

## Agenda Item (VII-A)

Meeting 10/17/2017 - Regular  
Agenda Item Consent Agenda Information (VII-A)  
Subject 2016-2017 CCFS-311 – Annual Financial and Budget Report  
College/District District  
Information Only

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### Background Narrative:

See the attached 2016-2017 CCFS-311 – Annual Financial and Budget Report.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services  
Melissa Elwood, Controller

### Attachments:

[10172017\\_CCFS-311 Annual Financial and Budget Report](#)

# **CCFS-311 – Annual Financial and Budget Report Background Narrative FY 2016-2017**

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 2016-2017

Budget Financial Information – FY 2017-2018

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

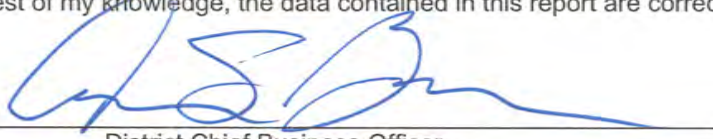
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

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

10-5-17

Date



District Superintendent

10-9-17

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	30,023,241	30,023,241		30,023,241
Other	1300	30,601,966	30,601,966		30,601,966
<b>Total Instructional Salaries</b>		60,625,207	60,625,207	0	60,625,207
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,641,983	752,301	13,394,284
Other	1400		1,658,361	56,235	1,714,596
<b>Total Non-Instructional Salaries</b>		0	14,300,344	808,536	15,108,880
<b>Total Academic Salaries</b>		60,625,207	74,925,551	808,536	75,734,087
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		24,883,962	1,068,488	25,952,450
Other	2300		2,210,056	285,465	2,495,521
<b>Total Non-Instructional Salaries</b>		0	27,094,018	1,353,953	28,447,971
<b>Instructional Aides</b>					
Regular Status	2200	2,014,627	2,014,627		2,014,627
Other	2400	478,644	478,644		478,644
<b>Total Instructional Aides</b>		2,493,271	2,493,271	0	2,493,271
<b>Total Classified Salaries</b>		2,493,271	29,587,289	1,353,953	30,941,242
<b>Employee Benefits</b>	3000	21,274,352	43,672,335	791,513	44,463,848
<b>Supplies and Materials</b>	4000		1,895,457	90,676	1,986,133
<b>Other Operating Expenses</b>	5000	977,371	15,768,713	1,110,432	16,879,145
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		85,370,201	165,849,345	4,155,110	170,004,455

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		70,579		70,579
Student Health Services Above Amount Collected	6441		25,554		25,554
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,830,313		3,830,313
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,364,184	65,918	1,430,102
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		3,194,983		3,194,983
Employee Benefits	3000		1,753,233		1,753,233
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		38,340		38,340

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	10,277,186	65,918	10,343,104
<b>Total for ECS 84362, 50% Law</b>		85,370,201	155,572,159	4,089,192	159,661,351
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.87%	100.00%		
<b>50% of Current Expense of Education</b>			77,786,080		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		85,370,201	155,572,159	4,089,192	159,661,351
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		85,370,201	165,849,345	4,155,110	170,004,455
<b>Capital Expenditures</b>	6000	167,639	1,857,829	127,266	1,985,095
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		85,537,840	167,707,174	4,282,376	171,989,550

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	353,520	603,676	957,196
In County Treasury	9112	45,945,327	30,483,034	76,428,361
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,380,074	6,640,001	11,020,075
Due from Other Funds	9140	173,068	483,670	656,738
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	68,961	78,944	147,905
<b>TOTAL ASSETS</b>		50,970,950	38,289,325	89,260,275
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,484,135	4,156,094	10,640,229
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	150,978	1,331	152,309
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,391,328	26,537,704	27,929,032
<b>TOTAL LIABILITIES</b>		8,026,441	30,695,129	38,721,570

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	42,944,509	7,594,196	50,538,705
<b>Total Fund Balance</b>		<b>42,944,509</b>	<b>7,594,196</b>	<b>50,538,705</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>42,944,509</b>	<b>7,594,196</b>	<b>50,538,705</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>50,970,950</b>	<b>38,289,325</b>	<b>89,260,275</b>



Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,684,094		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		15,684,094	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	15,684,094		
<b>TOTAL FUND EQUITY</b>		15,684,094	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,684,094	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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		34,501	29,546			
In County Treasury	9112		1,216,685	981,351			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		51,072	173,002			
Due from Other Funds	9140			122			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,671				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	1,332,929	1,184,021	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		149,454	91,299			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		1,079	2,156			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	150,533	93,455	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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	1,182,396	1,090,566	0	0	0
<b>TOTAL FUND EQUITY</b>		0	1,182,396	1,090,566	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,332,929	1,184,021	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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,952,358		8,666,083
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	121,334		343,267
Due from Other Funds	9140			938
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		8,073,692	0	9,010,288
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	569,070		7,027
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	454,870		6,995
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	5,297,509		
<b>TOTAL LIABILITIES</b>		6,321,449	0	14,022

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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	1,752,243		8,996,266
<b>Total Fund Balance</b>		1,752,243	0	8,996,266
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,752,243	0	8,996,266
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,073,692	0	9,010,288

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund

- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

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



Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	7,783	
In County Treasury	9112	11,166,265	
Cash With Fiscal Agents	9113	350,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	107,932	
Due from Other Funds	9140	78,928	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	425	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		11,711,333	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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,132,436	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	2	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	2,177,051	
Total Current Liabilities and Deferred Revenue		6,309,489	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	6,309,489	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, 2017

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,401,844	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		5,401,844	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,711,333	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,354,558			779,323				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				257,107				
Due from Other Funds	9140	90,419			1,365				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	2,171							
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,447,148	0	0	1,037,795	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	65,339			302,531				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	12,303			111,977				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		77,642	0	0	414,508	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	77,642	0	0	414,508	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,225,250							
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,144,256			623,287				
<b>Total Reserved Fund Balance</b>		<b>2,369,506</b>	<b>0</b>	<b>0</b>	<b>623,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>2,369,506</b>	<b>0</b>	<b>0</b>	<b>623,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,447,148</b>	<b>0</b>	<b>0</b>	<b>1,037,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,680,858	4,680,858
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		201,011	201,011
Student Financial Aid	8150	207,399	1,031,242	1,238,641
Veterans Education	8160		6,613	6,613
Vocational and Technical Education Act (VATEA)	8170		1,401,270	1,401,270
Other Federal Revenues	8190		2,607,595	2,607,595
<b>Total Federal Revenues</b>	8100	207,399	9,928,589	10,135,988
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	396,748		396,748
State General Apportionment	8612	87,952,580		87,952,580
Other General Apportionment	8613	1,217,952		1,217,952
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,858,778	1,858,778
Disabled Students Programs and Services(DSPS)	8623		2,997,693	2,997,693
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,130,614	1,130,614
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,051,743	7,051,743



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	22,685,519		22,685,519
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		17,006,980	17,006,980
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	438,000		438,000
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,435,041	1,134,734	5,569,775
State Mandated Costs	8685	3,414,820		3,414,820
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,460,298		1,460,298
<b>Total State Revenues</b>	8600	122,000,958	31,180,542	153,181,500

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	35,990,361		35,990,361
Tax Allocation, Supplemental Roll	8812	828,033		828,033
Tax Allocation, Unsecured Roll	8813	1,641,619		1,641,619
Prior Years Taxes	8816	959,072		959,072
Education Revenues Augmentation Fund (ERAF)	8817	(2,211,246)		(2,211,246)
Redevelopment Agency Funds - Pass Through	8818	975,357		975,357
Redevelopment Agency Funds - Residual	8819	3,871,350		3,871,350
Redevelopment Agency Funds - Asset Liquidation	8819.1	116,194		116,194
Contributions, Gifts, Grants, and Endowments	8820	69,461	232,453	301,914
Contract Services	8830			
Contract Instructional Services	8831	649,093		649,093
Other Contract Services	8832			0
Sales and Commissions	8840	1,475,808		1,475,808
Rentals and Leases	8850	237,930	383	238,313
Interest and Investment Income	8860	437,934	77,912	515,846
Student Fees and Charges	8870			
Community Services Classes	8872	164,968		164,968
Dormitory	8873			0
Enrollment	8874	10,474,163		10,474,163
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,420,359	1,420,359
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	3,363		3,363
Student Records	8879	98,693		98,693
Nonresident Tuition	8880	3,411,605	63,809	3,475,414
Parking Services and Public Transportation	8881		2,110,291	2,110,291
Other Student Fees and Charges	8885	105,076	390,870	495,946
Other Local Revenues	8890	1,182,659	3,516,766	4,699,425
<b>Total Local Revenues</b>	8800	60,481,493	7,812,843	68,294,336
<b>Total Revenues</b>		182,689,850	48,921,974	231,611,824

