et seq., requires that financial information be submitted annually to the Board of Governors for the California Community Colleges. To comply with this requirement, the District prepares a statement of revenues and expenditures commonly known as the CCFS-311 – Annual Financial and Budget Report. The CCFS-311 reports the following information:

Analysis of Compliance with the 50 Percent Law

Analysis of Net Ending Fund Balance

Detail of Unrestricted and Restricted General Fund Revenues

Expenditures by Combined General Fund Activity

Gann Appropriation Limit

Actual Financial Information – FY 2011-2012

Budget Financial Information – FY 2012-2013

Analysis of Interfund Transfers

Receipt and Expenditure of Lottery Proceeds

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

Attachments:

[11202012_CCFS-311 Annual Financial and Budget Report](#)


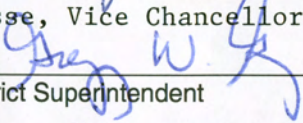
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)

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	<u>10/15/12</u> _____ Date
James L. Buysse, Vice Chancellor, Administration and Finance, RCCD	
 _____ District Superintendent	<u>10/15/12</u> _____ Date
Gregory W. Gray, Chancellor	

Contact: James Buysse

(951) 222-8047

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. 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: 2011-2012

Budget Year: 2012-2013

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
Instructional Salaries					
Contract or Regular	1100	25,940,800	25,940,800		25,940,800
Other	1300	21,612,047	21,612,047		21,612,047
Total Instructional Salaries		47,552,847	47,552,847	0	47,552,847
Non-Instructional Salaries					
Contract or Regular	1200		11,096,860	769,900	11,866,760
Other	1400		1,209,464	115,432	1,324,896
Total Non-Instructional Salaries		0	12,306,324	885,332	13,191,656
Total Academic Salaries		47,552,847	59,859,171	885,332	60,744,503
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,991,896	1,016,138	26,008,034
Other	2300		656,632	276,576	933,208
Total Non-Instructional Salaries		0	25,648,528	1,292,714	26,941,242
Instructional Aides					
Regular Status	2200	2,171,777	2,171,777		2,171,777
Other	2400	242,385	242,385		242,385
Total Instructional Aides		2,414,162	2,414,162	0	2,414,162
Total Classified Salaries		2,414,162	28,062,690	1,292,714	29,355,404
Employee Benefits	3000	11,840,869	29,316,192	618,044	29,934,236
Supplies and Materials	4000		1,831,622	75,801	1,907,423
Other Operating Expenses	5000		11,677,172	826,581	12,503,753
Equipment Replacement	6420		2,511		2,511
Total Expenditures Prior to Exclusions		61,807,878	130,749,358	3,698,472	134,447,830

November 20, 2012
Page 3 of 47
Backup

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		1,961,702		1,961,702
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,082,923		1,082,923
Objects to Exclude	Object Code				
Rents and Leases	5060		1,400,509	69,657	1,470,166
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,742,289		2,742,289
Employee Benefits	3000		669,777		669,777
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: 2011-2012

Budget Year: 2012-2013

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	7,857,200	69,657	7,926,857
Total for ECS 84362, 50% Law		61,807,878	122,892,158	3,628,815	126,520,973
Percent of CEE (Instructional Salary Cost / Total CEE)		50.29%	100.00%		
50% of Current Expense of Education			61,446,079		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,807,878	122,892,158	3,628,815	126,520,973
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		61,807,878	130,749,358	3,698,472	134,447,830
Capital Expenditures	6000	161,381	761,084	45,264	806,348
Equipment Replacement (Back out)	6420		(2,514)	0	(2,514)
Total Unrestricted General Fund Expenditures		61,969,259	131,507,928	3,743,736	135,251,667

November 20, 2012
Page 4 of 27
Backup

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	248,503	78,860	327,363
In County Treasury	9112	(3,841,855)	8,515,371	4,673,516
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	35,267,310	4,521,456	39,788,766
Due from Other Funds	9140	190,499	336,074	526,573
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	71,239	36,322	107,561
TOTAL ASSETS		31,985,696	13,488,083	45,473,779
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	(6,908,491)	(2,165,727)	(9,074,218)
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(8,351,298)	(10,302)	(8,361,600)
Temporary Loans	9550	(8,960,000)		(8,960,000)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	(1,148,957)	(2,540,225)	(3,689,182)
TOTAL LIABILITIES		(25,368,746)	(4,716,254)	(30,085,000)

