

Board of Trustees Regular Meeting (VII.C)

Meeting	December 14, 2021
Agenda Item	Consent Agenda Information (VII.C)
Subject	Consent Agenda Information 2020-2021 CCFS-311 – Annual Financial and Budget Report
College/District	District
Funding	N/A
Recommended Action	Information Only

Background Narrative:

See the attached 2020-2021 CCFS-311 – Annual Financial and Budget Report.

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

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2020-2021

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 2020-2021

Budget Financial Information – FY 2021-2022

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

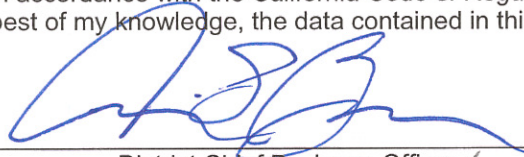
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

District: RIVERSIDE

District Code: 960

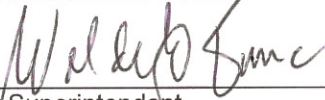
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

11-22-2021

Date



District Superintendent

11-22-2021

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, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	40,256,025	40,256,025		40,256,025
Other	1300	35,605,283	35,605,283		35,605,283
Total Instructional Salaries		75,861,308	75,861,308	0	75,861,308
Non-Instructional Salaries					
Contract or Regular	1200		16,268,784		16,268,784
Other	1400		2,670,718		2,670,718
Total Non-Instructional Salaries		0	18,939,502	0	18,939,502
Total Academic Salaries		75,861,308	94,800,810	0	94,800,810
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		33,905,351		33,905,351
Other	2300		1,318,439		1,318,439
Total Non-Instructional Salaries		0	35,223,790	0	35,223,790
Instructional Aides					
Regular Status	2200	2,528,030	2,528,030		2,528,030
Other	2400	161,942	161,942		161,942
Total Instructional Aides		2,689,972	2,689,972	0	2,689,972
Total Classified Salaries		2,689,972	37,913,762	0	37,913,762
Employee Benefits	3000	31,471,891	61,121,535		61,121,535
Supplies and Materials	4000		1,286,970		1,286,970
Other Operating Expenses	5000		16,313,856		16,313,856
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		110,023,171	211,436,933	0	211,436,933

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		134,984		134,984
Student Health Services Above Amount Collected	6441		24,733		24,733
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,572,287		1,572,287
Objects to Exclude	Object Code				
Rents and Leases	5060		733,427		733,427
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,793,503		2,793,503
Employee Benefits	3000		1,838,645		1,838,645
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	7,097,579	0	7,097,579
Total for ECS 84362, 50% Law		110,023,171	204,339,354	0	204,339,354
Percent of CEE (Instructional Salary Cost / Total CEE)		53.84%	100.00%		
50% of Current Expense of Education			102,169,677		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		110,023,171	204,339,354	0	204,339,354
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		110,023,171	211,436,933	0	211,436,933
Capital Expenditures	6000	108,350	1,458,834	736,499	2,195,333
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		110,131,521	212,895,767	736,499	213,632,266

For Year Ended June 30, 2021

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			0
In County Treasury	9112	65,808,272	43,767,447	109,575,719
Cash With Fiscal Agents	9113	5,617		5,617
Revolving Cash Accounts	9114	70,000		70,000
Investments (at cost)	9120			0
Accounts Receivable	9130	23,732,064	44,272,733	68,004,797
Due from Other Funds	9140	1,674,411	6,290,165	7,964,576
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	105,057	150,400	255,457
TOTAL ASSETS		91,395,421	94,480,745	185,876,166
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,059,661	11,247,954	25,307,615
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	748,045	9,485,425	10,233,470
Temporary Loans	9550	17,880,000		17,880,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,442,031	61,510,624	62,952,655
TOTAL LIABILITIES		34,129,737	82,244,003	116,373,740

For Year Ended June 30, 2021

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	57,265,684	12,236,742	69,502,426
Total Fund Balance		57,265,684	12,236,742	69,502,426
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		57,265,684	12,236,742	69,502,426
TOTAL LIABILITIES AND FUND EQUITY		91,395,421	94,480,745	185,876,166