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	14,973		14,973
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(1,052,392)	1,052,392	0
<b>Total Other Financing Sources</b>	8900	(1,037,419)	1,052,392	14,973
<b>Total Revenues and Other Financing Sources</b>		181,652,431	49,974,366	231,626,797

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100		69,702				69,702
Architecture and Environmental Design	0200	15,938		181			16,119
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,755,842		220,222	11,658		4,987,722
Business and Management	0500	3,264,174		59,254	6,893		3,330,321
Communications	0600	1,864,186		44,903	106,079		2,015,168
Computer and Information Science	0700	2,396,041		68,732	104,768		2,569,541
Education	0800	6,892,155		606,550	17,939		7,516,644
Engineering and Related Industrial Technology	0900	2,362,566		142,786	196,467		2,701,819
Fine and Applied Arts	1000	6,925,169		308,816	29,002		7,262,987
Foreign language	1100	2,851,189		30,722	118,514		3,000,425
Health	1200	6,235,189		613,274	548,767		7,397,230
Consumer Education And Home Economics	1300	1,858,191		490,480	97,488		2,446,159
Law	1400	92,076		887			92,963
Humanities(Letters)	1500	12,797,053		160,423	45		12,957,521
Library Science	1600	48,390		449			48,839
Mathematics	1700	8,297,018		92,116	90,991		8,480,125
Military Studies	1800						0
Physical Sciences	1900	4,338,402		287,310	1,769		4,627,481
Psychology	2000	1,861,986		18,173			1,880,159
Public Affairs and Services	2100	2,340,333		935,220	11,977		3,287,530
Social Sciences	2200	6,256,054		70,349	1,828		6,328,231
Commercial Services	3000	1,468,602		73,360	161,043		1,703,005
Interdisciplinary Studies	4900	9,123,825		108,075	416,872		9,648,772
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	35,185					35,185
<b>Sub-Total Instructional Activites</b>		86,079,564	69,702	4,332,282	1,922,100		92,403,648
<b>Total Expenditures for GF Activities*</b>		86,079,564	94,731,803	32,549,369	6,091,087	4,136,637	223,588,460

\*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: 2016-2017

Budget Year: 2017-2018

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		20,063,502	7,365,995	484,643		27,914,140
Course and Curriculum Development	6020		2,386,960	1,321,348	121,609		3,829,917
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	22,450,462	8,687,343	606,252	0	31,744,057
Instructional Support Services	6100						
Learning Center	6110		711,017	14,097			725,114
Library	6120		3,354,234	137,939	456,307		3,948,480
Media	6130		1,384,249	94,579	257,944		1,736,772
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	5,449,500	246,615	714,251	0	6,410,366
Admissions and Records	6200		3,932,507	707,359	27,995		4,667,861
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,765,366	378,972	47,352		9,191,690
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	8,765,366	378,972	47,352	0	9,191,690