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(6,616,950)	(8,771,829)	(15,388,779)
TOTAL FUND EQUITY		(6,616,950)	(8,771,829)	(15,388,779)
TOTAL LIABILITIES AND FUND EQUITY		(31,985,696)	(13,488,083)	(45,473,779)

- 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, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,651,274		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		11,651,274	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(11,651,274)		
TOTAL FUND EQUITY		(11,651,274)	0	0
TOTAL LIABILITIES AND FUND EQUITY		(11,651,274)	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, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		14,943	17,086			
In County Treasury	9112		19,963	31,307			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		13,446	98,433			
Due from Other Funds	9140		28,586				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		29,791				
Prepaid Items	9220						
TOTAL ASSETS		0	106,729	146,826	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		(96,672)	(81,763)			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		(426)	(1,238)			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	(97,098)	(83,001)	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, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790		(9,631)	(63,825)			
TOTAL FUND EQUITY		0	(9,631)	(63,825)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	(106,729)	(146,826)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	563,213	
In County Treasury	9112	87,882,352	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,269,432	
Due from Other Funds	9140	5,152,379	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		99,867,376	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(5,641,577)	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	(59,027)	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		(5,700,604)	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(94,166,772)	
TOTAL FUND EQUITY		(94,166,772)	0
TOTAL LIABILITIES AND FUND EQUITY		(99,867,376)	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	361	
In County Treasury	9112	5,124,142	
Cash With Fiscal Agents	9113	20,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	458,683	
Due from Other Funds	9140	3,002,388	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		8,605,574	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(3,257,890)	
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	(1,008,832)	
Total Current Liabilities and Deferred Revenue		(4,266,722)	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	(4,266,722)	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(4,338,852)	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(4,338,852)	0
TOTAL LIABILITIES AND FUND EQUITY		(8,605,574)	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	1,877,595			234,544				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,172			1,580,802				
Due from Other Funds	9140	38,159			3,955				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,916,926	0	0	1,819,301	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	(48,475)			(1,518,294)				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(28,742)			(301,007)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		(77,217)	0	0	(1,819,301)	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	(77,217)	0	0	(1,819,301)	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	(991,095)							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		(991,095)	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	(848,614)							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		(1,839,709)	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		(1,916,926)	0	0	(1,819,301)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,528,644	4,528,644
Workforce Investment Act	8130		319,849	319,849
Temporary Assistance for Needy Families (TANF)	8140		154,031	154,031
Student Financial Aid	8150	123,119		123,119
Veterans Education	8160	7,560		7,560
Vocational and Technical Education Act (VATEA)	8170		1,377,169	1,377,169
Other Federal Revenues	8190	54	4,277,798	4,277,852
Total Federal Revenues	8100	130,733	10,657,491	10,788,224
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	87,886,268		87,886,268
Other General Apportionment	8613	822,390		822,390
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,125,561	1,125,561
Disabled Students Programs and Services(DSPS)	8623		1,609,947	1,609,947
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		529,452	529,452
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		164,918	164,918

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,099,206	4,099,206
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	467,682		467,682
Timber Yield Tax	8672	9		9
Other State Tax Subventions	8673	1,454		1,454
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,412,066	790,209	4,202,275
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	92,589,869	8,319,293	100,909,162

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,947,246		26,947,246
Tax Allocation, Supplemental Roll	8812	189,670		189,670
Tax Allocation, Unsecured Roll	8813	1,393,108		1,393,108
Prior Years Taxes	8816	1,456,561		1,456,561
Education Revenues Augmentation Fund (ERAF)	8817	(5,635,321)		(5,635,321)
Redevelopment Agency Funds - Pass Through	8818	679,352		679,352
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	16,135	1,269,170	1,285,305
Contract Services	8830			
Contract Instructional Services	8831	74,246		74,246
Other Contract Services	8832			0
Sales and Commissions	8840	1,328,438		1,328,438
Rentals and Leases	8850	354,390	14,028	368,418
Interest and Investment Income	8860	104,138	70,951	175,089
Student Fees and Charges	8870			
Community Services Classes	8872	581,377		581,377
Dormitory	8873			0
Enrollment	8874	7,855,743		7,855,743
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,141,461	1,141,461
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	109,003		109,003
Nonresident Tuition	8880	1,695,024	(161)	1,694,863
Parking Services and Public Transportation	8881		1,463,489	1,463,489
Other Student Fees and Charges	8885	126,908	263,164	390,072
Other Local Revenues	8890	723,265	2,321,255	3,044,520
Total Local Revenues	8800	37,999,283	6,543,357	44,542,640
Total Revenues		130,719,885	25,520,141	156,240,026

