

Agenda Item (VII-A)

Meeting 10/15/2013 - Regular

Agenda Item Consent Agenda Information (VII-A)

Subject 2012-2013 CCFS-311 – Annual Financial and Budget Report

College/District District

Information Only

Background Narrative:

See the attached 2012-2013 CCFS-311 – Annual Financial and Budget Report.

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

Attachments:

[10152013_2012-13 CCFS-311 - Annual Financial and Budget Report](#)

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2012-2013

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 2012-2013

Budget Financial Information – FY 2013-2014

Details of Education Protection Account

Analysis of Interfund Transfers

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

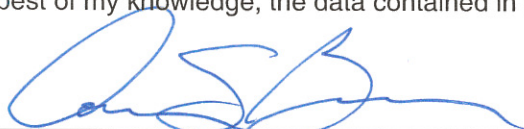
(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

District: RIVERSIDE

District Code: 960

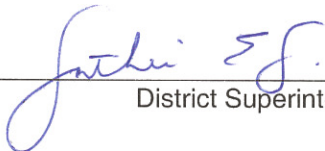
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9-30-13

Date



District Superintendent

9/30/2013

Date

Contact: Aaron Brown

(951) 222--8789

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	25,703,276	25,703,276		25,703,276
Other	1300	20,962,017	20,962,017		20,962,017
Total Instructional Salaries		46,665,293	46,665,293	0	46,665,293
Non-Instructional Salaries					
Contract or Regular	1200		10,949,462	711,021	11,660,483
Other	1400		1,311,454	81,648	1,393,102
Total Non-Instructional Salaries		0	12,260,916	792,669	13,053,585
Total Academic Salaries		46,665,293	58,926,209	792,669	59,718,878
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,387,453	819,514	24,206,967
Other	2300		486,323	248,819	735,142
Total Non-Instructional Salaries		0	23,873,776	1,068,333	24,942,109
Instructional Aides					
Regular Status	2200	2,023,740	2,023,740		2,023,740
Other	2400	203,904	203,904		203,904
Total Instructional Aides		2,227,644	2,227,644	0	2,227,644
Total Classified Salaries		2,227,644	26,101,420	1,068,333	27,169,753
Employee Benefits	3000	11,758,419	28,519,717	509,898	29,029,615
Supplies and Materials	4000		1,462,418	84,770	1,547,188
Other Operating Expenses	5000		11,081,522	847,613	11,929,135
Equipment Replacement	6420		978		978
Total Expenditures Prior to Exclusions		60,651,356	126,092,264	3,303,283	129,395,547

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,366,316		1,366,316
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		1,283		1,283
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,120,580		1,120,580
Objects to Exclude	Object Code				
Rents and Leases	5060		1,028,385		1,028,385
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,658,437		2,658,437
Employee Benefits	3000		822,724		822,724
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			112,190	112,190
Equipment - Replacement	6420				0
Total Equipment		0	0	112,190	112,190
Total Capital Outlay		0	0	112,190	112,190
Other Outgo	7000				0
Total Exclusions		0	6,997,725	112,190	7,109,915
Total for ECS 84362, 50% Law		60,651,356	119,094,539	3,191,093	122,285,632
Percent of CEE (Instructional Salary Cost / Total CEE)		50.93%	100.00%		
50% of Current Expense of Education			59,547,270		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		60,651,356	119,094,539	3,191,093	122,285,632
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		60,651,356	126,092,264	3,303,283	129,395,547
Capital Expenditures	6000	220,600	1,182,925	112,190	1,295,115
Equipment Replacement (Back out)	6420		(978)	0	(978)
Total Unrestricted General Fund Expenditures		60,871,956	127,274,211	3,415,473	130,689,684

