

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2020-2021

INTRODUCTION

The budget is an essential management tool that links an organization's goals and strategic intent with its current year objectives. Additionally, it provides a framework within which an organization's goals and objectives can be evaluated, and it establishes criteria for the allocation and expenditure of those funds available for current operations.

The 2020-2021 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the work necessary to implement the District's educational plans for the fiscal year July 1, 2020 through June 30, 2021. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

Riverside Community College was founded in 1916 in response to a general petition of the electors under provisions of the State Code allowing for the creation of extended secondary programs in existing school districts. Initially, the College was affiliated with the Riverside Polytechnic High School District and served students from that district. On July 1, 1964, formal affiliation with the Riverside Unified School District was terminated by the electors through the creation of a separate community college district under the direction of an independent community college Board of Trustees. The legal entity which operates the District is officially known as the Riverside Community College District and encompasses the Alvord, Corona/Norco, Jurupa, Moreno Valley, Riverside and Val Verde Unified School Districts.

Sensitive to community needs since its inception, Riverside Community College District (RCCD) provides a variety of enriching educational opportunities to the citizens it serves. The District is academically, economically, physically and readily accessible to the broadest possible spectrum of its potential student body through optimum use of its resources. In recognition of diverse student needs, the District seeks to contribute to the intellectual, cultural, social and economic welfare of the communities it serves by enabling students to develop their potential as free, creative and skillful individuals.

DISTRICT'S MISSION STATEMENT

The Riverside Community College District through its three colleges—Moreno Valley College, Norco College, and Riverside City College supported by the District Office—serves and enriches its diverse communities by offering certificates, degrees, and transfer programs that help students achieve their educational and career goals. The district strives to impact the social and economic mobility of its students by ensuring access, success, and equity for everyone who wishes to take advantage of the educational opportunities offered by the colleges.

DISTRICT VISION

The Riverside Community College District offers educational opportunities that promote social and economic mobility for its students and demonstrates leadership in the region and the state by providing high quality instructional programs and by advancing social justice for all.

COLLEGE MISSION STATEMENTS

MORENO VALLEY

Moreno Valley College is committed to educating and empowering our students, providing equitable access to education, and serving our communities.

Moreno Valley College's core mission can be expressed in four words: Education, Empowerment, Equity, Service.

NORCO

Norco College inspires a diverse student body by an inclusive innovative approach to learning through its pathways to transfer, professional, career and technical education, certificates, and degrees. We are proud to be a pivotal hub for scholarship, arts and culture, dynamic technologies, and partnerships. Norco College encourages self-empowerment and is dedicated to transforming the lives of our students, employees, and community.

RIVERSIDE

Riverside City College serves a diverse community of learners by offering certificates, degrees, and transfer programs that help students achieve their educational and career goals. The college strives to improve the social and economic mobility of its students and communities by being ready to meet students where they are, valuing and supporting each student in the successful attainment of their goals and promoting an inclusive, equity-focused environment.

THE FY 2020-2021 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2020-21 Enacted Budget

California State Budget, 2020-21

The approved \$202 billion 2020 Budget Act takes into consideration the financial impact of the COVID-19 Pandemic by closing a \$54.3 billion budget gap and focuses State spending priorities on strengthening emergency response and protecting public health; protecting public education supporting those facing the greatest hardships; enhancing state government efficiency; promoting economic recovery and; defining the path forward.

The 2020 Budget Act takes a balanced approach to closing the \$54.3 billion budget deficit and sets aside \$2.6 billion in a Special Fund for Economic Uncertainties, including \$716 million to respond to changing conditions of the COVID-19 Pandemic. The budget is balanced as follows:

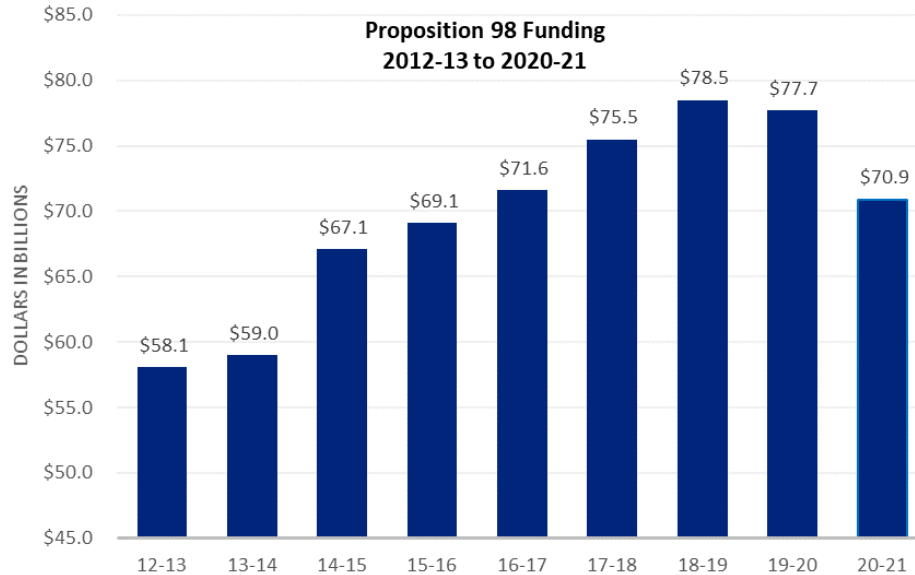
- **Reserves** – Draws down \$8.8 billion from the Rainy Day Fund, Safety Net Reserve, and Public School System Stabilization Account.
- **Triggers** – Includes \$11.1 billion in budget reductions and deferrals, some of which may be restored if federal relief funds are received.
- **Federal Funds** – Includes \$10.1 billion to provide State General Fund Relief.
- **Revenues** – Suspends business net operating loss provisions and limits the amount business incentive credits that can be taken, resulting in \$4.4 billion of new revenue.
- **Borrowing/Transfers/Deferrals** – Relies on \$9.3 billion in Special Fund borrowing, transfers and additional K-14 deferrals.
- **Cancelled Expansions, Updated Assumptions and Other Solutions** – Includes \$10.6 billion in cancelled program expansion, increased government efficiencies, higher ongoing revenues, and lower health and human services caseload costs.

Proposition 98 Funding

The COVID-19 Recession has heavily impacted the economy and the State's General Fund revenues, creating a parallel negative impact on the State's Proposition 98 Guarantee. The 2020 Budget Act estimates Proposition 98 levels of \$78.5 billion, \$77.7 billion, and \$70.9 billion in 2018-19, 2019-20 and 2020-21, respectively.

Budget Update: 2020-21 Enacted Budget

California State Budget, 2020-21



California Community Colleges

The negative financial impact of the COVID-19 Pandemic is reflected in 2020-21 California Community College budget as follows:

- **Student Centered Funding Formula**
 - Growth – 0%
 - COLA – 0%
- **Apportionment Deferrals**
 - 2019-20 - \$330.1 million
 - 2020-21 - \$662.1 million
 - 2020-21 “Trigger” - \$791.1 million
- **COVID-19 Response Block Grant** - \$120.2 million (\$53.9 million from Federal CARES Act and \$66.3 million from State General Fund Proposition 98)
- **Dreamer Resource Liaisons** - \$5.8 million
- **Legal Services for Undocumented Immigrants** - \$10.0 million
- **Calbright College** - Decrease of \$5.0 million in ongoing funds and \$40.0 million in one-time funds.
- **Reversed CalSTRS/CalPERS Contributions** – Redirects \$2.3 billion to reduce employer contribution rates in 2020-21 and 2021-22.
- **Capital Facilities Under Proposition 51** - \$239.7 million for 15 continuing projects and 33 new projects.

Budget Update: 2020-21 Enacted Budget

California State Budget, 2020-21

- **Student Centered Funding Formula (SCFF) Hold Harmless** – Extends hold harmless provisions for an additional two years.
- **Apportionment Hardship** – Provides a hardship exemption for apportionment back to the FY 2019-20 First Principal Apportionment period (February 2020).

RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2020-2021

The District prepared 2020 budget projections following release of the Governor’s initial budget proposal on January 10, 2020 by taking into consideration both increased revenues and increased costs. Budget planning information was presented to the Board of Trustees on February 4, 2020.

Subsequently, the COVID-19 Pandemic ensued leading to closure of the colleges and the conversion of classes to online instruction for the remainder of the FY 2019-20 Spring term. The District Budget Advisory Council (DBAC) was tasked with assessing and analyzing the fiscal impact of COVID-19 on District operations and making budget savings recommendations. The budget projections were further refined over the ensuing months as more information became known and the Governor released his “May Revise” estimates. These adjustments were incorporated into the FY 2020-2021 Tentative Budget, including budget savings recommendations from DBAC, pending passage of the State budget, year-end closing results, and final enrollment numbers.

The “May Revise” recommended significant budget reductions to Student Centered Funding Formula apportionments and to categorical programs. The final adopted State budget reversed the “May Revise” reductions and, instead, imposed significant apportionment deferrals.

BUDGET OVERVIEW

ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS

Enrollment

District enrollment information between 2007-08 and 2020-21 is presented in Exhibit A and Exhibit B.

Between 2010-11 and 2012-13, total enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, and resulted in no additional revenues to serve those students. With the passage of Proposition 30 in November 2012 and a recovering economy, the State again started funding enrollment growth.

FY 2020-21 FTES targets were established through the District Enrollment Management Committee, taking into consideration the impact of the COVID-19 Pandemic on enrollments and that instruction will be offered almost entirely online for the Summer 2020 and Fall 2020 terms, except for essential labs and CTE courses. FTEs targets follow:

	<u>FTES Targets</u>
Moreno Valley College	7,272.10
Norco College	7,366.07
Riverside City College	<u>17,218.83</u>
Total District	<u>31,857.00</u>

Supplemental

Exhibit C shows Supplemental metric data over each of the last three fiscal years for comparison purposes. For FY 2020-21 apportionment, only the most recent prior year data is used in the calculation. In accordance with the Emergency Conditions Apportionment Protection Authorization provided by the State Chancellor's Office, prior year P1 data is used for the FY 2020-21 calculation.

BUDGET OVERVIEW

Student Success

Exhibit C shows actual student success metrics over the past three fiscal years and estimate for FY 2018-19, the third year in the three year average formula. In accordance with the Emergency Conditions Apportionment Protection Authorization provided by the State Chancellor's Office, prior year P1 data is used for the FY 2020-21 calculation.

Exhibit A
Riverside Community College District

Historical Look at Resident Credit FTES - Actual vs. State Funded

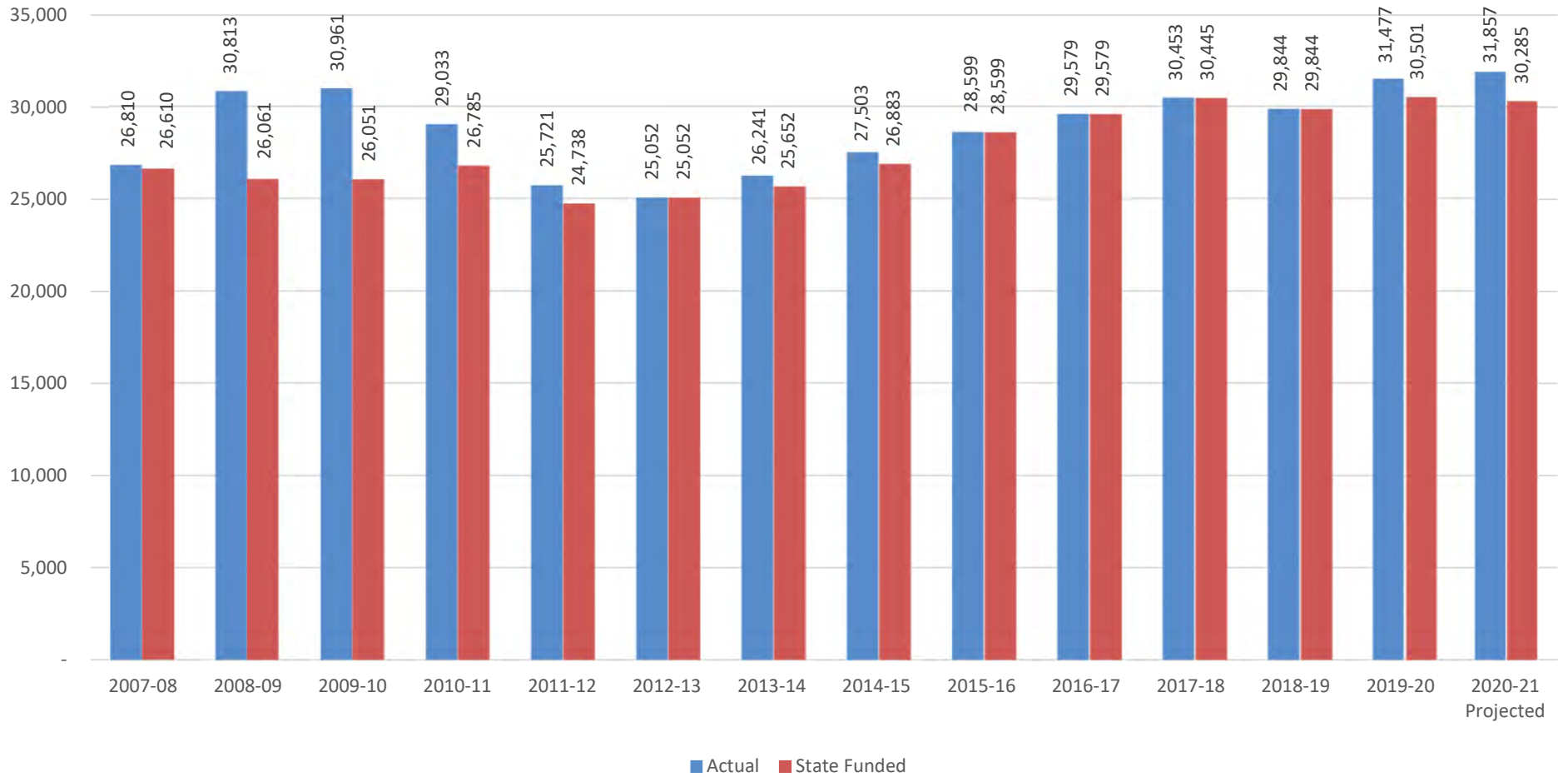


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> 2014-15	<u>Actual</u> 2015-16	<u>Actual</u> 2016-17	<u>Actual</u> 2017-18	<u>Actual</u> 2018-19	<u>Projected</u> 2019-20*	<u>Projected</u> 2020-21**
<u>Total FTES</u>	28,266.94	29,339.16	30,376.33	31,258.13	30,530.46	32,847.08	32,612.21
Resident	27,660.03	28,682.44	29,652.34	30,534.93	29,973.88	32,221.93	31,986.96
Nonresident	606.91	656.72	723.99	723.20	556.58	625.15	625.25
<u>Resident FTES</u>							
Credit	27,503.17	28,599.64	29,578.89	30,452.86	29,843.58	32,091.97	31,857.00
Noncredit	156.86	82.80	73.45	82.07	130.30	129.96	129.96
<u>Nonresident FTES</u>							
Credit	603.65	655.33	720.63	719.06	556.58	620.12	620.12
Noncredit	3.26	1.39	3.36	4.14	0.00	5.03	5.13
<u>Basic Skills</u>	2,712.55	2,766.65	2,557.62	1,937.12	1,127.98	181.00	181.00
<u>State-Funded FTES</u>							
Resident Credit	26,882.83	28,599.64	29,578.89	30,445.29	29,843.58	30,500.56	30,285.23
Resident Noncredit	156.86	82.80	73.45	82.07	130.30	129.96	129.96
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	620.34	-	-	7.57	0.00	1,591.41	1,571.77
Resident Noncredit	-	-	-	-	-	-	-

* Funded FTES numbers for FY 2019-2020 are based on reported amounts at P1 under the Emergency Conditions Apportionment Protection authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Actual FTES numbers are those reported at P3 (Annual). The final 2019-20 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2020. Unfunded FTES is primarily the result of the three-year averaging method contained in the SCFF.

** Funded FTES for FY 2020-2021 are based on a 3 year average of credit FTES taking into consideration FY 2019-2020 FTES reported at P1 under the Emergency Conditions Apportionment Protection authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Projected FTES are the enrollment targets as recommended by District Enrollment Management. No growth was provided in the State adopted budget. Unfunded FTES is primarily the result of the three-year averaging method contained in the SCFF.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>
<u>Total FTES</u>	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34
Resident	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27
Nonresident	517.62	600.86	511.13	460.72	469.73	512.54	592.07
<u>Resident FTES</u>							
Credit	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64
Noncredit	201.79	298.09	224.31	115.83	137.20	66.33	159.63
<u>Nonresident FTES</u>							
Credit	517.62	600.86	510.66	457.76	466.75	510.61	588.03
Noncredit	-	-	0.47	2.96	2.98	1.93	4.04
<u>Basic Skills</u>	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56
<u>State-Funded FTES</u>							
Resident Credit	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57	25,052.19	25,652.36
Resident Noncredit	196.47	206.49	194.30	115.83	106.97	66.33	159.63
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	199.76	3,803.80	4,909.65	2,247.68	982.95	-	588.28
Resident Noncredit	5.32	91.60	30.01	-	30.23	-	-

Exhibit C
Riverside Community College District
Enrollment and Student Success Metric Support

Supplemental

<u>Supplemental Metrics</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Pell Grant Recipients	13,993	14,777	14,939	14,939
AB 540 Students	1,457	1,493	1,652	1,652
College Promise Grant Recipients (formerly BOG Waiver)	29,060	29,598	29,759	29,759
Totals	<u>44,510</u>	<u>45,868</u>	<u>46,350</u>	<u>46,350</u>

Student Success

<u>Success Metrics</u>	<u>FY 2016-17</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	<u>Total</u>	<u>3 Yr Avg</u>
All Students					
Associate Degrees for Transfer (ADT)	849	1,061	1,061	2,971	990
Associate Degrees	2,374	2,642	2,642	7,658	2,553
Credit Certificates (16+ Units)	483	686	686	1,855	618
Transfer-Level Math and English (Complete in 1st Year)	939	1,107	1,107	3,153	1,051
Transfer to 4-Year Institutions	1,508	1,685	1,685	4,878	1,626
CTE Units (Completion 9 or More Units)	4,284	5,194	5,194	14,672	4,891
Regional Living Wage	4,593	5,268	5,268	15,129	5,043
Total All Students	<u>15,030</u>	<u>17,643</u>	<u>17,643</u>	<u>50,316</u>	<u>16,772</u>
Pell Grant Students					
Associate Degrees for Transfer (ADT)	514	627	627	1,768	589
Associate Degrees	1,454	1,569	1,569	4,592	1,531
Credit Certificates (16+ Units)	244	289	289	822	274
Transfer-Level Math and English (Complete in 1st Year)	430	460	460	1,350	450
Transfer to 4-Year Institutions	800	899	899	2,598	866
CTE Units (Completion 9 or More Units)	2,298	2,605	2,605	7,508	2,503
Regional Living Wage	1,723	2,125	2,125	5,973	1,991
Total All Students	<u>7,463</u>	<u>8,574</u>	<u>8,574</u>	<u>24,611</u>	<u>8,204</u>
Promise Grant Students (BOG)					
Associate Degrees for Transfer (ADT)	695	841	841	2,377	792
Associate Degrees	1,955	2,158	2,158	6,271	2,090
Credit Certificates (16+ Units)	337	411	411	1,159	386
Transfer-Level Math and English (Complete in 1st Year)	622	683	683	1,988	663
Transfer to 4-Year Institutions	1,088	1,218	1,218	3,524	1,175
CTE Units (Completion 9 or More Units)	3,261	3,702	3,702	10,665	3,555
Regional Living Wage	2,896	3,371	3,371	9,638	3,213
Total All Students	<u>10,854</u>	<u>12,384</u>	<u>12,384</u>	<u>35,622</u>	<u>11,874</u>

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

Resource 1000 includes the major operations of the District and thus will be the focus of this budget narrative. However, matters of significance in other Resources also will be noted.

REVENUES

Resource 1000 revenues (Exhibit D) are projected at \$217.75 million for fiscal 2021. Key components include:

1. ***State Funding***

a. **Student Centered Funding Formula** (Exhibit E) – The SCFF provides no enrollment growth funding or cost-of-living adjustment (COLA) for apportionments. The budget extends the formula’s existing hold harmless (minimum revenue) provision by two years, through 2023-24. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions. Final 2019-20 funding rates have been determined based on total computational revenue of \$7.43 billion for FY 2020-21, these rates will be adjusted by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) will be determined by changes in the underlying factors. Because no COLA is provided for 2020-21, the 2019-20 rates will remain in place. Due to the COVID-19 Pandemic, the CCCCO has authorized use of Emergency Conditions Apportionment Protection whereby FY 2019-20 First Principal Apportionment (P1) FTES will be used for SCFF apportionment calculation purposes.

- COLA – 0%
- Growth – no enrollment growth funding
- Lottery Revenue – \$4.80 million, which is \$.10 million below the prior year level.
- State Mandate Block Grant – The District will receive \$1.10 million in ongoing mandate funds.

2. ***Interest Income*** – \$.95 million, which is \$.95 million less than fiscal 2020.

3. ***Nonresident Tuition*** – \$3.02 million, which is \$.62 million lower than the prior year level. The per unit rate is \$290.

4. ***Enrollment Fee Revenue*** – Projected at \$10.68 million.

5. ***Indirect Cost Recovery Revenue*** – Projected at \$1.52 million.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

EXPENDITURES

Within the funds available for the 2020-21 fiscal year, the Riverside Community College District will address the educational needs of its students and communities pursuant to its mission, goals and objectives. The 2020-21 Resource 1000 budget reflects the following major items of expenditure (Exhibit F):

1. Compensation

- a. Full-time Compensation – \$2.50 million has been provided for a 2% contractual salary increase.
- b. Part-Time Compensation – \$.98 million has been provided for a 2.5% salary and the impact of enrollment targets.
- c. Step and Column/Growth/Placement and Other Personnel Adjustments – \$1.86 million increase.
- d. Health and Life Insurance Benefits – An increase of \$.04 million attributable exclusively to rate fluctuation. The net rate increase is .68% over the prior year. Total health and life insurance benefits is \$28.44 million, of which approximately \$1.09 million is attributable to retired employees under age 65.
- e. CalPERS – The Budget Act redirects funds previously designated for a long-term buy down of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Specifically, this action reduces CalPERS estimated employer contributions from 22.67% to 20.7% in 2020-21 and from 24.6% to 22.84% in 2021-22.

The reduced CalPERS rate still results in an overall increase to the PERS employer contribution rate and will result in an increase of \$.42 million for fiscal 2021, inclusive of the impact of new positions.
- f. CalSTRS – Similarly, this action reduces CalSTRS estimated employer contributions from 18.41% to 16.15% in 2020-21 and from 17.9% to 16.02% in 2021-22. An overall decrease to the STRS employer contribution rate will result in a total decrease of \$.86 million for fiscal year 2021, inclusive of the impact of new positions.
- g. Retirement Incentive – In FY 2019-20, the District offered a retirement incentive. A total of 110 retirees took advantage of the offer. The total cost of the retirement incentive was \$6.7 million and was paid entirely in FY 2019-20. Cost savings

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

associated with filling positions at lower step and column levels; the time it takes to fill the vacant positions and; strategic decision to not fill or reconfigure positions, are anticipated to offset the retirement incentive cost.

- h.** Part-time Faculty and Overload – The increase of \$.98 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the DBAC. The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.5%. The methodology is reviewed by DBAC on an annual basis for accuracy in projecting budget allocations. In conjunction with implementation of the revised Budget Allocation Model, budget management and oversight responsibility over the part-time faculty and overload budget has been assigned to the colleges.
- 2.** *Contracts and Agreements* - A total of \$.35 million has been provided for increases to contracts, agreements and licenses.
- 3.** *Indirect Cost Reimbursement Expenditures* - Estimated indirect cost reimbursement funds, in support of districtwide grant activities, in the total amount of \$1.52 million have been included for use by each entity during fiscal 2021.
- 4.** *OPEB Trust* - The District began accumulating funds to address the future cost of retiree health benefits in fiscal 2016. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT) to achieve the minimum annual contribution of \$.25 million. The total amount accumulated as of June 30, 2020 was \$2.29 million.
- 5.** *Health Plans* - Kennan and Associates performs an annual benefit analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense budget to establish; and estimated reserve level to provide for fiscal solvency of the RCCD PPO Health Plan. Because of “stay-at-home” orders and the impact on litigation of health care services due to COVID-19 Pandemic, uncertainty surrounds FY 2019-20 results and projections for FY 2020-21. Therefore, no changes will be made to the RCCD PPO Plan rate for fiscal 2021. A rate decrease for the Health Net plan is included at (2.51%) and there is a rate increase of 1.82% for the Kaiser Plan.

During FY 2018-19, the District reached agreement with the bargaining units in the form of a Memorandum of Understanding for RCCD PPO Health Plan changes pertaining to 65+ retirees. Savings resulting from participation in the Pharmacy Care Management

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

(PCM) program will be set-aside and are solely dedicated to the reduction of 65+ retiree health care contributions. Keenan projected that the PCM program would save \$.30 million for the 2019-2020 plan year. This savings was utilized to lower the retiree contribution rates by one half and totaled \$.18 million. The remainder \$.11 million in savings is set-aside in the reserve account.

6. ***Liability and Property*** - An actuarial valuation was performed by an external actuary on the District's exposure to general and liability and property claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. As a result, the rate for FY 2020-21 will increase from 1.60% to 1.65% to cover estimated claims, program administration and to provide a reasonable reserve.

7. ***Workers' Compensation*** - The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker's Compensation fund. As a result, the worker's compensation rate will remain unchanged at 1.60% for fiscal year 2020-21. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.

