

Agenda Item (VII-A)

Meeting 10/20/2015 - Regular
Agenda Item Consent Agenda Information (VII-A)
Subject 2014-2015 CCFS-311-Annual Financial and Budget Report
College/District District
Information Only

Background Narrative:

See the attached 2014-2015 CCFS-311 – Annual Financial and Budget Report.

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

Attachments:

[10202015_ 2014-2015 CCFS-311 – Annual Financial and Budget Report](#)

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2014-2015

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 2014-2015

Budget Financial Information – FY 2015-2016

Analysis of Interfund Transfers

Receipt and Expenditures of Lottery Proceeds – Actuals

Receipt and Expenditures of Lottery Proceeds – Budget

Details of Education Protection Account

Pension Contribution Costs

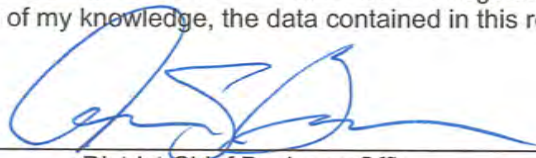
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: RIVERSIDE

District Code: 960


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



District Chief Business Officer

10-12-15

Date



District Superintendent

10-12-15

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	26,971,952	26,971,952		26,971,952
Other	1300	27,075,870	27,075,870		27,075,870
Total Instructional Salaries		54,047,822	54,047,822	0	54,047,822
Non-Instructional Salaries					
Contract or Regular	1200		11,462,071	775,460	12,237,531
Other	1400		1,416,057	135,080	1,551,137
Total Non-Instructional Salaries		0	12,878,128	910,540	13,788,668
Total Academic Salaries		54,047,822	66,925,950	910,540	67,836,490
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,803,363	916,659	24,720,022
Other	2300		1,258,857	255,178	1,514,035
Total Non-Instructional Salaries		0	25,062,220	1,171,837	26,234,057
Instructional Aides					
Regular Status	2200	1,988,094	1,988,094		1,988,094
Other	2400	355,304	355,304		355,304
Total Instructional Aides		2,343,398	2,343,398	0	2,343,398
Total Classified Salaries		2,343,398	27,405,618	1,171,837	28,577,455
Employee Benefits	3000	12,995,778	30,313,800	619,156	30,932,956
Supplies and Materials	4000		1,624,100	100,840	1,724,940
Other Operating Expenses	5000		14,653,679	1,129,319	15,782,998
Equipment Replacement	6420		3,737	6,823	10,560
Total Expenditures Prior to Exclusions		69,386,998	140,926,884	3,938,515	144,865,399

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		1,375,588		1,375,588
Student Health Services Above Amount Collected	6441		23,253		23,253
Student Transportation	6491		992		992
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,133,542		1,133,542
Objects to Exclude	Object Code				
Rents and Leases	5060		1,086,480	243	1,086,723
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,597,931		2,597,931
Employee Benefits	3000		938,008		938,008
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: 2014-2015

Budget Year: 2015-2016

District ID: 960

Name: RIVERSIDE

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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	7,155,794	243	7,156,037
Total for ECS 84362, 50% Law		69,386,998	133,771,090	3,938,272	137,709,362
Percent of CEE (Instructional Salary Cost / Total CEE)		51.87%	100.00%		
50% of Current Expense of Education			66,885,545		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		69,386,998	133,771,090	3,938,272	137,709,362
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		69,386,998	140,926,884	3,938,515	144,865,399
Capital Expenditures	6000	1,000,709	2,223,036	88,248	2,311,284
Equipment Replacement (Back out)	6420		(3,737)	(6,823)	(10,560)
Total Unrestricted General Fund Expenditures		70,387,707	143,146,183	4,019,940	147,166,123

COMBINED BALANCE SHEET

10 General Fund — Combined

October 20, 2015

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(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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	462,134	130,221	592,355
In County Treasury	9112	17,263,699	13,326,110	30,589,809
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,580,633	6,363,535	10,944,168
Due from Other Funds	9140	454,409	1,563,307	2,017,716
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	48,183	59,251	107,434
TOTAL ASSETS		22,859,058	21,442,424	44,301,482
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,157,709	3,103,830	10,261,539
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	285,688	35,246	320,934
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,163,590	6,666,528	7,830,118
TOTAL LIABILITIES		8,606,987	9,805,604	18,412,591

