

Agenda Item (VII-B)

Meeting 10/16/2018 - Regular

Agenda Item Consent Agenda Information (VII-B)

Subject 2017-2018 CCFS-311 – Annual Financial and Budget Report

College/District District

Information Only

Background Narrative:

See the attached 2017-2018 CCFS-311 – Annual Financial and Budget Report.

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

Attachments:

[10162018_ 2017-2018 CCFS-311 – Annual Financial and Budget Report](#)

CCFS-311 – Annual Financial and Budget Report

Background Narrative

FY 2017-2018

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 2017-2018

Budget Financial Information – FY 2018-2019

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

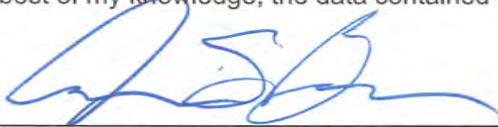
(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: RIVERSIDE

District Code: 960

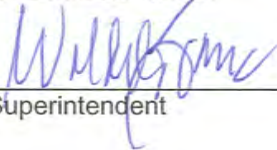
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9-6-18

Date



District Superintendent

9/12/18

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	33,140,604	33,140,604		33,140,604
Other	1300	33,130,392	33,130,392		33,130,392
Total Instructional Salaries		66,270,996	66,270,996	0	66,270,996
Non-Instructional Salaries					
Contract or Regular	1200		13,114,156	904,073	14,018,229
Other	1400		2,510,041	183,557	2,693,598
Total Non-Instructional Salaries		0	15,624,197	1,087,630	16,711,827
Total Academic Salaries		66,270,996	81,895,193	1,087,630	82,982,823
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,780,995	1,347,938	29,128,933
Other	2300		2,153,424	281,816	2,435,240
Total Non-Instructional Salaries		0	29,934,419	1,629,754	31,564,173
Instructional Aides					
Regular Status	2200	2,180,733	2,180,733		2,180,733
Other	2400	416,164	416,164		416,164
Total Instructional Aides		2,596,897	2,596,897	0	2,596,897
Total Classified Salaries		2,596,897	32,531,316	1,629,754	34,161,070
Employee Benefits	3000	22,930,605	46,173,989	1,159,376	47,333,365
Supplies and Materials	4000		1,935,449	131,274	2,066,723
Other Operating Expenses	5000		15,597,023	881,881	16,478,904
Equipment Replacement	6420		1,542		1,542
Total Expenditures Prior to Exclusions		91,798,498	178,134,512	4,889,915	183,024,427

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		722,751		722,751
Student Health Services Above Amount Collected	6441		27,132		27,132
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,722,327		1,722,327
Objects to Exclude	Object Code				
Rents and Leases	5060		876,878	82,143	959,021
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		3,281,954		3,281,954
Employee Benefits	3000		1,902,601		1,902,601
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		39,383		39,383

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	8,573,026	82,143	8,655,169
Total for ECS 84362, 50% Law		91,798,498	169,561,486	4,807,772	174,369,258
Percent of CEE (Instructional Salary Cost / Total CEE)		54.14%	100.00%		
50% of Current Expense of Education			84,780,743		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		91,798,498	169,561,486	4,807,772	174,369,258
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		91,798,498	178,134,512	4,889,915	183,024,427
Capital Expenditures	6000	207,999	1,984,741	178,893	2,163,634
Equipment Replacement (Back out)	6420		(1,542)	0	(1,542)
Total Unrestricted General Fund Expenditures		92,006,497	180,117,711	5,068,808	185,186,519

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,316,141	464,251	1,780,392
In County Treasury	9112	50,578,749	34,063,951	84,642,700
Cash With Fiscal Agents	9113	5,617		5,617
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,894,708	11,169,321	16,064,029
Due from Other Funds	9140	522,576	166,123	688,699
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	80,378	45,457	125,835
TOTAL ASSETS		57,448,169	45,909,103	103,357,272
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,886,974	3,616,634	14,503,608
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	204,081	60,008	264,089
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,326,303	33,161,025	34,487,328
TOTAL LIABILITIES		12,417,358	36,837,667	49,255,025