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	15,027		15,027
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(191,050)	1,807,032	1,615,982
Total Other Financing Sources	8900	(176,023)	1,807,032	1,631,009
Total Revenues and Other Financing Sources		130,543,862	27,327,173	157,871,035

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	58,040					58,040
Environmental Sciences and Technologies	0300	34,898					34,898
Biological Sciences	0400	3,377,485		148,796	88,873		3,615,154
Business and Management	0500	2,777,230		25,238			2,802,468
Communications	0600	982,720		78,257	109,258		1,170,235
Computer and Information Science	0700	2,254,592		46,650	56,977		2,358,219
Education	0800	5,244,510	121	271,515	14,935		5,531,081
Engineering and Related Industrial Technology	0900	2,002,116		146,267	79,402		2,227,785
Fine and Applied Arts	1000	5,510,747		211,235	36,159		5,758,141
Foreign language	1100	2,052,966		8,082	5,756		2,066,804
Health	1200	6,673,967		667,405	356,964		7,698,336
Consumer Education And Home Economics	1300	1,196,420		375,849			1,572,269
Law	1400	79,577		4			79,581
Humanities(Letters)	1500	7,360,064		24,205	4,325		7,388,594
Library Science	1600	37,737					37,737
Mathematics	1700	5,442,547		5,678	999		5,449,224
Military Studies	1800						0
Physical Sciences	1900	2,778,471		73,486	8,176		2,860,133
Psychology	2000	1,161,105		700			1,161,805
Public Affairs and Services	2100	2,581,692	36	1,367,199	178,882		4,127,809
Social Sciences	2200	4,578,313		9,650	8,420		4,596,383
Commercial Services	3000	1,271,335		52,317	22,463		1,346,115
Interdisciplinary Studies	4900	6,507,030		11,214			6,518,244
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	119,825	1,841,877				1,961,702
Sub-Total Instructional Activites		64,083,387	1,842,034	3,523,747	971,589		70,420,757
Total Expenditures for GF Activities*		65,283,800	71,919,047	21,710,169	6,465,148	2,007,329	167,385,493

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	547,993	15,760,359	2,790,486	411,487		19,510,325
Course and Curriculum Development	6020	52,456	2,678,229	1,369,493	111,287		4,211,465
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		600,449	18,438,588	4,159,979	522,774	0	23,721,790
Instructional Support Services	6100						
Learning Center	6110		490,209	747			490,956
Library	6120	103,238	3,304,630	403,040	92,816		3,903,724
Media	6130		1,410,802	142,388	21,580		1,574,770
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		103,238	5,205,641	546,175	114,396	0	5,969,450
Admissions and Records	6200	6,722	3,405,309	254,625	33,562		3,700,218
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	162,065	4,197,746	117,120	7,911		4,484,842
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		30,169	13,318			43,487
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		162,065	4,227,915	130,438	7,911	0	4,528,329

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	41,684	1,591,390	71,185	6,538		1,710,797
Extended Opportunity Programs and Services (EOPS)	6430	30,854	946,683	46,531	9,672		1,033,740
Health Services	6440	25,695	1,047,612	364,626	58,144		1,496,077
Student Personnel Administration	6450	44,865	2,304,379	411,784	37,939		2,798,967
Financial Aid Administration	6460	31,881	2,791,118	111,154	17,320		2,951,473
Job Placement Services	6470		97,986	971			98,957
Veterans Services	6480						0
Miscellaneous Student Services	6490			263,164			263,164
Total Other Student Services		174,979	8,779,168	1,269,415	129,613	0	10,353,175
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,072,766	843,544	69,261		2,985,571
Custodial Services	6530		2,922,945	274,223	40,335		3,237,503
Grounds Maintenance and Repairs	6550		1,775,783	193,350	93,626		2,062,759
Utilities	6570			2,973,549			2,973,549
Other Operations and Maintenance of Plant	6590			131,975	2,872		134,847
Total Operation and Maintenance of Plant	6500	0	6,771,494	4,416,641	206,094	0	11,394,229
Planning, Policymaking and Coordinations	6600	78,051	2,925,223	876,754	9,654		3,889,682