COMBINED BALANCE SHEET

10 General Fund — Combined

October 20, 2015

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(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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	14,252,071	11,636,820	25,888,891
Total Fund Balance		14,252,071	11,636,820	25,888,891
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		14,252,071	11,636,820	25,888,891
TOTAL LIABILITIES AND FUND EQUITY		22,859,058	21,442,424	44,301,482

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, 2015

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	13,610,447		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		13,610,447	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, 2015

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	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	13,610,447		
Total Fund Balance		13,610,447	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		13,610,447	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,610,447	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, 2015

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		33,982	45,832			
In County Treasury	9112		793,557	517,803			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		8,088	171,123			
Due from Other Funds	9140		12,932	10,113			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		25,895				
Prepaid Items	9220						
TOTAL ASSETS		0	874,454	744,871	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		99,201	93,208			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		1,888	50,032			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	101,089	143,240	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, 2015

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 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	773,365	601,631	0	0	0
Total Fund Balance		0	773,365	601,631	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	0	0	0	0
TOTAL FUND EQUITY		0	773,365	601,631	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	874,454	744,871	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, 2015

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	608		194
In County Treasury	9112	9,704,815		10,666,813
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	114,403		98,352
Due from Other Funds	9140	2,181,791		493,263
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		12,001,617	0	11,258,622
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	652,810		6,037,208
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	727,291		3,331,722
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,098,953		
TOTAL LIABILITIES		3,479,054	0	9,368,930

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, 2015

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	8,522,563		1,889,692
Total Fund Balance		8,522,563	0	1,889,692
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		8,522,563	0	1,889,692
TOTAL LIABILITIES AND FUND EQUITY		12,001,617	0	11,258,622

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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				
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, 2015

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	6,989,753	
Cash With Fiscal Agents	9113	400,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	328,598	
Due from Other Funds	9140	132,415	
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		7,850,766	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, 2015

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	3,440,229	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	584	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	1,294,349	
Total Current Liabilities and Deferred Revenue		4,735,162	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	4,735,162	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, 2015

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		
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	3,115,604	
Total Reserved Fund Balance		3,115,604	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,115,604	0
TOTAL LIABILITIES AND FUND EQUITY		7,850,766	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	2,877,792			604,382				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	27,535			353,909				
Due from Other Funds	9140	28,826							
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		2,934,153	0	0	958,291	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	46,879			485,729				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,781			425,957				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		65,660	0	0	911,686	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	65,660	0	0	911,686	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	1,553,012							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,315,481			46,605				
Total Reserved Fund Balance		2,868,493	0	0	46,605	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		2,868,493	0	0	46,605	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,934,153	0	0	958,291	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		6,044,277	6,044,277
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		187,414	187,414
Student Financial Aid	8150	251,533	1,001,594	1,253,127
Veterans Education	8160		6,091	6,091
Vocational and Technical Education Act (VATEA)	8170		1,352,122	1,352,122
Other Federal Revenues	8190		1,776,399	1,776,399
Total Federal Revenues	8100	251,533	10,367,897	10,619,430
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	70,599,955		70,599,955
Other General Apportionment	8613	1,524,422		1,524,422
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,405,876	1,405,876
Disabled Students Programs and Services(DSPS)	8623		3,016,245	3,016,245
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		900,144	900,144
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,053,505	4,053,505

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	24,858,375		24,858,375
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		7,791,052	7,791,052
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	443,420		443,420
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	641		641
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,535,939	838,302	4,374,241
State Mandated Costs	8685	1,893,698		1,893,698
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	102,856,450	18,005,124	120,861,574