- 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, 2021

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	26,950,661		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		26,950,661	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		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
Uncommitted Fund Balance	9790	26,950,661		
TOTAL FUND EQUITY		26,950,661	0	0
TOTAL LIABILITIES AND FUND EQUITY		26,950,661	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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						
In County Treasury	9112		1,556,750	746,721			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		215,321	112,498			
Due from Other Funds	9140		1,558,718	166,133			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,874				
Prepaid Items	9220						
TOTAL ASSETS		0	3,361,663	1,025,352	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		62,011	65,535			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		1,606	6,041			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	63,617	71,576	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,298,046	953,776	0	0	0
Total Fund Balance		0	3,298,046	953,776	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	3,298,046	953,776	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	3,361,663	1,025,352	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			
In County Treasury	9112	4,163,942		30,994,107
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,039,698		24,556
Due from Other Funds	9140	4,000		18,650
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		5,207,640	0	31,037,313
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	406,449		1,960,301
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			74,757
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	78,188		
TOTAL LIABILITIES		484,637	0	2,035,058

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	4,723,003		29,002,255
Total Fund Balance		4,723,003	0	29,002,255
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		4,723,003	0	29,002,255
TOTAL LIABILITIES AND FUND EQUITY		5,207,640	0	31,037,313

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	25,298,699	
Cash With Fiscal Agents	9113	546,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	21,821	
Due from Other Funds	9140	107,787	
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		25,974,307	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	11,767,674	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	858	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	3,505,225	
Total Current Liabilities and Deferred Revenue		15,273,757	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	15,273,757	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 960

Name: RIVERSIDE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	10,700,550	
Total Reserved Fund Balance		10,700,550	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		10,700,550	0
TOTAL LIABILITIES AND FUND EQUITY		25,974,307	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,061,844			1,180,999				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,812,551							
Accounts Receivable	9130								
Due from Other Funds	9140	706,199							
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		3,580,594	0	0	1,180,999	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	39,355			8,090				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				708,199				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		39,355	0	0	716,289	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	39,355	0	0	716,289	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,370,106			464,710				
Unassigned	9790	2,171,133							
Total Reserved Fund Balance		3,541,239	0	0	464,710	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		3,541,239	0	0	464,710	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,580,594	0	0	1,180,999	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		6,961,878	6,961,878
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		219,979	219,979
Student Financial Aid	8150	229,064	473,960	703,024
Veterans Education	8160		2,217	2,217
Vocational and Technical Education Act (VATEA)	8170		1,561,495	1,561,495
Other Federal Revenues	8190	2,500	33,116,543	33,119,043
Total Federal Revenues	8100	231,564	42,336,072	42,567,636
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	364,472		364,472
State General Apportionment	8612	87,137,582		87,137,582
Other General Apportionment	8613	1,470,587		1,470,587
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,170,549	2,170,549
Disabled Students Programs and Services(DSPS)	8623		3,218,666	3,218,666
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,178,534	1,178,534
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,208,646	3,208,646

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	49,129,697		49,129,697
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		58,386,069	58,386,069
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	428,856		428,856
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,632,148	1,290,243	5,922,391
State Mandated Costs	8685	922,673		922,673
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,795,494		8,795,494
Total State Revenues	8600	152,881,509	69,452,707	222,334,216