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,597,923	255,883	9,120		1,862,926
Fiscal Operations	6720	(2,029)	2,923,928	774,328	18,616		3,714,843
Human Resources Management	6730		1,579,214	291,917	8,483		1,879,614
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,081,379				1,081,379
Staff Development	6750	4,505	63,921	16,663	3,183		88,272
Staff Diversity	6760			21,826			21,826
Logistical Services	6770	2,903	3,857,626	1,205,395	142,196		5,208,120
Management Information Systems	6780		3,732,998	1,434,437	26,908		5,194,343
Other General Institutional Support Services	6790		43,859				43,859
Total General Institutional Support Services	6700	5,379	14,880,848	4,000,449	208,506	0	19,095,182
Community Services & Economic Development	6800						
Community Recreation	6810		203,068	150,281			353,349
Community Service Classes	6820	345	645,804	307,131	435		953,715
Community Use of Facilities	6830		407,514	63,792	2,051		473,357
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	345	1,256,386	521,204	2,486	0	1,780,421

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			43,920			43,920
Child Development Centers	6920	52	650	16,885			17,587
Farm Operations	6930						0
Food Services	6940		18,880	749	9,100		28,729
Parking	6950		1,543,338	465,841	131,666		2,140,845
Student and Co-Curricular Activities	6960	57,804	1,195,449	76,830	8,265		1,338,348
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	57,856	2,758,317	604,225	149,031	0	3,569,429
Auxiliary Operations	7000						
Contract Education	7010	11,329	970,906	647,767	66,310		1,696,312
Other Auxiliary Operations	7090		457,218	389,014			846,232
Total Auxiliary Operations	7000	11,329	1,428,124	1,036,781	66,310	0	2,542,544

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			369,736	4,043,222		4,412,958
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,251,129	1,251,129
Student Aid	7320					756,200	756,200
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,007,329	2,007,329
Sub-Total Non-Instructional Activities		1,200,413	70,077,013	18,186,422	5,493,559	2,007,329	96,964,736
Total Expenditures General Fund: activities *		65,283,800	71,919,047	21,710,169	6,465,148	2,007,329	167,385,493

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$179,953,617
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	29,201.00		
	2. 2011-2012 Second Period Actual FTES	25,941.00		
	3. 2011-2012 Population change factor (C2/C1)	0.8884		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$165,897,922
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)			\$165,897,922
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$165,897,922
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			94,073,262
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			470,600
C.	Local Property taxes			22,330,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			33,280
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$116,907,142

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	130,733	199,313	10,657,491	17,267,940	10,788,224	17,467,253
State Revenues	8600	92,589,869	94,080,630	8,319,293	9,867,839	100,909,162	103,948,469
Local Revenues	8800	37,999,283	40,396,057	6,543,357	9,475,208	44,542,640	49,871,265
Total Revenues		130,719,885	134,676,000	25,520,141	36,610,987	156,240,026	171,286,987
EXPENDITURES:							
Academic Salaries	1000	60,744,504	59,368,583	4,229,812	4,601,913	64,974,316	63,970,496
Classified Salaries	2000	29,355,403	28,202,609	8,819,399	10,074,613	38,174,802	38,277,222
Employee Benefits	3000	29,934,234	29,348,216	4,119,495	4,584,454	34,053,729	33,932,670
Supplies and Materials	4000	1,907,423	2,416,607	1,614,301	3,141,589	3,521,724	5,558,196
Other Operating Expenses and Services	5000	12,503,755	15,186,138	5,684,690	9,489,469	18,188,445	24,675,607
Capital Outlay	6000	806,348	736,490	5,658,800	7,345,085	6,465,148	8,081,575
Total Expenditures		135,251,667	135,258,643	30,126,497	39,237,123	165,378,164	174,495,766
Excess /(Deficiency) of Revenues over Expenditures		(4,531,782)	(582,643)	(4,606,356)	(2,626,136)	(9,138,138)	(3,208,779)
Other Financing Sources	8900	-176,023	282,888	1,807,032	1,730,112	1,631,009	2,013,000
Other Outgo	7000	1,251,129	1,941,414	756,200	2,160,687	2,007,329	4,102,101
Net Increase/(Decrease) in Fund Balance		(5,958,934)	(2,241,169)	(3,555,524)	(3,056,711)	(9,514,458)	(5,297,880)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,450,649	6,616,950	12,327,353	8,771,829	24,778,002	15,388,779
Prior Years Adjustments	9020	125,235				125,235	
Adjusted Beginning Balance	9030	12,575,884		12,327,353		24,903,237	
Ending Fund Balance, June 30		6,616,950	4,375,781	8,771,829	5,715,118	15,388,779	10,090,899