Annual Financial and Budget Report

Backup

October 20, 2015

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SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	32,179,009		32,179,009
Tax Allocation, Supplemental Roll	8812	690,736		690,736
Tax Allocation, Unsecured Roll	8813	1,469,597		1,469,597
Prior Years Taxes	8816	1,023,603		1,023,603
Education Revenues Augmentation Fund (ERAF)	8817	(6,119,488)		(6,119,488)
Redevelopment Agency Funds - Pass Through	8818	752,013		752,013
Redevelopment Agency Funds - Residual	8819	3,396,483		3,396,483
Redevelopment Agency Funds - Asset Liquidation	8819.1	68,378		68,378
Contributions, Gifts, Grants, and Endowments	8820	44,445	232,396	276,841
Contract Services	8830			
Contract Instructional Services	8831	1,308,513		1,308,513
Other Contract Services	8832			0
Sales and Commissions	8840	1,337,582		1,337,582
Rentals and Leases	8850	286,416	10,197	296,613
Interest and Investment Income	8860	67,395	39,295	106,690
Student Fees and Charges	8870			
Community Services Classes	8872	176,654		176,654
Dormitory	8873			0
Enrollment	8874	8,326,152		8,326,152
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,408,609	1,408,609
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	134,569		134,569
Nonresident Tuition	8880	2,446,879	183,273	2,630,152
Parking Services and Public Transportation	8881		1,962,851	1,962,851
Other Student Fees and Charges	8885	114,741	282,385	397,126
Other Local Revenues	8890	1,233,794	3,063,246	4,297,040
Total Local Revenues	8800	48,937,471	7,182,252	56,119,723
Total Revenues		152,045,454	35,555,273	187,600,727

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	11,619		11,619
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(746,529)	746,529	0
Total Other Financing Sources	8900	(734,910)	746,529	11,619
Total Revenues and Other Financing Sources		151,310,544	36,301,802	187,612,346

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	17,649		211			17,860
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,027,645		172,851	94,052		4,294,548
Business and Management	0500	2,903,358		42,223	52,662		2,998,243
Communications	0600	1,760,626		86,026	174,417		2,021,069
Computer and Information Science	0700	2,415,438		74,153	461,407		2,950,998
Education	0800	5,731,252	38	574,237	7,161		6,312,688
Engineering and Related Industrial Technology	0900	2,089,516		111,395	536,450		2,737,361
Fine and Applied Arts	1000	6,218,319		327,291	146,722		6,692,332
Foreign language	1100	2,384,984		29,117	108,151		2,522,252
Health	1200	6,696,561		671,902	413,105		7,781,568
Consumer Education And Home Economics	1300	1,472,914		458,341	1,524		1,932,779
Law	1400	109,068		1,179			110,247
Humanities(Letters)	1500	9,940,434		126,805	164,317		10,231,556
Library Science	1600	39,400		419	257,489		297,308
Mathematics	1700	6,802,009	62	87,363	187,067		7,076,501
Military Studies	1800						0
Physical Sciences	1900	3,204,570		139,787	26,383		3,370,740
Psychology	2000	1,395,471		15,734	1,252		1,412,457
Public Affairs and Services	2100	2,191,404		651,673	165,292		3,008,369
Social Sciences	2200	4,948,140		63,292	5,217		5,016,649
Commercial Services	3000	1,303,534		80,437	38,304		1,422,275
Interdisciplinary Studies	4900	5,780,086	(5)	152,524	542,791		6,475,396
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		1,375,588				1,375,588
Sub-Total Instructional Activites		71,432,378	1,375,683	3,866,960	3,383,763		80,058,784
Total Expenditures for GF Activities*		72,827,179	76,204,717	25,173,285	7,577,360	2,263,286	184,045,827

*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: 2014-2015

Budget Year: 2015-2016

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	578,273	16,072,361	3,276,957	515,570		20,443,161
Course and Curriculum Development	6020	55,454	2,342,750	761,332	173,359		3,332,895
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		633,727	18,415,111	4,038,289	688,929	0	23,776,056
Instructional Support Services	6100						
Learning Center	6110		565,246	7,968			573,214
Library	6120	97,525	3,083,752	123,746	524,786		3,829,809
Media	6130		1,311,671	154,071	276,979		1,742,721
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		97,525	4,960,669	285,785	801,765	0	6,145,744
Admissions and Records	6200	17,125	3,111,448	563,236	67,436		3,759,245
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	258,661	5,612,849	528,913	152,626		6,553,049
Matriculation and Student Assessment	6320	3,690	54,463	14,948	1,253		74,354
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		262,351	5,667,312	543,861	153,879	0	6,627,403