8. ***Positions***
 - a. New
 - i. Faculty – 16 new faculty positions have been included at a total position cost of \$2.66 million. These positions were allocated to the colleges in FY 2020-21 as follows: Moreno Valley College – 5; Norco College – 7; and Riverside City College – 4. Faculty Obligations Number (FON) information was used to inform a participatory governance group consisting of academic senate, CTA, and administration regarding the new faculty allocation decision for FY 2020-21. DBAC is working on a new faculty allocation methodology more closely aligned to the Budget Allocation Model to inform future new faculty position allocations.
 - ii. Distance Education – 5 new Distance Education positions have been included in the amount of \$.53 million as follows: 2 Accessibility Technology & Media Coordinators; 3 Assistant Directors for Instructional Design.
 - b. FTE Increases/Conversion Funded from Existing Base Expenditure Budget
 - Library Clerk - 0.375 FTE to 0.3875 FTE (Riverside City)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Computer Technician – 0.4875 FTE to 1.0 FTE (Riverside City)
- c. Funded from Existing Base Expenditure Budget
 - Accounting Services Manager (District)
 - Adaptive Technology Specialist (Riverside City)
 - Administrative Assistant II (District)
 - Admissions & Records Operations Assistant (Norco)
 - Certified Athletic Trainer (Norco)
 - Copy Center Operator (Riverside City)
 - Counseling Clerk (Moreno Valley)
 - Dean, Grants Development and Administration (Riverside City)
 - Dental Education Center Lab Assistant (Moreno Valley)
 - Director, College Technology Support Services (Riverside City)
 - Director, Risk Management (District)
 - Exe. Director, Strategic Communications & External Relations (District)
 - Executive Director, Office of Grants & Sponsored Program (District)
 - Manager, Technology Support Services (Riverside City)
 - Senior Academic Evaluation Specialist (Norco)
 - System Administrator (District)
 - Web Applications Technician (Riverside City)

9. *Accumulated Budget Savings* - In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal 2021 as follows \$0.98 million to Moreno Valley College; \$0.69 million to Norco College; and \$2.7 million to Riverside City College. Riverside City College has allocated \$2.31 million of their carryover to the Life Science/Physical Science Reconstruction project leaving a remaining balance of \$0.39 million.

10. *Enterprise Resource Planning (ERP)* – The ERP project cost is \$11.25 million. In FY 2019-20, the General Operating Fund included a set-aside of \$4.79 million and the Redevelopment Fund included a set-aside of \$2.95 million. To lessen the impact on the General Operating Fund, the set-aside budget was transferred to the Redevelopment Fund in FY 2020-21, leaving a balance of \$3.51 million to fund the entire amount of the ERP system. This amount will be needed in two years and will be funded from future Redevelopment Fund revenues.

11. *Chancellor’s Innovation Fund for Student Success* - The budget for this item has been eliminated as part of the solution to solving the budget shortfall.

**UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)**

12. *Disabled Students Programs & Services (DSP&S) Interfund Transfer* – A transfer in the amount of \$1.15 million has been included.

13. *Part-time Faculty Harassment Training* - A budget of \$.29 million has been established for mandatory harassment training for part-time faculty.

14. *Support Other Funds Due to COVID-19 Pandemic* - In an effort to mitigate the budget impact due to the COVID-19 Pandemic, transfers were made in FY 2019-20 from the General Operating Fund to other funds in the total amount of \$2.9 million as follows: \$1.6 million to Parking (1050); \$.36 million to Performance Riverside (1090); \$.56 million to Customized Solutions (1170); \$.33 million to Community Education (1080). Included in FY 2020-21 budget is \$1.64 million from the General Operating Fund to provide continuing support to other funds as follows: \$.29 million to Food Services (3200); \$1.35 million to Parking (1050) to mitigate lost revenues and to continue payment of salaries and benefits during the college closure.

15. *Budget Reduction Plan Savings* - A COVID-19 Fiscal Impact Assessment and Mitigation Task Force was formed as part of the District Budget Advisory Council to assess the fiscal impact of the COVID-19 Pandemic and to make recommendations to lessen the impact to the General Operating Fund. Included in the FY 2020-21 budget are the following reductions totaling \$5.6 million:

- Defer Hiring Vacant Positions – \$4.03 million
- Utility Reductions – \$.56 million
- Travel Reductions – \$.31 million
- Holding Account Reductions – \$.70 million

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$41.62 million at July 1, 2020 and anticipates an ending contingency balance of \$12.97 million at June 30, 2021, which meets the Board’s policy objective of a budgeted ending balance equal to at least 5%.

The District has set-aside one-time funds totaling \$9.06 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS.

Exhibit D
Riverside Community College District
2020-2021 Proposed Budget
Resource 1000 Revenue

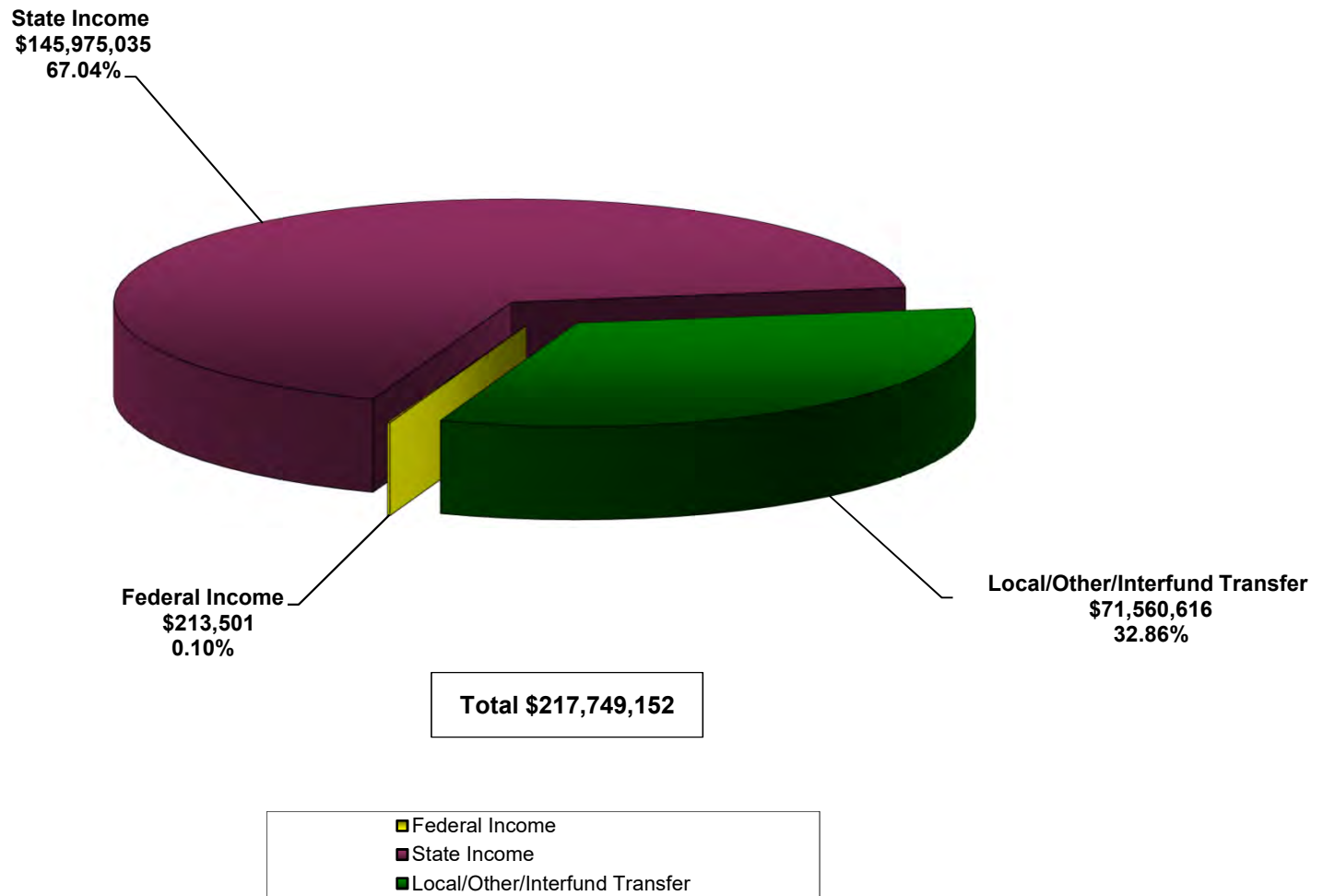
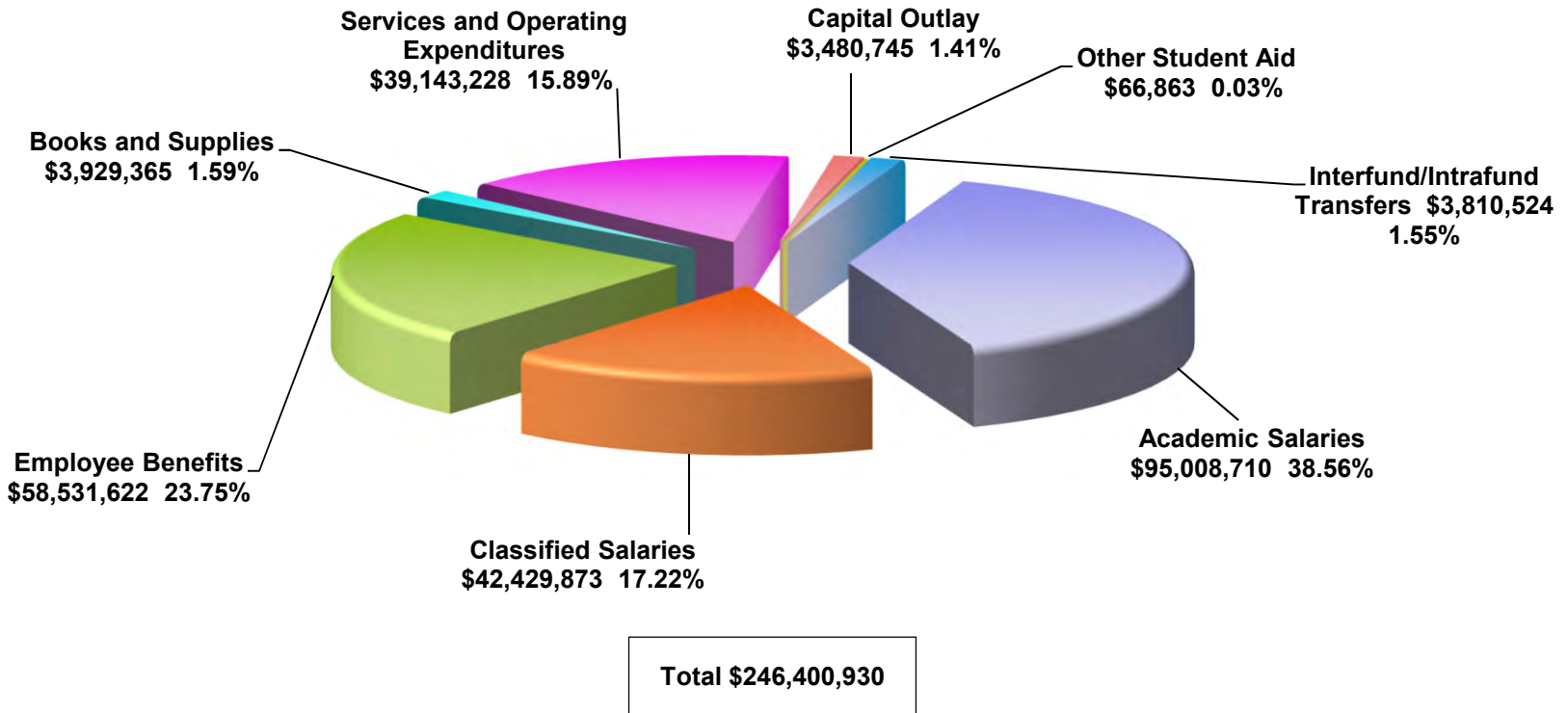


Exhibit E

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula for Adopted Budget				
FY 2020-2021 Advance Based on Prior Year P1				
Base Allocation: 70%				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$ 4,009	\$ 5,622	\$ 3,381	
		Funded FTES	Amount	
Basic Allocation			\$ 12,810,758	
FTES Allocation				
Regular Cr FTES (3 Yr Avg. FY 18-19 - 28,840.99; FY 19-20 - 29,269.68; FY 19-20 - 29,269.68 87,380.35/3 = 29,126.78 x 0.0% Growth -0- = 29,126.78		29,126.78	\$ 116,769,267	
Incarcerated Credit FTES 87.98 + 110.02 (Restoration)		198.00	\$ 1,113,144	
Special Admit Credit FTES 914.61 + 45.84 (Restoration)		960.45	\$ 5,399,593	
CDCP Credit FTES 0.00 + 3.21 (Restoration)		3.21	\$ 18,046	
Non-Credit FTES 130.30 - 3.55 (Restoration)		126.75	\$ 428,495	
Total FTES Allocation		<u>30,415.19</u>	<u>\$ 123,728,565</u>	
Total Base Allocation		30,415.19	\$ 136,539,323	
Supplemental Allocation: 20%				
Supplemental Rate per Point	\$ 948			
	Rate	Total Counts	Total Dollars	% to
Supplemental Metrics (FY 2018-2019)	(a)	(b)	(a) + (b)	Total
AB 540 Students	\$ 948	1,652	\$ 1,566,096	3.56%
Pell Grant	\$ 948	14,939	\$ 14,162,172	32.23%
California Promise Grant Students (BOG Waivers)	\$ 948	29,759	\$ 28,211,532	64.20%
Total Supplemental Allocation		46,350	\$ 43,939,800	100%
Student Success Incentive Allocation: 10%				
Success Rate per Point (Success/Equity)	\$ 559	\$ 141	\$ 141	
	Rate	Total Counts	Total Dollars	% to
All Students (3 Yr Avg. FY 16-17, FY 17-18, FY 18-19)	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 2,236	990.33	\$ 2,214,385	14.49%
Associate Degree	\$ 1,677	2,552.67	\$ 4,280,821	28.02%
Credit Certificates	\$ 1,118	618.33	\$ 691,296	4.52%
Transfer-Level Math and English	\$ 1,118	1,051.00	\$ 1,175,018	7.69%
Transfer to 4-Year Institutions	\$ 838	1,626.00	\$ 1,363,401	8.92%
CTE Units Completion of 9 or more Units	\$ 559	4,890.67	\$ 2,733,882	17.89%
Regional Living Wage	\$ 559	5,043.00	\$ 2,819,037	18.45%
Total All Students Success Allocation		16,772.00	\$ 15,277,842	85.51%
	Rate	Total Counts	Total Dollars	% to
Pell Grant Recipients (3 Yr Avg. FY 16-17, FY 17-18, FY 18-19)	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 846	589.33	\$ 498,574	16.61%
Associate Degree	\$ 635	1,530.67	\$ 971,208	32.36%
Credit Certificates	\$ 423	274.00	\$ 115,902	3.86%
Transfer-Level Math and English	\$ 423	450.00	\$ 190,351	6.34%
Transfer to 4-Year Institutions	\$ 317	866.00	\$ 274,739	9.15%
CTE Units Completion of 9 or more Units	\$ 212	2,502.67	\$ 529,315	17.64%
Regional Living Wage	\$ 212	1,991.00	\$ 421,098	14.03%
Total Pell Grant Recipients Success Allocation - (BOGW)		8,203.67	\$ 3,001,186	83.39%
	Rate	Total Counts	Total Dollars	% to
Promise Grant Recipients (3 Yr Avg. FY 16-17, FY 17-18, FY 18-19)	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 564	792.33	\$ 446,876	15.79%
Associate Degree	\$ 423	2,090.33	\$ 884,211	31.25%
Credit Certificates	\$ 282	386.33	\$ 108,946	3.85%
Transfer-Level Math and English	\$ 282	662.67	\$ 186,872	6.60%
Transfer to 4-Year Institutions	\$ 212	1,174.67	\$ 248,442	8.78%
CTE Units Completion of 9 or more Units	\$ 141	3,555.00	\$ 501,255	17.71%
Regional Living Wage	\$ 141	3,212.67	\$ 452,986	16.01%
Total Promise Grant Recipients Success Allocation		11,874.00	\$ 2,829,588	84.21%
Total Student Success Allocation			\$ 21,108,617	
Total Apportionment				
Total Estimated Computational Revenue Under New Funding Formula for FY 2020-21				\$ 201,587,740
Less, Estimated FY 2020-21 Deficit Factor at Advance (.8539%)				\$ (1,721,386)
Adjusted FY 2020-21 TCR				\$ 199,866,354
Total Computational Revenue in Adopted Base Budget for FY 2019-20 (\$200,299,406 - \$1,356,306 FT Fac Hiring)				\$ (198,943,100)
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2019-20				\$ 923,254

Exhibit F
Riverside Community College District
2020-2021 Proposed Budget
Resource 1000 Expenditures



■ Academic Salaries	■ Classified Salaries	■ Employee Benefits
■ Books and Supplies	■ Services and Operating Expenditures	■ Capital Outlay
■ Other Student Aid	■ Interfund/Intrafund Transfers	

BUDGET ALLOCATION MODEL

Budget Allocation Model

In fiscal 2019, the District identified a need to make substantive changes to the prior Budget Allocation Model (BAM) and engaged the District Budget Advisory Council (DBAC) to do so, involving the college community throughout the process, and also including the District Strategic Planning Council.

The BAM was developed to allocate resources based on the following core principles:

- **Fair** – Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
- **Equitable** – Resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
- **Transparent** – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.

Beyond the core principles, additional principles were developed to guide the allocation of resources as shown in Exhibit G, including the alignment of resource allocation decisions with strategic plans for each entity, and more specifically scaling of the Guided Pathways initiative. The focus of the BAM has been on the general operating fund; however, the principles enumerated above can be applied to all resources of the District wherever applicable.

The District is primarily funded through apportionment, the majority of which is based on the number of Full-Time Equivalent Students (FTES) served annually. This is still true under the new Student Centered Funding Formula (SCFF) wherein enrollment comprises 70% of the apportionment calculation. As such, the BAM was developed using the concept of “FTES as Currency” whereby each FTES generated has a value (or currency) that can be assigned based on a “standard” or “exchange rate” for each instructional program or discipline. In general, the BAM uses the FTES “Exchange Rates” that are developed to allocate resources to the colleges. Resource allocations by the colleges to their divisions will need to emulate this framework. The examples below demonstrate the “exchange rate” concept showing differing cost structures for two disciplines:

- Nursing (Higher Cost per FTES)
 - Low Student/Faculty Ratio
 - Dean of Nursing

BUDGET ALLOCATION MODEL (continued)

- Lab Technicians
 - Lab Equipment
 - Lab Supplies
 - Program Accreditation Cost
 - Classified Administrative Staff
 - Clinical Sites
 - Staff Travel
-
- Political Science (Lower Cost per FTES)
 - Higher Student/Faculty Ratio
 - No Lab Equipment, Supplies, or Technicians
 - Shared Dean with Other Disciplines
 - No Accreditation Costs

BAM Phase I uses four years of historical discipline cost per FTES information to develop the “exchange rates” per discipline. Multiple years are used to smooth out year-over-year fluctuations (equipment investment, full-time vs. part-time faculty, etc.) to create a three-year average “exchange rate”. Each discipline is grouped into the following categories: 1) STEM; 2) Liberal Arts; 3) CTE; and 4) Unique (defined as a discipline that occurs at only one college). The “exchange rate” is then used to apply to projected FTES for that category. A similar methodology is used to calculate the non-instructional allocation. A more detailed explanation of the procedural steps is included in Exhibit H. In addition, the detailed calculation worksheets are included in Exhibit I.

The District implemented Phase I of the BAM in FY 2019-20; however, no expense budget allocation modifications were made as a result, pending refinement of the BAM in Phase II.

The second phase of the BAM implementation consisted of the following items:

1. **Simulation of Cost/FTES Impact** - Assessing the exchange rate valuation for the costs/per FTES by modeling mean versus median costs and determining median as the rate, due to program cost fluctuations and outliers in a given year.
2. **Validation** - Validating discipline cost per FTES data and testing for reasonableness and accuracy, such as ensuring proper coding of the disciplines, determining the correct course codes and adjusting, and realignment of cross-listed courses.
3. **Base Year** - Using the most recent year’s data for exchange rate was not conducive due to the timing of getting information to the colleges for planning purpose. Therefore, prior year data would be used for budget development.

BUDGET ALLOCATION MODEL (continued)

4. **Escalation Factor** - The model uses prior year data and applies an increase in STRS, contract and COLA to get to the budget year cost/per FTES. FY 2020-21 final budget uses FY 2018-19 median cost over a 2 year period to derive the FY 2020-21 rate.
5. **Entity Special Programs** - The model allocates non-specific revenue and apportionment. Therefore, it was necessary to isolate and identify college specific revenue/expense related programs to excluded from the revenue allocation.
6. **Beginning Balances** - It was necessary to determine the beginning balances per entity in order to have a starting point.
7. **Reserves** - Determine the treatment of the 5% reserve. It was decided that it remain centralized at the District level.
8. **Treatment of District Office** - FY 2020-21 expenses related to the district office (excluding specific or special program costs) were distributed to the colleges based on budget year revenue ratio. Further discussions and decisions will be made in FY 2021-22.

The proposed final budget reflects BAM Phase II allocations to each entity and has been programed into the financial system.

Exhibit G

Budget Allocation Model Operating General Fund Principles

Principles

1. The Budget Allocation Model will be fair, equitable, and transparent.
 - a) Fair – Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
 - b) Equitable – Resources will be distributed in a manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
 - c) Transparent – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.
2. The goals and priorities for student success, equity, and access as articulated in the educational master/strategic plans of each college and the District Office will align with the goals included in the District Strategic Plan and strategic vision plan adopted by the California Community Colleges Board of Governors, including benchmarks and actions for measuring progress, and the Budget Allocation Model will align accordingly.
3. The Budget Allocation Model will provide operational cost predictability and stability to support college and District Office strategic goals and objectives.
4. The Budget Allocation Model will recognize and consider the variable costs associated with unique and common programs at each college and across the district.
5. The Budget Allocation Model will recognize and consider the variable costs associated with new and proposed programs at each college and across the district.
6. Operational structural balance will be maintained by ensuring that ongoing expenditures do not exceed ongoing revenues resulting in a positive fund balance.
7. Ongoing expenditures will be funded with ongoing revenues, and one-time expenditures will be funded with one-time revenues, with exceptions only under rare circumstances.
8. Compliance with State, accreditor, and District reserve requirements will be maintained or exceeded, will be the first item funded in the BAM, and each college will maintain its own prudent reserve of no less than 1% of the previous years expenditures. Reserves in excess of the minimum reserve requirements will be established in an expenditure holding account to meet unexpected and/or unanticipated expenditures that arise subsequent to budget adoption.
9. Net prior year budget savings realized by each entity, exclusive of established net holding account balances and entity specific revenue/expenditure budget sources, will be retained by each entity upon approval of an expenditure plan linked to entity strategic planning priorities and once the minimum districtwide and college reserve requirements are met or exceeded.
10. Colleges are expected to achieve their annual Full-Time Equivalent Students (FTES) targets. If a college does not achieve its annual FTES target, they will have one year to correct the shortfall before a funding reduction is applied to the subsequent year allocation of part-time faculty and overload budgets.
11. The budget allocation model will be assessed annually.

Exhibit H

Riverside Community College District

BUDGET ALLOCATION MODEL

Procedural Steps – Phase II

Discipline Cost per FTES (“Exchange Rate”) Calculations:

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and “Other ” Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their “unique” programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).
2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and “Other Costs” were calculated utilizing actual expense figures for fiscal year 18/19 (prior year data as the base year). Special Program costs (SPP) were excluded from the calculation.
3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

Determining Instructional and Academic Affairs Discipline Costs Per FTES

- Direct Instructional Cost was calculated by taking the total instructional cost per discipline and dividing it by the FTES generated by that discipline.
 - Related Academic Affairs supporting costs were calculated by dividing the discipline FTES by the Colleges’ grand total of FTES for a fiscal year to obtain a weighted percentage value, giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total Academic Affairs cost to allocate to each discipline.
 - Academic Affairs consists of the following: Academic Affairs (AA) – Library, Accreditation, Honors, Institutional Effectiveness, Tutoring, Support Services, Academic Senate, Perkins/VTEA (xJV school code), and Dean Academic Support (or similar position).
4. The Non-Instructional areas, Student Services, Business Services and “Other”, were combined to determine the total SS, BS & Other Discipline Cost per FTES.

Determining Non-Instructional Discipline Cost Per FTES

- Student Services, Business Services and “Other” was calculated by applying the same weighted value used to calculate Academic Affairs (by dividing the discipline FTES by the

**Exhibit H
(continued)**

Riverside Community College District

Colleges' grand total of FTES to obtain a weighted percentage value) giving a percentage value to each discipline based on the FTES generated. The discipline FTES percentage value was applied to the total SS, BS and Other cost to derive a cost per discipline per area.

- These three areas are comprised of the following:
 - Student Services (SS) – Counseling, Student Activities, Evaluators, Financial Aid, A&R, Assessment, general funded categorical (EOPS, CalWORKS, DSPS, etc.), Student Financial Services, Intramural sports, Athletics, Health Services, Community Outreach, Job Placement, and International Students.
 - Business Services (BS) – Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
 - Other – President, VP Planning & Development, Strategic Development, Dean Student Support & Services, Dean of Grants, CSEA, and CTA, grants (combined with GF).
5. The category “exchange rate” for Academic Affairs and Direct Instructional was then used to apply to projected FTES for each respective category.
 6. The category “exchange rate” for Student Services, Business Services and “Other” was then used to apply to projected FTES for each respective category.
 7. Finally, all costs (Direct Instructional, AA, SS, BS, and Other) were totaled per discipline. This grand total was divided by the Discipline Cost per FTES to calculate a total Discipline Cost per FTES.

Exchange Rate Valuation

1. Cost/per FTES rate per category for 1) STEM; 2) Liberal Arts; and 3) CTE was calculated based on the median rate between the three colleges. Median rate was used, due to program cost fluctuations and outliers in a given year.
2. Cost/per FTES rate per category for Unique was calculated based on actual rate for the respective college.

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to FY 2018-19 base year cost/per FTES to derive the budget year rate. The model uses prior year data and applies an increase in STRS, contract and cola to get to the budget year cost/per FTES. FY 2020/21 final budget uses FY 18/19 median cost over a 2 year period to derive the FY 2020-21 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

1. Net apportionment and non-specific revenue allocations were calculated as follows:

**Exhibit H
(continued)**

Riverside Community College District

- Total estimated revenues, less specific revenues, excluding set-aside and Special Project program costs.
- 2. The revenue allocation for STEM, Liberal Arts, and CTE, was calculated using Median FTES Cost, multiplied by the budget year target FTES, multiplied by the escalation factor.
- 3. The revenue allocation for Unique was calculated using the College Actual FTES Cost, multiplied by the budget year target FTES, multiplied by the escalation factor.
- 4. After allocating the revenue for Direct Instruction and Unique programs, the remaining net apportionment and non-specific revenue was allocated to the three Colleges to fund Student Services, Business Services, and “Other” costs. The revenue allocation for Student Services, Business Services and Other costs was calculated using the base year Districtwide median Cost per FTES multiplied by the estimated budget year target FTES, multiplied by the escalation factor. The revenue calculation exceeded allocated revenue, therefore a percentage of the total was applied to balance to remaining allocation.