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

		11	12	10
Description	CA (Object)	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	45,030,811	9,071,436	54,102,247
Total Fund Balance		45,030,811	9,071,436	54,102,247
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		45,030,811	9,071,436	54,102,247
TOTAL LIABILITIES AND FUND EQUITY		57,448,169	45,909,103	103,357,272

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	17,018,049		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		17,018,049	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	17,018,049		
Total Fund Balance		17,018,049	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		17,018,049	0	0
TOTAL LIABILITIES AND FUND EQUITY		17,018,049	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

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		64,177	20,976			
In County Treasury	9112		1,154,551	1,028,541			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		220,223	168,305			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,743				
Prepaid Items	9220						
TOTAL ASSETS		0	1,469,694	1,217,822	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		103,262	83,791			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		79,056	4,452			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	182,318	88,243	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

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	1,287,376	1,129,579	0	0	0
Total Fund Balance		0	1,287,376	1,129,579	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	1,287,376	1,129,579	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,469,694	1,217,822	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

		41	42	43
Description	CA (Object)	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	8,072,089		7,269,061
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	131,942		141,151
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,204,031	0	7,410,212
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	756,118		702,251
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	134,672		178,291
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	5,427,790		
TOTAL LIABILITIES		6,318,580	0	880,542

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

		41	42	43
Description	CA (Object)	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	1,885,451		6,529,670
Total Fund Balance		1,885,451	0	6,529,670
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		1,885,451	0	6,529,670
TOTAL LIABILITIES AND FUND EQUITY		8,204,031	0	7,410,212

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

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

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	19,897	
In County Treasury	9112	11,772,495	
Cash With Fiscal Agents	9113	350,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	830,811	
Due from Other Funds	9140	56,523	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	425	
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		13,030,151	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,160,962	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	48,630	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	2,435,231	
Total Current Liabilities and Deferred Revenue		7,644,823	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	7,644,823	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	5,385,328	
Total Reserved Fund Balance		5,385,328	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		5,385,328	0
TOTAL LIABILITIES AND FUND EQUITY		13,030,151	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	773,215			715,379				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,795,275							
Accounts Receivable	9130								
Due from Other Funds	9140	139,656							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	9,581							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,717,727	0	0	715,379	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	89,005			390				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	33,520			134,693				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		122,525	0	0	135,083	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	122,525	0	0	135,083	0	0	0	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 960

Name: RIVERSIDE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	1,411,842							
Unassigned	9790	1,183,360			580,296				
Total Reserved Fund Balance		2,595,202	0	0	580,296	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,595,202	0	0	580,296	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,717,727	0	0	715,379	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		5,307,221	5,307,221
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		190,552	190,552
Student Financial Aid	8150	141,509	1,143,357	1,284,866
Veterans Education	8160		4,854	4,854
Vocational and Technical Education Act (VATEA)	8170		1,350,645	1,350,645
Other Federal Revenues	8190		3,025,100	3,025,100
Total Federal Revenues	8100	141,509	11,021,729	11,163,238
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	396,748		396,748
State General Apportionment	8612	89,388,822		89,388,822
Other General Apportionment	8613	2,045,783		2,045,783
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,878,244	1,878,244
Disabled Students Programs and Services(DSPS)	8623		3,112,910	3,112,910
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,156,509	1,156,509
Telecommunications and Technology Infrastructure Program (TTIP)	8626		167,925	167,925
Other General Categorical Programs	8627		13,204,980	13,204,980

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	23,420,013		23,420,013
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		20,624,112	20,624,112
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	437,957		437,957
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	619		619
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,773,020	1,771,052	6,544,072
State Mandated Costs	8685	824,907		824,907
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,078,220		4,078,220
Total State Revenues	8600	125,366,089	41,915,732	167,281,821

