

Institution: Moreno Valley College (460394)
User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public institutions

General Information

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2014.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2013

And ending: month/year (MMYYYY)

Month: 6

Year: 2014

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

Qualified
(Explain in
box below)

Don't know
(Explain in
box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2013 - June 30, 2014

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	25,300,800	32,561,427
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	73,328,384	69,762,662
04	Other noncurrent assets	17,275,027	15,655,233
	CV=[A05-A31]		
05	Total noncurrent assets	90,603,411	85,417,895
06	Total assets	115,904,211	117,979,322
	CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	297,824	295,781
08	Other current liabilities	7,250,162	11,016,375
	CV=(A09-A07)		
09	Total current liabilities	7,547,986	11,312,156
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	59,030,618	57,286,091
11	Other noncurrent liabilities	0	0
	CV=(A12-A10)		
12	Total noncurrent liabilities	59,030,618	57,286,091
13	Total liabilities	66,578,604	68,598,247
	CV=(A09+A12)		
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	43,696,958	43,550,781
15	Restricted-expendable	4,452,369	5,068,460
16	Restricted-nonexpendable	0	0
17	Unrestricted	1,176,280	761,834
	CV=[A18-(A14+A15+A16)]		
18	Total net assets	49,325,607	49,381,075
	CV=(A06-A13)		

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,480,967	10,395,897
22	Infrastructure	0	0
23	Buildings	89,409,922	82,823,430
32	Equipment, including art and library collections	9,161,883	8,379,082
27	Construction in progress	7,858,455	7,847,253
Total for Plant, Property and Equipment CV = (A21+ .. A27)		116,911,227	109,445,662
28	Accumulated depreciation	28,190,413	24,353,449
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	10,738,770	9,120,249
02	Other federal grants (Do NOT include FDSL amounts)	337,478	536,624
03	Grants by state government	5,751,288	4,968,789
04	Grants by local government	0	0
05	Institutional grants from restricted resources	556,662	484,099
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	17,384,198	15,109,761
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,973,431	4,418,247
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	4,973,431	4,418,247
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	12,410,767	10,691,514

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,833,111	3,511,765
	Grants and contracts - operating		
02	Federal operating grants and contracts		0
03	State operating grants and contracts		0
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts		0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	974,592	812,164
26	Sales and services of educational activities		0
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	5,352	68
09	Total operating revenues	4,813,055	4,323,997

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	21,688,618	19,505,681
12	Local appropriations, education district taxes, and similar support	9,086,739	8,560,627
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	14,074,980	13,493,466
14	State nonoperating grants	3,178,130	2,397,470
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	69,390	430,784
17	Investment income	72,965	212,656
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,181,363	5,519,058
19	Total nonoperating revenues	53,352,185	50,119,742
27	Total operating and nonoperating revenues CV=[B19+B09]	58,165,240	54,443,739
28	12-month Student FTE from E12	5,017	4,650
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	11,594	11,708

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	898,434	2,239,619
21	Capital grants and gifts		0
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	898,434	2,239,619
25	Total all revenues and other additions CV=[B09+B19+B24]	59,063,674	56,683,358

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	19,927,238	12,183,437	2,924,639	2,243,478	1,604,134	971,550	0	15,375,811
02	Research							0	0
03	Public service	1,311,363	619,382	167,253	355,229	105,564	63,935	0	1,586,641
05	Academic support	8,229,808	4,211,411	1,601,471	1,353,187	662,496	401,243	0	8,872,079
06	Student services	5,650,230	3,162,547	1,190,259	567,107	454,841	275,476	0	6,040,499
07	Institutional support	9,438,742	3,048,870	1,799,371	3,370,502	759,814	460,185	0	12,973,324
08	Operation and maintenance of plant (see instructions)	0	785,540	387,291	-8,252,756			7,079,925	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	12,410,767						12,410,767	10,691,514
11	Auxiliary enterprises	1,036,824	444,751	94,806	363,253	83,464	50,550	0	1,352,597
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	58,004,972	24,455,938	8,165,090	0	3,670,313	2,222,939	19,490,692	56,892,465
	Prior year amount	56,892,465	19,324,803	6,147,400		4,280,113	3,173,280	23,966,869	
20	12-month Student FTE from E12	5,017							4,650
21	Total expenses and deductions per student FTE CV=[C19/C20]	11,562							12,235