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		2,271,880	158,732	233,359		2,663,971
Extended Opportunity Programs and Services (EOPS)	6430		1,506,522	112,897	7,754		1,627,173
Health Services	6440		1,326,664	274,332	9,683		1,610,679
Student Personnel Administration	6450		5,262,612	1,227,896	152,385		6,642,893
Financial Aid Administration	6460		3,055,033	1,614,322	15,029		4,684,384
Job Placement Services	6470			2,412			2,412
Veterans Services	6480		360,811	14,072	6,802		381,685
Miscellaneous Student Services	6490			390,875			390,875
<b>Total Other Student Services</b>		0	13,783,522	3,795,538	425,012	0	18,004,072
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,549,675	1,107,646	822,473		4,479,794
Custodial Services	6530		3,664,885	367,213	53,111		4,085,209
Grounds Maintenance and Repairs	6550		2,026,987	223,847	75,056		2,325,890
Utilities	6570			3,906,780			3,906,780
Other Operations and Maintenance of Plant	6590			170,377			170,377
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,241,547	5,775,863	950,640	0	14,968,050
<b>Planning, Policymaking and Coordinations</b>	6600		3,377,882	852,824	48,816		4,279,522

\* 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: 2016-2017

Budget Year: 2017-2018

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		3,414,413	511,453	102,195		4,028,061
Fiscal Operations	6720		3,528,055	623,176	242,734		4,393,965
Human Resources Management	6730		2,036,326	531,702	24,644		2,592,672
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,596,284				3,596,284
Staff Development	6750		70,091	11,778	10		81,879
Staff Diversity	6760			(3,100)			(3,100)
Logistical Services	6770		4,101,591	1,162,952	98,099		5,362,642
Management Information Systems	6780		4,275,841	2,377,808	472,840		7,126,489
Other General Institutional Support Services	6790		57,334	419			57,753
<b>Total General Institutional Support Services</b>	6700	0	21,079,935	5,216,188	940,522	0	27,236,645
Community Services & Economic Development	6800						
Community Recreation	6810		538,315	368,830	709		907,854
Community Service Classes	6820		1,101,680	97,450	11,343		1,210,473
Community Use of Facilities	6830		432,089	138,658	12,865		583,612
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	2,072,084	604,938	24,917	0	2,701,939

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,044	23,231			24,275
Farm Operations	6930						0
Food Services	6940		21,636	174			21,810
Parking	6950		1,894,240	503,908	176,964		2,575,112
Student and Co-Curricular Activities	6960		1,375,330	139,103	10,191		1,524,624
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,292,250	710,016	187,155	0	4,189,421
Auxiliary Operations	7000						
Contract Education	7010		976,613	952,471	2,851		1,931,935
Other Auxiliary Operations	7090		1,240,433	288,960			1,529,393
<b>Total Auxiliary Operations</b>	7000	0	2,217,046	1,241,431	2,851	0	3,461,328



Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100				193,224		193,224
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,810,045	2,810,045
Student Aid	7320					1,326,592	1,326,592
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,136,637	4,136,637
<b>Sub-Total Non-Instructional Activites</b>			94,662,101	28,217,087	4,168,987	4,136,637	131,184,812
<b>Total Expenditures General Fund: activities *</b>		86,079,564	94,731,803	32,549,369	6,091,087	4,136,637	223,588,460

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$208,180,714
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	28,436.00		
	2. 2016-2017 Second Period Actual FTES	29,005.00		
	3. 2016-2017 Population change factor (C2/C1)	1.0200		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$220,179,834
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)			\$220,179,834
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$220,179,834
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			122,411,842
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			448,452
C.	Local Property taxes			39,060,603
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			43,656
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$161,964,553