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

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	117,512	208,972	326,484
In County Treasury	9112	4,712,867	8,634,935	13,347,802
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	31,197,054	4,771,416	35,968,470
Due from Other Funds	9140	240,575	124,264	364,839
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	75,614	27,187	102,801
TOTAL ASSETS		36,393,622	13,766,774	50,160,396
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	(4,675,397)	(1,384,876)	(6,060,273)
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	(73,701)	(53,510)	(127,211)
Temporary Loans	9550	(19,805,000)		(19,805,000)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	(912,818)	(2,839,261)	(3,752,079)
TOTAL LIABILITIES		(25,466,916)	(4,277,647)	(29,744,563)

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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	(10,926,706)	(9,489,127)	(20,415,833)
Total Fund Balance		(10,926,706)	(9,489,127)	(20,415,833)
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		(10,926,706)	(9,489,127)	(20,415,833)
TOTAL LIABILITIES AND FUND EQUITY		(36,393,622)	(13,766,774)	(50,160,396)

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, 2013

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	11,224,034		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		11,224,034	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

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, 2013

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 BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	(11,224,034)		
Total Fund Balance		(11,224,034)	0	0
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		(11,224,034)	0	0
TOTAL LIABILITIES AND FUND EQUITY		(11,224,034)	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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		14,037	19,076			
In County Treasury	9112		351,204	105,423			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		11,908	62,914			
Due from Other Funds	9140		22,729	30,247			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		27,367				
Prepaid Items	9220						
TOTAL ASSETS		0	427,245	217,660	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		(54,190)	(56,476)			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		(1,065)	(8,005)			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	(55,255)	(64,481)	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND BALANCE (NON-GASB 54)							
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	(371,990)	0	0	0	0
Total Fund Balance		0	(371,990)	0	0	0	0
Fund Balance (GASB 54)	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	(153,179)	0	0	0
TOTAL FUND EQUITY		0	(371,990)	(153,179)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	(427,245)	(217,660)	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	63,349,926	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,753,910	
Due from Other Funds	9140	27,288	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		70,131,124	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(3,662,643)	
Accrued Salaries and Wages Payable	9520	(65,070)	
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		(3,727,713)	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
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 Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790	(66,403,411)	
TOTAL FUND EQUITY		(66,403,411)	0
TOTAL LIABILITIES AND FUND EQUITY		(70,131,124)	0

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	17,502	
In County Treasury	9112	7,254,849	
Cash With Fiscal Agents	9113	220,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	112,690	
Due from Other Funds	9140	701	
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		7,605,742	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(3,263,169)	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	(1,050,581)	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		(4,313,750)	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	(4,313,750)	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal 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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	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	(3,291,992)	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(3,291,992)	0
TOTAL LIABILITIES AND FUND EQUITY		(7,605,742)	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,041,953			209,607				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	13,137			1,678,467				
Due from Other Funds	9140	57,582			3,992				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,112,672	0	0	1,892,066	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	(97,560)			(1,681,431)				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(94,408)			(202,980)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		(191,968)	0	0	(1,884,411)	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	(191,968)	0	0	(1,884,411)	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	(1,114,982)							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	(805,722)			(7,655)				
Total Reserved Fund Balance		(1,920,704)	0	0	(7,655)	0	0	0	0
Fund Balance (GASB 54)	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	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		(1,920,704)	0	0	(7,655)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		(2,112,672)	0	0	(1,892,066)	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		6,057,509	6,057,509
Workforce Investment Act	8130		8,642	8,642
Temporary Assistance for Needy Families (TANF)	8140		159,432	159,432
Student Financial Aid	8150	183,831		183,831
Veterans Education	8160	15,125		15,125
Vocational and Technical Education Act (VATEA)	8170		1,528,497	1,528,497
Other Federal Revenues	8190		3,838,412	3,838,412
Total Federal Revenues	8100	198,956	11,592,492	11,791,448
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,175,137		64,175,137
Other General Apportionment	8613	1,082,466		1,082,466
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,101,484	1,101,484
Disabled Students Programs and Services(DSPS)	8623		1,587,008	1,587,008
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		543,036	543,036
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		353,994	353,994