Budget Allocation Formula for College Specific Revenues:

- 1. To determine the revenue amount to allocate, each entity identified the Special Project Programs (SPP) with specific revenue to be excluded from the calculation (e.g. associated revenue stream, or one-time expenditures, etc.).
- 2. After the exclusions, the remainder is apportionment and non-specific revenue to be allocated to the three colleges based on the formula calculation. The specific revenues are allocated to the specific College that has earned the revenue.
- 3. STEM, Liberal Arts, CTE and Unique disciplines have priority in the allocation process. After the instructional cost has been covered, the revenue balance is allocated to Business Services, Student Services and “Other”.

Exhibit I

FY 2020-21 FINAL BUDGET FY 19/20 Ending Balance Calculation and FY 20/21 Budget Calculation

FY 2019/20 ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2019-20	\$ 26,215,155	\$ 3,500,667	\$ 524,818	\$ 8,526,874	\$ 38,767,514
Contingency Budget from FY 2019/20 (object code 7910)	\$ 14,941,743	\$ -	\$ -	\$ -	\$ 14,941,743
Unaudited Beginning Balance, FY 2019/20	\$ 41,156,898	\$ 3,500,667	\$ 524,818	\$ 8,526,874	\$ 53,709,257
FY 2019-20 Revenue	\$ 23,789,298	\$ 46,055,195	\$ 47,164,668	\$ 111,295,354	\$ 228,304,516
Intrafund Transfers (8999) - Revenue Split (includes other resource augmentations)	(23,305,782)	4,610,992	4,875,369	10,921,808	(2,897,612)
Total Revenue	\$ 483,516	\$ 50,666,187	\$ 52,040,038	\$ 122,217,163	\$ 225,406,904
FY 2019-2020 Total Available Funds	\$ 41,640,414	\$ 54,166,854	\$ 52,564,856	\$ 130,744,037	\$ 279,116,161
FY 2019-2020 Expenses	\$ 31,679,147	\$ 44,955,520	\$ 47,182,111	\$ 111,758,561	\$ 235,575,338
Distribute DO Expenses based on FY 19/20 Revenue Ratio	(31,040,759)	6,875,528	7,269,746	16,895,485	-
Intrafund Transfers (8999) - Expense Split (includes other resource augmentations)	130,045	104,146	214,557	1,471,827	1,920,576
Total Expenses	\$ 768,433	\$ 51,935,194	\$ 54,666,414	\$ 130,125,873	\$ 237,495,914
Ending Balance FY 2019/2020	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247

FY 2020/21 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Estimated Beginning Balance - FY 2020/21	\$ 25,930,238	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 26,678,504
Contingency Budget from FY 2019/20 (object code 7910)	\$ 14,941,743	\$ -	\$ -	\$ -	\$ 14,941,743
Estimated Beginning Balance, FY 2020/21	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247

ONGOING REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	\$ -	\$ 46,818,345	\$ 48,782,566	\$ 114,353,842	\$ 209,954,754
Expenditure Budget Excluding Special Project Programs	\$ (31,282,791)	\$ (40,199,544)	\$ (42,445,275)	\$ (105,710,973)	\$ (219,638,583)
Distribute DO Expenses based on Revenue Ratio	\$ 31,282,791	\$ (6,975,750)	\$ (7,268,556)	\$ (17,038,485)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ -	\$ (47,175,294)	\$ (49,713,831)	\$ (122,749,458)	\$ (219,638,583)
Intrafund /Interfund Transfers					
Provide for COVID FY 20/21 Operational Shortfall - Food (3200)	-	(294,535)	-	-	(294,535)
Provide for COVID FY 20/21 Operational Shortfall - Parking (1050)	-	(302,092)	(314,730)	(737,788)	(1,354,610)
Ongoing	\$ (378,992)	\$ (335,677)	\$ (229,193)	\$ (724,813)	\$ (1,668,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 378,992	\$ (84,511)	\$ (88,059)	\$ (206,422)	\$ -
Total Expenditures	\$ -	\$ (48,192,109)	\$ (50,345,813)	\$ (124,418,481)	\$ (222,956,403)
Net Ongoing Budget	\$ -	\$ (1,373,764)	\$ (1,563,247)	\$ (10,064,639)	\$ (13,001,649)

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	\$ 294,737	\$ 2,516,982	\$ 835,715	\$ 4,146,965	\$ 7,794,398
Specific Expenditure Budget					
District Office Set-Aside (reduction for contingency of 10.2 million)	\$ (9,059,364)	\$ -	\$ -	\$ -	\$ (9,059,364)
FTES Apportionment (716)	(1,443,381)	(123,335)	(277,231)	(1,409,277)	(3,253,224)
Contract Holding	(75,367)	-	-	-	(75,367)
Pt. Faculty Insurance Subsidy	(150,000)	-	-	-	(150,000)
Realized Indirect for all Entities	(998,868)	-	-	-	(998,868)
Pt. Faculty Training	(290,640)	-	-	-	(290,640)
Special Project Program Costs	(172,180)	(4,356,266)	(3,763,657)	(6,428,820)	(14,720,923)
Total Expenditures	\$ (12,189,800)	\$ (4,479,601)	\$ (4,040,888)	\$ (7,838,097)	\$ (28,548,386)
Intrafund Transfers					
Ongoing	\$ -	\$ 297,038	\$ 54,586	\$ (844,328)	\$ (492,704)
Total Interfund/Intrafund Transfer	\$ -	\$ 297,038	\$ 54,586	\$ (844,328)	\$ (492,704)
Total Expenditures	\$ (12,189,800)	\$ (4,182,563)	\$ (3,986,302)	\$ (8,682,425)	\$ (29,041,090)
Net One-Time/Special/Specific	\$ (11,895,063)	\$ (1,665,581)	\$ (3,150,587)	\$ (4,535,460)	\$ (21,246,692)

BUDGET SAVINGS	DO	NC	MV	RCC	Total
Vacant Positions - Strategic Rehire Suspension	\$ 1,109,342	\$ 812,775	\$ 364,076	\$ 1,743,228	\$ 4,029,421
Distribute DO Budget Savings for Vacant Positions based on Revenue Ratio	\$ (1,109,342)	\$ 247,372	\$ 257,756	\$ 604,214	\$ -
Holding Accounts	200,000	-	500,000	-	700,000
Distribute DO Budget Savings for Holding Account based on Revenue Ratio	(200,000)	44,598	46,470	108,932	-
Utility Savings Due to College Closure - average 16% reduction	-	100,000	130,000	330,000	560,000
Travel Restrictions (mileage, conferences) - 40% reduction	88,687	17,383	52,827	148,245	307,142
Distribute DO Budget Savings for Travel Restrictions based on Revenue Ratio	(88,687)	19,776	20,606	48,304	-
Total Budget Savings	\$ -	\$ 1,241,904	\$ 1,371,735	\$ 2,982,923	\$ 5,596,563

Estimated Ending Balance - FY20/21	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (11,895,063)	\$ (1,797,440)	\$ (3,342,099)	\$ (11,617,175)	\$ (28,651,778)
Contingency/Reserves	\$ 28,976,918	\$ 434,220	\$ (5,443,657)	\$ (10,999,012)	\$ 12,968,469
Adjust FY 19/20 to FY 20/21 Contingency Change	\$ 1,973,273	\$ (440,020)	\$ (458,490)	\$ (1,074,763)	\$ -
Adjusted Contingency/Reserves	\$ 30,950,191	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ 12,968,469
Estimated Ending Balance - FY20/21	\$ 17,981,722	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ -
Estimated Contingency/Reserve - FY 20/21	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Total Estimated Ending Balance - FY20/21	\$ 30,950,191	\$ (5,800)	\$ (5,902,147)	\$ (12,073,775)	\$ 12,968,469

**Exhibit I
(continued)**

**Revised BAM
FY 2020-21 TENTATIVE BUDGET
FY 18/19 MEDIAN**

**20/21 Revenue Allocation
Direct Instructional, Academic Affairs,
Student Services, Business Services and Other Costs**

Norco College		
Total FTES		7,366
Direct Instructional & Academic Affairs Costs		28,292,863
Student Services, Business Services, and Other		<u>18,525,482</u>
Total Norco College	\$	<u>46,818,345</u>
Moreno Valley College		
Total FTES		7,272
Direct Instructional & Academic Affairs Costs		30,493,494
Student Services, Business Services, and Other		<u>18,289,072</u>
Total Moreno Valley College	\$	<u>48,782,566</u>
Riverside City College		
Total FTES		17,219
Direct Instructional & Academic Affairs Costs		71,048,057
Student Services, Business Services, and Other		<u>43,305,785</u>
Total Riverside City College	\$	<u>114,353,842</u>

Exhibit I
(continued)

FY 2020-21 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2020-21 Total Revenues	217,749,152
Less, FY 2020-2021 Specific Revenue	<u>(7,794,398)</u>
FY 2020-2021 Apportionment and Non-Specific Revenues	209,954,754
Net FY 2020-2021 Apportionment and Non-Specific Revenues for Distribution	<u>\$ 209,954,754</u>

Exhibit I (continued)

FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION						
Direct Instructional & Academic Affairs						
Using Contract, Cola & STRS for Projected Cost Increase						
Norco College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses \$	3,489	\$ 3,848	\$ 3,711	2,713	10,067,943	
Liberal Arts courses \$	3,521	\$ 3,884	\$ 3,746	3,497	13,099,762	
CTE courses \$	3,952	\$ 4,359	\$ 4,204	684	2,875,536	
				\$ 6,894	\$ 26,043,241	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Architecture Total \$	2,693	\$ 2,970	\$ 2,864	12	34,368	
Construction Technology Total \$	5,230	\$ 5,769	\$ 5,564	41	228,124	
Drafting Technology \$	4,416	\$ 4,871	\$ 4,698	10	46,980	
Electronics Total \$	4,249	\$ 4,687	\$ 4,520	89	402,280	
Game Development Total \$	3,950	\$ 4,357	\$ 4,202	130	546,260	
Manufacturing Technology Total \$	6,836	\$ 7,540	\$ 7,272	36	261,792	
Kinesiology/Athletics \$	3,901	\$ 4,303	\$ 4,150	20	83,000	
Music Industry Studies Total \$	4,538	\$ 5,005	\$ 4,827	134	646,818	
	35,813			472	2,249,622	
				7,366	28,292,863	
Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses	3,489	\$ 3,848	\$ 3,711	2,028	7,527,207	
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	3,557	13,324,522	
CTE courses	3,952	\$ 4,359	\$ 4,204	606	2,546,279	
				6,191	23,398,008	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Admin Justice	5,493	\$ 6,059	\$ 5,844	478	2,791,387	
Dental Assist	7,982	\$ 8,804	\$ 8,491	40	339,470	
Dental hygiene	11,587	\$ 12,780	\$ 12,326	70	863,560	
Emergency Medical	4,937	\$ 5,445	\$ 5,251	244	1,282,084	
Fire Tech	7,270	\$ 8,019	\$ 7,734	159	1,227,618	
Human Services	6,218	\$ 6,858	\$ 6,614	46	302,591	
Med Asst	6,082	\$ 6,708	\$ 6,469	45	288,776	
				1,080.97	7,095,486	
				7,272	30,493,494	
Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 18/19 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
STEM courses	3,489	\$ 3,848	\$ 3,711	4,270	15,846,861	
Liberal Arts courses	3,521	\$ 3,884	\$ 3,746	8,270	30,978,671	
CTE courses	3,952	\$ 4,359	\$ 4,204	1,785	7,504,476	
				14,325	54,330,008	
Unique Programs	FY 18/19 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 19/20 Contract, Cola and STRS Increase of 10.30%	FY 20/21 Contract, Cola and STRS Decrease of -3.56%	Target FTES FY 20/21 Include Only Credit (Resident)	Revised BAM FY 20/21 Revenue	
Air Conditioning & Refrigeration	3,765	\$ 4,153	\$ 4,005	103	413,674	
Applied Digital Media & Printing	5,804	\$ 6,402	\$ 6,174	147	909,278	
Arabic	5,700	\$ 6,287	\$ 6,063	37	222,328	
Athletics	6,189	\$ 6,826	\$ 6,583	417	2,747,802	
Automotive Body & Technology Total	3,888	\$ 4,288	\$ 4,136	85	352,439	
Automotive Technology	3,922	\$ 4,326	\$ 4,172	161	669,746	
Cosmetology Total	4,712	\$ 5,197	\$ 5,012	428	2,145,884	
Culinary Arts	6,865	\$ 7,572	\$ 7,303	209	1,523,150	
Film Television & Video Total	3,120	\$ 3,441	\$ 3,319	111	368,309	
Geology	4,191	\$ 4,623	\$ 4,459	89	395,012	
Italian	11,168	\$ 12,318	\$ 11,880	18	217,469	
Nursing	14,270	\$ 15,739	\$ 15,179	45	685,371	
Nursing Learning Laboratory	21,845	\$ 24,094	\$ 23,237	200	4,655,485	
Oceanography	3,382	\$ 3,730	\$ 3,597	60	214,331	
Paralegal Studies Total	3,895	\$ 4,296	\$ 4,143	42	172,357	
Registered Nurse	699	\$ 771	\$ 744	594	442,139	
Russian	6,920	\$ 7,633	\$ 7,362	5	35,475	
Welding	3,598.00	\$ 3,968	\$ 3,827	143	547,800	
				2,894	16,718,049	
				17,219	71,048,057	

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
STEM	FY 18/19 FTES
<u>Norco College</u>	
STEM	8,109,554
STEM FTES	2,384
Cost Per FTES - STEM	3,402
<u>Moreno Valley College</u>	
STEM	7,704,075
STEM FTES	2,005
Cost Per FTES - STEM	3,843
<u>Riverside City College</u>	
STEM	16,457,980
STEM FTES	4,717
Cost Per FTES - STEM	3,489
FY 18/19 Median Cost Per FTES	\$ 3,489
Liberal Arts	FY 18/19
<u>Norco College</u>	
Liberal Arts	11,820,683
Liberal Arts FTES	3,482
Cost Per FTES - Liberal Arts	3,395
<u>Moreno Valley College</u>	
Liberal Arts	13,145,615
Liberal Arts FTES	3,564
Cost Per FTES - Liberal Arts	3,689
<u>Riverside City College</u>	
Liberal Arts	28,085,496
Liberal Arts FTES	7,977
Cost Per FTES - Liberal Arts	3,521
FY 18/19 Median Cost Per FTES	\$ 3,521
CTE	FY 18/19
<u>Norco College</u>	
CTE	3,205,293
CTE FTES	811
Cost Per FTES - CTE	3,952
<u>Moreno Valley College</u>	
CTE	2,558,935
CTE FTES	595
Cost Per FTES - CTE	4,303
<u>Riverside City College</u>	
CTE	5,584,080
CTE FTES	1,792
Cost Per FTES - CTE	3,115
FY 18/19 Median Cost Per FTES	\$ 3,952

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
<u>Norco College - UNIQUE</u>	<u>FY 18/19</u>
Unique Programs	
Architecture Total Cost	12,578
FTES	5
Cost Per FTES	\$ 2,693
Construction Technology Cost	229,441
FTES	44
Cost Per FTES	5,230
Drafting Technology Cost	477,495
FTES	108.13
Cost Per FTES	\$ 4,416
Electronics Total Cost	347,051
FTES	82
Cost Per FTES	\$ 4,249
Game Development Total Cost	592,200
FTES	150
Cost Per FTES	\$ 3,950
Manufacturing Technology Total Cost	237,129
FTES	35
Cost Per FTES	\$ 6,836
Kinesiology/Athletics Cost	106,430
FTES	27
Cost Per FTES	\$ 3,901
Music Industry Studies Total Cost	218,802
FTES	48
Cost Per FTES	\$ 4,538
Moreno Valley College - UNIQUE	
Unique Programs	
Admin Justice Total Cost	2,264,360
FTES	412
Cost Per FTES	\$ 5,493
Dental Assist Total Cost	314,643
FTES	39
Cost Per FTES	\$ 7,982
Dental hygiene Total Cost	800,410
FTES	69
Cost Per FTES	\$ 11,587
Emergency Medical Total Cost	1,188,446
FTES	241
Cost Per FTES	\$ 4,937
Fire Tech Total Cost	1,137,826
FTES	157
Cost Per FTES	\$ 7,270
Human Services Total Cost	273,643
FTES	44
Cost Per FTES	\$ 6,218
Med Asst Total Cost	274,369
FTES	45
Cost Per FTES	\$ 6,082

**Exhibit I
(continued)**

FY 2020-21 TENTATIVE BUDGET REVENUE ALLOCATION REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER (FY 18/19 Median Cost) Using Contract, Cola & STRS Projected Cost Increase	
Net FY 2020-2021 Total Apportionment and Non-Specific	209,954,754
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	<u>129,834,414</u>
Costs	\$ <u>80,120,340</u>

2020/21 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS										
Student Services, Business Services, Other Costs	District-Wide		FY 20/21 Contract,		Projected	Calculated BAM		Weighted %	Adjusted Allocation	
	FY 18/19 Projected Total	FY 19/20 Contract, Cola and	Cola and STRS	FTES FY 20/21		Revised FY 20/21	Student Services +		Business Services +	Other
	Cost/FTES -MEDIAN COST	STRS Increase of 10.30%	Decrease of -3.56%							
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,366	12,279,122	23.12%	18,525,482			
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	7,272	12,122,424	22.83%	18,289,072			
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 1,567	\$ 1,728	\$ 1,667	17,219	28,704,085	54.05%	43,305,785			
				31,857	53,105,631	100.00%	<u>80,120,340</u>			

**Exhibit I
(continued)**

FY 18/19 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Riverside City College -UNIQUE	FY 18/19
Unique Programs	
Air Conditioning & Refrigeration Total Cost	373,682
FTEs	99
Cost Per FTES	\$ 3,765
Applied Digital Media & Printing Total Cost	877,933
FTEs	151
Cost Per FTES	\$ 5,804
Arabic Total Cost	229,186
FTEs	40
Cost Per FTES	\$ 5,700
Athletics Total Cost	2,542,173
FTEs	411
Cost Per FTES	\$ 6,189
Automotive Body & Technology Total Cost	298,455
FTEs	77
Cost Per FTES	\$ 3,888
Automotive Technology	709,470
FTEs	181
Cost Per FTES	\$ 3,922
Cosmetology Total	1,920,096
FTEs	408
Cost Per FTES	\$ 4,712
Culinary Arts	1,194,287
FTEs	174
Cost Per FTES	\$ 6,865
Film Television & Video Total	366,471
FTEs	117
Cost Per FTES	\$ 3,120
Geology	347,094
FTEs	83
Cost Per FTES	\$ 4,191
Italian	208,955
FTEs	19
Cost Per FTES	\$ 11,168
Nursing	861,185
FTEs	60
Cost Per FTES	\$ 14,270
Nursing Learning Laboratory	4,197,034
FTEs	192
Cost Per FTES	\$ 21,845
Oceanography	193,542
FTEs	57
Cost Per FTES	\$ 3,382
Paralegal Studies Total	139,106
FTEs	36
Cost Per FTES	\$ 3,895
Registered Nurse	417,317
FTEs	597
Cost Per FTES	\$ 699
Russian	34,393
FTEs	5
Cost Per FTES	\$ 6,920
Welding	513,341
FTEs	143
Cost Per FTES	\$ 3,598

**Exhibit I
(continued)**

3 Year Avg. Change (FY 15/16 , FY 16/17 , FY 17/18, FY 18/19)	
Remaining Category Costs - Student Service, Business Services, and Other	
District-Wide Median	
	<u>FY 18/19</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	11,486,992
Total NC FTES	7,176
Total SS, BS, Other Cost Per FTES	1,601
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	11,238,565
Total MVC FTES	7,170
Total SS, BS, Other Cost Per FTES	1,567
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	25,349,079
Total RCC FTES	17,337
Total SS, BS, Other Cost Per FTES	1,462
MEDIAN Total SS, BS, Other Cost Per FTES	1,567.00

**Exhibit I
(continued)**

**Moreno Valley College FTES Costs by Discipline
FY 2018-19 Final Expenditures**

				Total FTEF	Full-Time FTEF	Overload FTEF	Part-Time FTEF	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
GRAND TOTAL				572.70	123.77			7,170	29,662,320	4,137	5,380,374	5,190,934	667,257	11,238,565	1,567	40,900,885	5,705
School	TOPS	Course Code	Description	574.30				7,170	29,662,407		5,380,447	5,191,011	667,266	11,238,724		40,901,131	
General Education STEM				115.00	37.00	25.38	52.62	2,005	7,704,075	3,843	1,504,261	1,451,296	186,553	3,142,110	1,567	10,846,185	5,411
FQE	4100	AMY	Anatomy	0.20	-	-	0.20	155	552,250	3,563	116,299	112,204	14,423	242,926	1,567	795,176	5,131
FQE	19110	AST	Astronomy	0.40	-	-	0.40	9	20,075	2,173	6,934	6,690	860	14,484	1,567	34,559	3,740
FQE	4010	BIO	Biology	24.47	8.37	7.83	8.27	235	987,295	4,201	176,369	170,159	21,873	368,401	1,567	1,355,696	5,768
FQE	19050	CHE	Chemistry	8.80	4.00	1.80	3.00	145	637,083	4,380	109,155	105,312	13,537	228,004	1,567	865,087	5,947
FQE	8370	HES	Health Ed	6.00	1.35	0.05	4.60	113	327,206	2,903	84,594	81,615	10,491	176,700	1,567	503,906	4,470
FQE	8350	KIN	Kinesiology	10.18	3.05	0.60	6.53	161	613,031	3,812	120,689	116,439	14,967	252,095	1,567	865,126	5,379
FQC	17010	MAT	Math	60.88	18.23	14.83	27.82	1,055	3,741,194	3,546	791,744	763,868	98,190	1,653,802	1,567	5,394,996	5,113
FQE	4030	MIC	Microbio	-	-	-	-	59	319,121	5,402	44,327	42,766	5,497	92,590	1,567	411,711	6,970
FQE	19020	PHY	Physics	4.07	2.00	0.27	1.80	72	506,820	7,024	54,150	52,243	6,715	113,108	1,567	619,928	8,591
General Education Liberal Arts				286.86	59.64	40.59	186.64	3,564	13,145,615	3,689	2,674,158	2,580,002	331,641	5,585,801	1,567	18,731,416	5,256
FTA	21050	ADJ	Admin Justice	56.82	0.75	0.45	55.62	60	253,593	4,227	45,025	43,439	5,584	94,048	1,567	347,641	5,794
FOA	8500	AML	Am Sign Lang	2.22	-	-	2.22	31	94,315	3,005	22,726	22,726	2,921	49,202	1,567	143,517	4,572
FOA	22020	ANT	Anthropology	7.20	1.20	2.80	3.20	143	418,648	2,920	107,571	103,784	13,341	224,696	1,567	643,344	4,488
FOA	10020	ART	Art	15.90	2.80	2.39	10.71	223	814,401	3,659	167,034	161,153	20,715	348,902	1,567	1,163,303	5,226
FNC	15060	COM	Communications	16.40	2.40	2.00	12.00	236	794,063	3,371	176,744	170,521	21,919	369,184	1,567	1,163,247	4,939
FOA	10080	DAN	Dance	1.80	-	-	1.80	24	79,166	3,250	18,280	17,636	2,267	38,183	1,567	117,349	4,817
FOA	22040	ECO	Economics	4.60	1.70	1.50	1.40	81	284,482	3,510	60,821	58,679	7,543	127,043	1,567	411,525	5,077
FNC	49302	ILA	Educational Aide (Teacher Asst)	0.28	-	0.21	0.07	22	72,871	3,294	16,599	16,015	2,059	34,673	1,568	107,544	4,862
FNC	15010	ENG	English	78.94	12.50	11.58	54.86	1,052	3,967,035	3,771	789,477	761,681	97,908	1,649,066	1,567	5,616,101	5,338
FNC	49308	ESL	English second	3.60	1.60	0.20	1.80	44	220,461	4,965	32,145	32,318	4,132	69,595	1,567	290,056	6,533
FOA	49301	GUI	Gen Studies	10.00	3.20	2.20	4.60	148	594,502	4,006	111,361	107,440	13,811	232,612	1,567	827,114	5,574
FOA	22060	GEG	Geology	7.40	1.40	0.80	5.20	134	409,871	3,050	100,833	97,283	12,505	210,621	1,567	620,492	4,618
FOA	22050	HIS	History	14.20	3.40	0.60	10.20	285	872,064	3,059	213,927	206,395	26,531	446,853	1,567	1,318,917	4,626
FOA	49033	HUM	Humanities	4.40	1.20	1.20	2.00	72	270,200	3,758	53,955	52,055	6,691	112,701	1,567	382,901	5,325
FNC	6020	JOU	Journalism	1.05	-	-	1.05	7	33,728	4,639	5,455	5,263	677	11,395	1,567	45,123	6,207
FOA	10040	MUS	Music	9.59	3.60	1.40	4.59	103	574,770	5,569	77,450	74,723	9,605	161,778	1,567	736,548	7,136
FOA	15090	PHI	Philosophy	3.60	2.10	0.50	1.00	51	291,361	5,760	37,956	36,619	4,707	79,282	1,567	370,643	7,328
FOA	22070	POL	Political science	6.40	1.00	1.00	4.40	133	370,806	2,796	99,505	96,001	12,340	207,846	1,567	578,652	4,364
FOA	20010	PSY	Psychology	16.33	7.20	4.13	5.00	309	1,157,813	3,753	231,502	223,351	28,710	483,563	1,567	1,641,376	5,321
FNC	15200	REA	Reading	3.67	2.89	0.78	-	38	254,085	6,767	28,178	27,186	3,495	58,859	1,567	312,944	8,334
FOA	22080	SOC	Sociology	7.80	4.00	2.60	1.20	168	518,236	3,078	126,332	121,884	15,667	263,883	1,567	782,119	4,646
FOA	11050	SPA	Spanish	13.59	6.70	4.05	2.84	187	757,620	4,058	140,102	135,169	17,375	292,646	1,567	1,050,266	5,625
FOA	10070	THE	Theater	1.08	-	0.20	0.88	12	41,524	3,395	9,178	8,854	1,138	19,170	1,567	60,694	4,963
CTE				44.68	12.45	6.57	25.66	595	2,558,935	4,303	446,239	430,527	55,341	932,107	1,567	3,491,042	5,871
FSB	05020	ACC	Accounting	3.00	-	-	3.00	52	137,420	2,630	39,209	37,828	4,863	81,900	1,567	219,320	4,198
FSB	05010	BUS	Business	7.20	1.18	1.42	4.60	96	253,522	2,641	72,032	69,496	8,933	150,461	1,567	403,983	4,209
FHE	21400	CFI	Community Interpretation	1.37	1.30	0.07	-	17	135,461	8,175	12,434	11,997	1,542	25,973	1,567	161,434	9,743
FSB	05140	CAT	Office Tech/Office Computer Application	1.07	-	-	1.07	72	299,150	4,155	54,030	52,127	6,701	112,858	1,567	412,008	5,722
FSB	07010	CIS	Computer Information Systems Total	16.60	7.26	3.39	5.95	153	963,746	6,297	114,850	110,807	14,243	239,900	1,567	1,203,646	7,864
FUA	13050	EAR	Early Child dev	10.60	2.00	0.80	7.80	151	485,687	3,222	113,117	109,134	14,028	236,279	1,567	721,966	4,789
FSB	05060	MAG	Management	1.40	0.20	0.80	0.40	18	115,263	6,461	13,387	12,916	1,660	27,963	1,567	143,226	8,028
FSB	05090	MKT	Marketing	1.00	0.30	0.10	0.60	13	93,737	7,199	9,426	9,426	1,212	20,408	1,567	114,145	8,767
FSB	10110	PHO	Photography	1.33	0.20	-	1.13	11	32,883	2,987	8,262	7,971	1,025	17,258	1,567	50,141	4,554
FSB	05110	RLE	Real estate	1.00	-	-	1.00	11	38,965	3,652	8,007	7,725	993	16,725	1,567	55,690	5,219
FXA	08990	SCE	Senior Citizen Education	0.11	-	-	0.11	2	3,102	2,041	1,141	1,100	141	2,382	1,567	5,484	3,608
Other				126.16	14.68	9.93	101.55	1,007	6,253,696	18,916	755,716	729,109	93,722	1,578,547	1,567	7,832,243	7,777
FTA	21050	ADJ	Admin Justice	56.82	0.75	0.45	55.62	412	2,264,360	5,493	309,319	298,429	38,361	646,109	1,567	2,910,469	7,061
FHE	12401	DEA	Dental Assist	6.31	1.18	0.17	4.96	39	314,643	7,982	29,581	28,540	3,660	61,790	1,567	376,433	5,949
FHE	12402	DEH	Dental hygiene	14.25	4.51	1.05	8.69	69	800,410	11,587	51,838	50,013	6,429	108,280	1,567	908,690	13,154
FTA	12500	EMS	Emergency Medical	22.38	2.20	5.64	14.53	241	1,188,446	4,937	180,654	174,293	22,404	377,351	1,567	1,565,797	6,504
FTA	21330	FIT	Fire Tech	17.34	1.62	1.11	14.62	157	1,137,826	7,270	117,447	113,312	14,565	245,324	1,567	1,383,150	8,837
FHE	12082	MDA	Human Services	3.93	1.78	0.67	1.48	44	273,643	6,218	33,026	31,863	4,096	68,985	1,567	342,628	7,785
FHE	21040	HMS	Med Asst	5.13	2.65	0.84	1.65	45	274,369	6,082	33,851	32,659	4,198	70,708	1,567	345,077	7,650
GRAND TOTAL				572.70	123.77			7,170	29,662,320	4,137	5,380,374	5,190,934	667,257	11,238,565	1,567	40,900,885	5,705