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	59,063,674	56,683,358
02	Total expenses and deductions (from C19)	58,004,972	56,892,465
03	Change in net position during year CV=(D01-D02)	1,058,702	-209,107
04	Net position beginning of year	49,241,497	46,570,786
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-974,592	3,019,396
06	Net position end of year (from A18)	49,325,607	49,381,075

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	1,289,862	1,176,334
02	Value of endowment assets at the end of the fiscal year	1,456,006	1,289,862

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	8,806,542	8,806,542			
02 Sales and services	974,592	0	974,592		
03 Federal grants/contracts (excludes Pell Grants)	4,587,496	4,587,496			
Revenue from the state government:					
04 State appropriations, current & capital	22,587,052	22,587,052			
05 State grants and contracts	3,178,130	3,178,130			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	5,352	5,352			
08 Receipts from property and non-property taxes	11,075,711				
09 Gifts and private grants, including capital grants	164,077				
10 Interest earnings	77,736				
11 Dividend earnings					
12 Realized capital gains	-357				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	27,087,635	26,642,884	444,751		
02 Employee benefits, total	8,013,382	7,918,576	94,806		
03 Payment to state retirement funds (maybe included in line 02 above)	2,232,880	2,203,277	29,603		
04 Current expenditures other than salaries	16,961,525	16,614,651	346,874		
Capital outlay:					
05 Construction	6,559,464	6,535,468	23,996		
06 Equipment purchases	2,685,870	2,685,870			
07 Land purchases	0	0			
08 Interest on debt outstanding, all funds and activities	2,222,940				
09 Scholarships/fellowships	17,384,198	17,384,198			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2013 - June 30, 2014

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	59,492,437
02 Long-term debt issued during fiscal year	19,101,386
03 Long-term debt retired during fiscal year	17,890,283
04 Long-term debt outstanding at end of fiscal year	60,703,540
05 Short-term debt outstanding at beginning of fiscal year	4,590,707
06 Short-term debt outstanding at end of fiscal year	1,152,023

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2013 - June 30, 2014

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	19,080,883

You may use the space below to provide context for the data you've reported above.

Prepared by

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other

Name: Bill Boggle
Email: Bill.Bogle@rccd.edu

How long did it take to prepare this survey component?	60hours	minutes
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The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2015.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$3,833,111	7%	\$764
State appropriations	\$21,688,618	37%	\$4,323
Local appropriations	\$9,086,739	16%	\$1,811
Government grants and contracts	\$17,253,110	30%	\$3,439
Private gifts, grants, and contracts	\$69,390	0%	\$14
Investment income	\$72,965	0%	\$15
Other core revenues	\$6,085,149	10%	\$1,213
Total core revenues	\$58,089,082	100%	\$11,578
Total revenues	\$59,063,674		\$11,773

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$19,927,238	35%	\$3,972
Research	\$0	0%	\$0
Public service	\$1,311,363	2%	\$261
Academic support	\$8,229,808	14%	\$1,640
Institutional support	\$9,438,742	17%	\$1,881
Student services	\$5,650,230	10%	\$1,126
Other core expenses	\$12,410,767	22%	\$2,474
Total core expenses	\$56,968,148	100%	\$11,355
Total expenses	\$58,004,972		\$11,562

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

	Calculated value
FTE enrollment	5,017

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Moreno Valley College (460394)

Source	Description	Severity	Resolved	Options
Screen: Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Due to the implementation of GASB 68 the Riverside Community College District's Beginning Net Position was decreased by \$2,221,600			

Institution: Norco College (460464)
User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

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Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

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- FASB (Financial Accounting Standards Board)