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	19,925,546		19,925,546
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,389,275	4,389,275
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	462,344		462,344
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	622		622
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,481,161	823,361	4,304,522
State Mandated Costs	8685	695,647		695,647
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	89,822,923	8,798,158	98,621,081

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,758,243		27,758,243
Tax Allocation, Supplemental Roll	8812	263,273		263,273
Tax Allocation, Unsecured Roll	8813	1,418,247		1,418,247
Prior Years Taxes	8816	1,201,048		1,201,048
Education Revenues Augmentation Fund (ERAF)	8817	(5,965,292)		(5,965,292)
Redevelopment Agency Funds - Pass Through	8818	557,671		557,671
Redevelopment Agency Funds - Residual	8819	1,576,300		1,576,300
Redevelopment Agency Funds - Asset Liquidation	8819.1	4,464,825		4,464,825
Contributions, Gifts, Grants, and Endowments	8820	159,411	1,477,917	1,637,328
Contract Services	8830			
Contract Instructional Services	8831	247,839		247,839
Other Contranct Services	8832			0
Sales and Commissions	8840	1,317,744		1,317,744
Rentals and Leases	8850	628,411	13,243	641,654
Interest and Investment Income	8860	15,481	51,096	66,577
Student Fees and Charges	8870			
Community Services Classes	8872	399,403		399,403
Dormitory	8873			0
Enrollment	8874	8,801,541		8,801,541
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,200,072	1,200,072
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	115,179		115,179
Nonresident Tuition	8880	1,986,387	71,749	2,058,136
Parking Services and Public Transportation	8881		1,666,947	1,666,947
Other Student Fees and Charges	8885	166,241	247,319	413,560
Other Local Revenues	8890	1,499,957	2,464,138	3,964,095
Total Local Revenues	8800	46,611,909	7,192,481	53,804,390
Total Revenues		136,633,788	27,583,131	164,216,919

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	12,488		12,488
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	260,447	1,739,553	2,000,000
Total Other Financing Sources	8900	272,935	1,739,553	2,012,488
Total Revenues and Other Financing Sources		136,906,723	29,322,684	166,229,407

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 Natual Resources	0100						0
Architecture and Environmental Design	0200	40,396					40,396
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,536,529		108,385	10,215		3,655,129
Business and Management	0500	2,625,686	3,071	4,998			2,633,755
Communications	0600	1,075,214		59,661	44,478		1,179,353
Computer and Information Science	0700	2,188,664		36,323	142,325		2,367,312
Education	0800	5,146,859		330,757	14,372		5,491,988
Engineering and Related Industrial Technology	0900	1,999,434		87,466	154,942		2,241,842
Fine and Applied Arts	1000	5,301,546		181,340	53,392		5,536,278
Foreign language	1100	2,065,805		2,706	6,035		2,074,546
Health	1200	6,276,641		407,713	317,406		7,001,760
Consumer Education And Home Economics	1300	1,229,064		404,360	13,568		1,646,992
Law	1400	82,665					82,665
Humanities(Letters)	1500	7,855,805		22,686	15,911		7,894,402
Library Science	1600	29,895					29,895
Mathematics	1700	5,716,830		3,456			5,720,286
Military Studies	1800						0
Physical Sciences	1900	2,839,045		92,005	4,666		2,935,716
Psychology	2000	1,188,577		409	1,375		1,190,361
Public Affairs and Services	2100	2,374,640	5,731	800,089	51,550		3,232,010
Social Sciences	2200	4,605,708	10,404	8,510	8,599		4,633,221
Commercial Services	3000	1,297,316		52,395	16,670		1,366,381
Interdisciplinary Studies	4900	5,541,622		9,802	4,812		5,556,236
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,366,316				1,366,316
Sub-Total Instructional Activites		63,017,941	1,385,522	2,613,061	860,316		67,876,840
Total Expenditures for GF Activities*		64,335,786	70,106,534	20,869,972	3,133,615	2,790,573	161,236,480