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	45,327,755		45,327,755
Tax Allocation, Supplemental Roll	8812	1,166,063		1,166,063
Tax Allocation, Unsecured Roll	8813	2,019,409		2,019,409
Prior Years Taxes	8816	1,123,834		1,123,834
Education Revenues Augmentation Fund (ERAF)	8817	(4,084,430)		(4,084,430)
Redevelopment Agency Funds - Pass Through	8818	1,785,393		1,785,393
Redevelopment Agency Funds - Residual	8819	10,384,652		10,384,652
Redevelopment Agency Funds - Asset Liquidation	8819.1	849		849
Contributions, Gifts, Grants, and Endowments	8820		1,290,215	1,290,215
Contract Services	8830			
Contract Instructional Services	8831	16,988		16,988
Other Contract Services	8832			0
Sales and Commissions	8840	558,779		558,779
Rentals and Leases	8850	121,052		121,052
Interest and Investment Income	8860	386,461	89,194	475,655
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	10,915,723		10,915,723
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,551,510	1,551,510
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	89,652		89,652
Nonresident Tuition	8880	2,935,678	104,654	3,040,332
Parking Services and Public Transportation	8881		(20,657)	(20,657)
Other Student Fees and Charges	8885	(15,536)	(31,340)	(46,876)
Other Local Revenues	8890	5,470,029	3,853,930	9,323,959
Total Local Revenues	8800	78,202,351	6,837,506	85,039,857
Total Revenues		231,315,424	118,626,285	349,941,709

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,182,912	6,102,294	8,285,206
Total Other Financing Sources	8900	2,182,912	6,102,294	8,285,206
Total Revenues and Other Financing Sources		233,498,336	124,728,579	358,226,915

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200	39,716		508			40,224
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	7,391,051		301,203	64,990		7,757,244
Business and Management	0500	4,528,860		69,961	2,625		4,601,446
Communications	0600	2,053,457		37,499	20,419		2,111,375
Computer and Information Science	0700	3,359,113	39,658	181,633	29,350		3,609,754
Education	0800	8,182,198	24,545	430,116	34,356		8,671,215
Engineering and Related Industrial Technology	0900	2,920,859	8,219	331,574	512,829		3,773,481
Fine and Applied Arts	1000	8,907,976		554,470	90,982		9,553,428
Foreign language	1100	3,118,455		42,866			3,161,321
Health	1200	7,879,762	13,034	1,321,540	448,279		9,662,615
Consumer Education And Home Economics	1300	2,889,554		210,865	37,582		3,138,001
Law	1400	112,179		(1,193)			110,986
Humanities(Letters)	1500	17,578,592	4,329	222,795			17,805,716
Library Science	1600	382,549		4,319			386,868
Mathematics	1700	9,399,497	3,978	116,827			9,520,302
Military Studies	1800						0
Physical Sciences	1900	6,609,107		363,532	6,388		6,979,027
Psychology	2000	3,200,190	7,316	39,984			3,247,490
Public Affairs and Services	2100	3,571,750	40	1,048,946	215,283		4,836,019
Social Sciences	2200	9,300,200		120,857			9,421,057
Commercial Services	3000	1,155,414	(12)	64,368	71,458		1,291,228
Interdisciplinary Studies	4900	8,863,129	18,626	121,802	402,156		9,405,713
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		134,984				134,984
Sub-Total Instructional Activites		111,443,608	254,717	5,584,472	1,936,697		119,219,494
Total Expenditures for GF Activities*		111,450,664	126,401,608	66,836,777	20,474,485	16,694,946	341,858,480

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	4,711	28,628,441	9,831,552	1,979,567		40,444,271
Course and Curriculum Development	6020		3,153,362	28,383,463	45,500		31,582,325
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		4,711	31,781,803	38,215,015	2,025,067	0	72,026,596
Instructional Support Services	6100						
Learning Center	6110		795,526	25,753			821,279
Library	6120		3,026,065	117,905	397,332		3,541,302
Media	6130		1,268,208	118,865	55,234		1,442,307
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	5,089,799	262,523	452,566	0	5,804,888
Admissions and Records	6200		3,367,445	251,555	3,093		3,622,093
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,996	11,189,229	297,240	3,789		11,492,254
Matriculation and Student Assessment	6320		2,132,012	180,638			2,312,650
Transfer Programs	6330			13,377			13,377
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		1,996	13,321,241	491,255	3,789	0	13,818,281