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	37,974,446		37,974,446
Tax Allocation, Supplemental Roll	8812	977,826		977,826
Tax Allocation, Unsecured Roll	8813	1,648,912		1,648,912
Prior Years Taxes	8816	834,327		834,327
Education Revenues Augmentation Fund (ERAF)	8817	(3,307,295)		(3,307,295)
Redevelopment Agency Funds - Pass Through	8818	1,160,104		1,160,104
Redevelopment Agency Funds - Residual	8819	6,009,467		6,009,467
Redevelopment Agency Funds - Asset Liquidation	8819.1	94,555		94,555
Contributions, Gifts, Grants, and Endowments	8820	101,960	343,564	445,524
Contract Services	8830			
Contract Instructional Services	8831	212,912		212,912
Other Contranct Services	8832			0
Sales and Commissions	8840	1,268,395		1,268,395
Rentals and Leases	8850	291,085	3,272	294,357
Interest and Investment Income	8860	983,752	172,805	1,156,557
Student Fees and Charges	8870			
Community Services Classes	8872	76,239		76,239
Dormitory	8873			0
Enrollment	8874	10,623,274		10,623,274
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,707,085	1,707,085
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878	825		825
Student Records	8879	62,352		62,352
Nonresident Tuition	8880	3,473,159	679,932	4,153,091
Parking Services and Public Transportation	8881		2,105,921	2,105,921
Other Student Fees and Charges	8885	111,429	395,120	506,549
Other Local Revenues	8890	1,702,591	4,059,409	5,762,000
Total Local Revenues	8800	64,300,315	9,467,108	73,767,423
Total Revenues		189,807,913	62,404,569	252,212,482

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 960

Name: RIVERSIDE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	3,658		3,658
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(1,956,775)	1,956,775	0
Total Other Financing Sources	8900	(1,953,117)	1,956,775	3,658
Total Revenues and Other Financing Sources		187,854,796	64,361,344	252,216,140

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100		(69,702)				(69,702)
Architecture and Environmental Design	0200	12,019		140			12,159
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,287,389		284,638	257,560		5,829,587
Business and Management	0500	3,461,653		49,602	11,484		3,522,739
Communications	0600	1,984,282		103,872	241,648		2,329,802
Computer and Information Science	0700	2,631,919		97,647	169,548		2,899,114
Education	0800	7,748,170		910,685	6,789		8,665,644
Engineering and Related Industrial Technology	0900	2,511,929		183,567	329,274		3,024,770
Fine and Applied Arts	1000	8,083,381		379,288	46,291		8,508,960
Foreign language	1100	2,861,081		34,428	328		2,895,837
Health	1200	6,739,043		586,129	332,450		7,657,622
Consumer Education And Home Economics	1300	2,168,401		278,700	15,411		2,462,512
Law	1400	106,249		977			107,226
Humanities(Letters)	1500	14,762,136		160,296	814		14,923,246
Library Science	1600	412,532		3,563			416,095
Mathematics	1700	9,390,358		102,777	28,495		9,521,630
Military Studies	1800						0
Physical Sciences	1900	4,937,468		258,185	266,196		5,461,849
Psychology	2000	2,100,147		22,831	21,798		2,144,776
Public Affairs and Services	2100	2,840,987		740,841	135,835		3,717,663
Social Sciences	2200	6,972,066		95,155	30,154		7,097,375
Commercial Services	3000	1,487,050		78,698	114,985		1,680,733
Interdisciplinary Studies	4900	7,234,240		210,515	309,151		7,753,906
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	722,751					722,751
Sub-Total Instructional Activites		94,455,251	(69,702)	4,582,534	2,318,211		101,286,294
Total Expenditures for GF Activities*		94,455,251	103,916,480	39,894,753	7,415,085	2,971,027	248,652,596

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		24,180,841	8,912,841	1,593,988		34,687,670
Course and Curriculum Development	6020		2,634,829	5,971,700	31,878		8,638,407
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	26,815,670	14,884,541	1,625,866	0	43,326,077
Instructional Support Services	6100						
Learning Center	6110		690,538	8,908			699,446
Library	6120		2,885,332	136,272	462,677		3,484,281
Media	6130		1,467,237	83,014	47,347		1,597,598
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	5,043,107	228,194	510,024	0	5,781,325
Admissions and Records	6200		4,553,220	868,899	(1,206)		5,420,913
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,660,057	593,778	15,132		10,268,967
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	9,660,057	593,778	15,132	0	10,268,967