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	53,195	1,913,421	114,832	156,864		2,238,312
Extended Opportunity Programs and Services (EOPS)	6430	39,222	1,058,939	67,130	8,275		1,173,566
Health Services	6440	38,547	1,040,075	355,508	25,558		1,459,688
Student Personnel Administration	6450	74,968	3,401,436	674,000	30,435		4,180,839
Financial Aid Administration	6460	94	2,840,986	277,143	32,045		3,150,268
Job Placement Services	6470						0
Veterans Services	6480		402,020	14,552	1,669		418,241
Miscellaneous Student Services	6490			282,380			282,380
Total Other Student Services		206,026	10,656,877	1,785,545	254,846	0	12,903,294
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,208,846	957,897	397,088		3,563,831
Custodial Services	6530		3,097,323	294,508	5,985		3,397,816
Grounds Maintenance and Repairs	6550		1,653,702	215,037	150,653		2,019,392
Utilities	6570			3,834,796			3,834,796
Other Operations and Maintenance of Plant	6590			246,780	31,846		278,626
Total Operation and Maintenance of Plant	6500	0	6,959,871	5,549,018	585,572	0	13,094,461
Planning, Policymaking and Coordinations	6600	87,410	2,870,036	1,972,856	34,648		4,964,950

* 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: 2014-2015

Budget Year: 2015-2016

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	63	1,806,091	263,752	25,445		2,095,351
Fiscal Operations	6720	3,906	3,205,263	598,507	51,878		3,859,554
Human Resources Management	6730	2,209	1,702,402	285,743	1,247		1,991,601
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,133,542				1,133,542
Staff Development	6750	4,402	59,118	18,698			82,218
Staff Diversity	6760			13,025			13,025
Logistical Services	6770	1,668	3,175,853	1,150,098	163,055		4,490,674
Management Information Systems	6780		4,002,975	1,722,051	320,910		6,045,936
Other General Institutional Support Services	6790		46,090	419			46,509
Total General Institutional Support Services	6700	12,248	15,131,334	4,052,293	562,535	0	19,758,410
Community Services & Economic Development	6800						
Community Recreation	6810		510,036	290,254	7,129		807,419
Community Service Classes	6820	379	621,628	99,786	3,565		725,358
Community Use of Facilities	6830		415,870	133,716	32,430		582,016
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	379	1,547,534	523,756	43,124	0	2,114,793

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910			43,600			43,600
Child Development Centers	6920	1,941	51,385	159,928	449,787		663,041
Farm Operations	6930						0
Food Services	6940		20,074	188	9,879		30,141
Parking	6950		2,142,281	447,132	127,944		2,717,357
Student and Co-Curricular Activities	6960	63,174	1,104,181	108,152	22,850		1,298,357
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	65,115	3,317,921	759,000	610,460	0	4,752,496
Auxiliary Operations	7000						
Contract Education	7010	12,107	986,139	922,923	36,884		1,958,053
Other Auxiliary Operations	7090	788	1,204,782	306,922			1,512,492
Total Auxiliary Operations	7000	12,895	2,190,921	1,229,845	36,884	0	3,470,545

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			2,841	353,519		356,360
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					1,626,406	1,626,406
Student Aid	7320					636,880	636,880
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,263,286	2,263,286
Sub-Total Non-Instructional Activites		1,394,801	74,829,034	21,306,325	4,193,597	2,263,286	103,987,043
Total Expenditures General Fund: activities *		72,827,179	76,204,717	25,173,285	7,577,360	2,263,286	184,045,827

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2015-2016 Appropriations Limit:			
	A.	2014-2015 Appropriations Limit:		\$177,679,352
	B.	2015-2016 Price Factor:	1.0382	
	C.	Population factor:		
		1. 2013-2014 Second Period Actual FTES	26,493.00	
		2. 2014-2015 Second Period Actual FTES	27,717.00	
		3. 2014-2015 Population change factor (C2/C1)	1.0462	
	D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)		\$192,989,065
	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)		\$192,989,065
	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.	2015-2016 Appropriations Limit (D + E.3 - F.3)		\$192,989,065
II.	2015-2016 Appropriations Subject to Limit:			
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		114,875,395
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		450,000
	C.	Local Property taxes		26,533,830
	D.	Estimated excess Debt Service taxes		0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
	F.	Interest on proceeds of taxes		37,675
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		0
	H.	2015-2016 Appropriations Subject to Limit		\$141,896,900