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	522,367	14,870,042	3,005,198	615,912		19,013,519
Course and Curriculum Development	6020	61,983	2,774,958	1,431,115	105,909		4,373,965
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		584,350	17,645,000	4,436,313	721,821	0	23,387,484
Instructional Support Services	6100						
Learning Center	6110	125,797	350,895	2,999	3,924		483,615
Library	6120	102,250	3,181,272	397,804	102,543		3,783,869
Media	6130		1,309,071	135,099	113,440		1,557,610
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		228,047	4,841,238	535,902	219,907	0	5,825,094
Admissions and Records	6200	7,026	2,829,891	408,500	22,564		3,267,981
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	154,958	3,901,240	84,894	9,467		4,150,559
Matriculation and Student Assessment	6320	3,836	56,021	8,435			68,292
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		158,794	3,957,261	93,329	9,467	0	4,218,851

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	46,657	1,587,668	49,013	29,906		1,713,244
Extended Opportunity Programs and Services (EOPS)	6430	24,224	886,691	46,623	15,522		973,060
Health Services	6440	21,277	1,050,215	374,050	4,444		1,449,986
Student Personnel Administration	6450	74,449	3,204,013	581,732	54,629		3,914,823
Financial Aid Administration	6460	18,916	2,851,256	212,245	26,951		3,109,368
Job Placement Services	6470		(255)	1,507			1,252
Veterans Services	6480		378,531	7,488	1,622		387,641
Miscellaneous Student Services	6490			247,319			247,319
Total Other Student Services		185,523	9,958,119	1,519,977	133,074	0	11,796,693
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,885,534	831,271	210,176		2,926,981
Custodial Services	6530		3,050,928	256,354	16,196		3,323,478
Grounds Maintenance and Repairs	6550		1,655,926	224,952	71,380		1,952,258
Utilities	6570			3,283,157			3,283,157
Other Operations and Maintenance of Plant	6590			147,666	25,064		172,730
Total Operation and Maintenance of Plant	6500	0	6,592,388	4,743,400	322,816	0	11,658,604
Planning, Policymaking and Coordinations	6600	80,142	3,081,432	977,335	39,305		4,178,214

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,600,260	228,220	14,620		1,843,100
Fiscal Operations	6720	(31)	3,068,713	369,295	50,216		3,488,193
Human Resources Management	6730	62	1,563,431	173,095	15,197		1,751,785
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,120,580				1,120,580
Staff Development	6750	4,055	58,532	21,295	1,725		85,607
Staff Diversity	6760	104	3,713	23,186			27,003
Logistical Services	6770	2,935	3,154,523	1,037,126	167,221		4,361,805
Management Information Systems	6780		3,726,273	1,492,851	154,944		5,374,068
Other General Institutional Support Services	6790		52,332				52,332
Total General Institutional Support Services	6700	7,125	14,348,357	3,345,068	403,923	0	18,104,473
Community Services & Economic Development	6800						
Community Recreation	6810		229,272	156,868	733		386,873
Community Service Classes	6820	352	585,754	240,757	2,362		829,225
Community Use of Facilities	6830		361,924	49,749	10,586		422,259
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	352	1,176,950	447,374	13,681	0	1,638,357

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			43,800			43,800
Child Development Centers	6920	1,109	14,085	40,358	211		55,763
Farm Operations	6930						0
Food Services	6940		18,974				18,974
Parking	6950		2,054,324	386,411	129,925		2,570,660
Student and Co-Curricular Activities	6960	53,547	832,287	58,310	7,214		951,358
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	54,656	2,919,670	528,879	137,350	0	3,640,555
Auxiliary Operations	7000						
Contract Education	7010	11,583	951,831	791,294	4,578		1,759,286
Other Auxiliary Operations	7090	247	418,875	375,990			795,112
Total Auxiliary Operations	7000	11,830	1,370,706	1,167,284	4,578	0	2,554,398