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,585,423	133,569	33,544		2,752,536
Extended Opportunity Programs and Services (EOPS)	6430		1,647,541	92,968	6,813		1,747,322
Health Services	6440		1,440,012	342,176	14,422		1,796,610
Student Personnel Administration	6450		6,214,883	1,320,636	90,664		7,626,183
Financial Aid Administration	6460		3,227,689	2,169,996	4,057		5,401,742
Job Placement Services	6470			(668)			(668)
Veterans Services	6480		527,094	26,273	11,959		565,326
Miscellaneous Student Services	6490			395,126			395,126
Total Other Student Services		0	15,642,642	4,480,076	161,459	0	20,284,177
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,603,058	1,218,517	647,964		4,469,539
Custodial Services	6530		3,890,809	432,275	28,661		4,351,745
Grounds Maintenance and Repairs	6550		2,059,688	400,292	32,964		2,492,944
Utilities	6570			4,036,471			4,036,471
Other Operations and Maintenance of Plant	6590			159,710			159,710
Total Operation and Maintenance of Plant	6500	0	8,553,555	6,247,265	709,589	0	15,510,409
Planning, Policymaking and Coordinations	6600		3,726,219	755,552	52,022		4,533,793

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		3,443,142	285,068	13,790		3,742,000
Fiscal Operations	6720		4,070,615	755,814	372,317		5,198,746
Human Resources Management	6730		2,061,016	556,585	42,265		2,659,866
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,722,327				1,722,327
Staff Development	6750		97,477	10,891	(3,150)		105,218
Staff Diversity	6760		661	17,834			18,495
Logistical Services	6770		4,737,913	1,157,682	325,355		6,220,950
Management Information Systems	6780		5,170,416	2,308,977	750,890		8,230,283
Other General Institutional Support Services	6790		60,147	440	1,500		62,087
Total General Institutional Support Services	6700	0	21,363,714	5,093,291	1,502,967	0	27,959,972
Community Services & Economic Development	6800						
Community Recreation	6810		443,379	329,242	415		773,036
Community Service Classes	6820		1,134,338	78,286			1,212,624
Community Use of Facilities	6830		671,938	182,038	1,791		855,767
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,249,655	589,566	2,206	0	2,841,427

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		30,875	24,370			55,245
Farm Operations	6930						0
Food Services	6940		17,699	143	3,936		21,778
Parking	6950		2,269,464	593,195	135,226		2,997,885
Student and Co-Curricular Activities	6960		1,938,340	141,267	23,848		2,103,455
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	4,256,378	802,575	163,010	0	5,221,963
Auxiliary Operations	7000						
Contract Education	7010		840,350	406,449	53,065		1,299,864
Other Auxiliary Operations	7090		1,281,615	361,741	1,500		1,644,856
Total Auxiliary Operations	7000	0	2,121,965	768,190	54,565	0	2,944,720

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			292	301,240		301,532
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					105,045	105,045
Student Aid	7320					2,865,982	2,865,982
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,971,027	2,971,027
Sub-Total Non-Instructional Activities			103,986,182	35,312,219	5,096,874	2,971,027	147,366,302
Total Expenditures General Fund: activities *		94,455,251	103,916,480	39,894,753	7,415,085	2,971,027	248,652,596

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RIVERSIDE

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$220,179,834
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	29,005.00		
	2. 2017-2018 Second Period Actual FTES	29,327.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0111		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$230,794,125
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)			\$230,794,125
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$230,794,125
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			126,026,307
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,901
C.	Local Property taxes			44,279,277
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			150,654
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$170,916,139