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	251,533	188,246	10,367,897	14,548,567	10,619,430	14,736,813
State Revenues	8600	102,856,450	129,933,500	18,005,124	31,240,235	120,861,574	161,173,735
Local Revenues	8800	48,937,471	49,394,420	7,182,252	8,610,368	56,119,723	58,004,788
Total Revenues		152,045,454	179,516,166	35,555,273	54,399,170	187,600,727	233,915,336
EXPENDITURES:							
Academic Salaries	1000	67,836,487	73,022,922	4,646,084	4,891,142	72,482,571	77,914,064
Classified Salaries	2000	28,577,457	31,384,196	12,213,999	13,836,746	40,791,456	45,220,942
Employee Benefits	3000	30,932,958	37,037,684	4,824,911	6,684,524	35,757,869	43,722,208
Supplies and Materials	4000	1,724,946	2,267,542	1,802,587	6,141,670	3,527,533	8,409,212
Other Operating Expenses and Services	5000	15,782,993	36,633,560	5,862,759	17,356,210	21,645,752	53,989,770
Capital Outlay	6000	2,311,284	986,594	5,266,076	11,591,745	7,577,360	12,578,339
Total Expenditures		147,166,125	181,332,498	34,616,416	60,502,037	181,782,541	241,834,535
Excess /(Deficiency) of Revenues over Expenditures		4,879,329	(1,816,332)	938,857	(6,102,867)	5,818,186	(7,919,199)
Other Financing Sources	8900	-734,910	955,449	746,529	1,168,188	11,619	2,123,637
Other Outgo	7000	1,626,406	3,688,440	636,880	1,256,740	2,263,286	4,945,180
Net Increase/(Decrease) in Fund Balance		2,518,013	(4,549,323)	1,048,506	(6,191,419)	3,566,519	(10,740,742)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,734,058	14,252,071	10,588,314	11,636,820	22,322,372	25,888,891
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,734,058		10,588,314		22,322,372	
Ending Fund Balance, June 30		14,252,071	9,702,748	11,636,820	5,445,401	25,888,891	15,148,149

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	2,325,676					
State Revenues	8600	143,412					
Local Revenues	8800	15,340,165					
Total Revenues		17,809,253	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	15,765,648					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	15,765,648	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,765,648)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,043,605	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,566,842	13,610,447		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,566,842		0		0	
Ending Fund Balance, June 30		13,610,447	13,610,447	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					144,481	36,500
State Revenues	8600					70,348	71,509
Local Revenues	8800			2,500,566	2,554,726	1,136,823	1,192,313
Total Income		0	0	2,500,566	2,554,726	1,351,652	1,300,322
Expenditures							
Academic Salaries	1000					578,809	704,276
Classified Salaries	2000			937,451	991,338	220,488	223,302
Employee Benefits	3000			334,057	355,857	123,290	154,307
Supplies and Materials	4000			1,157,914	1,194,823	38,189	52,250
Other Operating Expenses and Services	5000			193,152	223,765	71,650	84,050
Capital Outlay	6000			41,155	40,593	9,844	43,000
Total Expenditures		0	0	2,663,729	2,806,376	1,042,270	1,261,185
Excess /(Deficiency) of Revenues over Expenditures		0	0	(163,163)	(251,650)	309,382	39,137
Other Financing Sources	8900			256,503	231,503	99,903	75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	93,340	(20,147)	409,285	114,137
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	680,025	773,365	192,346	601,631
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		680,025		192,346	
Ending Fund Balance, June 30		0	0	773,365	753,218	601,631	715,768

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	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

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,845,049	5,574,572				
Local Revenues	8800	191,840	241,686			512,552	675,164
Total Income		2,036,889	5,816,258	0	0	512,552	675,164
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,118				289,648	746,860
Employee Benefits	3000	306				137,687	363,472
Supplies and Materials	4000					123	
Other Operating Expenses and Services	5000	905	2,600			326,385	241,192
Capital Outlay	6000	2,178,204	15,602,749			37,849,099	56,474,424
Total Expenditures		2,182,533	15,605,349	0	0	38,602,942	57,825,948
Excess /(Deficiency) of Revenues over Expenditures		(145,644)	(9,789,091)	0	0	(38,090,390)	(57,150,784)
Other Financing Sources	8900	1,463,604	1,290,950			40,173,687	44,788,378
Other Outgo	7000	40,173,687				193,605	20,950
Net Increase/(Decrease) in Fund Balance		(38,855,727)	(8,498,141)	0	0	1,889,692	(12,383,356)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	47,378,290	8,522,563		0		1,889,692
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	47,378,290		0		0	
Ending Fund Balance, June 30		8,522,563	24,422	0	0	1,889,692	(10,493,664)

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	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