Exhibit I (continued)

Riverside City College FTES Model by Discipline FY 2018-19 Final Expenditures

School	TOPS	Course Code	Description	Total FTEF	Full-Time FTEF	Overload FTEF	Part-Time FTEF	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business	Grand Total Divided by FTES = cost per FTES
				974.85	328.90	204.33	441.62	17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243
STEM				200.87	83.17	46.60	71.10	4,717	16,457,980	3,489	2,204,323	4,081,447	611,366	6,897,136	1,462	23,355,116	4,951
DQB	04100	AMY	Anatomy & Physiology	-	-	-	-	288	1,127,253	3,920	134,372	248,799	37,268	420,439	1,462	1,547,692	5,382
DQD	19110	AST	Astronomy	3.80	1.60	0.80	1.40	66	205,632	3,093	31,066	57,521	8,616	97,203	1,462	302,835	4,555
DQB	040X0	BIO	Biology Total	48.33	24.14	12.07	12.13	635	2,197,914	3,460	296,839	549,616	82,328	928,783	1,462	3,126,697	4,922
DQA	19050	CHE	Chemistry	36.60	17.00	8.00	11.60	676	2,668,430	3,948	315,849	584,814	87,600	988,263	1,462	3,656,693	5,410
DQB	08370	HES	Health Science Total	5.60	0.20	0.70	4.70	191	414,354	2,168	89,311	165,364	24,770	279,445	1,462	693,799	3,630
DRA	12700	KIN-KIN	Kinesiology	-	-	-	-	681	2,985,433	4,382	318,349	589,443	88,294	996,085	1,462	3,981,518	5,844
DQC	17010	MAT	Math Total	96.27	34.33	21.07	40.87	1,922	5,791,876	3,014	897,993	1,662,693	249,057	2,809,743	1,462	8,601,619	4,476
DQB	04030	MIC	Microbiology	-	-	-	-	73	358,505	4,926	34,010	62,972	9,433	106,415	1,462	464,920	6,388
DQD	19020	PHY	Physics	10.27	5.90	3.97	0.40	185	708,583	3,826	86,535	160,225	24,000	270,760	1,462	979,342	5,289
Liberal Arts				462.92	143.13	85.50	234.28	7,977	28,085,496	3,521	3,727,821	6,902,304	1,033,906	11,664,030	1,462	39,749,526	4,983
DOA	2105X	ADJ	Administration of Justice Total	10.52	4.05	3.27	3.20	208	596,543	2,875	96,974	179,554	26,896	303,424	1,462	899,967	4,337
DOC	0850X	AML	American Sign Language Total	15.11	6.60	2.90	5.61	238	814,114	3,427	111,007	205,537	30,788	347,332	1,462	1,161,446	4,889
DOA	2202X	ANT	Anthropology Total	9.00	3.60	1.40	4.00	209	529,090	2,538	97,432	180,402	27,023	304,857	1,462	833,946	4,000
DEA	1002X	ART	Art Total	38.50	10.64	3.17	24.69	602	2,194,229	3,647	281,156	520,579	77,978	879,713	1,462	3,073,942	5,109
DNB	15060	COM	Communication Studies Total	34.77	9.98	5.25	19.54	488	1,759,698	3,607	227,945	422,054	63,220	713,219	1,462	2,472,917	5,070
DEB	10080	DAN	Dance Total	14.38	2.32	1.43	10.63	190	826,442	4,342	88,951	164,698	24,670	278,319	1,462	1,104,761	5,804
DOB	22040	ECO	Economics	9.40	4.00	3.20	2.20	189	650,201	3,448	88,110	163,141	24,437	275,687	1,462	925,889	4,911
DNA	150XX	ENG	English Total	112.35	35.78	12.42	64.15	1,911	7,653,648	4,005	892,956	1,653,365	247,660	2,793,981	1,462	10,447,628	5,467
DNA	06121	FST	Film Studies Total	2.40	1.97	0.43	-	45	197,983	4,387	21,089	39,048	5,849	65,987	1,462	263,970	5,849
DOC	11020	FRE	French	3.75	2.00	1.75	-	36	233,941	6,566	16,650	30,828	4,618	52,096	1,462	286,037	8,028
DOB	22060	GEG	Geography	7.80	4.00	2.20	1.60	155	501,549	3,227	72,628	134,475	20,143	227,246	1,462	728,795	4,689
DZC	49301	GUI	Guidance Total	11.67	3.36	4.60	3.71	153	579,715	3,787	71,530	132,442	19,839	223,810	1,462	803,526	5,249
DOD	22050	HIS	History	20.00	6.00	1.20	12.80	457	1,137,626	2,490	213,491	395,292	59,211	667,995	1,462	1,805,621	3,952
DOD	49033	HUM	Humanities Total	6.80	2.20	0.40	4.20	139	376,498	2,712	64,871	120,112	17,992	202,975	1,462	579,473	4,174
DOC	11080	JPN	Japanese	4.52	2.00	1.33	1.18	58	280,238	4,862	26,935	49,872	7,470	84,278	1,462	364,516	6,324
DNA	06020	JOU	Journalism	2.02	1.45	-	0.57	16	242,154	14,712	7,692	14,242	2,133	24,067	1,462	266,221	16,174
DYA	16010	LIB	Library *	0.87	0.60	0.07	0.20	11	71,016	6,474	5,126	9,492	1,422	16,040	1,462	87,056	7,936
DEB	10040	MUS	Music	49.16	13.40	10.83	24.93	832	3,173,577	3,815	388,775	719,843	107,826	1,216,445	1,462	4,390,022	5,277
DOD	15090	PHI	Philosophy Total	9.60	4.00	2.00	3.60	178	782,352	4,397	83,137	153,934	23,058	260,130	1,462	1,042,482	5,860
DOB	22070	POL	Political Science Total	15.20	4.10	5.30	5.80	312	844,794	2,710	145,695	269,764	40,408	455,867	1,462	1,300,661	4,172
DOA	20010	PSY	Psychology	22.06	7.87	7.07	7.12	471	1,343,738	2,852	220,141	407,605	61,056	688,801	1,462	2,032,540	4,315
DOA	22080	SOC	Sociology Total	21.10	4.50	4.20	12.40	479	1,106,520	2,310	223,860	414,492	62,087	700,440	1,462	1,806,959	3,772
DOC	11050	SPA	Spanish Total	23.78	6.07	7.06	10.65	278	1,253,053	4,514	129,713	240,173	35,976	405,862	1,462	1,658,915	5,976
DEB	10070	THE	Theatre Total	18.18	2.67	4.03	11.49	325	936,777	2,881	151,957	281,358	42,145	475,460	1,462	1,412,236	4,343
CTE Courses				87.25	17.86	19.68	49.71	1,792	5,584,080	3,115	837,594	1,550,861	232,306	2,620,761	1,462	8,204,841	4,578
DPA	0502X	ACC	Accounting Total	9.20	2.00	2.40	4.80	159	437,709	2,747	74,464	137,876	20,653	232,993	1,462	670,702	4,209
DPA	05XXX	BUS	Business Administration Total	16.57	4.82	6.48	5.27	286	848,854	2,972	133,470	247,129	37,018	417,617	1,462	1,266,472	4,434
DPB	0514X	CAT	Computer Applications & Office Technology Total	10.83	0.15	0.60	10.08	120	392,690	3,279	55,969	103,630	15,523	175,121	1,462	567,811	4,741
DPB	070XX	CSC	Computer Science Total	5.95	2.30	2.69	0.96	554	1,869,853	3,377	258,763	479,117	71,768	809,647	1,462	2,679,500	4,839
DUA	1305X	EAR	Early Childhood Education Total	20.33	4.60	5.27	10.47	385	1,104,661	2,871	179,771	332,857	49,859	562,487	1,462	1,667,148	4,334
DPB	09XX0	ENE	Engineering Total	0.53	-	-	0.53	8	25,609	3,313	3,612	6,688	1,002	11,302	1,462	36,912	4,775
DPA	0506X	MAG	Management Total	4.00	1.10	1.10	1.80	61	286,418	4,687	28,557	52,875	7,920	89,352	1,462	375,770	6,149
DPA	0509X	MKT	Marketing Total	2.00	0.80	0.80	0.40	30	114,720	3,839	13,963	25,853	3,873	43,689	1,462	158,409	5,302
DSA	10110	PHO	Photography Total	8.20	2.01	0.26	5.93	108	401,173	3,721	50,384	93,290	13,974	157,648	1,462	558,821	5,183
DPA	05110	RLE	Real Estate Total	1.40	-	-	1.40	23	48,049	2,085	10,771	19,944	2,987	33,702	1,462	81,751	3,547
DXA	08990	SCE	Senior Citizen Education	7.86	-	-	7.86	56	33,408	596	26,216	48,540	7,271	82,026	1,462	115,434	2,058
DSA	49320	WKX	Work Experience Total	0.37	0.08	0.09	0.20	4	20,936	5,914	1,654	3,063	459	5,176	1,462	26,112	7,376
Other				223.82	84.74	52.55	86.53	2,850	15,423,720	5,412	1,331,821	2,465,953	369,379	4,167,153	1,462	19,590,873	6,874
DSA	09460	AIR	Air Conditioning & Refrigeration	7.40	2.00	0.70	4.70	99	373,682	3,765	46,384	85,883	12,865	145,132	1,462	518,815	5,227
DSA	0614X	ADM	Applied Digital Media & Printing	10.74	3.47	1.28	6.00	151	877,933	5,804	70,689	130,884	19,605	221,178	1,462	1,099,111	7,266
DOC	11120	ARA	Arabic	4.21	2.00	2.21	-	40	229,186	5,700	18,790	34,791	5,211	58,793	1,462	287,978	7,162
DZH	08355	KIN-ATH	Athletics	-	-	-	-	411	2,542,173	6,189	191,934	355,379	53,233	600,546	1,462	3,142,719	7,652
DSA	09490	AUB	Automotive Body & Technology Total	5.16	-	-	5.16	77	298,455	3,888	35,870	66,416	9,948	112,234	1,462	410,689	5,350
DSA	0948X	AUT	Automotive Technology	11.08	5.13	4.02	1.93	181	709,470	3,922	84,530	156,513	23,444	264,487	1,462	973,957	5,384

**Exhibit I
(continued)**

DVA	30070	COS	Cosmetology Total	34.26	8.93	4.95	20.39	408	1,920,096	4,712	190,434	352,602	52,817	595,853	1,462	2,515,949	6,174
DSA	1306X	CUL	Culinary Arts	12.97	11.58	0.17	1.23	174	1,194,287	6,865	81,296	150,525	22,547	254,369	1,462	1,448,656	8,327
DSA	0604X	FTV	Film Television & Video Total	9.17	2.00	2.50	4.67	117	366,471	3,120	54,894	101,639	15,225	171,758	1,462	538,229	4,582
DQD	19140	GEO	Geology	5.20	2.60	2.00	0.60	83	347,094	4,191	38,702	71,659	10,734	121,095	1,462	468,189	5,653
DOC	11040	ITA	Italian	2.68	2.10	0.58	-	19	208,955	11,168	8,743	16,189	2,425	27,357	1,462	236,311	12,630
DWA	1230X	NXN	Nursing	1.40	-	0.60	0.80	60	861,185	14,270	28,202	52,217	7,822	88,240	1,462	949,426	15,732
DWA	12301	NVN	Nursing Learning Laboratory	19.87	4.26	7.17	8.44	192	4,197,034	21,845	89,782	166,238	24,901	280,922	1,462	4,477,955	23,307
DQD	19190	OCE	Oceanography	3.00	1.40	0.60	1.00	57	193,542	3,382	26,739	49,509	7,416	83,664	1,462	277,206	4,845
DPB	1401X	PAL	Paralegal Studies Total	2.70	0.20	0.40	2.10	36	139,106	3,895	16,687	30,898	4,628	52,213	1,462	191,319	5,358
DWA	12300	NRN	Registered Nurse	84.07	35.06	22.14	26.87	597	417,317	699	279,142	516,850	77,420	873,411	1,462	1,290,728	2,161
DOC	11060	RUS	Russian	0.40	0.40	-	-	5	34,393	6,920	2,322	4,300	644	7,267	1,462	41,660	8,382
DSA	09565	WEL	Welding	9.50	3.60	3.24	2.66	143	513,341	3,598	66,679	123,461	18,493	208,633	1,462	721,974	5,060
GRAND TOTAL				974.85	328.90	204.33	441.62	17,337	65,551,276	3,781	8,101,559	15,000,565	2,246,955	25,349,079	1,462	90,900,355	5,243

**Exhibit I
(continued)**

Cost Per FTES Comparison Disciplines Common at all Three Colleges				
		FY 2018-2019		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	5,768	5,255	4,922
CHE	Chemistry	5,947	5,025	5,410
KIN	Kinesiology	5,379	5,507	5,844
MAT	Math	5,113	4,631	4,476
PHY	Physics	8,591	5,015	5,289
Liberal Arts				
ADJ	Admin Justice	5,794	5,203	4,337
ANT	Anthropology	4,488	4,471	4,000
ART	Art	5,226	4,744	5,109
COM	Communications	4,939	5,360	5,070
DAN	Dance	4,817	3,776	5,804
ECO	Economics	5,077	4,313	4,911
ENG	English	5,338	5,416	5,467
GEG	Geography	4,618	4,240	4,689
GUI	Guidance Total	5,574	4,920	5,249
HIS	History	4,626	4,587	3,952
HUM	Humanities	5,325	4,623	4,174
JOU	Journalism	6,207	8,563	16,174
MUS	Music	7,136	5,317	5,277
PHI	Philosophy	7,328	4,976	5,860
POL	Political science	4,364	4,368	4,172
PSY	Psychology	5,321	4,174	4,315
SOC	Sociology	4,646	5,150	3,772
SPA	Spanish	5,625	5,731	5,976
THE	Theater	4,963	4,289	4,343
CTE Courses				
ACC	Accounting	4,198	5,612	4,209
BUS	Business	4,209	5,337	4,434
CAT	Office Tech/Office Computer Applications	5,722	5,965	4,741
EAR	Early Child dev	4,789	5,267	4,334
MAG	Management	8,028	8,075	6,149
MKT	Marketing	8,767	6,508	5,302
PHO	Photography	4,554	4,665	5,183
RLE	Real estate	5,219	5,354	3,547

**Exhibit I
(continued)**

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2018-2019		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	3,740	-	4,555
AMY	Anatomy	5,131	-	5,382
EQE/KIN-ATH	Athletics	-	5,502	7,652
HES	Health Ed	4,470	-	3,630
MIC	Microbio	6,970	-	6,388
Liberal Arts				
AML	Am Sign Lang	4,572	-	4,889
ILA	Educational Aide (Teacher Asst)	4,862	4,350	-
ESL	English second	6,533	6,296	-
LIB	Library	-	5,030	7,936
FRE	French	-	4,577	8,028
REA	Reading	8,334	12,270	-
CTE Courses				
CIS	Computer Information Systems Total	7,864	5,962	-
WKX	General Work Experience	-	3,397	7,376
ENE	Engineering Total	-	8,733	4,775
SCE	Senior Citizen Education	3,608	-	2,058

**Exhibit I
(continued)**

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2018-2019
MORENO VALLEY COLLEGE		
ADJ	Admin Justice	7,061
CMI	Community Interpretation	9,743
DEA	Dental Assist	9,549
DEH	Dental hygiene	13,154
EMS	Emergency Medical	6,504
FIT	Fire Tech	8,837
HMS	Human Services	7,785
MDA	Med Asst	7,650
NORCO COLLEGE		
ARE	Architecture Total	4,294
CON	Construction Technology Total	6,831
DFT	Drafting Technology	6,017
ELE	Electrician (ELC)/Electronics (ELE) Total	5,850
GAM	Game Development Total	5,550
MAN	Manufacturing Technology Total	8,436
MUC	Music Industry Studies Total	6,138
PHS	Physical Science, General	21,564
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	5,227
ADM	Applied Digital Media & Printing	7,266
ARA	Arabic	7,162
AUB	Automotive Body & Technology Total	5,350
AUT	Automotive Technology	5,384
COS	Cosmetology Total	6,174
CSC	Computer Science Total	4,839
CUL	Culinary Arts	8,327
FTV	Film Television & Video Total	4,582
FST	Film Study	5,849
GEO	Geology	5,653
ITA	Italian	12,630
JPN	Japanese	6,324
NXN	Nursing	15,732
NVN	Nursing Learning Laboratory	23,307
OCE	Oceanography	4,845
PAL	Paralegal Studies Total	5,358
NRN	Registered Nurse	2,161
RUS	Russian	8,382
WEL	Welding	5,060

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

1050	Parking – Restricted
1070	Student Health – Restricted
1080	Community Education
1090	Performance Riverside
1110	Bookstore (Contractor Operated)
1120	Center for Social Justice and Civil Liberties - Restricted
1170	Customized Solutions
1180	Redevelopment Pass-Through – Restricted
1190	Grants and Categorical Programs – Restricted
3200	Food Services
3300	Child Care
4100	State Construction and Scheduled Maintenance
4130	La Sierra Capital
4131	Spruce Street Capital
4390	2015E General Obligation Bonds
4391	2019F General Obligation Bonds
6100	Self-Insured PPO Health Plan
6110	Self-Insured Workers’ Compensation
6120	Self-Insured General Liability
6900	Other Internal Services – Retirees’ Benefits
	Student Federal Grants
	State of California Student Grants
	Local Student Scholarships
	Associated Students of RCCD

The following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic had a devastating impact on the finances of the Parking operations. Significant lost revenues and the continuation of employee salaries and benefits necessitated a transfer from the General Operating Fund in the amount of \$1.64 million. For FY 2020-21 additional support of \$1.35 million has been included.

OTHER DISTRICT RESOURCES (continued)

2. **Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$2.17 million and a projected ending balance of \$1.46 million.

3. **Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic negatively impacted the finances of the Community Education program. Significant lost revenues and the continuation of employee salaries and benefits necessitated a transfer from the General Operating Fund in the amount of \$.33 million. Additional support in FY 2020-21 is not anticipated.

4. **Resource 1090, Performance Riverside** - The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic had a significant impact on the revenue of Performance Riverside. Significant lost revenues and the continuation of employee salaries and benefits necessitated a transfer from the General Operating Fund in the amount of \$.36 million. Riverside City College made the decision to cease Performance Riverside operations for the entire 2020-21 fiscal year and assign employees to other duties.

5. **Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores are operated through a five-year contract with Follet Higher Education Group, Inc. The budget includes an interfund transfer of \$.17 million to Resource 3200 - Food Services and Resource 3300 - ECE. Also included are intrafund transfers totaling \$.63 million to Resource 1000 – Unrestricted General Operating.

6. **Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of General Operating Funds and a grant from the City of Riverside to provide for salary and benefits of the Director position, and other necessary operating costs. For FY 2020-21, the supporting allocation amount from the general operating fund is \$.30 million, including \$.07 million for necessary facility renovations.

7. **Resource 1170, Customized Solutions** - Resource 1170 was established to account for the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic had a

OTHER DISTRICT RESOURCES

(continued)

detrimental impact on the revenue and operations of Customized Solutions. Lost revenues and the continuation of employee salaries and benefits necessitated a transfer from the General Operating Fund in the amount of \$.56 million. For FY 2020-21, retirements, strategic rehire decisions, and refocusing operational activities have eliminated the need for continued General Operating Fund support in FY 2020-21.

8. Resource 1180, Redevelopment Pass-Thru - The Resource 1180 expenditure budget provides funds for capital, equipment software and network infrastructure needs throughout the District. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2021, Redevelopment Pass-Thru revenues in the amount of \$2.91 million are projected. A total of \$.86 million has been allocated for information technology infrastructure and \$.28 for districtwide service agreements. As previously mentioned, a total of \$7.68 million has been set-aside to fund the new ERP system. A total of \$1.34 million has been set-aside in a holding account for college capital projects as follows: Moreno Valley College - \$.23; Norco College - \$.18; Riverside City College - \$.93. Finally, \$.99 million has been set aside to fund comments of the District's Long-Term Capital Facilities Program: \$.75 million for the Sustainability and Integrated Energy Management Plans; \$.24 million for the Solar Planning Initiative.

9. Fund 1190, Grants and Categorical Programs - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds are used to assist the District in the pursuit of objectives established through strategic planning processes. Categorical capital outlay programs are described below:

- a. The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Moreno Valley College - \$.02 million; Norco College - \$.07 million; Riverside City College - \$1.29 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. No funds have been allocated by the State for Physical Plant and Instructional Support in FY 2020-21. The college carryover amounts to be used for Instructional Support follows: Moreno Valley College – N/A; Norco College - \$.06 million; and Riverside City College - \$.36 million. The remaining portion of the State allocation to be used for Physical Plant is described in the Resource 4100 section of this narrative. These funds do not have a match requirement.

OTHER DISTRICT RESOURCES

(continued)

10. Resource 3200, Food Services - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2019-20 with an ending reserve balance of \$.80 million. The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic had a substantial negative impact on the finances of the Food Services operations. Due to the estimated lost revenues and the continuation of employee salaries and benefits in FY 2020-21, a transfer from the General Operating Fund in the amount of \$.29 million for the Norco College Food Service operation and the use of \$.15 million of CARES Act III for the Moreno Valley College Food Service operation. This is in addition to the historical interfund transfer of \$.03 and \$.07 from Resource 1110 – Bookstore for Norco College and Moreno Valley College, respectively.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended 2019-20 with reserve balance of \$.46 million and is projected to end fiscal 2021 with an ending reserve of \$.37 million. The closure of the colleges in FY 2019-20 as a result of the COVID-19 Pandemic, negatively impacted the finances of the Child Care operations. No financial support is anticipated to be needed.

12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, and Proposition 39 Energy Efficiency programs. Included is the Riverside City College Life Science/Physical Science Reconstruction project at \$26.92 million. College carryover amounts for Physical Plant are as follows: Moreno Valley College – \$.08 million; Norco College – \$.01 million; and Riverside City College – \$.78 million. These funds do not require a match from the District.

13. Resource 4130, La Sierra Capital - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended 2019-20 with a reserve balance of \$2.13 million and is projected to end fiscal 2021 with an ending reserve of \$2.21 million.

14. Resource 4131, Spruce Street Capital - This Resource was funded from the sales proceeds of the former District Office building located on Spruce Street in Riverside. This Resource ended FY 2019-20 with a reserve balance of \$2.57 million and is projected to end fiscal 2021 with a reserve balance of \$2.58 million.

15. Resource 4390, 2015E General Obligation Bonds - This Resource was established to account for the 2015E Series bond proceeds derived from the July 2015 issuance of Measure C General Obligation Bonds and the expenditures of funds related to Board of Trustees approved

OTHER DISTRICT RESOURCES

(continued)

Measure C Capital Outlay projects (Exhibit J). All proceeds from this issuance are expected to be fully expended during FY 2020-21.