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	141,509	214,398	11,021,729	21,441,483	11,163,238	21,655,881
State Revenues	8600	125,366,089	135,902,932	41,915,732	89,179,310	167,281,821	225,082,242
Local Revenues	8800	64,300,315	68,591,662	9,467,108	10,956,002	73,767,423	79,547,664
Total Revenues		189,807,913	204,708,992	62,404,569	121,576,795	252,212,482	326,285,787
EXPENDITURES:							
Academic Salaries	1000	82,982,824	86,291,366	8,008,514	9,295,829	90,991,338	95,587,195
Classified Salaries	2000	34,161,068	38,966,930	16,883,551	19,613,966	51,044,619	58,580,896
Employee Benefits	3000	47,263,663	52,202,105	9,072,111	12,314,860	56,335,774	64,516,965
Supplies and Materials	4000	2,066,723	3,603,977	2,797,644	13,970,888	4,864,367	17,574,865
Other Operating Expenses and Services	5000	16,478,905	45,863,091	18,551,481	42,898,006	35,030,386	88,761,097
Capital Outlay	6000	2,163,634	5,893,152	5,251,451	25,238,517	7,415,085	31,131,669
Total Expenditures		185,116,817	232,820,621	60,564,752	123,332,066	245,681,569	356,152,687
Excess /(Deficiency) of Revenues over Expenditures		4,691,096	(28,111,629)	1,839,817	(1,755,271)	6,530,913	(29,866,900)
Other Financing Sources	8900	-1,953,117	-3,963,037	1,956,775	3,970,037	3,658	7,000
Other Outgo	7000	651,676	12,956,145	2,319,351	11,286,203	2,971,027	24,242,348
Net Increase/(Decrease) in Fund Balance		2,086,303	(45,030,811)	1,477,241	(9,071,437)	3,563,544	(54,102,248)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,944,508	45,030,811	7,594,196	9,071,437	50,538,704	54,102,248
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,944,508		7,594,196		50,538,704	
Ending Fund Balance, June 30		45,030,811	0	9,071,437	0	54,102,248	0

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,338,214					
State Revenues	8600	126,541					
Local Revenues	8800	16,824,076					
Total Revenues		19,288,831	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	17,954,876					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,954,876	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,954,876)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,333,955	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,684,094	17,018,049		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,684,094		0		0	
Ending Fund Balance, June 30		17,018,049	17,018,049	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					6,816	12,000
State Revenues	8600					92,513	73,799
Local Revenues	8800			3,073,675	3,272,240	1,433,996	1,364,000
Total Income		0	0	3,073,675	3,272,240	1,533,325	1,449,799
Expenditures							
Academic Salaries	1000					675,181	717,642
Classified Salaries	2000			1,077,957	1,166,621	491,747	549,505
Employee Benefits	3000			395,340	455,437	197,547	279,711
Supplies and Materials	4000			1,279,766	1,368,607	53,887	58,725
Other Operating Expenses and Services	5000			218,117	238,487	75,085	90,298
Capital Outlay	6000			102,560	103,255	865	122,265
Total Expenditures		0	0	3,073,740	3,332,407	1,494,312	1,818,146
Excess /(Deficiency) of Revenues over Expenditures		0	0	(65)	(60,167)	39,013	(368,347)
Other Financing Sources	8900			105,045	105,045		75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	104,980	44,878	39,013	(293,347)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	1,182,396	1,287,376	1,090,566	1,129,579
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,182,396		1,090,566	
Ending Fund Balance, June 30		0	0	1,287,376	1,332,254	1,129,579	836,232

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

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

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	2,811,151	5,869,488				
Local Revenues	8800	137,260	202,944			(95,439)	116,000
Total Income		2,948,411	6,072,432	0	0	(95,439)	116,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					136,039	710,876
Employee Benefits	3000					59,914	397,208
Supplies and Materials	4000					140	
Other Operating Expenses and Services	5000	2,783				467,507	318,833
Capital Outlay	6000	2,812,420	5,957,432			1,335,434	25,600,661
Total Expenditures		2,815,203	5,957,432	0	0	1,999,034	27,027,578
Excess /(Deficiency) of Revenues over Expenditures		133,208	115,000	0	0	(2,094,473)	(26,911,578)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		133,208	115,000	0	0	(2,094,473)	(26,911,578)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,752,243	1,885,451		0	8,996,266	6,529,670
Prior Years Adjutments	9020					(372,123)	
Adjusted Beginning Balance	9030	1,752,243		0		8,624,143	
Ending Fund Balance, June 30		1,885,451	2,000,451	0	0	6,529,670	(20,381,908)