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,507,468					
State Revenues	8600	142,880					
Local Revenues	8800	12,506,725					
Total Revenues		15,157,073	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,369,018					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	15,369,018	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,369,018)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(211,945)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,863,219	11,651,274		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,863,219		0		0	
Ending Fund Balance, June 30		11,651,274	11,651,274	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					47,121	45,000
State Revenues	8600					95,457	70,548
Local Revenues	8800			1,790,320	1,859,153	904,303	920,965
Total Income		0	0	1,790,320	1,859,153	1,046,881	1,036,513
Expenditures							
Academic Salaries	1000					601,845	591,573
Classified Salaries	2000			815,659	736,658	142,656	148,905
Employee Benefits	3000			333,096	257,081	134,576	163,403
Supplies and Materials	4000			838,126	856,926	36,028	44,355
Other Operating Expenses and Services	5000			160,708	163,124	80,740	86,225
Capital Outlay	6000			14,702	7,000	13,971	10,000
Total Expenditures		0	0	2,162,291	2,020,789	1,009,816	1,044,461
Excess /(Deficiency) of Revenues over Expenditures		0	0	(371,971)	(161,636)	37,065	(7,948)
Other Financing Sources	8900			323,129	441,414		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(48,842)	279,778	37,065	(7,948)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	58,473	9,631	26,760	63,825
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		58,473		26,760	
Ending Fund Balance, June 30		0	0	9,631	289,409	63,825	55,877

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	12,940,526	12,882,075		
Local Revenues	8800	632,065	840,284		
Total Income		13,572,591	13,722,359	0	0
Expenditures					
Academic Salaries	1000	5,524			
Classified Salaries	2000	278,436	501,480		
Employee Benefits	3000	106,892	245,321		
Supplies and Materials	4000	24,840			
Other Operating Expenses and Services	5000	785,457	647,611		
Capital Outlay	6000	49,341,895	158,290,518		
Total Expenditures		50,543,044	159,684,930	0	0
Excess /(Deficiency) of Revenues over Expenditures		(36,970,453)	(145,962,571)	0	0
Other Financing Sources	8900	678,000			
Other Outgo	7000	1,615,982	2,000,000		
Net Increase/(Decrease) in Fund Balance		(37,908,435)	(147,962,571)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	132,075,207	94,166,772		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	132,075,207		0	
Ending Fund Balance, June 30		94,166,772	(53,795,799)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,480,228	6,738,976				
Other Financing Sources	8900	250,000	1,500,000				
Total Income		6,730,228	8,238,976	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	234,322	420,422				
Employee Benefits	3000	88,878	180,703				
Supplies and Materials	4000	46,518	3,500				
Other Operating Expenses and Services	5000	6,930,497	8,296,167				
Capital Outlay	6000	422,814	5,194				
Total Expenditures		7,723,029	8,905,986	0	0		
Net Profit or Loss		(992,801)	(667,010)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(992,801)	(667,010)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,331,653	4,338,852		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,331,653		0			
Ending Fund Balance, June 30		4,338,852	3,671,842	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	614,011	650,000				
Total Income		614,011	650,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	371,377	351,000				
Other Operating Expenses and Services	5000	245,507	299,000				
Capital Outlay	6000	111,896					
Total Expenditures		728,780	650,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(114,769)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	31,178					
Net Increase/(Decrease) in Fund Balance		(145,947)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	994,561	848,614		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	994,561		0		0	
Ending Fund Balance, June 30		848,614	848,614	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
REVENUES:							
Federal Revenues	8100	43,696,556	51,739,010				
State Revenues	8600	1,878,745	2,030,000				
Local Revenues	8800						
Total Income		45,575,301	53,769,010	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		45,575,301	53,769,010	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	45,575,301	53,769,010				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	323,129
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	678,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	250,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,615,982

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,412,066			790,209	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		2,742,289		2,742,289		2,742,289
Employee Benefits	3000		1,355,515		1,355,515		1,355,515
Supplies & Materials	4000						
Software	4100				0	7,328	7,328
Books, Magazines, & Periodicals	4200				0	31,698	31,698
Instructional Supplies & Materials	4300				0	600,272	600,272
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	639,298	639,298
Other Operating Expenses and Services	5000				0	131,958	131,958
Capital Outlay	6000						
Library Books	6300				0	18,953	18,953
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	18,953	18,953
Other Outgo	7000				0		0
Total Expenditures		0	4,097,804	0	4,097,804	790,209	4,888,013
Ending Balance					(685,738)	0	(685,738)

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(685,738)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(685,738)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,000,000			600,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		2,776,826		2,776,826		2,776,826
Employee Benefits	3000		1,370,593		1,370,593		1,370,593
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		(600,000)		(600,000)	600,000	0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	(600,000)	0	(600,000)	600,000	0
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,547,419	0	3,547,419	600,000	4,147,419
Ending Balance					(1,233,157)	0	