16. Resource 4391, 2019F General Obligation Bonds - This Resource was established to account for the 2019F Series bond proceeds from the October 2019 issuance of Measure C General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). FY 2019-20 ended with a reserve of \$40.05 million the projected 2020-21 reserve balance of \$2.58 million is a result of moving the balance of construction projects from Resource 4390 to Resource 4391. The 2019F Series represents the last issuance associated with the \$350 million Measure C authorization.

17. Resource 6100, Self-Insured PPO Health Plan - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2020 with a reserve amount of \$6.48 million and is projected to end fiscal 2021 with an ending balance of \$7.02 million. No rate change will be made for fiscal 2021 as a result of the uncertainty surrounding access to health care service during the COVID-19 Pandemic.

18. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will be 1.60%, for fiscal year 2020-21. This Resource ended fiscal 2020 with a reserve balance of \$2.67 million and is projected to end fiscal year 2020-21 with an ending balance of \$2.59 million.

19. Resource 6120, Self-Insured General Liability - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2021 will be 1.65%, an increase over the FY 2019-20 rate of 1.60%. This Resource ended fiscal 2020 with a reserve balance of \$.78 million and is projected to end fiscal year 2020-21 with an ending balance of \$.36 million.

OTHER DISTRICT RESOURCES

(continued)

20. Resource 6900, Other Internal Services, Retirees' Benefits - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS – California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2020-21, the rate will remain at .20%. This Resource ended fiscal year 2019-20 with a reserve balance of \$2.29 million and is projected to end fiscal 2021 with an ending reserve of \$2.82 million.

21. Student Federal Grants and State of California Student Grants and Local Student Scholarships - These funds are used to report the receipt and distribution of various Student grant programs and Student local scholarship.

Exhibit J
Riverside Community College District
2020 -2021 Final Budget
Measure C Projects - (Resources 4390 and 4391)

Project Description	Approved Measure C Total Project Funding						Total
	District	Riverside	Norco	Moreno Valley			
Future Projects - Feasibility/Planning/Mgmt	\$ 9,252,220	\$ 23,810	\$ 212,674	\$ 81,922	\$ 85,151	\$ 403,557	
Scheduled Maintenance	2,860,000	-	136,012	34,198	37,258	207,468	
Life Science/Physical Science	6,308,563	-	6,100,649	-	-	6,100,649	
Logic Domain	238,875	14,663	-	-	-	14,663	
Ben Clark Public Safety Training Center Status Project	13,084,500	-	-	-	12,850,482	12,850,482	
IT Audit	6,000,000	691,427	-	-	-	691,427	
Culinary Arts / District Office Building	33,596,018	134,081	134,080	-	-	268,161	
Library Learning Center	143,000	-	-	-	86	86	
Master Plan Update	2,032,800	-	22,077	2,386	-	24,463	
Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199	
Student Services Project	19,000,000	-	-	-	17,869,349	17,869,349	
Greenhouse Building Project	500,000	-	454,026	-	-	454,026	
Elevators Modernization/Fire Alarm System	1,000,000	-	-	-	479,820	479,820	
Ben Clark Training Center Corrections Platform	680,000	-	-	-	143,132	143,132	
Soccer Field Turf Replacement	253,824	-	-	3,500	-	3,500	
Project Contingency	1,655,618	120,129	-	-	-	120,129	
Program Reserve	1,195,141	-	-	-	-	-	
Totals	\$ 100,910,559	\$ 984,110	\$ 7,059,518	\$ 147,205	\$ 31,465,278	\$ 39,656,111	
Amount to be Funded from Future Measure C Issuance						<u>2,576,034</u>	
Total Expenditure Budget						<u>\$ 42,232,145</u>	

BUDGET SUMMARY

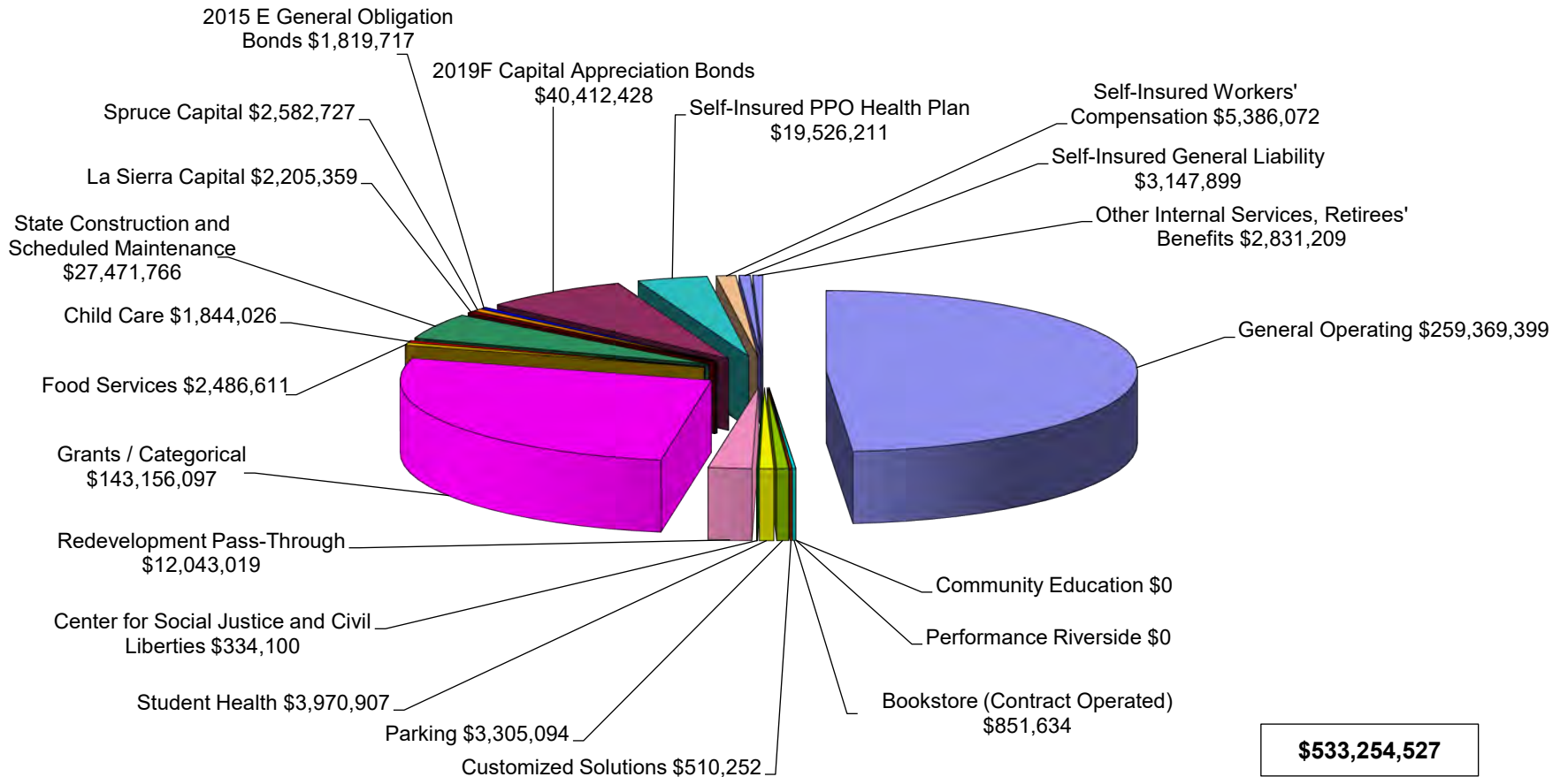
The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2020-21 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2020-21.

Exhibit K

Riverside Community College District

2020-2021 Proposed Budget

Total Available Funds



- | | | |
|------------------------------------------------|-------------------------------------------------|-----------------------------------------------|
| ■ General Operating | ■ Community Education | ■ Performance Riverside |
| ■ Bookstore (Contract Operated) | ■ Customized Solutions | ■ Parking |
| ■ Student Health | ■ Center for Social Justice and Civil Liberties | ■ Redevelopment Pass-Through |
| ■ Grants / Categorical | ■ Food Services | ■ Child Care |
| ■ State Construction and Scheduled Maintenance | ■ La Sierra Capital | ■ Spruce Capital |
| ■ 2015 E General Obligation Bonds | ■ 2019F Capital Appreciation Bonds | ■ Self-Insured PPO Health Plan |
| ■ Self-Insured Workers' Compensation | ■ Self-Insured General Liability | ■ Other Internal Services, Retirees' Benefits |

Exhibit L

Riverside Community College District
 Fund Schematic - Total Available Funds
 2020-2021 Proposed Budget

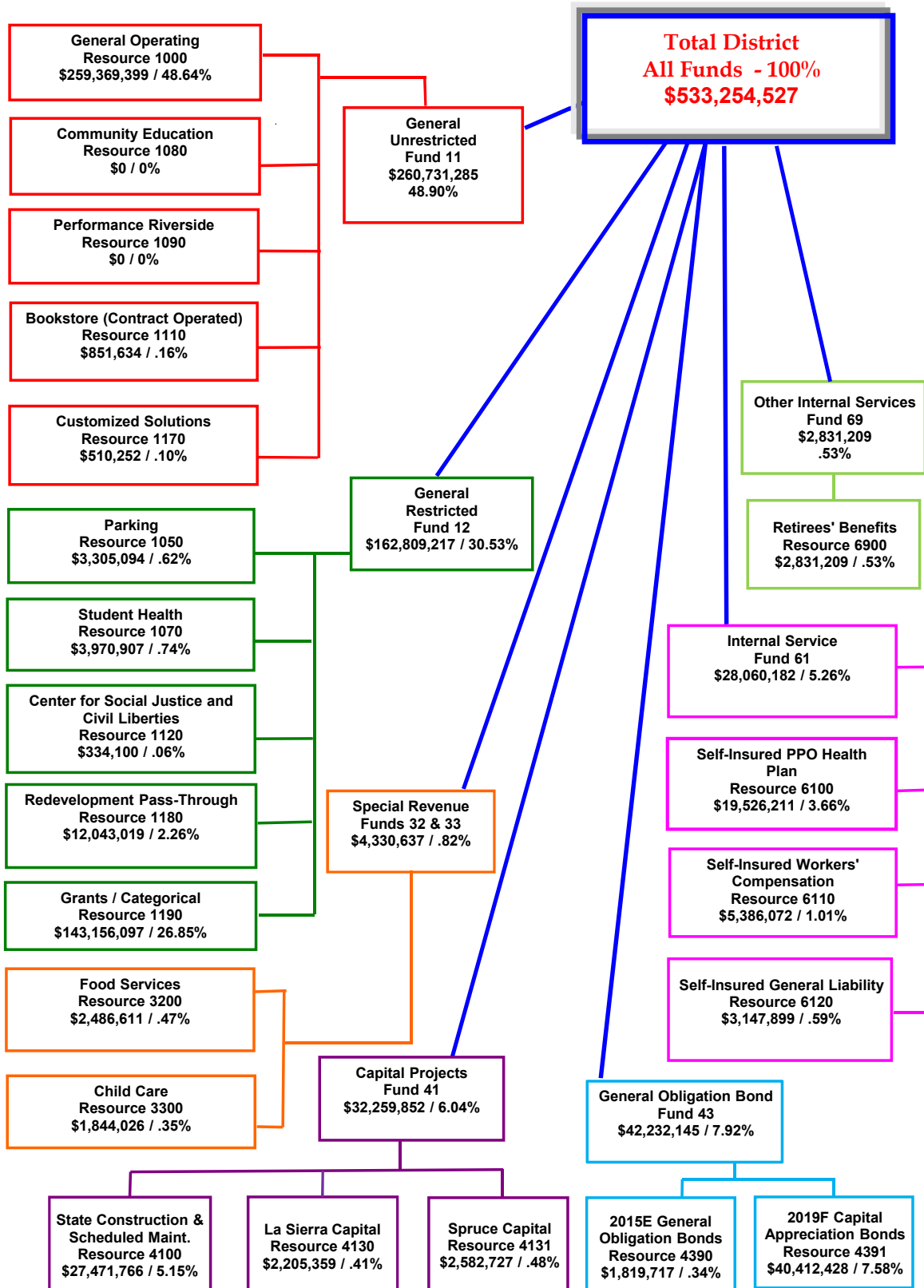


Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds 2020-2021

<u>Fund / Resource</u>	<u>Adopted Budget 2019-2020</u>	<u>Final Budget 2020-2021</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 271,979,756	\$ 259,369,399
1080 Community Education	(243,809)	-
1090 Performance Riverside	37,788	-
1110 Bookstore (Contract-Operated)	1,715,352	851,634
1170 Customized Solutions	<u>202,796</u>	<u>510,252</u>
Total Unrestricted General Funds	<u>273,691,883</u>	<u>260,731,285</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,078,122	3,305,094
1070 Student Health	4,131,281	3,970,907
1120 Center for Social Justice and Civil Liberties	244,000	334,100
1180 Redevelopment Pass-Through	10,991,745	12,043,019
1190 Grants and Categorical Programs	<u>130,430,304</u>	<u>143,156,097</u>
Total Restricted General Funds	<u>148,875,452</u>	<u>162,809,217</u>
Total General Funds	<u>422,567,335</u>	<u>423,540,502</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	4,791,113	2,486,611
3300 Child Care	<u>2,633,925</u>	<u>1,844,026</u>
Total Special Revenue Funds	<u>7,425,038</u>	<u>4,330,637</u>

Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds *(continued)* 2020-2021

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	2,344,683	27,471,766
4130	La Sierra Capital	2,194,598	2,205,359
4131	Spruce Capital	-	2,582,727
Total Capital Projects Funds		4,539,281	32,259,852

General Obligation Bond - Fund 43

Resource

4390	2015E General Obligation Bonds	4,609,510	1,819,717
4391	2019F Capital Appreciation Bonds	-	40,412,428
Total General Obligation Bond Funds		4,609,510	42,232,145

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	15,480,692	19,526,211
6110	Self-Insured Workers' Compensation	3,843,183	5,386,072
6120	Self-Insured General Liability	3,270,045	3,147,899
Total Internal Service Funds		22,593,920	28,060,182

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	2,250,317	2,831,209
Total Other Internal Services Funds		2,250,317	2,831,209

	\$ 463,985,401	\$ 533,254,527
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Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2020-2021

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 82,325,000	\$ 82,325,000
State of California Student Grants	11,750,000	14,050,000
Local Scholarships Student Grants	<u>833,695</u>	<u>814,158</u>
Total Student Financial Aid Accounts	<u>94,908,695</u>	<u>97,189,158</u>

Other Account

Associated Students of RCCD	<u>2,546,002</u>	<u>3,061,098</u>
Total Expendable Trust and Agency	<u>\$ 97,454,697</u>	<u>\$ 100,250,256</u>
Grand Total	<u>\$ 561,440,098</u>	<u>\$ 633,504,783</u>

LOOKING AHEAD

The annual budget is critical to the achievement of the missions, long-range goals, and objectives of Riverside Community College District. It is important that the budget process provide a glimpse of the financial future. Each year, this is accomplished by closing the budget narrative with a section entitled “Looking Ahead.”

First, as we look back at fiscal 2020, and more specifically from March 2020 through June 2020, the impact of the COVID-19 Pandemic caused a seismic shift in not only the federal and state economies, but in the District’s finances as well. The District went from a very positive financial picture, with healthy reserves, and steady enrollment growth and success metrics that consistently exceeded targets, to a complete shutdown of face-to-face instruction and huge looming budget reductions in a very short period of time.

For fiscal 2021, the impact of the COVID-19 Pandemic is still being felt and permeates the District’s budget. For at least the first half of the year, instruction will only be offered online, with the exception of labs and career technical education in disciplines deemed essential. The return to fully face-to-face instruction as it was pre-COVID-19 is still uncertain. If not, additional support from the general fund may be needed for those activities that are reliant on fees for financial viability, such as parking and food services.

As mentioned previously in this budget narrative, the State has taken the path of apportionment deferrals instead of budget reductions to “shore-up” the substantial reduction in State revenues that support K-14 education through Proposition 98. These apportionment deferrals amount to \$46 million for the District, some 23% of total apportionments. The deferrals could easily turn into actual budget reductions if the State’s economy does not rapidly recover. We also face the real possibility of mid-year budget reductions in FY 2020-21 similar to what occurred at the beginning of the “Great Recession”. The District has entered this very unexpected and very unfortunate situation in good fiscal health, with general fund reserve levels in excess of 20%. Fortunately, the District offered a retirement incentive in FY 2019-20 that has allowed us to strategically defer rehiring positions. In fact, this is the major budget savings strategy recommended and implemented for FY 2020-21.

The FY 2020-21 budget situation is not sustainable into FY 2021-22, with revenue levels at or below FY 2019-20 levels, expenditures increasing by over \$8 million to honor the salary and benefit commitments made to employees, revenue losses for parking and food services, and the continuation of compensation to those employees who are unable to work onsite or remotely. Following are specific budget related issues to be mindful of:

LOOKING AHEAD (continued)

- 1. California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS)** – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both systems. Employer rate increases for both PERS and STRS will continue through 2023-24. However, a redirection of \$2.3 billion from a long-term buy down of pension liabilities due to the COVID-19 Pandemic will result in rate reductions in FY 2020-21 to FY 2021-22. The PERS rate will go from 22.70% in fiscal year 2021 to 26.10% in fiscal year 2024. The STRS rate will go from 16.15% in fiscal year 2021 to 18.10% in fiscal 2024. The combined annual average cost increase for PERS and STRS, is \$.82 million. Much more needs to occur on an annual basis to relieve budget pressure for districts.
- 2. Enrollment** – FTES targets for FY 2020-21 were set at the FY 2019-20 levels to acknowledge the impact of the COVID-19 Pandemic on enrollment. Preliminary indications from the Fall 2020 term indicate that enrollment is down significantly, primarily due to the conversion to online instruction. Efforts are underway to identify the reasons for the decline and the student populations impacted so that the appropriate changes for Winter and Spring 2021 can be made.
- 3. Future Bond Measure** - The District was unsuccessful in obtaining voter approval for a local general obligation bond measure in March 2020. Analysis of the results and development of a strategy for a new local bond will occur. The need to modernize, update and improve college facilities to be able to continue to provide our students with an affordable high-quality education still exists and is more necessary than ever.
- 4. New Enterprise Resource Program** - The District selected a vendor for a new Enterprise Resource Program and the three-year implementation is currently underway. Although the implementation will be disruptive to the organization, it will be transformative in the way we deliver services to students and efficiently and effectively administer the operations of the District.
- 5. Other Resources** - Financial difficulties due to the COVID-19 Pandemic are occurring with respect to Parking, Performance Riverside, Community Education, and Customized Solutions. Financial problems in these Resources can negatively impact the General Operating Fund.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 11, RESOURCE 1000 - UNRESTRICTED GENERAL OPERATING

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$	41,620,247
Federal Income	\$	213,501	
State Income		145,975,035	
Local Income		70,038,078	
Other Income		<u>1,522,538</u>	
Total Income			<u>217,749,152</u>
Total Available Funds (TAF)		\$	<u>259,369,399</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$	95,008,710
2000	Classified Salaries			42,429,873
3000	Employee Benefits			58,531,622
4000	Books and Supplies			3,929,365
5000	Services and Operating Expenses			39,143,228
6000	Capital Outlay			3,480,745
7000	Other Student Aid			66,863
7300	Interfund Transfers			294,535
8999	Intrafund Transfers			<u>3,515,989</u>
	Total Expenditures			246,400,930
7900	* Contingency / Reserves			<u>12,968,469</u>
	Total Resource 1000 Including Contingency / Reserves		\$	<u>259,369,399</u>

* The Resource 1000 Contingency was calculated by taking into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170).

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 141,509	\$ 258,181	\$ 244,805	\$ 213,501
Total 1.0	141,509	258,181	245,122	213,501
2.0 State Income				
8611 State General Apportionment	89,388,822	101,750,538	123,717,568	103,639,863
8613 Apprenticeship Allowance	396,748	262,026	340,599	831,581
8615 Enrollment Fee Waiver Administration	452,084	464,599	445,262	445,262
8617 RDA Backfill & Rev in Excess of Entitlement	810,109	-	-	-
8619 Part Time Faculty Insurance & Office Hours	457,613	377,994	308,565	367,607
8619 Part Time Faculty Compensation	325,977	642,339	643,507	641,835
8619 Full Time Faculty Hiring	-	1,356,306	-	-
8630 Education Protection Account	23,420,013	29,539,879	15,511,023	33,677,090
8671 Homeowner Property Tax Relief	438,576	434,142	428,442	468,564
8681 State Lottery	4,773,020	5,219,843	4,827,895	4,800,000
8685 State Mandated Cost Reimb/Block Grant	824,907	856,636	910,126	1,103,233
8690 STRS on Behalf	4,076,856	5,580,536	9,460,640	-
Total 2.0	125,364,726	146,484,838	156,593,626	145,975,035
3.0 Local Income				
8809 RDA Asset Liquidation	94,555	111,862	24,140	120,929
881x Property Taxes	45,297,787	49,081,809	53,197,541	53,060,012
8820 Donations	-	92	-	-
8844 Food Sales / Commissions	167,038	160,507	74,233	49,572
8849 Cosmetology / Dental Hygiene / Other Sales	64,883	77,576	34,540	60,370
8850 Lease / Rental Income	291,085	279,408	182,446	939,133
8860 Interest Income	978,455	1,804,063	1,591,362	950,000
8874 Student Enrollment Fees	10,623,249	10,871,809	11,284,975	10,680,359
8879 Transcript / Late Application Fees	62,352	84,799	90,326	85,000
8880 Non Resident Tuition	3,473,159	2,797,161	2,759,156	3,018,804
888x Other Student Fees	103,743	245,175	337,723	97,649
8890 Other Local Revenue	10,986	29,688	452,450	618,036
Staledated Checks (Resource 0800)	77,112	65,127	212,060	74,992
Norco City Redevelopment pass-thru	115,637	118,546	60,011	120,000
Bad Check Fees / Returned Items	680	608	300	232
Wells Fargo Bank ID Cards	23,065	82,714	42,207	128,632
Recycling Program	43	1,064	451	1,856
Moving Violations	6,736	15,950	9,600	32,502
Total 3.0	61,390,563	65,827,959	70,353,520	70,038,078

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4.0 Other Income				
8897 Indirect Cost Recovery	1,436,977	1,512,359	1,109,804	1,521,100
8912 Sales - Obsolete Equipment	3,658	5,260	2,444	1,438
Total 4.0	<u>1,440,635</u>	<u>1,517,619</u>	<u>1,112,248</u>	<u>1,522,538</u>
Total Resource 1000 Income	<u>188,337,433</u>	<u>214,088,597</u>	<u>228,304,516</u>	<u>217,749,152</u>
5.0 Beginning Fund Balance July 1	43,121,096	45,299,449	53,709,257	41,620,247
Total 5.0	<u>43,121,096</u>	<u>45,299,449</u>	<u>53,709,257</u>	<u>41,620,247</u>
Total Available Funds	<u>\$ 231,458,530</u>	<u>\$ 259,388,047</u>	<u>\$ 282,013,773</u>	<u>\$ 259,369,399</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 32,626,012	\$ 33,974,379	\$ 37,820,262	\$ 40,878,099
1170	Instructional Release Time	431,566	464,801	529,972	573,539
1180	Regular Sabbatical Teaching	83,027	185,090	307,026	587,386
	TOTAL 1100	33,140,605	34,624,271	38,657,260	42,039,024
1218	Regular Full Time Administrator	7,034,754	7,596,896	8,216,766	8,363,020
1219	Counselors/Librarians/Release Time	6,959,660	8,675,481	9,053,292	9,247,783
	TOTAL 1200	13,994,414	16,272,377	17,270,058	17,610,803
1330	Part-Time Teaching Fall	9,259,316	10,361,508	11,433,210	9,953,044
1331	Part-Time Teaching Summer (Odd years)	1,318,873	1,380,758	1,555,895	669,591
1332	Part-Time Teaching Winter	2,154,611	2,495,637	2,631,112	2,896,071
1333	Part-Time Teaching Spring	8,933,939	10,102,934	9,954,714	8,553,897
1334	Part-Time Teaching Summer (Even years)	1,237,273	1,292,230	1,255,145	660,257
1335	Regular - Overload Fall	2,233,647	2,411,274	2,544,382	2,362,125
1336	Regular - Overload Summer (Even years)	1,426,903	1,468,324	1,500,343	632,370
1337	Regular - Overload Winter	2,414,922	2,522,798	2,614,032	3,273,488
1338	Regular - Overload Spring	2,142,370	2,340,941	2,536,522	2,051,475
1339	Regular - Overload Summer (Odd years)	1,301,319	1,410,891	1,577,047	728,684
1360	Substitute Instructional	202,954	227,605	209,019	251,811
1370	Instructional Stipends	308,179	353,418	406,823	502,374
1371	Large Lecture Stipends	196,085	164,206	205,498	340,312
	TOTAL 1300	33,130,392	36,532,526	38,423,742	32,875,499
1439	Part Time - Counselors/Librarians/Overload	1,858,414	2,265,858	2,597,774	1,439,503
1460	Other Hourly Non-Teaching Substitute	6,165	-	-	-
1469	Substitute Non-Instructional	57,722	47,472	35,503	16,577
1470	Non- Instructional Salaries, Other Extra Duty	-	-	123	-
1479	Department Chair Stipends	461,717	436,067	403,755	437,944
1490	Special Assignments	306,936	284,898	504,574	589,360
	TOTAL 1400	2,690,954	3,034,296	3,541,729	2,483,384
	TOTAL 1000 Series	82,956,365	90,463,470	97,892,789	95,008,710
Classified Salaries					
2117	Full-Time Supervisor	611,578	625,254	733,220	742,177
2118	Full-Time Administrator	5,441,420	5,904,947	7,434,125	7,867,165
2119	Full-Time Regular / Confidential	21,515,155	23,890,634	26,191,338	28,177,317
2129	Permanent Part-Time	1,287,687	1,178,306	1,090,004	1,042,113
2139/2339	Classified Hourly	293,711	222,708	366,503	260,643
2169/2369	Substitutes	547,240	708,354	609,874	315,226
2190/2390	Special Projects	-	-	-	2,494
	TOTAL 2100	29,696,790	32,530,204	36,425,064	38,407,135