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			53,550	244,813		298,363
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					1,941,414	1,941,414
Student Aid	7320					849,159	849,159
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,790,573	2,790,573
Sub-Total Non-Instructional Activites		1,317,845	68,721,012	18,256,911	2,273,299	2,790,573	93,359,640
Total Expenditures General Fund: activities *		64,335,786	70,106,534	20,869,972	3,133,615	2,790,573	161,236,480

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$165,890,453
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	25,941.00		
	2. 2012-2013 Second Period Actual FTES	25,130.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9687		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$168,925,824
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)			\$168,925,824
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$168,925,824
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			94,574,699
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			480,000
C.	Local Property taxes			25,767,813
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			26,914
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$120,849,426

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	198,956	188,321	11,592,492		11,791,448	188,321
State Revenues	8600	89,822,923		8,798,158		98,621,081	
Local Revenues	8800	46,611,909		7,192,481		53,804,390	
Total Revenues		136,633,788	188,321	27,583,131	0	164,216,919	188,321
EXPENDITURES:							
Academic Salaries	1000	59,718,880	62,646,485	4,369,250	4,162,110	64,088,130	66,808,595
Classified Salaries	2000	27,169,752	28,687,252	9,727,047	11,738,780	36,896,799	40,426,032
Employee Benefits	3000	29,029,613	31,448,678	4,427,778	4,803,739	33,457,391	36,252,417
Supplies and Materials	4000	1,547,189	2,543,115	1,667,326	2,590,327	3,214,515	5,133,442
Other Operating Expenses and Services	5000	11,929,133	15,900,350	5,726,324	7,833,690	17,655,457	23,734,040
Capital Outlay	6000	1,295,115	1,011,689	1,838,500	8,581,161	3,133,615	9,592,850
Total Expenditures		130,689,682	142,237,569	27,756,225	39,709,807	158,445,907	181,947,376
Excess /(Deficiency) of Revenues over Expenditures		5,944,106	(142,049,248)	(173,094)	(39,709,807)	5,771,012	(181,759,055)
Other Financing Sources	8900	272,935		1,739,553		2,012,488	0
Other Outgo	7000	1,941,414	3,347,569	849,159	1,893,570	2,790,573	5,241,139
Net Increase/(Decrease) in Fund Balance		4,275,627	(145,396,817)	717,300	(41,603,377)	4,992,927	(187,000,194)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,616,950	10,926,707	8,771,829	9,489,129	15,388,779	20,415,836
Prior Years Adjustments	9020	34,130				34,130	
Adjusted Beginning Balance	9030	6,651,080		8,771,829		15,422,909	
Ending Fund Balance, June 30		10,926,707	(134,470,110)	9,489,129	(32,114,248)	20,415,836	(166,584,358)

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	2,505,442					
State Revenues	8600	140,936					
Local Revenues	8800	12,565,750					
Total Revenues		15,212,128	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	15,639,368					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	15,639,368	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,639,368)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(427,240)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,651,274	11,224,034		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,651,274			0		0
Ending Fund Balance, June 30		11,224,034	11,224,034		0		0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					50,976	50,500
State Revenues	8600					70,348	70,548
Local Revenues	8800			1,932,995	1,848,115	900,912	903,930
Total Income		0	0	1,932,995	1,848,115	1,022,236	1,024,978
Expenditures							
Academic Salaries	1000					514,616	557,619
Classified Salaries	2000			740,126	803,600	143,415	208,221
Employee Benefits	3000			257,626	297,755	127,714	162,253
Supplies and Materials	4000			862,628	864,410	31,216	33,255
Other Operating Expenses and Services	5000			149,651	150,131	114,293	50,840
Capital Outlay	6000			2,020	7,000	1,628	40,304
Total Expenditures		0	0	2,012,051	2,122,896	932,882	1,052,492
Excess /(Deficiency) of Revenues over Expenditures		0	0	(79,056)	(274,781)	89,354	(27,514)
Other Financing Sources	8900			441,414	577,569		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	362,358	302,788	89,354	(27,514)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	9,631	371,989	63,825	153,179
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,631		63,825	
Ending Fund Balance, June 30		0	0	371,989	674,777	153,179	125,665