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,480,912	81,733	16,070		3,578,715
Extended Opportunity Programs and Services (EOPS)	6430	55	3,207,941	46,150	254		3,254,400
Health Services	6440		1,630,815	355,905	9,037		1,995,757
Student Personnel Administration	6450	469	7,861,550	1,405,555	203,668		9,471,242
Financial Aid Administration	6460		3,852,894	649,688	18,239		4,520,821
Job Placement Services	6470			1,551			1,551
Veterans Services	6480		920,846	139,634	3,237		1,063,717
Miscellaneous Student Services	6490			56,494			56,494
Total Other Student Services		524	20,954,958	2,736,710	250,505	0	23,942,697
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,130,368	1,725,513	1,139,235		5,995,116
Custodial Services	6530		4,006,272	468,489	85,514		4,560,275
Grounds Maintenance and Repairs	6550		2,588,303	325,309	53,977		2,967,589
Utilities	6570			3,170,797			3,170,797
Other Operations and Maintenance of Plant	6590			188,277	23,424		211,701
Total Operation and Maintenance of Plant	6500	0	9,724,943	5,878,385	1,302,150	0	16,905,478
Planning, Policymaking and Coordinations	6600		5,853,984	5,215,820	8,273,164		19,342,968

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		6,130,903	1,222,840	21,796		7,375,539
Fiscal Operations	6720	(175)	5,904,401	1,231,726	101,724		7,237,676
Human Resources Management	6730		2,579,208	324,395	1,725		2,905,328
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,572,287				1,572,287
Staff Development	6750		90,302	9,565			99,867
Staff Diversity	6760			19,518			19,518
Logistical Services	6770		4,175,259	1,453,304	177,000		5,805,563
Management Information Systems	6780		6,715,883	2,348,464	2,568,614		11,632,961
Other General Institutional Support Services	6790		74,075	735			74,810
Total General Institutional Support Services	6700	(175)	27,242,318	6,610,547	2,870,859	0	36,723,549
Community Services & Economic Development	6800						
Community Recreation	6810		119,869				119,869
Community Service Classes	6820		1,549,755	868,130	11,251		2,429,136
Community Use of Facilities	6830		711,882	104,331	4,214		820,427
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,381,506	972,461	15,465	0	3,369,432

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		62,892	8,711	8,056		79,659
Farm Operations	6930						0
Food Services	6940		13,737	6,361			20,098
Parking	6950		2,150,641	417,596	32,701		2,600,938
Student and Co-Curricular Activities	6960		2,959,248	39,338	202		2,998,788
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	5,186,518	515,606	40,959	0	5,743,083
Auxiliary Operations	7000						
Contract Education	7010		713,148	52,872	743		766,763
Other Auxiliary Operations	7090		531,503	30,441			561,944
Total Auxiliary Operations	7000	0	1,244,651	83,313	743	0	1,328,707

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		(2,275)	19,115	3,299,428		3,316,268
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					13,085,015	13,085,015
Student Aid	7320					3,609,931	3,609,931
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,694,946	16,694,946
Sub-Total Non-Instructional Activites		7,056	126,146,891	61,252,305	18,537,788	16,694,946	222,638,986
Total Expenditures General Fund: activities *		111,450,664	126,401,608	66,836,777	20,474,485	16,694,946	341,858,480

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$270,647,262
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	31,924.30		
	2. 2020-2021 Second Period Actual FTES	27,425.51		
	3. 2020-2021 Population change factor (C2/C1)	0.8591		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$245,836,061
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)			\$245,836,061
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$245,836,061
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			142,891,779
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			468,564
C.	Local Property taxes			53,180,941
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			360,477
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$196,901,761