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
2210	Full-Time Instructional Aides	1,566,981	1,664,648	1,803,608	1,899,317
2220	Permanent Part-Time Instructional Aides	613,751	662,075	744,026	865,385
2230/2449	Part-Time Hourly Instructional Aides	130,774	143,714	204,583	113,534
2231/2431	Coaches - Summer	62,304	48,591	49,656	49,631
2260/2469	Substitute Instructional Aides	45,652	83,357	11,102	14,028
	TOTAL 2200	2,419,463	2,602,385	2,812,974	2,941,895
2331	Student Help Non-Instructional	470,404	422,848	501,499	482,898
2349	Overtime	1,042,465	1,107,578	899,363	354,850
2360	Non-Instructional Salaries, Subs Overtime	-	-	117	-
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	1,536,869	1,554,425	1,424,979	861,748
2430	Student Help Instructional	164,075	133,664	155,204	216,222
2440	Overtime - Instructional Aides	13,359	15,465	36,568	2,873
	TOTAL 2400	177,434	149,128	191,772	219,095
	TOTAL 2000 Series	33,830,556	36,836,142	40,854,789	42,429,873
Employee Benefits					
3110	STRS - Teachers & Aides	7,977,423	9,527,070	10,814,515	11,188,411
3120	STRS - Classified	31,241	38,247	82,474	53,966
3130	STRS - Academic Non-Teaching	2,061,411	2,695,072	3,199,662	2,933,001
3150	STRS On Behalf - Teachers & Aides	3,256,057	4,419,520	7,350,894	-
3160	STRS On Behalf - Classified	777,182	18,179	29,911	-
3170	STRS On Behalf - Acad Non-Teaching	43,618	1,142,837	2,079,834	-
	TOTAL 3100	14,146,932	17,840,924	23,557,290	14,175,378
3210	PERS - Teachers & Aides	404,964	466,182	593,885	671,057
3220	PERS - Classified	4,305,040	5,488,763	6,581,398	7,642,711
3230	PERS - Academic Non-Teaching	231,487	292,051	312,172	326,105
	TOTAL 3200	4,941,491	6,246,996	7,487,455	8,639,873
3310	OASDI - Teachers & Aides	169,562	168,059	196,388	198,006
3315	Medicare - Teachers & Aides	980,795	1,054,905	1,144,542	1,119,055
3320	OASDI - Classified	1,770,329	1,948,680	2,145,626	2,258,917
3325	Medicare - Classified	442,792	482,924	535,489	560,326
3330	OASDI - Academic Non-Teaching	90,294	96,483	91,296	83,928
3335	Medicare - Academic Non-Teaching	239,857	280,620	299,512	289,689
3360	Social Security - PARS Holding Account	(69,702)	-	-	-
	TOTAL 3300	3,623,927	4,031,672	4,412,852	4,509,921
3410	H & W - Teachers & Aides	9,133,429	9,595,806	10,370,764	11,955,911

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
3420	H & W - Classified	8,379,642	9,459,999	10,109,996	11,328,291
3430	H & W - Academic Non-Teaching	2,967,887	3,383,160	3,501,554	2,886,360
3440	H & W - Retired Employees	2,401,720	2,322,522	2,383,245	2,273,089
3450	OPEB - Teachers & Aides	137,737	147,767	160,090	156,160
3460	OPEB - Classified	65,070	71,099	78,361	78,479
3470	OPEB - Academic Non-Teaching	33,411	38,876	41,552	40,183
	TOTAL 3400	<u>23,118,895</u>	<u>25,019,229</u>	<u>26,645,561</u>	<u>28,718,473</u>
3510	SUI - Teachers & Aides	74,474	78,176	78,952	61,727
3520	SUI - Classified	70,406	49,945	48,872	137,050
3530	SUI - Academic Non-Teaching	22,964	26,631	27,029	69,550
	TOTAL 3500	<u>167,844</u>	<u>154,751</u>	<u>154,853</u>	<u>268,327</u>
3610	WC - Teachers & Aides	646,786	1,129,691	1,280,707	1,249,204
3620	WC - Classified	283,150	504,913	595,511	627,149
3630	WC - Academic Non-Teaching	153,622	289,778	332,309	321,513
	TOTAL 3600	<u>1,083,559</u>	<u>1,924,382</u>	<u>2,208,527</u>	<u>2,197,866</u>
3900	Other - Retired Emp. Holding Acct	9,803	-	-	-
3910	Other - Teachers & Aides	237	1,477	2,836	-
3912	PayPro 125 Plans	-	(11,375)	(7,147)	-
3920	Other - Classified	17,541	21,187	23,980	-
3930	Other - Academic Non-Teaching	2,348	1,639	1,656	-
3939	Other - Retiree Incentive	-	-	8,325,641	-
3999	Other - COLA Holding Account	-	-	-	21,784
	TOTAL 3900	<u>29,929</u>	<u>12,928</u>	<u>8,346,965</u>	<u>21,784</u>
	TOTAL 3000 Series	<u>47,112,576</u>	<u>55,230,882</u>	<u>72,813,505</u>	<u>58,531,622</u>
Books and Supplies					
4210/4230	Reference and Other Books	1,325	5,451	5,417	23,611
	TOTAL 4200	<u>1,325</u>	<u>5,451</u>	<u>5,417</u>	<u>23,611</u>
4320	Instructional Supplies	59,709	28,906	5,335	164,315
4330	Periodicals/Magazines	11,218	11,830	8,806	15,326
4350/4351	Instructional Media Materials	-	-	-	27,001
4360	Tests	31,032	5,705	4,355	27,806
4370	Commencement Supplies	1,072	242	7,710	-
	TOTAL 4300	<u>103,031</u>	<u>46,684</u>	<u>26,206</u>	<u>234,448</u>
4510	Maintenance Supplies	111,466	101,025	95,733	133,478
4520	Custodial Supplies	350,635	273,304	257,836	287,157
4530	Grounds Supplies	96,825	110,472	66,053	84,880
4540	Health Supplies	16,506	33,593	29,246	28,600

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4555	Copying & Printing	176,545	210,479	148,029	183,566
4575	Software < \$200	2,829	3,488	2,401	16,124
4580	Theater Supplies	6,252	3,936	3,843	16,254
4590	Office & Other Supplies	765,453	689,776	647,087	2,439,519
4591	Purchase / Cost of Goods Sold	(10,043)	34,817	(40,143)	-
	TOTAL 4500	1,516,469	1,460,890	1,210,085	3,189,578
4630	Tires and Tubes	109	21	381	1,000
4644	Repair Parts	288,061	327,117	259,332	311,574
4690	Transportation Supplies	61,941	69,725	59,126	77,982
	TOTAL 4600	350,110	396,863	318,840	390,556
4710	Food	72,175	75,136	47,169	78,422
4791	Paper Products	5,038	5,077	4,091	5,338
4792	Cleaning Supplies	5,156	5,006	5,491	6,286
4793	Kitchen Expendables	952	-	-	1,126
	TOTAL 4700	83,321	85,219	56,751	91,172
	TOTAL 4000 Series	2,054,256	1,995,106	1,617,298	3,929,365
<u>Services and Operating Expenditures</u>					
5045	Postage	73,029	91,411	98,773	125,134
	TOTAL 5000	73,029	91,411	98,773	125,134
5110	Consultants	563,474	969,786	815,237	730,454
5120	Lecturers	6,200	10,164	5,950	8,265
5130	Doctors/Nurses	-	2,489	-	-
5151	Temporary Services	10,975	4,650	3,983	2,211
5194	Filming	5,000	5,000	5,000	5,000
5195	Entry Fees	29,386	28,788	33,900	13,400
5198	Professional Services	835,539	1,021,463	1,078,926	1,037,503
	TOTAL 5100	1,450,574	2,042,339	1,942,996	1,796,833
5210	Mileage	43,904	36,078	28,224	49,380
5211	Meeting Expense	15,787	38,980	38,093	42,722
5219	Other Travel Expenses	263,783	256,230	355,282	181,668
5220	Conference Expenses	531,791	471,772	368,624	228,082
5250	Travel Expense - Candidates	17,578	12,049	10,684	15,000
	TOTAL 5200	872,843	815,110	800,907	516,852
5310/5320	Memberships / Dues	288,769	298,224	320,870	362,857
	TOTAL 5300	288,769	298,224	320,870	362,857
5420	Liability and Claims	22,700	22,700	29,352	25,882

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5421	GL and Property Expense	1,401,303	2,036,794	2,219,959	2,267,972
5430	Fidelity Bond Premiums	-	1,850	3,461	-
5440	Student Insurance	48,737	41,137	37,186	40,737
5450	Insurance Claims Expense (External Ins Co)	23,487	20,373	26,313	26,313
	TOTAL 5400	1,496,227	2,122,854	2,316,272	2,360,904
5510	Natural Gas	368,927	510,891	443,273	387,367
5520	Electricity	2,766,354	2,738,249	2,372,217	2,526,986
5530	Water	483,474	484,134	430,927	467,572
5540	Telephone	187,078	184,631	197,990	176,318
5541	Cellular Telephone	141,718	143,045	163,050	140,357
5550	Laundry & Cleaning	28,662	32,263	31,905	40,804
5560	Towel Service	8,844	11,230	7,584	10,249
5570	Waste Disposal	194,373	224,876	191,425	215,521
	TOTAL 5500	4,179,430	4,329,318	3,838,371	3,965,174
5610	County and Other Contracts	166,000	167,793	179,000	202,461
5621	Printing - Catalog	17	-	-	-
5630	Rents and Leases	912,464	1,084,024	883,032	1,049,631
5633	Scenery and Costume Rentals	870	350	7,450	5,000
5644	Repairs	1,872,542	1,773,697	1,778,140	2,131,861
5649	Computer Software Maintenance/Lic	2,435,619	2,204,529	2,452,987	2,405,878
5650	Transportation Contracts	115,405	125,280	131,690	66,681
5691	Governmental Fees	2,335	1,576	6,522	1,553
	TOTAL 5600	5,505,251	5,357,249	5,438,820	5,863,065
5710	Audit	80,948	81,148	82,748	84,650
5720	Elections	-	419,684	-	-
5730	Legal	84,366	130,706	184,706	100,000
5740	Advertising	342,857	234,296	346,438	413,207
5790	Licenses, Permits, and Other Fees	234,952	288,043	486,663	375,617
	TOTAL 5700	743,123	1,153,878	1,100,555	973,474
5821	STRS/PERS Penalties & Interest	6,999	15,277	12,176	-
5830	Surveys	720	21,368	10,669	19,620
5840	Physicals	11,154	14,575	5,310	15,000
5850	Fingerprints	31,756	30,700	21,060	32,728
5855	Pre-employment Testing	600	600	(600)	1,000
5890	Outside Services and Operating Costs	1,060,533	769,035	2,574,260	10,822,892
5892	Bank Charges	217,333	177,674	171,231	181,411
5899	Budget Augmentation Holding	5,080	-	-	12,106,284
	TOTAL 5800	1,334,175	1,029,230	2,794,105	23,178,935
	TOTAL 5000 Series	15,943,420	17,239,613	18,651,669	39,143,228

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	1,872	-	-	-
6122	Engineering	3,605	6,000	-	-
6123	Architect's Fee	29,921	34,900	38,569	-
6125	Demolition - Grading	-	39,100	-	-
6126	Construction Contract	124,116	382,895	463,970	522,111
6127	Fixtures and Fixed Equipment	12,477	23,863	86,323	7,721
6128	Inspection	6,496	1,454	4,983	-
6129	Other Site Improvement	-	24,300	-	-
	TOTAL 6100	178,486	512,513	593,845	529,832
Buildings					
6217	Fixtures & Fixed Equipment	(244)	-	-	-
6221	Advertising & Legal	-	509	603	-
6223	Architects Fee	39,700	44,930	65,989	24,400
6224	Testing	-	1,850	4,400	263
6226	Remodel Projects	312,159	441,610	330,708	23,825
6227	Fixtures & Fixed Equipment	179,504	107,225	229,881	49,176
6228	Inspection	-	2,617	-	-
6229	Other	-	21,643	(2,899)	-
	TOTAL 6200	531,120	620,384	628,681	97,664
Library Books					
6310	Library Books-Purchase	7,947	-	-	-
6311	Library Media Material	6,581	95	(109)	-
6312	Library Subscriptions	75,659	-	-	40,790
	TOTAL 6300	90,187	95	(109)	40,790
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	281,343	434,003	305,240	2,648,295
6482	Equipment Addt'l > \$5,000	547,651	166,767	554,537	122,144
6485	Comp Equip Addt'l \$200 to \$4,999	298,130	263,247	1,429,930	25,250
6486	Comp Equip Addt'l > \$5,000	229,667	36,838	7,114	-
6491	Equipment Replc \$200 to \$4,999	1,542	-	-	13,437
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	1,358,332	900,855	2,296,821	2,812,459
	TOTAL 6000 Series	2,158,125	2,033,846	3,519,238	3,480,745
<u>Student Aid</u>					
7510	Scholarships	-	-	300	-
7511	Tuition	95,569	45,977	-	-
7521	Registration Related Fees	52,015	37,893	-	-
7540	Books	-	-	600	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
	TOTAL 7500	147,584	83,870	900	-
<u>Other Student Aid</u>					
7640	Book Grants	399,048	111,174	145,448	66,863
	TOTAL 7600	399,048	111,174	145,448	66,863
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 3200	-	-	-	294,535
	To Resource 4100	-	68,906	79,703	-
	TOTAL 7390	-	68,906	79,703	294,535
	TOTAL 7000 Series	546,631	263,950	226,051	361,398
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1050 - Safety & Police	-	46,736	1,676,683	1,401,310
	To Resource 1120 - Center for Social Justice	112,337	82,463	48,100	304,000
	To Resource 1000 (Resource 0800)	886,095	(46,871)	(81,945)	(74,992)
	To Resource 1080 - Community Education	-	-	333,193	-
	To Resource 1090 - Performance Riverside	-	-	363,230	-
	To Resource 1170 - Customized Solutions	-	-	562,714	-
	From Resource 0800 - Unclaimed Property	(886,095)	46,871	81,945	74,992
	From Resource 1110 - Bookstore	(399,625)	(720,673)	(527,232)	(633,777)
	To (From) Resource 1190:				
	DSP&S SPP 180	653,504	1,278,253	1,147,157	1,147,157
	Promise Grant SPP 554	857,118	522,915	820,817	871,639
	Veterans Education SPP 730	5,800	4,842	3,841	4,842
	Fed Wrk Stdy - SPP 300/304	328,017	401,243	389,687	420,818
	TOTAL 8999	1,557,150	1,615,780	4,818,188	3,515,989
	TOTAL 8900 Series	1,557,150	1,615,780	4,818,188	3,515,989
	Resource 1000 Expenditures	186,159,080	205,678,789	240,393,526	246,400,930
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	44,399,449	52,809,257	40,720,247	12,068,469
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	45,299,449	53,709,257	41,620,247	12,968,469
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 231,458,530	\$ 259,388,047	\$ 282,013,773	\$ 259,369,399

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Srvcs</u>	<u>Totals</u>
<u>Federal Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
Total 1.0 Series	<u>\$ 61,367</u>	<u>\$ 48,936</u>	<u>\$ 103,198</u>	<u>\$ -</u>	<u>\$ 213,501</u>
<u>Other State Revenues</u>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 24,079,511	\$ 23,112,943	\$ 56,447,409	\$ -	103,639,863
Apprenticeship Allowance	-	831,581	-	-	831,581
Enrollment Fee Waiver Administration	103,451	99,299	242,512	-	445,262
Part Time Faculty Insurance & Office Hours	85,409	81,981	200,217	-	367,607
Part Time Faculty Compensation	149,123	143,137	349,575	-	641,835
EPA	7,824,478	7,510,399	18,342,213	-	33,677,090
Homeowner Property Tax Relief	108,865	104,496	255,203	-	468,564
State Lottery	1,115,232	1,070,448	2,614,320	-	4,800,000
State Mandated Cost Reimb/Block Grant	256,323	246,035	600,875	-	1,103,233
Total 2.0 Series	<u>\$ 33,722,392</u>	<u>\$ 33,200,319</u>	<u>\$ 79,052,324</u>	<u>\$ -</u>	<u>\$ 145,975,035</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 28,096	\$ 26,969	\$ 65,864	\$ -	\$ 120,929
Property Taxes	12,327,874	11,833,023	28,899,115	-	53,060,012
Donations	-	-	-	-	-
Food Sales / Commissions	-	-	49,572	-	49,572
Cosmetology / Dental Hygiene / Other Sales	42,720	-	17,650	-	60,370
Lease / Rental Income	36,264	116,497	786,372	-	939,133
Interest Income	220,721	211,862	517,417	-	950,000
Student Enrollment Fees	2,481,457	2,381,849	5,817,053	-	10,680,359
Transcript / Late Application Fees	15,000	20,000	50,000	-	85,000
Non Resident Tuition	291,783	543,975	2,183,046	-	3,018,804
Other Student Fees	31,009	16,683	49,957	-	97,649
Other Local Revenue	198,676	306,442	438,630	32,502	976,250
Total 3.0 Series	<u>\$ 15,673,600</u>	<u>\$ 15,457,300</u>	<u>\$ 38,874,676</u>	<u>\$ 32,502</u>	<u>\$ 70,038,078</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 126,031	\$ 632,834	\$ 500,000	\$ 262,235	\$ 1,521,100
Sales - Obsolete Equipment	-	34	1,404	-	1,438
Total 4.0 Series	<u>\$ 126,031</u>	<u>\$ 632,868</u>	<u>\$ 501,404</u>	<u>\$ 262,235</u>	<u>\$ 1,522,538</u>
<u>Total Resource 1000 Income</u>	<u>\$ 49,583,390</u>	<u>\$ 49,339,423</u>	<u>\$ 118,531,602</u>	<u>\$ 294,737</u>	<u>\$ 217,749,152</u>
<u>Unaudited Beginning Fund Balance July 1</u>					
<u>Total 5.0 Series</u>	<u>\$ (2,101,557)</u>	<u>\$ 2,231,660</u>	<u>\$ 618,163</u>	<u>\$ 40,871,981</u>	<u>\$ 41,620,247</u>
Total Resource 1000 Available Funds	<u>\$ 47,481,833</u>	<u>\$ 51,571,083</u>	<u>\$ 119,149,765</u>	<u>\$ 41,166,718</u>	<u>\$ 259,369,399</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 8,764,364	\$ 8,993,085	\$ 24,281,575	\$ -	\$ -	\$ 42,039,024
Total 1200	4,047,989	3,977,739	7,990,494	973,307	621,274	17,610,803
Total 1300	8,601,591	6,974,748	17,299,160	-	-	32,875,499
Total 1400	449,367	530,633	980,627	290,753	232,004	2,483,384
Total 1000 Series	<u>\$ 21,863,311</u>	<u>\$ 20,476,205</u>	<u>\$ 50,551,856</u>	<u>\$ 1,264,060</u>	<u>\$ 853,278</u>	<u>\$ 95,008,710</u>
<u>Classified Salaries</u>						
Total 2100	\$ 5,891,890	\$ 5,292,728	\$ 13,986,776	\$ 11,351,080	\$ 1,884,661	\$ 38,407,135
Total 2200	424,659	524,519	1,992,717	-	-	2,941,895
Total 2300	93,833	76,565	467,864	192,844	30,642	861,748
Total 2400	50,207	22,796	146,092	-	-	219,095
Total 2000 Series	<u>\$ 6,460,589</u>	<u>\$ 5,916,608</u>	<u>\$ 16,593,449</u>	<u>\$ 11,543,924</u>	<u>\$ 1,915,303</u>	<u>\$ 42,429,873</u>
<u>Employee Benefits</u>						
Total 3100	\$ 3,340,156	\$ 3,005,802	\$ 7,507,373	\$ 200,491	\$ 121,556	\$ 14,175,378
Total 3200	1,277,510	1,308,428	3,366,614	2,317,643	369,678	8,639,873
Total 3300	790,061	761,091	1,958,697	869,506	130,566	4,509,921
Total 3400	5,329,972	5,372,416	13,790,462	3,805,030	420,593	28,718,473
Total 3500	55,898	47,645	131,499	28,560	4,725	268,327
Total 3600	453,182	422,288	1,074,321	204,926	43,149	2,197,866
Total 3900	-	-	-	-	21,784	21,784
Total 3000 Series	<u>\$ 11,246,779</u>	<u>\$ 10,917,670</u>	<u>\$ 27,828,966</u>	<u>\$ 7,426,156</u>	<u>\$ 1,112,051</u>	<u>\$ 58,531,622</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,667	\$ 9,172	\$ 8,780	\$ 1,992	\$ 1,000	\$ 23,611
Total 4300	101,256	74,658	50,247	6,359	1,928	234,448
Total 4400	-	-	-	-	-	-
Total 4500	551,446	1,049,386	1,322,111	232,320	34,315	3,189,578
Total 4600	42,424	63,643	239,662	44,827	-	390,556
Total 4700	-	-	91,172	-	-	91,172
Total 4000 Series	<u>\$ 697,793</u>	<u>\$ 1,196,859</u>	<u>\$ 1,711,972</u>	<u>\$ 285,498</u>	<u>\$ 37,243</u>	<u>\$ 3,929,365</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 254	\$ 4,805	\$ 117,644	\$ 2,160	\$ 125,134
Total 5100	466,079	395,458	210,816	650,735	73,745	1,796,833
Total 5200	89,664	72,578	230,038	73,743	50,829	516,852
Total 5300	67,859	60,985	139,019	11,210	83,784	362,857
Total 5400	479,024	435,760	1,162,796	237,212	46,112	2,360,904
Total 5500	610,611	876,134	2,281,229	187,895	9,305	3,965,174
Total 5600	1,104,865	478,780	1,370,833	2,861,428	47,159	5,863,065
Total 5700	143,835	76,482	76,921	490,481	185,755	973,474
Total 5800	2,039,787	2,587,592	6,240,435	848,270	11,462,851	23,178,935
Total 5000 Series	<u>\$ 5,001,995</u>	<u>\$ 4,984,023</u>	<u>\$ 11,716,892</u>	<u>\$ 5,478,618</u>	<u>\$ 11,961,700</u>	<u>\$ 39,143,228</u>

**Riverside Community College District
2019-2020 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Capital Outlay</u>						
Total 6100	\$ 500	\$ 206,869	\$ 322,463	\$ -	\$ -	\$ 529,832
Total 6200	11,700	-	49,439	36,525	-	97,664
Total 6300	40,790	-	-	-	-	40,790
Total 6400	102,450	50,753	2,499,050	66,019	94,187	2,812,459
Total 6000 Series	<u>\$ 155,440</u>	<u>\$ 257,622</u>	<u>\$ 2,870,952</u>	<u>\$ 102,544</u>	<u>\$ 94,187</u>	<u>\$ 3,480,745</u>
<u>Interfund Transfers</u>						
Total 7390	\$ -	\$ 294,535	\$ -	\$ -	\$ -	\$ 294,535
<u>Other Student Aid</u>						
Total 7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 7600	13,353	-	53,510	-	-	66,863
Total 7000 Series	<u>\$ 13,353</u>	<u>\$ 294,535</u>	<u>\$ 53,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,398</u>
<u>Intrafund Transfers</u>						
Total 8999 Series	\$ 489,337	\$ 340,731	\$ 2,306,929	\$ 378,992	\$ -	\$ 3,515,989
Resource 1000 Expenditures	<u>\$ 45,928,597</u>	<u>\$ 44,384,253</u>	<u>\$ 113,634,526</u>	<u>\$ 26,479,792</u>	<u>\$ 15,973,762</u>	<u>\$ 246,400,930</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Income	\$ 1,903,784	
Intrafund Transfer From Resource 1000	<u>1,401,310</u>	
Total Income		<u>3,305,094</u>
Total Available Funds (TAF)		<u>\$ 3,305,094</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,722,922
3000	Employee Benefits	772,910
4000	Books and Supplies	37,717
5000	Services and Operating Expenses	441,178
6000	Capital Outlay	<u>232,843</u>
	Total Expenditures	3,207,570
7900	* Contingency / Reserves	<u>97,524</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,305,094</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 3,313,768	\$ 3,426,203	\$ 2,295,668	\$ 1,903,378
8850 Rents & Leases	<u>3,272</u>	<u>3,697</u>	<u>636</u>	<u>406</u>
Total 1.0	<u>3,317,039</u>	<u>3,429,899</u>	<u>2,296,304</u>	<u>1,903,784</u>
2.0 Incoming Transfer				
8999 From Resource 1000	<u>-</u>	<u>46,736</u>	<u>1,676,683</u>	<u>1,401,310</u>
Total 2.0	<u>-</u>	<u>46,736</u>	<u>1,676,683</u>	<u>1,401,310</u>
3.0 Beginning Fund Balance July 1	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>
Total 3.0	<u>(386,665)</u>	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>
Total Available Funds	<u>\$ 2,930,374</u>	<u>\$ 3,013,496</u>	<u>\$ 3,483,710</u>	<u>\$ 3,305,094</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 151,649	\$ 178,815	\$ 284,966	\$ 287,289
2118	Full-Time Administrator	76,534	80,546	87,412	89,207
2119	Full-Time Classified	797,512	821,392	951,400	843,855
2129	Permanent Part-Time	296,780	351,366	279,207	220,342
	Total 2100	1,322,474	1,432,119	1,602,986	1,440,693
2331	Student Help Non-Instructional	6,288	-	-	-
2339	Part-Time Hourly as Needed	35,409	38,108	20,726	17,400
2349	Classified Overtime	236,405	237,478	221,859	174,789
2369	Substitutes	35,520	15,860	19,606	90,040
	Total 2300	313,622	291,446	262,190	282,229
	Total 2000 Series	1,636,096	1,723,565	1,865,176	1,722,922
<u>Employee Benefits</u>					
3220	PERS - Classified	193,018	233,887	281,471	275,407
	Total 3200	193,018	233,887	281,471	275,407
3320	OASDHI - Classified	93,348	95,553	104,777	99,198
3325	Medicare - Classified	23,392	24,984	26,899	24,982
	Total 3300	116,740	120,537	131,677	124,180
3420	H&W Classified	303,781	313,691	341,292	341,448
3460	OPEB Classified	3,246	3,461	3,717	3,446
	Total 3400	307,026	317,152	345,010	344,894
3520	SUI - Classified	807	809	882	862
	Total 3500	807	809	882	862
3620	WC - Classified	14,372	24,749	28,618	27,567
	Total 3600	14,372	24,749	28,618	27,567
3920	Other - Classified	1,406	(250)	662	-
	Total 3900	1,406	(250)	662	-
	Total 3000 Series	633,368	696,884	788,319	772,910
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	127	80	-	-
	Total 4300	127	80	-	-
4555	Copying & Printing	756	958	110	417
4575	Software < \$200	-	327	140	-
4590	Office & Other Supplies	24,831	20,781	8,340	18,500
	Total 4500	25,587	22,066	8,590	18,917