Annual Financial and Budget Report

**10** General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

**General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	207,399	211,995	9,928,589	20,420,909	10,135,988	20,632,904
State Revenues	8600	122,000,958	122,499,321	31,180,542	71,044,938	153,181,500	193,544,259
Local Revenues	8800	60,481,493	63,632,504	7,812,843	11,037,602	68,294,336	74,670,106
<b>Total Revenues</b>		182,689,850	186,343,820	48,921,974	102,503,449	231,611,824	288,847,269
<b>EXPENDITURES:</b>							
Academic Salaries	1000	75,734,087	80,301,613	7,102,933	8,746,761	82,837,020	89,048,374
Classified Salaries	2000	30,941,242	35,616,259	15,265,108	18,274,890	46,206,350	53,891,149
Employee Benefits	3000	44,463,848	46,627,286	7,304,149	10,828,576	51,767,997	57,455,862
Supplies and Materials	4000	1,986,132	2,623,101	2,140,174	11,817,524	4,126,306	14,440,625
Other Operating Expenses and Services	5000	16,879,145	47,175,897	11,543,918	43,306,151	28,423,063	90,482,048
Capital Outlay	6000	1,985,095	1,122,217	4,105,992	13,328,970	6,091,087	14,451,187
<b>Total Expenditures</b>		171,989,549	213,466,373	47,462,274	106,302,872	219,451,823	319,769,245
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,700,301	(27,122,553)	1,459,700	(3,799,423)	12,160,001	(30,921,976)
<b>Other Financing Sources</b>	8900	-1,037,419	-2,945,480	1,052,392	2,957,980	14,973	12,500
<b>Other Outgo</b>	7000	2,854,586	157,955	1,282,051	2,522,602	4,136,637	2,680,557
<b>Net Increase/(Decrease) in Fund Balance</b>		6,808,296	(30,225,988)	1,230,041	(3,364,045)	8,038,337	(33,590,033)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	36,136,212	42,944,508	6,364,151	7,594,196	42,500,363	50,538,704
Prior Years Adjustments	9020			4		4	
Adjusted Beginning Balance	9030	36,136,212		6,364,155		42,500,367	
<b>Ending Fund Balance, June 30</b>		42,944,508	12,718,520	7,594,196	4,230,151	50,538,704	16,948,671

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	2,335,706					
State Revenues	8600	129,563					
Local Revenues	8800	16,113,844					
<b>Total Revenues</b>		18,579,113	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,327,820					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	17,327,820	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(17,327,820)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,251,293	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,432,801	15,684,094		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,432,801		0		0	
<b>Ending Fund Balance, June 30</b>		15,684,094	15,684,094	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					33,691	35,000
State Revenues	8600					77,217	73,799
Local Revenues	8800			2,983,436	3,091,810	1,453,564	1,387,464
<b>Total Income</b>		0	0	2,983,436	3,091,810	1,564,472	1,496,263
<b>Expenditures</b>							
Academic Salaries	1000					626,724	686,649
Classified Salaries	2000			1,031,871	1,079,381	467,997	505,002
Employee Benefits	3000			366,687	406,984	145,339	305,146
Supplies and Materials	4000			1,257,136	1,288,328	45,772	57,911
Other Operating Expenses and Services	5000			221,815	230,074	44,992	82,325
Capital Outlay	6000			14,819	61,809	17,275	33,000
<b>Total Expenditures</b>		0	0	2,892,328	3,066,576	1,348,099	1,670,033
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	91,108	25,234	216,373	(173,770)
<b>Other Financing Sources</b>	8900			105,045	105,045	75,000	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	196,153	130,279	291,373	(173,770)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	986,243	1,182,396	799,194	1,090,566
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		986,243		799,193	
<b>Ending Fund Balance, June 30</b>		0	0	1,182,396	1,312,675	1,090,566	916,796

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,356,210	8,344,877				
Local Revenues	8800	89,363	180,220			298,377	85,000
<b>Total Income</b>		1,445,573	8,525,097	0	0	298,377	85,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					293,126	677,916
Employee Benefits	3000					131,825	366,575
Supplies and Materials	4000					1,533	
Other Operating Expenses and Services	5000	19,650				146,143	241,411
Capital Outlay	6000	2,737,956	9,977,065			1,337,941	19,768,039
<b>Total Expenditures</b>		2,757,606	9,977,065	0	0	1,910,568	21,053,941
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,312,033)	(1,451,968)	0	0	(1,612,191)	(20,968,941)
<b>Other Financing Sources</b>	8900	2,630,000					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,317,967	(1,451,968)	0	0	(1,612,191)	(20,968,941)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	434,276	1,752,243		0	9,663,436	8,996,266
Prior Years Adustments	9020					945,021	
Adjusted Beginning Balance	9030	434,276			0	10,608,457	
<b>Ending Fund Balance, June 30</b>		1,752,243	300,275	0	0	8,996,266	(11,972,675)

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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



Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	10,678,641	12,284,546				
Other Financing Sources	8900						
<b>Total Income</b>		10,678,641	12,284,546	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	436,766	758,938				
Employee Benefits	3000	185,342	375,214				
Supplies and Materials	4000	12,995	11,800				
Other Operating Expenses and Services	5000	9,517,476	11,815,217				
Capital Outlay	6000	35,378	17,200				
<b>Total Expenditures</b>		10,187,957	12,978,369	0	0		
<b>Net Profit or Loss</b>		490,684	(693,823)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		490,684	(693,823)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,911,160	5,401,844		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,911,160		0			
<b>Ending Fund Balance, June 30</b>		5,401,844	4,708,021	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	959,646	1,018,701				
<b>Total Income</b>		959,646	1,018,701	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,068,392	1,047,320				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		1,068,392	1,047,320	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(108,746)	(28,619)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(108,746)	(28,619)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,253,002	1,144,256		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,253,002		0		0	
<b>Ending Fund Balance, June 30</b>		1,144,256	1,115,637	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: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	48,148,685	73,325,000				
State Revenues	8600	4,692,767	6,556,972				
Local Revenues	8800	650,035	670,000				
<b>Total Income</b>		53,491,487	80,551,972	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		53,491,487	80,551,972	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	52,918,355	80,634,657				
<b>Net Increase/(Decrease) in Fund Balance</b>		573,132	(82,685)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	104,854	624,287		0		0
Prior Years Adjustments	9020	(53,699)					
Adjusted Beginning Balance	9030	51,155		0		0	
<b>Ending Fund Balance, June 30</b>		624,287	541,602	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: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	105,045
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,630,000

**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: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Propostition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
<b>Actual Fiscal Year Data</b>							
State Lottery Proceeds:	8681		4,435,041			1,134,734	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,194,983		3,194,983		3,194,983
Employee Benefits	3000		1,753,233		1,753,233		1,753,233
<b>Supplies &amp; Materials</b>							
Software	4100				0	870	870
Books, Magazines, & Periodicals	4200				0	1,128	1,128
Instructional Supplies & Materials	4300				0	901,141	901,141
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	903,139	903,139
Other Operating Expenses and Services	5000		38,340		38,340	74,070	112,410
<b>Capital Outlay</b>							
Library Books	6300				0	157,525	157,525
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	157,525	157,525
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,986,556	0	4,986,556	1,134,734	6,121,290
<b>Ending Balance</b>					(551,515)	0	(551,515)

**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: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	(551,515)					
Adjustments	9020						
Adjusted Beginning Balance	9030	(551,515)				0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,400,000			2,311,490	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,568,064		3,568,064		3,568,064
Employee Benefits	3000		2,246,513		2,246,513		2,246,513
<b>Supplies &amp; Materials</b>							
Software	4100				0	320	320
Books, Magazines, & Periodicals	4200				0	1,227	1,227
Instructional Supplies & Materials	4300				0	2,040,107	2,040,107
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	2,041,654	2,041,654
Other Operating Expenses and Services	5000				0	101,670	101,670
<b>Capital Outlay</b>							
Library Books	6300				0	168,166	168,166
Equipment	6400				0		
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	168,166	168,166
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,814,577	0	5,814,577	2,311,490	8,126,067
<b>Ending Balance</b>					(1,966,092)	0	



Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 960

Name: RIVERSIDE

<b>EPA Revenue</b>	22,685,519
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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	22,590,813	214,473	0	22,805,286
<b>TOTAL</b>		22,590,813	214,473	0	22,805,286

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,577,189	4,659,461	12,236,650	N/A	N/A
2016-17	9,016,918	5,583,159	14,600,077	2,363,427	19.31%
2017-18	11,969,201	7,999,866	19,969,067	5,368,990	36.77%
2018-19	14,069,624	9,605,310	23,674,934	3,705,867	18.56%
2019-20	16,323,013	11,371,498	27,694,511	4,019,577	16.98%
2020-21	17,912,520	13,404,569	31,317,089	3,622,578	13.08%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The increase in pension expenses will be funded by general operations through FY 2020/2021.