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	231,564	216,001	42,336,072	71,948,150	42,567,636	72,164,151
State Revenues	8600	152,881,509	161,322,163	69,452,707	98,557,218	222,334,216	259,879,381
Local Revenues	8800	78,202,351	81,265,094	6,837,506	9,522,803	85,039,857	90,787,897
Total Revenues		231,315,424	242,803,258	118,626,285	180,028,171	349,941,709	422,831,429
EXPENDITURES:							
Academic Salaries	1000	95,883,695	103,369,174	9,571,233	9,962,166	105,454,928	113,331,340
Classified Salaries	2000	39,559,819	47,159,436	17,802,652	20,994,766	57,362,471	68,154,202
Employee Benefits	3000	62,510,880	64,561,280	12,523,993	14,287,348	75,034,873	78,848,628
Supplies and Materials	4000	1,368,707	4,770,498	3,545,048	9,642,084	4,913,755	14,412,582
Other Operating Expenses and Services	5000	16,505,846	61,239,872	45,417,176	106,754,993	61,923,022	167,994,865
Capital Outlay	6000	2,195,333	5,104,167	18,279,152	22,872,349	20,474,485	27,976,516
Total Expenditures		218,024,280	286,204,427	107,139,254	184,513,706	325,163,534	470,718,133
Excess /(Deficiency) of Revenues over Expenditures		13,291,144	(43,401,169)	11,487,031	(4,485,535)	24,778,175	(47,886,704)
Other Financing Sources	8900	2,182,912	-3,246,038	6,102,294	4,353,197	8,285,206	1,107,159
Other Outgo	7000	223,610	183,953	16,471,336	9,476,495	16,694,946	9,660,448
Net Increase/(Decrease) in Fund Balance		15,250,446	(46,831,160)	1,117,989	(9,608,833)	16,368,435	(56,439,993)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,015,240	57,265,686	11,118,761	12,236,750	53,134,001	69,502,436
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,015,240		11,118,761		53,134,001	
Ending Fund Balance, June 30		57,265,686	10,434,526	12,236,750	2,627,917	69,502,436	13,062,443

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2020-2021

Budget Year: 2021-2022

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						
State Revenues	8600	110,560					
Local Revenues	8800	18,718,186					
Total Revenues		18,828,746	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	19,066,143					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,066,143	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,066,143)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(237,397)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,188,058	26,950,661		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,188,058		0		0	
Ending Fund Balance, June 30		26,950,661	26,950,661	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					46,030	23,000
State Revenues	8600					116,768	54,000
Local Revenues	8800			307,130	2,307,231	829,600	1,370,969
Total Income		0	0	307,130	2,307,231	992,398	1,447,969
Expenditures							
Academic Salaries	1000					903,706	835,307
Classified Salaries	2000			900,715	1,178,090	304,886	554,201
Employee Benefits	3000			448,733	552,857	261,842	367,646
Supplies and Materials	4000			76,784	1,287,752	20,196	53,855
Other Operating Expenses and Services	5000			103,481	259,515	58,430	90,943
Capital Outlay	6000			32,546	69,923		15,265
Total Expenditures		0	0	1,562,259	3,348,137	1,549,060	1,917,217
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,255,129)	(1,040,906)	(556,662)	(469,248)
Other Financing Sources	8900			3,749,185	95,000	1,050,625	75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	2,494,056	(945,906)	493,963	(394,248)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	803,991	3,298,047	459,812	953,776
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030	0		803,991		459,813	
Ending Fund Balance, June 30		0	0	3,298,047	2,352,141	953,776	559,528

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,130,639	44,594,808				
Local Revenues	8800	22,366	22,367			165,873	140,000
Total Income		2,153,005	44,617,175	0	0	165,873	140,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					59,448	112,636
Employee Benefits	3000					34,775	64,375
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					373,766	370,269
Capital Outlay	6000	2,130,639	44,594,808			12,551,773	26,360,898
Total Expenditures		2,130,639	44,594,808	0	0	13,019,762	26,908,178
Excess /(Deficiency) of Revenues over Expenditures		22,366	22,367	0	0	(12,853,889)	(26,768,178)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,366	22,367	0	0	(12,853,889)	(26,768,178)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,700,637	4,723,003		0	41,856,144	29,002,255
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,700,637		0		41,856,144	
Ending Fund Balance, June 30		4,723,003	4,745,370	0	0	29,002,255	2,234,077