**Riverside Community College District
2020-2021 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4644	Repair Supplies	647	641	234	800
4690	Transportation Supplies	15,228	17,255	21,232	18,000
	Total 4600	15,875	17,896	21,466	18,800
	Total 4000 Series	41,589	40,041	30,056	37,717
<u>Services and Operating Expenditures</u>					
5045	Postage	125	19	41	50
	Total 5000	125	19	41	50
5220	Conferences	2,738	2,132	213	9,250
	Total 5200	2,738	2,132	213	9,250
5310	Memberships	280	200	-	271
	Total 5300	280	200	-	271
5421	GL and Property Expense	19,633	27,577	29,843	28,428
	Total 5400	19,633	27,577	29,843	28,428
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	5,061	5,199	6,350	6,000
5541	Cellular Telephone	9,256	11,460	8,397	12,000
5550	Laundry & Cleaning	2,344	806	1,007	1,500
	Total 5500	131,860	132,665	130,953	134,700
5630	Rents and Leases	1,097	407	1,706	-
5644	Repairs	33,846	23,534	7,685	17,400
5649	Computer Software Maintenance/Lic	13,653	14,911	13,611	26,984
5650	Transportation Contracts	395,126	416,949	252,332	-
5691	Governmental Fees	1,527	-	1	-
	Total 5600	445,248	455,799	275,333	44,384
5730	Legal	1,520	(505)	1,245	1,500
5790	Other Legal Expense	530	7,415	7,761	14,748
	Total 5700	2,050	6,910	9,006	16,248
5855	Pre-employment Testing	600	600	(600)	900
5890	Outside Services and Operating Costs	315,196	283,585	214,465	197,801
5892	Bank Charges	29,504	28,044	19,886	9,146
	Total 5800	345,300	312,229	233,752	207,847
	Total 5000 Series	947,234	937,531	679,142	441,178
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	87,855	73,088	104,064	166,496
6127	Fixtures and Fixed Equipment	3,295	30,596	7,930	38,347

**Riverside Community College District
2020-2021 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
	Total 6100	<u>91,150</u>	<u>103,685</u>	<u>111,994</u>	<u>204,843</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	12,695	(316)	8,515	28,000
6482	Equipment Addt'l > \$5,000	22,084	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	9,298	1,382	508	-
	Total 6400	<u>44,076</u>	<u>1,066</u>	<u>9,024</u>	<u>28,000</u>
	Total 6000 Series	<u>135,226</u>	<u>104,751</u>	<u>121,018</u>	<u>232,843</u>
	Total Expenditures	<u>3,393,513</u>	<u>3,502,773</u>	<u>3,483,710</u>	<u>3,207,570</u>
Contingency/Fund Balance					
7925	Restricted	(463,139)	(489,276)	-	97,524
	Total 7900	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>	<u>97,524</u>
	Total 7000 Series	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>	<u>97,524</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 2,930,374</u>	<u>\$ 3,013,496</u>	<u>\$ 3,483,710</u>	<u>\$ 3,305,094</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1070 - STUDENT HEALTH

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 2,174,007
State Income	\$ 42,000	
Local Income	<u>1,754,900</u>	
Total Income		<u>1,796,900</u>
Total Available Funds (TAF)		<u>\$ 3,970,907</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 564,450
2000	Classified Salaries	899,024
3000	Employee Benefits	560,924
4000	Books and Supplies	123,153
5000	Services and Operating Expenses	323,903
6000	Capital Outlay	<u>44,300</u>
	Total Expenditures	2,515,754
7900	* Contingency / Reserves	<u>1,455,153</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,970,907</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8627 Other State Programs	\$ 51,181	\$ 38,563	\$ 29,700	\$ 42,000
8629 Other Categorical Apportionments	-	-	5,433	-
8652 SM & Special Repair Prgm	<u>27,867</u>	<u>37,473</u>	<u>62,510</u>	<u>-</u>
Total 1.0	<u>79,049</u>	<u>76,036</u>	<u>97,644</u>	<u>42,000</u>
2.0 Local Income				
8860 Interest	42,137	70,784	61,959	67,900
8876 Health Fees	1,707,083	1,626,139	1,655,461	1,635,000
8890 Lab Tests / Rx	<u>47,681</u>	<u>159,196</u>	<u>47,592</u>	<u>52,000</u>
Total 2.0	<u>1,796,901</u>	<u>1,856,119</u>	<u>1,765,012</u>	<u>1,754,900</u>
3.0 Beginning Fund Balance July 1				
	<u>2,111,364</u>	<u>2,228,661</u>	<u>2,274,381</u>	<u>2,174,007</u>
Total 3.0	<u>2,111,364</u>	<u>2,228,661</u>	<u>2,274,381</u>	<u>2,174,007</u>
Total Available Funds	<u>\$ 3,987,313</u>	<u>\$ 4,160,816</u>	<u>\$ 4,137,036</u>	<u>\$ 3,970,907</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 465,303	\$ 498,290	\$ 515,602	\$ 528,069
	Total 1200	465,303	498,290	515,602	528,069
1439	Part-Time Non-Instructional	-	-	-	36,381
	Total 1400	-	-	-	36,381
	Total 1000 Series	465,303	498,290	515,602	564,450
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	88,279	99,001	111,690	169,882
2118	Full-Time Classified Administrator	-	-	-	17,091
2119	Full-Time Classified	128,576	98,540	105,741	100,013
2129	Permanent Part-Time	135,065	208,410	254,645	358,420
2139/2339	Part-Time Hourly as Needed	177,507	191,403	141,828	222,000
2169/2369	Substitutes	-	-	1,760	-
	Total 2100	529,427	597,354	615,665	867,406
2331	Student Help Non-Instructional	32,626	14,623	31,136	31,000
2349	Overtime	351	425	1,594	618
	Total 2300	32,976	15,048	32,730	31,618
	Total 2000 Series	562,403	612,402	648,395	899,024
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	67,640	81,016	85,342	91,159
3160	STRS - On Behalf - Classified	27,867	-	-	-
3170	STRS - On Behalf - Acad Non-Teachin	-	37,473	62,510	-
	Total 3100	95,507	118,488.78	147,852	91,159
3220	PERS - Classified	48,728	69,495	92,874	133,599
	Total 3200	48,728	69,495	92,874	133,599
3320	OASDHI - Classified	20,502	25,349	29,248	40,054
3325	Medicare - Classified	7,913	8,927	9,224	12,586
3335	Medicare - Academic Non-Teaching	6,781	7,205	7,466	8,184
	Total 3300	35,195	41,480	45,938	60,824
3420	H&W - Classified	64,036	67,955	87,766	124,995
3430	H&W - Academic Non-Teaching	116,271	117,024	123,098	123,289
3460	OPEB Classified	1,126	1,221	1,296	1,798
3470	OPEB - Academic Non Teaching	937	995	1,031	1,129
	Total 3400	182,371	187,195	213,192	251,211
3520	SUI - Classified	268	284	293	434
3530	SUI - Academic Non-Teaching	234	233	244	282
	Total 3500	502	517	537	716

**Riverside Community College District
2020-2021 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
3620	WC - Classified	5,216	9,218	10,367	14,384
3630	WC - Academic Non-Teaching	4,297	7,465	8,248	9,031
	Total 3600	9,513	16,683	18,615	23,415
3920	Other - Classified	1	206	43	-
3930	Other - Academic Non-Teaching	(57)	43	3	-
	Total 3900	(56)	249	46	-
	Total 3000 Series	371,760	434,108	519,053	560,924
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	3,172	3,000	-	12,500
	Total 4300	3,172	3,000	-	12,500
4540	Health Supplies	62,246	57,679	45,757	72,500
4555	Copying and Printing	4,554	2,114	1,187	5,023
4590	Office & Other Supplies	27,026	27,652	12,770	27,530
	Total 4500	93,827	87,446	59,714	105,053
4710	Food	2,744	3,481	64	5,600
	Total 4700	2,744	3,481	64	5,600
	Total 4000 Series	99,742	93,927	59,777	123,153
<u>Services and Operating Expenses</u>					
5045	Postage	125	72	16	375
	Total 5000	125	72	16	375
5120	Lecturers	6,500	-	-	5,000
5130	Doctors/Nurses	28,418	19,552	17,508	59,110
5198	Professional Services	43,733	48,643	4,515	44,266
	Total 5100	78,650	68,194	22,023	108,376
5210	Mileage	27	116	147	900
5220	Conferences	6,470	1,416	1,381	12,900
	Total 5200	6,497	1,532	1,528	13,800
5310	Memberships	500	500	832	1,058
	Total 5300	500	500	832	1,058
5421	GL and Property Expense	12,332	26,756	18,624	23,311
5440	Student Insurance	62,121	49,180	42,454	58,950
	Total 5400	74,454	75,937	61,078	82,261
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	3,418	3,096	5,015	5,000

**Riverside Community College District
2020-2021 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5550	Laundry and Cleaning	66	74	85	100
5570	Waste Disposal	309	-	-	1,700
	Total 5500	6,493	5,870	7,800	9,500
5644	Repairs/Repair Supplies	249	158	165	1,200
5649	Computer Software Maintenance/Lic	17,255	18,028	19,146	30,988
	Total 5600	17,504	18,186	19,311	32,188
5740	Advertising	-	302	-	303
5790	Other Legal Expense	348	7,332	7,574	8,550
	Total 5700	348	7,634	7,574	8,853
5850	Fingerprints	105	100	-	200
5890	Outside Services and Operating Costs	42,895	37,444	40,744	43,292
5892	Bank Charges	17,451	22,255	18,283	24,000
	Total 5800	60,450	59,799	59,027	67,492
	Total 5000 Series	245,022	237,723	179,190	323,903
Capital Outlay					
Buildings					
6226	Remodel Projects	-	7,800	19,300	19,300
	Total 6200	-	7,800	19,300	19,300
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	6,136	2,211	6,611	6,000
6482	Equipment Addt'l > \$5,000	-	-	13,974	13,975
6485	Comp Equip Addt'l \$200 to \$4,999	8,286	(26)	1,127	5,025
	Total 6400	14,422	2,185	21,713	25,000
	Total 6000 Series	14,422	9,985	41,013	44,300
	Total Expenditures	1,758,652	1,886,435	1,963,030	2,515,754
Contingency/Fund Balance					
7924	Restricted	2,228,661	2,274,381	2,174,007	1,455,153
	Total 7900	2,228,661	2,274,381	2,174,007	1,455,153
	Total 7000 Series	2,228,661	2,274,381	2,174,007	1,455,153
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,987,313	\$ 4,160,816	\$ 4,137,036	\$ 3,970,907

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 11, RESOURCE 1080 - COMMUNITY EDUCATION

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$	-
Local Income	\$	-
Total Available Funds (TAF)	\$	-

EXPENDITURES

Object Code

2000	Classified Salaries	\$	-
3000	Employee Benefits		-
4000	Books and Supplies		-
5000	Services and Operating Expenses		-
	Total Expenditures		-
7900	* Contingency / Reserves / (Deficit)		-
	Total Resource 1080 Including Contingency / Reserves	\$	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8690 Other State Revenue	\$ 14	\$ -	\$ -	\$ -
Total 1.0	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8860 Interest Income	-	-	-	-
8872 Community Activities Program Fees	76,239	80,088	11,401	-
Total 2.0	<u>76,239</u>	<u>80,088</u>	<u>11,401</u>	<u>-</u>
3.0 Incoming Transfer				
8999 From Resource 1000	-	-	333,193	-
Total 3.0	<u>-</u>	<u>-</u>	<u>333,193</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
	(284,610)	(305,898)	(313,809)	-
Total 4.0	<u>(284,610)</u>	<u>(305,898)</u>	<u>(313,809)</u>	<u>-</u>
Total Available Funds	<u>\$ (208,358)</u>	<u>\$ (225,811)</u>	<u>\$ 30,784</u>	<u>\$ -</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ (257)	\$ -	\$ -	\$ -
	Total 1200	(257)	-	-	-
	Total 1000 Series	(257)	-	-	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	33	50	-	-
2119	Classified Salary F/T	30,060	24,737	4,527	-
2139/2339	Classified Salary Hourly	-	500	1,144	-
	Total 2100	30,092	25,287	5,671	-
2349	Overtime	554	-	-	-
2399	Other Non-Teaching	43,406	44,456	26,260	-
	Total 2300	43,960	44,456	26,260	-
	Total 2000 Series	74,052	69,743	31,932	-
<u>Employee Benefits</u>					
3170	STRS On Behalf - Acad Non-Teaching	14	-	-	-
	Total 3100	14	-	-	-
3220	PERS - Classified Employee	4,782	4,476	893	-
	Total 3200	4,782	4,476	893	-
3320	OASDHI - Classified Employees	1,928	1,536	278	-
3325	Medicare Classified Employees	1,078	1,011	462	-
	Total 3300	3,007	2,547	741	-
3420	H&W Classified Employees	7,954	9,002	173	-
3460	OPEB Classified	150	140	64	-
	Total 3400	8,104	9,141	237	-
3520	SUI Classified Employees	37	34	16	-
	Total 3500	37	34	16	-
3620	Work Comp Classified Employees	570	883	510	-
	Total 3600	570	883	510	-
3920	Othr Benefits Classified Employees	(58)	(2)	-	-
3930	Othr Benefits Academic Employees	(6)	-	-	-
	Total 3900	(64)	(2)	-	-
	Total 3000 Series	16,450	17,079	2,396	-
<u>Books and Supplies</u>					
4590	Office/Other Supplies	302	27	-	-
	Total 4500	302	27	-	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
	Total 4000 Series	<u>302</u>	<u>27</u>	-	-
<u>Services and Operating Expenses</u>					
5045	Postage	<u>22</u>	<u>36</u>	<u>15</u>	-
	Total 5000	<u>22</u>	<u>36</u>	<u>15</u>	-
5198	Professional Services	<u>1,847</u>	<u>-</u>	<u>(3,500)</u>	-
	Total 5100	<u>1,847</u>	<u>-</u>	<u>(3,500)</u>	-
5310	Memberships	<u>(500)</u>	<u>-</u>	<u>-</u>	-
	Total 5300	<u>(500)</u>	<u>-</u>	<u>-</u>	-
5421	GL and Property Expense	<u>886</u>	<u>1,116</u>	<u>511</u>	-
	Total 5400	<u>886</u>	<u>1,116</u>	<u>511</u>	-
5630	Rents & Leases	<u>3,000</u>	<u>(1,500)</u>	<u>(1,500)</u>	-
	Total 5600	<u>3,000</u>	<u>(1,500)</u>	<u>(1,500)</u>	-
5892	Bank Card Charges	<u>1,738</u>	<u>1,499</u>	<u>930</u>	-
	Total 5800	<u>1,738</u>	<u>1,499</u>	<u>931</u>	-
	Total 5000 Series	<u>6,993</u>	<u>1,150</u>	<u>(3,544)</u>	-
	Total Expenditures	<u>97,541</u>	<u>87,999</u>	<u>30,784</u>	-
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(305,898)</u>	<u>(313,809)</u>	<u>(0)</u>	-
	Total 7900	<u>(305,898)</u>	<u>(313,809)</u>	<u>(0)</u>	-
	Total 7000 Series	<u>(305,898)</u>	<u>(313,809)</u>	<u>(0)</u>	-
Total Resource 1080					
Expenditures/Contingency/Fund Balance		<u>\$ (208,358)</u>	<u>\$ (225,811)</u>	<u>\$ 30,784</u>	<u>\$ -</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 11, RESOURCE 1090 - PERFORMANCE RIVERSIDE

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Income	\$ -	
Intrafund Transfer From Resource 1110	-	
Total Income		-
Total Available Funds (TAF)		\$ -

EXPENDITURES

Object Code

1000	Academic Salaries		\$ -
2000	Classified Salaries		-
3000	Employee Benefits		-
4000	Books and Supplies		-
5000	Services and Operating Expenses		-
	Total Expenditures		-
7900	Contingency / Reserves / (Deficit)		-
	Total Resource 1090 Including Contingency / Reserves		\$ -

**Riverside Community College District
2020-2021 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8690 Other State Revenue	\$ 647	\$ 2,136	\$ -	\$ -
Total 1.0	647	2,136	-	-
2.0 Local Income				
8820 Donations	101,960	64,000	66,216	-
8848 Box Office Receipts	202,355	158,859	96,878	-
8890 Other Local Income	39,864	43,995	28,566	-
Total 2.0	344,179	266,854	191,659	-
3.0 Incoming Transfer				
8999 From Resource 1110	275,000	275,000	638,230	-
Total 3.0	275,000	275,000	638,230	-
4.0 Beginning Balance July 1				
	(638,599)	(500,337)	(440,212)	-
Total 4.0	(638,599)	(500,337)	(440,212)	-
Total Available Funds	\$ (18,773)	\$ 43,653	\$ 389,678	\$ -

**Riverside Community College District
2020-2021 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1219	Counselors/Librarians/Release Time	\$ 24,072	\$ -	\$ -	\$ -
	Total 1200	24,072	-	-	-
1490	Special Assignments	2,644	-	-	-
	Total 1400	2,644	-	-	-
	Total 1000 Series	26,716	-	-	-
<u>Classified Salaries</u>					
2119	Classified Full Time	88,110	98,094	86,143	-
2139/2339	Classified Hourly	5,098	3,985	3,516	-
	Total 2100	93,208	102,079	89,659	-
2331	Student Help Non-Instructional	1,890	4,434	-	-
2349	Classified Overtime	6,471	7,158	(3,188)	-
	Total 2300	8,361	11,592	(3,188)	-
	Total 2000 Series	101,569	113,671	86,471	-
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	3,855	-	-	-
3170	STRS On Behalf - Acad Non-Teach	647	2,136	-	-
	Total 3100	4,502	2,136	-	-
3220	PERS Classified Employee	13,950	17,746	13,880	-
	Total 3200	13,950	17,746	13,880	-
3320	OASDHI Classified Employee	5,548	6,605	4,536	-
3325	Medicare Classified Employee	1,375	1,604	1,381	-
3335	Medicare Non-teaching Academic	387	-	-	-
	Total 3300	7,310	8,210	5,917	-
3420	H&W Classified Employee	30,211	31,739	24,504	-
3430	H&W Non-teaching Academic	1,700	46	-	-
3460	OPEB. Classified Employee	195	232	191	-
3470	OPEB. Non-teaching Academic	53	-	-	-
	Total 3400	32,158	32,017	24,695	-
3520	SUI Classified Employee	47	52	44	-
3530	SUI Other Academic Employee	13	-	-	-
	Total 3500	61	52	44	-
3620	Work Comp Classified Employee	894	1,743	1,521	-
3630	Work Comp Non-tching Academic	267	-	-	-
	Total 3600	1,161	1,743	1,521	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
3920	Other Benefits Classified Employee	439	(114)	(879)	-
	Total 3900	439	(114)	(879)	-
	Total 3000 Series	59,581	61,789	45,177	-
<u>Books and Supplies</u>					
4555	Copying and Printing	6,593	3,533	6,091	-
4580	Theater Supplies	4,055	1,354	187	-
	Total 4500	10,648	4,887	6,278	-
	Total 4000 Series	10,648	4,887	6,278	-
<u>Services and Operating Expenses</u>					
5045	Postage	1,071	1,451	125	-
	Total 5000	1,071	1,451	125	-
5198	Professional Services	207,872	206,875	173,983	-
	Total 5100	207,872	206,875	173,983	-
5219	Other Travel Expense	1,041	2,654	(12)	-
	Total 5200	1,041	2,654	(12)	-
5421	GL & Property Expenses	1,539	1,819	1,384	-
	Total 5400	1,539	1,819	1,384	-
5520	Electricity	700	700	700	-
	Total 5500	700	700	700	-
5630	Rents & Leases	43,557	73,023	52,782	-
5632	Scenic Rentals	1,330	500	11,100	-
5633	Costume Rentals	12,986	15,075	4,140	-
5650	Transportation Contracts	915	(374)	3,800	-
	Total 5600	58,787	88,223	71,822	-
5740	Advertising	8,646	-	2,490	-
	Total 5700	8,646	-	2,490	-
5892	Bank Card Charges	1,892	1,798	1,260	-
	Total 5800	1,892	1,798	1,260	-
	Total 5000 Series	281,549	303,519	251,752	-
<u>Capital Outlay</u>					
6481	Equip \$200-4999	1,500	-	-	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
	Total 6400	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 6000 Series	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Expenditures	<u>481,563</u>	<u>483,865</u>	<u>389,678</u>	<u>-</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(500,337)</u>	<u>(440,212)</u>	<u>-</u>	<u>-</u>
	Total 7900	<u>(500,337)</u>	<u>(440,212)</u>	<u>-</u>	<u>-</u>
	Total 7000 Series	<u>(500,337)</u>	<u>(440,212)</u>	<u>-</u>	<u>-</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ (18,773)</u>	<u>\$ 43,653</u>	<u>\$ 389,678</u>	<u>\$ -</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 11, RESOURCE 1110 - BOOKSTORE (CONTRACTOR-OPERATED)

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$	394,985
Local Income		<u>456,649</u>
Total Available Funds (TAF)	\$	<u><u>851,634</u></u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	43,600
7390	Interfund Transfer to Resources 3200 and 3300		170,000
8999	Intrafund Transfer to Resource 1000		<u>633,777</u>
	Total Expenditures		847,377
7900	* Contingency / Reserves		<u>4,257</u>
	Total Resource 1110 Including Contingency / Reserves	\$	<u><u>851,634</u></u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 834,119	\$ 1,118,977	\$ 805,638	\$ 451,149
8860 Interest	5,298	5,904	6,128	5,500
Total 1.0	<u>839,417</u>	<u>1,124,882</u>	<u>811,765</u>	<u>456,649</u>
2.0 Beginning Balance July 1				
Total 2.0	<u>677,341</u>	<u>693,488</u>	<u>599,052</u>	<u>394,985</u>
Total Available Funds	<u>\$ 1,516,758</u>	<u>\$ 1,818,370</u>	<u>\$ 1,410,818</u>	<u>\$ 851,634</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Services and Operating Expenses</u>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,600	43,600	43,600	43,600
<u>Interfund Transfer</u>					
7390	To Resource 3200	105,045	105,045	95,000	95,000
7390	To Resource 3300	-	75,000	75,000	75,000
	Total 7300	105,045	180,045	170,000	170,000
<u>Intrafund Transfer</u>					
8999	To Resource 1000	399,625	720,673	527,232	633,777
8999	To Resource 1090	275,000	275,000	275,000	-
	Total 8999	674,625	995,673	802,232	633,777
	Total Expenditures	823,270	1,219,318	1,015,832	847,377
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	693,488	599,052	394,985	4,257
	Total 7900	693,488	599,052	394,985	4,257
	Total 7000 Series	798,533	779,097	564,985	174,257
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,516,758	\$ 1,818,370	\$ 1,410,818	\$ 851,634

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 12, RESOURCE 1120 - CENTER FOR SOCIAL JUSTICE AND CIVIL LIBERTIES

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 3,933
Local Income	\$ 26,167	
Intrafund Transfer From Resource 1000	<u>304,000</u>	
Total Income		<u>330,167</u>
Total Available Funds (TAF)		<u>\$ 334,100</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 124,193
2000	Classified Salaries	2,000
3000	Employee Benefits	60,809
4000	Books and Supplies	340
5000	Services and Operating Expenses	55,232
6000	Capital Outlay	<u>75,120</u>
	Total Expenditures	317,694
7900	* Contingency / Reserves	<u>16,406</u>
	Total Resource 1120 Including Contingency / Reserves	<u>\$ 334,100</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ 90	\$ 85	\$ -
8860 Interest	1,075	1,405	2,256	1,167
8890 City of Riverside	25,000	25,000	25,000	25,000
Total 1.0	<u>26,075</u>	<u>26,495</u>	<u>27,341</u>	<u>26,167</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	112,337	82,463	48,100	304,000
Total 2.0	<u>112,337</u>	<u>82,463</u>	<u>48,100</u>	<u>304,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>13,135</u>	<u>2,397</u>	<u>2,500</u>	<u>3,933</u>
Total Available Funds	<u>\$ 151,546</u>	<u>\$ 111,355</u>	<u>\$ 77,940</u>	<u>\$ 334,100</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ -	\$ -	\$ -	\$ 124,193
	Total 1200	-	-	-	124,193
1439	Part-Time Non-Instructional	-	14,272	34,579	-
	Total 1400	-	14,272	34,579	-
	Total 1000 Series	-	14,272	34,579	124,193
<u>Classified Salaries</u>					
2118	Full-Time Administrator	55,538	33,704	-	-
	Total 2100	55,538	33,704	-	-
2331	Student Help Non-Instructional	1,311	1,498	-	2,000
2339	Short Term Non CL Non-Instructional	-	1,134	1,400	-
	TOTAL 2300	1,311	2,632	1,400	2,000
	Total 2000 Series	56,849	36,336	1,400	2,000
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	-	-	-	20,057
	Total 3100	-	-	-	20,057
3220	PERS - Classified	8,626	4,879	-	-
	Total 3200	8,626	4,879	-	-
3320	OASDHI Classified Employee	3,436	2,086	-	-
3325	Medicare Classified Employee	804	504	20	-
3335	Medicare - Academic Non-Teaching	-	207	501	1,801
	Total 3300	4,240	2,798	522	1,801
3420	H&W - Classified	25,416	3,990	-	-
3430	H&W - Academic Non-Teaching	-	-	-	36,618
3460	OPEB, Classified Employee	114	73	3	4
3470	OPEB - Academic Non Teaching	-	29	69	248
	Total 3400	25,530	4,091	72	36,870
3520	SUI Classified Employee	28	15	1	-
3530	SUI - Academic Non-Teaching	-	7	14	62
	Total 3500	28	22	15	62
3620	Work Comp - Academic Non-Teaching	568	473	22	32
3630	Work Comp Non-tching Academic	-	228	553	1,987
	Total 3600	568	702	576	2,019
	Total 3000 Series	38,991	12,492	1,184	60,809
<u>Books and Supplies</u>					