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	9,728,785	4,120,840		
Local Revenues	8800	514,532	1,260,706		
Total Income		10,243,317	5,381,546	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	402,299	527,248		
Employee Benefits	3000	174,426	215,120		
Supplies and Materials	4000	635			
Other Operating Expenses and Services	5000	629,686	679,470		
Capital Outlay	6000	34,799,632	129,902,655		
Total Expenditures		36,006,678	131,324,493	0	0
Excess /(Deficiency) of Revenues over Expenditures		(25,763,361)	(125,942,947)	0	0
Other Financing Sources	8900		5,381,546		
Other Outgo	7000	2,000,000			
Net Increase/(Decrease) in Fund Balance		(27,763,361)	(120,561,401)	0	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	94,166,772	66,403,411		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	94,166,772		0	
Ending Fund Balance, June 30		66,403,411	(54,157,990)	0	0

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	6,696,267	6,984,968				
Other Financing Sources	8900	1,500,000	1,500,000				
Total Income		8,196,267	8,484,968	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	359,902	464,321				
Employee Benefits	3000	144,783	178,091				
Supplies and Materials	4000	887	3,000				
Other Operating Expenses and Services	5000	8,729,415	8,160,389				
Capital Outlay	6000	8,140	15,000				
Total Expenditures		9,243,127	8,820,801	0	0		
Net Profit or Loss		(1,046,860)	(335,833)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,046,860)	(335,833)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,338,852	3,291,992		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,338,852		0			
Ending Fund Balance, June 30		3,291,992	2,956,159	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	594,712	860,000				
Total Income		594,712	860,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	388,447	405,230				
Other Operating Expenses and Services	5000	335,812	350,515				
Capital Outlay	6000	3,991					
Total Expenditures		728,250	755,745	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(133,538)	104,255	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	(90,646)					
Net Increase/(Decrease) in Fund Balance		(42,892)	104,255	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	848,614	805,722		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	848,614		0		0	
Ending Fund Balance, June 30		805,722	909,977	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	44,272,080	53,427,000				
State Revenues	8600	1,919,196	2,100,000				
Local Revenues	8800	583,787					
Total Income		46,775,063	55,527,000	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		46,775,063	55,527,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	46,767,408	55,527,000				
Net Increase/(Decrease) in Fund Balance		7,655	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	7,655		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		7,655	7,655	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	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
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adustments	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: 2012-2013

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	441,414
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	2,000,000

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			3,481,161		823,361	
		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		2,658,437		2,658,437		2,658,437
Employee Benefits	3000		1,315,653		1,315,653		1,315,653
Supplies & Materials	4000						
Software	4100				0	4,031	4,031
Books, Magazines, & Periodicals	4200				0	40,198	40,198
Instructional Supplies & Materials	4300				0	635,712	635,712
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	679,941	679,941
Other Operating Expenses and Services	5000				0	110,207	110,207
Capital Outlay	6000						
Library Books	6300				0	33,213	33,213
Equipment	6400						
Equipment - Additional	6410		1,373		1,373		1,373
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	1,373	0	1,373	33,213	34,586
Other Outgo	7000				0		0
Total Expenditures		0	3,975,463	0	3,975,463	823,361	4,798,824
Ending Balance					(494,302)	0	(494,302)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(494,302)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(494,302)			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,125,000			821,836	
		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		271,288		271,288		271,288
Employee Benefits	3000		142,562		142,562		142,562
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		(600,000)		(600,000)	821,836	221,836
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	(600,000)	0	(600,000)	821,836	221,836
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	(186,150)	0	(186,150)	821,836	635,686
Ending Balance					2,816,848	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 960

Name: RIVERSIDE

EPA Revenue	19,925,546
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	19,925,546	0	0	19,925,546
TOTAL		19,925,546	0	0	19,925,546