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	12,457,454	13,982,231				
Other Financing Sources	8900						
Total Income		12,457,454	13,982,231	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	612,411	798,346				
Employee Benefits	3000	284,411	387,389				
Supplies and Materials	4000	212,778	18,200				
Other Operating Expenses and Services	5000	11,321,675	13,906,751				
Capital Outlay	6000	42,695	15,000				
Total Expenditures		12,473,970	15,125,686	0	0		
Net Profit or Loss		(16,516)	(1,143,455)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(16,516)	(1,143,455)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,401,844	5,385,328		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,401,844		0			
Ending Fund Balance, June 30		5,385,328	4,241,873	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	991,781	1,100,900				
Total Income		991,781	1,100,900	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	370,071	504,099				
Other Operating Expenses and Services	5000	595,692	778,215				
Capital Outlay	6000	11,301	15,394				
Total Expenditures		977,064	1,297,708	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		14,717	(196,808)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	(24,386)					
Net Increase/(Decrease) in Fund Balance		39,103	(196,808)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,144,256	1,183,359		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,144,256		0		0	
Ending Fund Balance, June 30		1,183,359	986,551	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	53,444,995	73,375,000				
State Revenues	8600	7,933,622	8,680,237				
Local Revenues	8800	840,162	850,000				
Total Income		62,218,779	82,905,237	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		62,218,779	82,905,237	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	62,261,770	83,022,815				
Net Increase/(Decrease) in Fund Balance		(42,991)	(117,578)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	624,287	580,296		0		0
Prior Years Adjustments	9020	(1,000)					
Adjusted Beginning Balance	9030	623,287		0		0	
Ending Fund Balance, June 30		580,296	462,718	0	0	0	0

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

960 RIVERSIDE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018 District ID: 960 Name: RIVERSIDE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	105,045

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

Backup
October 16, 2018
Page 46 of 49

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,773,020			1,771,052	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,281,954		3,281,954		3,281,954
Employee Benefits	3000		1,902,601		1,902,601		1,902,601
Supplies & Materials	4000						
Software	4100				0	2,493	2,493
Books, Magazines, & Periodicals	4200				0	2,988	2,988
Instructional Supplies & Materials	4300				0	1,280,780	1,280,780
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,286,261	1,286,261
Other Operating Expenses and Services	5000		39,383		39,383	165,551	204,934
Capital Outlay	6000						
Library Books	6300				0	319,240	319,240
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	319,240	319,240
Other Outgo	7000				0		0
Total Expenditures		0	5,223,938	0	5,223,938	1,771,052	6,994,990
Ending Balance					(450,918)	0	(450,918)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

Backup
October 16, 2018
Page 47 of 49

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 960

Name: RIVERSIDE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	(450,918)					
Adjustments	9020						
Adjusted Beginning Balance	9030	(450,918)				0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	4,700,000			2,583,582		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		3,899,970		3,899,970		3,899,970
Employee Benefits	3000		2,584,733		2,584,733		2,584,733
Supplies & Materials	4000						
Software	4100				0	2,814	2,814
Books, Magazines, & Periodicals	4200				0	1,227	1,227
Instructional Supplies & Materials	4300				0	2,017,253	2,017,253
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,021,294	2,021,294
Other Operating Expenses and Services	5000				0	171,227	171,227
Capital Outlay	6000						
Library Books	6300				0	391,061	391,061
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	391,061	391,061
Other Outgo	7000				0		0
Total Expenditures		0	6,484,703	0	6,484,703	2,583,582	9,068,285
Ending Balance					(2,235,621)	0	

For Actual Year: 2017-2018 District ID: 960 Name: RIVERSIDE

EPA Revenue	23,420,013
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	23,203,583	216,430	0	23,420,013
TOTAL		23,203,583	216,430	0	23,420,013

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 960 Name: RIVERSIDE

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,577,189	4,659,461	12,236,650	N/A	N/A
2016-17	9,016,918	5,583,159	14,600,077	2,363,427	19.31%
2017-18	11,175,507	7,120,383	18,295,890	3,695,813	25.31%
2018-19	14,509,586	10,235,083	24,744,669	6,448,779	35.25%
2019-20	16,595,840	12,143,909	28,739,749	3,995,080	16.15%
2020-21	18,197,251	14,134,634	32,331,885	3,592,136	12.50%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The increase in pension expenses will be funded by general operations through FY 2020/20201.