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	18,822,914	19,868,814				
Other Financing Sources	8900						
Total Income		18,822,914	19,868,814	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	644,009	913,670				
Employee Benefits	3000	356,497	488,998				
Supplies and Materials	4000	17,286	17,500				
Other Operating Expenses and Services	5000	17,035,074	18,276,655				
Capital Outlay	6000	3,217	340,000				
Total Expenditures		18,056,083	20,036,823	0	0		
Net Profit or Loss		766,831	(168,009)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		766,831	(168,009)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,933,719	10,700,550		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,933,719		0			
Ending Fund Balance, June 30		10,700,550	10,532,541	0	0		

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	2,129,221	1,902,000	109,650	95,000		
Total Income		2,129,221	1,902,000	109,650	95,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	665,830	2,335,004				
Other Operating Expenses and Services	5000	503,033		21,142	60,386		
Capital Outlay	6000						
Total Expenditures		1,168,863	2,335,004	21,142	60,386	0	0
Excess /(Deficiency) of Revenues over Expenditures		960,358	(433,004)	88,508	34,614	0	0
Other Financing Sources	8900						
Other Outgo	7000			81,528	47,500		
Net Increase/(Decrease) in Fund Balance		960,358	(433,004)	6,980	(12,886)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,155,950	2,116,308	53,406	60,386		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,155,950		53,406		0	
Ending Fund Balance, June 30		2,116,308	1,683,304	60,386	47,500	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	57,717,858	128,901,000				
State Revenues	8600	15,943,017	17,800,895				
Local Revenues	8800	583,200	700,000				
Total Income		74,244,075	147,401,895	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		74,244,075	147,401,895	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	74,566,125	147,566,168				
Net Increase/(Decrease) in Fund Balance		(322,050)	(164,273)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	786,760	464,710		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	786,760		0		0	
Ending Fund Balance, June 30		464,710	300,437	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 960

Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	95,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,074,452
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	3,654,185
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	975,625

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,632,148			1,290,243		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		2,793,503		2,793,503			2,793,503
Employee Benefits	3000		1,838,645		1,838,645			1,838,645
Supplies & Materials	4000							
Software	4100				0	6,036		6,036
Books, Magazines, & Periodicals	4200				0	13,666		13,666
Instructional Supplies & Materials	4300				0	839,995		839,995
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	859,697		859,697
Other Operating Expenses and Services	5000				0	134,524		134,524
Capital Outlay	6000							
Library Books	6300				0	288,583		288,583
Equipment	6400							
Equipment - Additional	6410				0	7,439		7,439
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	296,022		296,022
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,632,148	0	4,632,148	1,290,243		5,922,391
Ending Balance					0	0		0

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,300,000			4,027,568		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		4,507,347		4,507,347			4,507,347
Employee Benefits	3000		2,948,718		2,948,718			2,948,718
Supplies & Materials	4000							
Software	4100				0	5,912		5,912
Books, Magazines, & Periodicals	4200				0	1,352		1,352
Instructional Supplies & Materials	4300				0	3,148,133		3,148,133
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,155,397		3,155,397
Other Operating Expenses and Services	5000				0	451,377		451,377
Capital Outlay	6000							
Library Books	6300				0	420,794		420,794
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	420,794		420,794
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	7,456,065	0	7,456,065	4,027,568		11,483,633
Ending Balance					(2,156,065)	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 960

Name: RIVERSIDE

EPA Revenue	49,129,697
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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	48,527,527	602,170	0	49,129,697
TOTAL		48,527,527	602,170	0	49,129,697

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 960

Name: RIVERSIDE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	14,626,435	9,653,766	24,280,201	N/A	N/A
2021-22	17,919,358	15,363,158	33,282,516	9,002,315	37.08%
2022-23	19,918,447	17,963,227	37,881,674	4,599,158	13.82%
2023-24	21,386,752	19,190,370	40,577,122	2,695,448	7.12%
2024-25	22,700,190	20,403,400	43,103,590	2,526,468	6.23%
2025-26	23,726,884	22,472,888	46,199,772	3,096,182	7.18%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The increase in pension expenses will be funded by general operations through FY 25/26. RCCD currently collects OPEB expenses based on payroll and makes monthly contributions to our CERBT account through CalPERS