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Finance - Public institutions

General Information

GASB-Reporting Institutions (aligned form)

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Month: 7

Year: 2013

And ending: month/year (MMYYYY)

Month: 6

Year: 2014

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

Qualified
(Explain in
box below)

Don't know
(Explain in
box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2013 - June 30, 2014

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	25,012,791	32,853,871
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	72,493,658	70,389,223
04	Other noncurrent assets	17,078,378	15,795,837
	CV=[A05-A31]		
05	Total noncurrent assets	89,572,036	86,185,060
06	Total assets	114,584,827	119,038,931
	CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	294,433	298,437
08	Other current liabilities	7,167,632	11,115,317
	CV=(A09-A07)		
09	Total current liabilities	7,462,065	11,413,754
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	58,358,649	57,800,596
11	Other noncurrent liabilities	0	0
	CV=(A12-A10)		
12	Total noncurrent liabilities	58,358,649	57,800,596
13	Total liabilities	65,820,714	69,214,350
	CV=(A09+A12)		
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	43,199,538	43,941,924
15	Restricted-expendable	4,401,686	5,113,981
16	Restricted-nonexpendable		0
17	Unrestricted	1,162,889	768,676
	CV=[A18-(A14+A15+A16)]		
18	Total net assets	48,764,113	49,824,581
	CV=(A06-A13)		

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,361,658	10,489,266
22	Infrastructure		0
23	Buildings	88,392,133	83,567,293
32	Equipment, including art and library collections	9,057,590	8,454,337
27	Construction in progress	7,768,999	7,917,731
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	115,580,380	110,428,627
28	Accumulated depreciation	27,869,510	24,572,175
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	9,327,818	8,112,510
02	Other federal grants (Do NOT include FDSL amounts)	259,020	325,941
03	Grants by state government	5,367,103	4,819,308
04	Grants by local government	0	0
05	Institutional grants from restricted resources	179,270	169,655
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	15,133,211	13,427,414
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,916,816	4,457,929
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	4,916,816	4,457,929
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	10,216,395	8,969,485

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	3,789,477	3,543,305
	Grants and contracts - operating		
02	Federal operating grants and contracts		0
03	State operating grants and contracts		0
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts		0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	479,138	494,406
26	Sales and services of educational activities		0
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	5,292	69
09	Total operating revenues	4,273,907	4,037,780

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	21,441,728	19,680,868
12	Local appropriations, education district taxes, and similar support	8,983,301	8,637,513
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	13,914,758	13,614,655
14	State nonoperating grants	3,141,952	2,419,002
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	53,156	434,653
17	Investment income	72,134	214,566
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,137,827	5,568,626
19	Total nonoperating revenues	52,744,856	50,569,883
27	Total operating and nonoperating revenues CV=[B19+B09]	57,018,763	54,607,663
28	12-month Student FTE from E12	5,246	4,916
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	10,869	11,108

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	888,207	2,259,734
21	Capital grants and gifts		0
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	888,207	2,259,734
25	Total all revenues and other additions CV=[B09+B19+B24]	57,906,970	56,867,397

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	17,265,226	10,568,365	2,882,918	1,679,553	1,329,296	805,094	0	14,323,256
02	Research							0	0
03	Public service	1,177,329	543,361	99,381	389,041	90,646	54,900	0	1,615,927
05	Academic support	10,435,961	4,407,697	1,579,075	3,159,058	803,492	486,639	0	10,327,678
06	Student services	7,625,129	4,106,010	1,323,827	1,252,646	587,079	355,567	0	6,783,089
07	Institutional support	9,853,662	3,411,425	1,637,808	3,586,284	758,660	459,485	0	14,068,416
08	Operation and maintenance of plant (see instructions)	0	914,365	458,023	-10,424,813	0	0	9,052,425	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	10,216,395						10,216,395	8,969,485
11	Auxiliary enterprises	770,976	226,325	91,110	358,231	59,359	35,951	0	1,315,583
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	57,344,678	24,177,548	8,072,142	0	3,628,532	2,197,636	19,268,820	57,403,434
	Prior year amount	57,403,434	20,538,325	7,307,509		4,318,554	3,310,391	21,928,655	
20	12-month Student FTE from E12	5,246							4,916
21	Total expenses and deductions per student FTE CV=[C19/C20]	10,931							11,677