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

Annual Financial and Budget Report

60 Enterprise Funds Group

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	9,001,429	10,272,729				
Other Financing Sources	8900						
Total Income		9,001,429	10,272,729	0	0		
Expenditures							
Academic Salaries	1000	1,500					
Classified Salaries	2000	461,419	743,845				
Employee Benefits	3000	164,477	332,915				
Supplies and Materials	4000	3,743	24,435				
Other Operating Expenses and Services	5000	9,537,134	9,101,778				
Capital Outlay	6000	13,088	259,100				
Total Expenditures		10,181,361	10,462,073	0	0		
Net Profit or Loss		(1,179,932)	(189,344)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,179,932)	(189,344)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	4,295,536	3,115,604		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,295,536		0			
Ending Fund Balance, June 30		3,115,604	2,926,260	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,031,088	1,043,400				
Total Income		1,031,088	1,043,400	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	300,080	454,965				
Other Operating Expenses and Services	5000	434,783	654,706				
Capital Outlay	6000						
Total Expenditures		734,863	1,109,671	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		296,225	(66,271)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	(16,024)					
Net Increase/(Decrease) in Fund Balance		312,249	(66,271)	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,007,392	1,315,481		0		0
Prior Years Adustments	9020	(4,160)					
Adjusted Beginning Balance	9030	1,003,232		0		0	
Ending Fund Balance, June 30		1,315,481	1,249,210	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	51,690,211	65,530,000				
State Revenues	8600	2,991,706	3,790,000				
Local Revenues	8800	635,822	546,605				
Total Income		55,317,739	69,866,605	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		55,317,739	69,866,605	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	55,305,786	69,866,605				
Net Increase/(Decrease) in Fund Balance		11,953	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	34,652	46,605		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	34,652		0		0	
Ending Fund Balance, June 30		46,605	46,605	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

960 RIVERSIDE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	256,503
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	99,903
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,270,000
43	GENERAL OBLIGATION BOND FUND	41	CAPITAL OUTLAY PROJECTS FUND	40,173,688
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	193,605

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		3,535,939			838,302	
		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		2,597,931		2,597,931		2,597,931
Employee Benefits	3000		1,384,768		1,384,768		1,384,768
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	349	349
Instructional Supplies & Materials	4300				0	430,386	430,386
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	430,735	430,735
Other Operating Expenses and Services	5000		35,072		35,072	63,448	98,520
Capital Outlay	6000						
Library Books	6300				0	180,256	180,256
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	180,256	180,256
Other Outgo	7000				0		0
Total Expenditures		0	4,017,771	0	4,017,771	674,439	4,692,210
Ending Balance					(481,832)	163,863	(317,969)

Annual Financial and Budget Report

Lottery Budget Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	(481,832)			163,863		
Adjustments	9020						
Adjusted Beginning Balance	9030	(481,832)			163,863		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,900,000			1,318,002		
		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		2,924,779		2,924,779		2,924,779
Employee Benefits	3000		1,626,055		1,626,055		1,626,055
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	349	349
Instructional Supplies & Materials	4300				0	1,073,285	1,073,285
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,073,634	1,073,634
Other Operating Expenses and Services	5000				0	78,702	78,702
Capital Outlay	6000						
Library Books	6300				0	165,666	165,666
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	165,666	165,666
Other Outgo	7000				0		0
Total Expenditures		0	4,550,834	0	4,550,834	1,318,002	5,868,836
Ending Balance					(1,132,666)	163,863	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 960

Name: RIVERSIDE

EPA Revenue	24,858,375
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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	24,587,091	271,284	0	24,858,375
TOTAL		24,587,091	271,284	0	24,858,375

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	5,072,101	8.25%	4,103,502	11.44%		9,175,603	N/A	N/A
2014-15	5,736,453	8.88%	4,296,036	11.77%		10,032,489	856,886	9.34%
2015-16	7,825,418	10.73%	5,024,825	11.85%		12,850,243	2,817,754	28.09%
2016-17	9,657,035	12.58%	5,699,678	13.05%		15,356,713	2,506,470	19.51%
2017-18	11,262,203	14.43%	7,467,671	16.60%		18,729,874	3,373,161	21.97%
2018-19	12,602,858	16.28%	8,269,321	18.20%		20,872,179	2,142,305	11.44%
2019-20	14,261,842	18.13%	9,132,147	19.90%		23,393,989	2,521,810	12.08%
2020-21	15,263,863	19.10%	9,455,214	20.40%		24,719,077	1,325,088	5.66%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The increase of pension expenses will be funded through general operations through FY 2020-2021.