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	57,906,970	56,867,397
02	Total expenses and deductions (from C19)	57,344,678	57,403,434
03	Change in net position during year CV=(D01-D02)	562,292	-536,037
04	Net position beginning of year	48,680,961	46,989,053
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-479,140	3,371,565
06	Net position end of year (from A18)	48,764,113	49,824,581

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	1,301,446	1,186,899
02	Value of endowment assets at the end of the fiscal year	1,439,431	1,301,446

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	8,706,293	8,706,293			
02 Sales and services	479,138	0	479,138		
03 Federal grants/contracts (excludes Pell Grants)	4,535,275	4,535,275			
Revenue from the state government:					
04 State appropriations, current & capital	22,329,935	22,329,935			
05 State grants and contracts	3,141,952	3,141,952			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	5,291	5,291			
08 Receipts from property and non-property taxes	10,949,632				
09 Gifts and private grants, including capital grants	162,210				
10 Interest earnings	76,851				
11 Dividend earnings					
12 Realized capital gains	-353				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experimnt services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	23,083,327	22,857,002	226,325		
02 Employee benefits, total	7,394,934	7,303,824	91,110		
03 Payment to state retirement funds (maybe included in line 02 above)	1,962,083	1,941,386	20,697		
04 Current expenditures other than salaries	13,358,342	13,060,813	297,529		
Capital outlay:					
05 Construction	5,200,399	5,200,399			
06 Equipment purchases	1,165,828	1,150,018	15,810		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	2,197,636				
09 Scholarships/fellowships	15,133,211	15,133,211			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2013 - June 30, 2014

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	58,815,211
02 Long-term debt issued during fiscal year	18,883,947
03 Long-term debt retired during fiscal year	17,686,630
04 Long-term debt outstanding at end of fiscal year	60,012,528
05 Short-term debt outstanding at beginning of fiscal year	4,538,449
06 Short-term debt outstanding at end of fiscal year	1,138,909

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2013 - June 30, 2014

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	18,863,677

You may use the space below to provide context for the data you've reported above.

Prepared by

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other

Name: Bill Boggle
Email: Bill.Bogle@rccd.edu

How long did it take to prepare this survey component?	60 hours	minutes
--	----------	---------

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2015.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$3,789,477	7%	\$722
State appropriations	\$21,441,728	37%	\$4,087
Local appropriations	\$8,983,301	16%	\$1,712
Government grants and contracts	\$17,056,710	30%	\$3,251
Private gifts, grants, and contracts	\$53,156	0%	\$10
Investment income	\$72,134	0%	\$14
Other core revenues	\$6,031,326	11%	\$1,150
Total core revenues	\$57,427,832	100%	\$10,947
Total revenues	\$57,906,970		\$11,038

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$17,265,226	31%	\$3,291
Research	\$0	0%	\$0
Public service	\$1,177,329	2%	\$224
Academic support	\$10,435,961	18%	\$1,989
Institutional support	\$9,853,662	17%	\$1,878
Student services	\$7,625,129	13%	\$1,454
Other core expenses	\$10,216,395	18%	\$1,947
Total core expenses	\$56,573,702	100%	\$10,784
Total expenses	\$57,344,678		\$10,931

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

	Calculated value
FTE enrollment	5,246

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Norco College (460464)

Source	Description	Severity	Resolved	Options
Screen: Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Due to the implementation of GASB 68 the Riverside Community College District's Beginning Net Position was decreased by \$2,221,600			

Institution: Riverside City College (121901)
User ID: 88G3745

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public institutions

General Information

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2014.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2013

And ending: month/year (MMYYYY)

Month: 6

Year: 2014

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

Qualified
(Explain in
box below)

Don't know
(Explain in
box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2013 - June 30, 2014

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	58,837,861	76,029,781
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	170,527,621	162,893,351
04	Other noncurrent assets	40,173,656	36,554,446
	CV=[A05-A31]		
05	Total noncurrent assets	210,701,277	199,447,797
06	Total assets	269,539,138	275,477,578
	CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	692,599	690,638
08	Other current liabilities	16,860,497	25,722,847
	CV=(A09-A07)		
09	Total current liabilities	17,553,096	26,413,485
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	137,277,685	133,760,998
11	Other noncurrent liabilities	0	0
	CV=(A12-A10)		
12	Total noncurrent liabilities	137,277,685	133,760,998
13	Total liabilities	154,830,781	160,174,483
	CV=(A09+A12)		
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	101,618,743	101,689,534
15	Restricted-expendable	10,354,133	11,834,674
16	Restricted-nonexpendable	0	0
17	Unrestricted	2,735,481	1,778,887
	CV=[A18-(A14+A15+A16)]		
18	Total net assets	114,708,357	115,303,095
	CV=(A06-A13)		

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	24,373,840	24,278,052
22	Infrastructure	0	0
23	Buildings	207,925,778	193,389,782
32	Equipment, including art and library collections	21,306,267	19,564,860
27	Construction in progress	18,275,102	18,323,057
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	271,880,987	255,555,751
28	Accumulated depreciation	65,557,753	56,864,443
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	23,766,628	20,705,956
02	Other federal grants (Do NOT include FDSL amounts)	347,360	413,436
03	Grants by state government	12,802,874	11,394,737
04	Grants by local government	0	0
05	Institutional grants from restricted resources	232,176	195,405
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	37,149,038	32,709,534
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	11,565,880	10,316,451
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	11,565,880	10,316,451
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	25,583,158	22,393,083

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	8,914,029	8,199,846
	Grants and contracts - operating		
02	Federal operating grants and contracts		0
03	State operating grants and contracts		0
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts		0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,760,927	1,527,338
26	Sales and services of educational activities		0
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	12,447	159
09	Total operating revenues	10,687,403	9,727,343

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	50,437,610	45,545,076
12	Local appropriations, education district taxes, and similar support	21,131,517	23,189,338
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,731,838	31,506,766
14	State nonoperating grants	7,390,847	5,598,007
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	585,308	1,005,866
17	Investment income	169,682	496,544
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	11,625,498	9,686,230
19	Total nonoperating revenues	124,072,300	117,027,827
27	Total operating and nonoperating revenues CV=[B19+B09]	134,759,703	126,755,170
28	12-month Student FTE from E12	11,270	10,661
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	11,957	11,890

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,089,338	5,229,432
21	Capital grants and gifts		0
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	2,089,338	5,229,432
25	Total all revenues and other additions CV=[B09+B19+B24]	136,849,041	131,984,602

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	50,038,199	31,049,271	7,917,299	5,595,266	3,409,995	2,066,368	0	44,076,662
02	Research							0	0
03	Public service	3,844,172	1,459,514	395,529	1,459,190	330,089	199,850	0	3,979,515
05	Academic support	17,917,871	8,310,844	2,860,798	4,368,321	1,481,155	896,753	0	18,766,982
06	Student services	11,461,500	6,028,288	2,042,922	1,990,735	871,757	527,798	0	10,560,236
07	Institutional support	23,777,724	7,066,570	3,559,173	9,545,216	2,246,588	1,360,177	0	31,311,247
08	Operation and maintenance of plant (see instructions)	0	2,740,751	1,332,671	-23,816,519			19,743,097	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	25,583,158						25,583,158	22,393,083
11	Auxiliary enterprises	2,269,887	863,374	234,293	857,791	195,852	118,577	0	1,754,169
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	134,892,511	57,518,612	18,342,685	0	8,535,436	5,169,523	45,326,255	132,841,894
	Prior year amount	132,841,894	60,359,961	20,869,308		9,993,913	7,409,497	34,209,215	
20	12-month Student FTE from E12	11,270							10,661
21	Total expenses and deductions per student FTE CV=[C19/C20]	11,969							12,461

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	136,849,041	131,984,602
02	Total expenses and deductions (from C19)	134,892,511	132,841,894
03	Change in net position during year CV=(D01-D02)	1,956,530	-857,292
04	Net position beginning of year	114,512,755	108,741,140
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1,760,928	7,419,247
06	Net position end of year (from A18)	114,708,357	115,303,095

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	3,011,781	2,746,698
02	Value of endowment assets at the end of the fiscal year	3,385,990	3,011,781

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	20,479,909	20,479,909			
02 Sales and services	1,760,927	0	1,760,927		
03 Federal grants/contracts (excludes Pell Grants)	10,668,376	10,668,376			
Revenue from the state government:					
04 State appropriations, current & capital	52,526,948	52,526,948			
05 State grants and contracts	7,390,847	7,390,847			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	12,447	12,447			
08 Receipts from property and non-property taxes	25,756,938				
09 Gifts and private grants, including capital grants	381,567				
10 Interest earnings	180,778				
11 Dividend earnings	0				
12 Realized capital gains	-830				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	59,379,796	58,516,422	863,374		0
02 Employee benefits, total	18,930,216	18,695,923	234,293		
03 Payment to state retirement funds (maybe included in line 02 above)	4,980,639	4,916,052	64,587		
04 Current expenditures other than salaries	28,667,943	28,014,149	653,794		
Capital outlay:					
05 Construction	10,844,833	10,844,833	0		
06 Equipment purchases	1,974,368	1,968,554	5,814		
07 Land purchases	122,411	122,411			
08 Interest on debt outstanding, all funds and activities	5,169,523				
09 Scholarships/fellowships	37,149,038	37,149,038			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2013 - June 30, 2014

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	138,351,661
02 Long-term debt issued during fiscal year	44,420,915
03 Long-term debt retired during fiscal year	41,604,453
04 Long-term debt outstanding at end of fiscal year	141,168,122
05 Short-term debt outstanding at beginning of fiscal year	10,675,844
06 Short-term debt outstanding at end of fiscal year	2,679,068

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2013 - June 30, 2014

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	44,373,234

You may use the space below to provide context for the data you've reported above.

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Prepared by

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other

Name: Bill Bogle
Email: Bill.Bogle@rccd.edu

How long did it take to prepare this survey component?	60hours	minutes
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The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2015.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$8,914,029	7%	\$791
State appropriations	\$50,437,610	37%	\$4,475
Local appropriations	\$21,131,517	16%	\$1,875
Government grants and contracts	\$40,122,685	30%	\$3,560
Private gifts, grants, and contracts	\$585,308	0%	\$52
Investment income	\$169,682	0%	\$15
Other core revenues	\$13,727,283	10%	\$1,218
Total core revenues	\$135,088,114	100%	\$11,987
Total revenues	\$136,849,041		\$12,143

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$50,038,199	38%	\$4,440
Research	\$0	0%	\$0
Public service	\$3,844,172	3%	\$341
Academic support	\$17,917,871	14%	\$1,590
Institutional support	\$23,777,724	18%	\$2,110
Student services	\$11,461,500	9%	\$1,017
Other core expenses	\$25,583,158	19%	\$2,270
Total core expenses	\$132,622,624	100%	\$11,768
Total expenses	\$134,892,511		\$11,969

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

	Calculated value
FTE enrollment	11,270

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Finance

Riverside City College (121901)

Source	Description	Severity	Resolved	Options
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Screen: Revenues Part 3

Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
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Related Screens:	Revenues Part 3			
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Screen: Net Position

Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or explain. (Error #5303)	Explanation	Yes	
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Reason:	Due to the implementation of GASB 68 the Riverside Community College District's Beginning Net Position was decreased by \$2,221,600			
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