**Riverside Community College District
2020-2021 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4230	Reference Books	406	-	-	100
	Total 4200	406	-	-	100
4555	Copying and Printing	76	212	-	200
4590	Office/Other Supplies	4,810	34	-	40
	Total 4500	4,886	246	-	240
	Total 4000 Series	5,292	246	-	340
<u>Services and Operating Expenses</u>					
5198	Professional Services	3,288	(2,388)	-	3,400
	Total 5100	3,288	(2,388)	-	3,400
5220	Conference Attendance	2,584	-	-	-
	Total 5200	2,584	-	-	-
5310	Memberships	437	165	-	200
	Total 5300	437	165	-	200
5421	GL & Property Expenses	682	810	576	2,082
	Total 5400	682	810	576	2,082
5510	Natural Gas	275	475	900	500
5520	Electricity	32,103	38,219	26,491	38,000
5530	Water	1,266	1,520	1,291	1,500
	Total 5500	33,644	40,214	28,683	40,000
5644	Repairs	5,888	5,977	6,866	8,500
	Total 5600	5,888	5,977	6,866	8,500
5890	Other Services	720	731	720	1,050
	Total 5800	720	731	720	1,050
	Total 5000 Series	47,242	45,510	36,844	55,232
<u>Capital Outlay</u>					
<u>Buildings</u>					
6226	Remodel	-	-	-	70,000
	Total 6200	-	-	-	70,000
<u>Equipment</u>					
6481	Equip Add'l < \$5000	775	-	-	5,120
	Total 6400	775	-	-	5,120
	Total 6000 Series	775	-	-	75,120
	Total Expenditures	149,149	108,855	74,007	317,694

**Riverside Community College District
2020-2021 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	2,397	2,500	3,933	16,406
	Total 7900	2,397	2,500	3,933	16,406
	Total 7000 Series	2,397	2,500	3,933	16,406
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 151,546	\$ 111,355	\$ 77,940	\$ 334,100

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 11, RESOURCE 1170 - CUSTOMIZED SOLUTIONS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ -
Local Income	<u>510,252</u>
Total Available Income (TAF)	<u>\$ 510,252</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 123,516
3000	Employee Benefits	73,920
4000	Books and Supplies	27,342
5000	Services and Operating Expenses	<u>246,285</u>
	Total Expenditures	471,063
7900	* Contingency / Reserves	<u>39,189</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 510,252</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8690 STRS On Behalf	\$ 703	\$ -	\$ -	\$ -
Total 1.0	<u>703</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8831 City of Rvrsd Human Resrc SPP 484	13,163	4,050	-	-
8831 El Camino CCD SPP 423	-	18,993	-	-
8831 ETP - Core SPP 401	-	14,456	279,826	394,252
8831 ETP - Core SPP 427	215,703	216,205	539	-
8831 ETP - Core SPP 463	-	(39,905)	-	-
8831 ETP - Core SPP 469	-	-	(14,912)	-
8831 Open Enrollment Workshops SPP 434	-	-	2,100	-
8831 San Bernardino CCD SPP 422	(15,953)	-	-	-
8831 Superior Courts of CA SPP 430	-	9,900	1,500	16,000
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8890 Other Local Revenue	-	7,637	-	-
Total 2.0	<u>212,912</u>	<u>231,336</u>	<u>269,053</u>	<u>510,252</u>
3.0 Intrafund Transfer				
8999 From Resource 1000	-	-	562,714	-
Total 3.0	<u>-</u>	<u>-</u>	<u>562,714</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
	69,280	(155,919)	(364,813)	-
Total 4.0	<u>69,280</u>	<u>(155,919)</u>	<u>(364,813)</u>	<u>-</u>
Total Available Funds	<u>\$ 282,895</u>	<u>\$ 75,417</u>	<u>\$ 466,954</u>	<u>\$ 510,252</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 72,167	\$ 112,796	\$ 140,838	\$ 123,516
2119	Full Time Regular	82,725	66,611	73,409	-
	Total 2100	154,892	179,407	214,247	123,516
2339	Classified Hourly	-	1,806	-	-
	Total 2300	-	1,806	-	-
	Total 2000 Series	154,892	181,213	214,247	123,516
<u>Employee Benefits</u>					
3150	STRS On Behalf - Teachers & Aides	467	-	-	-
3170	STRS On Behalf - Acad Non-Teaching	236	-	-	-
	Total 3100	703	-	-	-
3220	PERS Classified	22,729	32,680	37,918	25,568
	Total 3200	22,729	32,680	37,918	25,568
3320	OASDHI Classified	9,068	11,651	13,714	7,658
3325	Medicare Classified	2,121	2,751	3,207	1,791
	Total 3300	11,189	14,402	16,922	9,449
3420	H&W Classified	37,893	46,416	46,290	36,618
3460	OPEB Classified	293	366	442	247
	Total 3400	38,186	46,781	46,732	36,865
3520	SUI Classified	73	86	106	62
	Total 3500	73	86	106	62
3620	Work Comp Classified	1,408	2,740	3,539	1,976
	Total 3600	1,408	2,740	3,539	1,976
3920	Other - Classified	769	(147)	(660)	-
	Total 3900	769	(147)	(660)	-
	Total 3000 Series	75,056	96,542	104,557	73,920
<u>Books and Supplies</u>					
4555	Copying and Printing	6	13	-	-
4590	Other Supplies	416	1,596	502	698
4599	Cont Ed Instr Suppl	1,094	1,898	696	26,504
	Total 4500	1,516	3,507	1,198	27,202

**Riverside Community College District
2020-2021 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4710	Food	-	140	-	140
	Total 4700	-	140	-	140
	Total 4000 Series	1,516	3,647	1,198	27,342
<u>Services and Operating Expenses</u>					
5045	Postage	3	14	-	10
	Total 5000	3	14	-	10
5110	Consultants	12,000	-	-	-
5197	Grant/Contract Sub Agreement	149,122	80,284	118,884	120,000
	Total 5100	161,122	80,284	118,884	120,000
5210	Mileage	1,652	2,390	1,173	1,200
5211	Meeting Expense	96	26	-	-
5220	Conference Attendance	2,003	1,261	511	500
	Total 5200	3,751	3,677	1,684	1,700
5421	GL & Property Expenses	1,859	2,899	3,428	2,038
	Total 5400	1,859	2,899	3,428	2,038
5541	Cellular Telephone	1,427	1,469	821	1,600
	Total 5500	1,427	1,469	821	1,600
5649	Computer Software Maintenance/Lic	-	-	-	18,000
	Total 5600	-	-	-	18,000
5790	Licenses, Permits, and Other Fees	54	250	-	-
	Total 5700	54	250	-	-
5890	Outside Services and Operating Costs	35,128	69,090	22,135	102,937
	Total 5800	35,128	69,090	22,135	102,937
	Total 5000 Series	203,342	157,682	146,952	246,285
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	419	-	-	-
6485	Comp Equip Add'l \$200 to \$4,999	3,590	1,145	-	-
	Total 6400	4,009	1,145	-	-
	Total 6000 Series	4,009	1,145	-	-
	Total Expenditures	438,814	440,229	466,954	471,063
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(155,919)	(364,813)	-	39,189
	Total 7900	(155,919)	(364,813)	-	39,189

Total Resource 1170

**Riverside Community College District
2020-2021 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
Expenditures/Contingency/Fund Balance		<u>\$ 282,895</u>	<u>\$ 75,417</u>	<u>\$ 466,954</u>	<u>\$ 510,252</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1180 - REDEVELOPMENT PASS - THROUGH

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 8,940,819
Local Income	<u>3,102,200</u>
Total Available Income (TAF)	<u>\$ 12,043,019</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 575,455
6000	Capital Outlay	<u>10,580,650</u>
	Total Expenditures	11,156,105
7900	* Contingency / Reserves	<u>886,914</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 12,043,019</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8860 Interest	\$ 129,593	\$ 267,663	\$ 246,472	\$ 191,200
8890 Redevelopment Agency Pass-Thru	<u>2,395,259</u>	<u>2,707,293</u>	<u>2,846,891</u>	<u>2,911,000</u>
Total 1.0	<u>2,524,852</u>	<u>2,974,956</u>	<u>3,093,363</u>	<u>3,102,200</u>
2.0 Beginning Fund Balance July 1				
	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>
Total 2.0	<u>5,856,361</u>	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>
Total Available Funds	<u>\$ 8,381,213</u>	<u>\$ 10,278,471</u>	<u>\$ 11,052,109</u>	<u>\$ 12,043,019</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ 9,643	\$ 2,698	\$ -	\$ -
	Total 4500	9,643	2,698	-	-
	Total 4000 Series	9,643	2,698	-	-
<u>Services and Operating Expenses</u>					
5110	Consultants	103,950	97,827	123,368	314,220
5198	Professional Services	40,875	498,754	78,953	8,818
	Total 5100	144,825	596,581	202,321	323,038
5540	Telephone	201,425	267,330	241,795	201,600
5541	Cellular Telephone	3,716	5,868	5,033	-
	Total 5500	257,020	273,198	246,828	201,600
5630		-	37,234	11,009	-
5644	Repairs	4,915	20,218	33,989	2,975
5649	Computer Software Maintenance/Lic	43,387	462,460	624,914	47,842
	Total 5600	48,302	519,912	669,913	50,817
5740	Advertising	994	2,124	261	-
	Total 5700	994	2,124	261	-
5890	Other Services	31,337	10,184	700	-
	Total 5800	31,337	10,184	700	-
	Total 5000 Series	482,478	1,401,999	1,120,022	575,455
<u>Capital Outlay</u>					
<u>Buildings</u>					
6121	Advertising & Legal	-	-	1,253	-
6126	Construction Contract	-	54,148	25,024	-
6127	Fixtures/Fixed Equipment	27,163	-	-	-
6218	Inspection	-	1,275	-	-
6222	Engineering	-	5,850	-	-
6223	Architect's Fees	-	3,900	-	-
6224	Testing	(850)	1,040	-	-
6226	Remodel	10,356	46,390	83,392	42,043
6227	Fixtures/Fixed Equipment	17,385	-	-	-
6229	Other	-	3,177	-	-
	Total 6200	54,053	115,780	109,669	42,043
<u>Equipment</u>					
6481	Equip Add'l <\$5000	44,947	40,595	134,515	2,800,455
6482	Equip Add'l >\$5000	63,432	702,463	747,267	50,235
6485	Computer Equip Add'l <\$4999	328,648	21,693	-	2,378
6486	Computer Equip Add'l >5000	94,497	34,498	(183)	7,685,539

**Riverside Community College District
2020-2021 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
	Total 6400	<u>531,524</u>	<u>799,249</u>	<u>881,599</u>	<u>10,538,607</u>
	Total 6000 Series	<u>585,578</u>	<u>915,028</u>	<u>991,267</u>	<u>10,580,650</u>
	Total Expenditures	<u>1,077,698</u>	<u>2,319,726</u>	<u>2,111,290</u>	<u>11,156,105</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>	<u>886,914</u>
	Total 7900	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>	<u>886,914</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 8,381,213</u>	<u>\$ 10,278,471</u>	<u>\$ 11,052,109</u>	<u>\$ 12,043,019</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL PROGRAMS

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 26,549,791		
State Income	111,047,546		
Local Income	3,114,304		
Intrafund Transfers	<u>2,444,456</u>		
Total Income			<u>143,156,097</u>
Total Available Funds (TAF)			<u>\$ 143,156,097</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 8,718,310
2000	Classified Salaries		16,858,277
3000	Employee Benefits		11,127,627
4000	Books and Supplies		10,807,894
5000	Services and Operating Expenses		74,478,225
6000	Capital Outlay		15,915,795
7500	Scholarships		1,187,407
7600	Student Grants / Bus Passes		<u>4,062,562</u>
	Total Expenditures		143,156,097
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 143,156,097</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Federal Income					
8120	38	Upward Bound TRIO Riverside SPP 038	\$ 80,135	\$ -	\$ -
8120	41	Upward Bound TRIO - Patriot HS SPP 041	99,157	274,435	401,775
8120	42	Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	171,939	237,576	529,957
8120	64	Student Support Services Project SPP 064	226,636	201,236	50,724
8120	65	Disabled Student Support Services Program SPP 065	189,959	273,238	83,325
8120	66	Veterans Student Support Services Project SPP 066	214,496	244,555	56,058
8120	70	Student Support Services Program SPP 070	-	-	261,888
8120	72	Disabled Student Support Services Program SPP 072	-	-	261,888
8120	73	Veterans Student Support Services Program SPP 073	-	-	261,888
8120	78	Norco Disabled Student Support Services Program SPP 078	-	-	261,888
8190	89	Americorps Student Ambassador Program SPP 089	11,321	4,419	-
8120	90	Norco Student Support Services Program SPP 090	-	-	275,105
8120	91	Norco Student Support Services STEM Program SPP 091	-	-	261,888
8190	97	Solano CC- Cascade SPP 097	-	-	17,500
8190	98	Foster and Kinship Care SPP 098	72,636	52,013	40,720
8120	103	Here to Career SPP 103	74,163	42,066	121,681
8190	109	Tri-Tech Small Bus Development SPP 109	82,558	-	-
8120	119	Title V - HIS - BCTC - Corrections Scenario SPP 119	148,096	244,604	1,816,758
8190	130	COVID-19 Response Block Grant SPP 130	-	-	1,465,004
8190	131	Tri-Tech Small Bus Development SPP 131	162,883	335,034	22,711
8120	132	Title V - Accelerating Pathways SPP 132	627,722	521,210	582,096
8120	135	Upward Bound Corona HS SPP 135	211,129	323,218	241,947
8190	145	Procurement Assistance SPP 145	156,578	138,902	213,557
8190	147	Procurement Assistance SPP 147	128,519	164,526	170,286
8120	152	SSS Trio- Moreno Valley 20/25 SPP 152	-	-	261,888
8120	156	Title V Norco Campus 09/14 SPP 156	-	(358)	-
8190	157	RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	42,387	-	-
8190	175	Norco College Apprenticeship Program SPP 175	-	72,802	39,001
8190	177	Growing Inland Achievement- COVID 19 Emergency Relief SPP 177	-	-	10,040
8190	183	Workability Grant SPP 183	219,146	255,256	126,628
8120	188	Upward Bound - Centennial H.S. 17/22 SPP 188	291,437	370,291	280,681
8120	199	Title V HSI Stem and Articulation Programs SPP 199	126,329	-	-
8190	207	Workforce Accelerator Fund SPP 207	-	-	66,664
8190	209	California State Trade Export Program SPP 209	48,848	117,286	-
8190	217	California State Trade Export Program SPP 217	107,862	-	-
8190	223	Cares ACT SPP 223	-	-	614,016
8190	224	CARES ACT- MSI/ HIS SPP 224	-	-	1,403
8120	225	STEM Engineering Pathways SPP 225	1,064,570	1,585,857	1,625,597
8190	230	ECS Consortium Grant SPP 230	24,371	23,409	23,293
8190	237	Agents of Change for a Healthier Tomorrow SPP 237	16,322	16,200	12,203
8190	239	Riverside Bridges to the Baccalaureate Program SPP 239	-	-	19,758
8190	240	Riverside Public Library- CARES SPP 240	-	-	10,000
8120	243	Upward Bound TRIO - MVC SPP 243	68,806	372,726	364,745
8190	250	Expanding Comm College Apprenticeships SPP 250	-	-	67,638
8190	271	National Center for Supply Chain Automation SPP 271	625,771	830,596	801,963
8120	272	Upward Bound - Norte Vista High School SPP 272	259,456	399,015	237,945
8120	273	Upward Bound Math and Science- MVUSD SPP 273	165,980	231,905	362,560
8190	274	State Homeland Security Program SPP 274	-	25,042	127,689
8120	276	Paces: Pathway to Access, Completion, Equity and Success SPP 276	-	-	383,418
8190	278	Curriculum Revision for ADN to BSN SPP 278	-	45,000	-
8120	283	Upward Bound - Vista Del Lago SPP 283	62,229	-	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
8120	285 Upward Bound - Centennial SPP 285	49,230	-	-	-
8120	286 Upward Bound - Corona SPP 286	40,825	-	-	-
8190	291 College Connection II SPP 291	-	107,218	114,947	-
8120	297 SSS RISE - Norco 15/20 SPP 297	220,170	280,376	215,865	77,433
8150	300 FWS Off Campus SPP 300	151,342	213,634	149,419	126,563
8150	301 FWS Off Campus America Reads SPP 301	47,029	17,237	133	-
8150	302 FWS Off Campus America Counts SPP 302	37,667	22,097	22,443	-
8150	303 FWS Off Campus Literacy SPP 303	1,069	23,662	15,765	-
8150	304 FWS On Campus SPP 304	853,936	987,503	1,022,684	1,139,063
8150	305 FWS On Campus CalWORKs (25%) SPP 305	45,789	57,123	50,801	-
8150	306 FWS On Campus CalWORKs (75%) SPP 306	4,507	-	-	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	2,019	6,909	7,864	-
8120	315 Childcare Access Means Parents in School SPP 315	-	12,999	25,276	298,705
8190	320 GP-Impact: Geoscientist Development SPP 320	19,145	10,824	11,338	16,759
8190	328 NSF Building Capacity SPP 328	-	408,360	95,302	771,518
8190	334 Trade Adj Assistance CC & Career Training SPP 334	962,093	88,797	-	-
8190	336 Federal and State Technology (FAST) SPP 336	42,605	-	-	-
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	282,764	310,381	206,870	75,145
8120	342 Talent Search Program Mo Val 16/21 SPP 342	210,926	327,943	350,664	309,392
8140	366 TANF 50% SPP 366	190,552	202,067	208,109	219,979
8170	370 VTEA SPP 370	1,061,854	1,117,159	1,192,774	1,384,047
8170	371 CTE Transitions SPP 371	69,767	104,004	121,308	-
8190	376 Flying with Swallows SPP 376	77,676	26,694	23,434	-
8170	377 VTEA Title IIA State Leadrshp SPP 377	219,025	219,996	219,304	220,000
8190	385 The Information Assurance Auditing Project SPP 385	60,126	34,829	-	-
8190	386 Bulletproof Vest Partnership SPP 386	2,073	2,017	-	-
8120	392 STEM Project- MVC SPP 392	583,247	1,257,520	2,064,417	2,013,130
8190	396 Six Legs Degree Pathway SPP 396	-	-	-	19,143
8190	399 Career Vision SPP 399	-	18,000	6,562	-
8160	730 Veterans Education SPP 730	4,854	1,997	-	44,652
Total 1.0		11,021,729	13,261,406	16,004,028	26,549,791
2.0 State Income					
8652	0 CALSTRS On-Behalf Payments	374,332	542,902	989,711	-
8659	9 Moreno Valley College's Cyber Camp SPP 009	3,408	-	-	-
8627	13 EOPS Special Project Set-Aside- #C16-0042 SPP 013	121,798	184,749	666,478	48,803
8629	14 SSSP Special Project Set-Aside- #C16-0043	5,134,910	4,030,197	-	-
8627	15 EOPS Set -Aside Agreement -#C17-0042 SPP 015	258,658	145,236	46,106	36,523
8659	19 Alliance for Allied Health Professionals SPP 019	17	-	-	-
8659	20 Basic Skills ESL 20/21 SPP 020	-	-	-	1,411,430
8659	23 Basic Skills ESL 17/18 SPP 023	181,408	1,230,022	-	-
8659	24 Basic Skills ESL 18/19 SPP 024	-	122,323	1,283,812	5,296
8659	25 Basic Skills ESL 10/11 SPP 025	366,453	-	-	-
8659	26 Basic Skills ESL 19/20 SPP 026	-	-	85,715	1,325,714
8658	31 Proposition 39 Clean Energy Grant SPP 031	5,449	193,004	-	-
8659	32 Veterans Resource Center SPP 032	23,465	133,613	88,871	366,545
8659	35 Hunger Free Campus SPP 035	26,047	49,789	158,428	155,125
8627	36 GO-BIZ Grant SPP 036	-	32,297	63,742	-
8659	45 Nextup (CAFYES) SPP 045	-	2,533,104	1,980,885	1,910,063
8620	48 One-Time Emergency Aid for Dreamer Students SPP 048	167,925	-	-	-
8629	49 Homeless and Housing Insecure Pilot Program SPP 049	-	-	13,456	686,544
8659	51 California Collegeg Promise (AB 19) SPP 051	-	837,586	1,737,578	1,456,961
8659	52 GLS Campus Suicide Prevention Grant SPP 052	-	-	52,563	151,437

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
8659	53 Campus Safety and Sexual Assault SPP 053	-	7,608	16,368	40,961
8627	54 JFK Middle College HS Counseling SPP 054	16,871	22,519	-	-
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	-	386,889	35,068	-
8659	56 Enrollment Growth for ADN-RN 20/21 SPP 056	-	-	-	379,725
8659	59 Enrollment Growth for AND-RN 15/16 SPP 059	382,000	-	259,438	120,287
8622	60 EOPS SPP 060	1,878,244	1,989,325	2,130,547	2,394,899
8629	61 CARE SPP 061	245,904	267,852	259,420	365,306
8659	67 SFAA - Capacity SPP 067	982,707	1,017,262	1,031,475	1,080,430
8659	69 SFAA - Base SPP 069	466,241	481,501	466,751	472,896
8659	74 Guided Pathways SPP 074	4,453	681,529	1,055,438	1,723,434
8629	75 Instr/Library Equip Block Grant SPP 075	872,346	151,958	199,699	418,922
8659	80 Student Success and Support Program SPP 080	6,906,997	6,400,924	6,540,980	6,630,812
8659	81 Student Equity SPP 081	3,692,074	3,027,398	3,732,012	5,633,825
8629	85 Staff Development - Classified SPP 085	-	-	-	119,725
8659	86 Staff Development Academic SPP 086	-	-	1,910	421
8659	87 Staff Development District-Wide SPP 087	-	457	-	-
8659	96 Solano CC- NASDAQ SPP 096	-	-	2,481	-
8659	98 Foster & Kinship Care Educ SPP 098	52,816	64,217	58,537	74,350
8627	99 SFAP - Fiscal Coordination SPP 099	95,393	-	-	-
8659	102 Foster Parent Pre-Training SPP 102	187,936	212,459	198,544	274,296
8659	115 K-12 SWP One-Time Funds SPP 115	-	-	36,500	34,929
8659	116 K-12 Strong Workforce Program SPP 116	-	727	13,400,402	5,749,927
8659	118 Middle College High School - Norco SPP 118	97,676	-	59,281	-
8627	120 CCC Maker Implementation SPP 120	90,000	110,000	-	-
8659	121 Middle College HS (Norco) SPP 121	-	100,000	-	100,000
8659	122 K-12 Strong Workforce Program 19/20 SPP 122	-	-	-	18,524,158
8659	133 Comm Colleges Basic Skills & St Outcomes SPP 133	1,017,426	2,494,470	-	-
8629	137 Community College Completion Grant SPP 137	393,500	-	-	-
8659	138 GIG Economy SPP 138	-	15,000	-	-
8627	139 GO-BIZ 19/20 Grant SPP 139	-	-	80,546	247,055
8659	141 Financial Aid Technolgy SPP 141	-	155,000	228,431	255,062
8659	150 Mental Health Support SPP 150	-	72,007	110,759	80,954
8659	159 COVID-19 Response Block Grant SPP 159	-	-	-	1,798,311
8659	165 CTE Pathways SPP 165	30,348	-	-	-
8627	166 Innovation in Higher Ed. Planning SPP 166	77,574	322,313	379,205	1,220,907
8659	170 Faculty/Staff Diversity SPP 170	18,495	37,551	24,537	125,699
8659	171 CAI- Short Order Cook Apprenticeship SPP 171	-	-	-	100,000
8659	172 Adult Ed Program Data Block Grant SPP 172	18,755	26,112	-	-
8659	174 California Apprenticeship Initiative SPP 174	119,901	173,855	63,092	370,067
8627	176 Growing Inland Achievement SPP 176	-	16,000	-	-
8621	180 DSP&S SPP 180	3,112,910	3,243,559	3,408,832	3,702,214
8627	186 Veteran's Resource Center 19/20 SPP 186	-	-	-	1,000,000
8627	187 Workforce Development Program 19/20 SPP 187	-	-	-	500,000
8659	189 CFIS Reentry Program SPP 189	-	-	81,679	31,957
8627	190 Veteran's Resource Center SPP 190	79,913	268,322	129,950	1,521,815
8627	191 Early Childhood Education Center SPP 191	-	288	-	4,999,712
8627	192 New Workforce Development Center SPP 192	-	-	-	1,000,000
8659	193 Veterans Resource Center - Vision for Success SPP 193	-	3,392	70,087	26,521
8659	201 Sector Navigator: Global Trade & Logistics SPP 201	355,350	-	-	-
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	182,043	75,484	-	-
8659	207 Workforce Accelerator Fund SPP 207	-	-	-	133,336
8627	210 Markerspace Start-Up SPP 210	4,522	-	-	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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8627	233	QSSB Barriers to Bridges Prog Develop SPP 233	-	-	5,000	-
8629	235	Student Health and Wellness SPP 235	5,000	594	906	1,500
8659	236	Mental Health Services SPP 236	1,703	98,980	119,130	130,186
8627	249	Umoja Community Education Foundation SPP 249	-	584	95,407	12,553
8659	251	Innovation and Effectiveness Grant SPP 251	-	-	446	399,554
8659	255	Song Brwon Registered Nursing - 18/20 SPP 255	-	95,898	104,102	-
8659	258	Song Brown RN Special Project SPP 258	41,012	83,826	(25,519)	-
8659	259	Song Brown RN Special Programs 19/20 SPP 259	-	-	55,708	68,999
8659	262	Song Brwon RN Special Project 18/20 SPP 262	-	37,279	46,970	40,751
8659	265	Song Brown Registered Nursing 17/19 SPP 265	95,963	89,788	14,249	-
8659	266	Song Brown RN Special Programs 20/22 SPP 266	-	-	-	60,000
8629	279	CCAP STEM Pathways Academy SPP 279	-	-	88,552	1,578,114
8659	280	Certified Nursing Assistant Expansion SPP 280	-	-	112,189	311
8629	281	Concurrent Enrollment Prog Implementation SPP 281	-	-	118,661	230,243
8659	313	K14 Pathways Technical Assistance Provider SPP 313	-	-	63,662	221,338
8627	314	Cell - Learning Lab SPP 314	-	-	44,052	99,390
8659	322	NSF- Cyber Security SPP 322	-	-	-	299,974
8659	327	California Apprenticeship Initiative - Rural SPP 327	-	-	53,882	445,711
8659	334	Trade Adjustment Assistance SPP 334	56,689	-	-	-
8659	338	Commercial Sexual Exploitation of Children SPP 338	11,273	-	-	-
8627	340	California Career Pathways Trust SPP 340	3,878,979	3,000,132	-	-
8659	344	Strong Workforce Program Local 16/17	1,598,183	1,046,175	19,430	2,980,683
8659	345	Strong Workforce Program Regional 16/17	2,233,911	4,439,600	-	7,548,524
8659	346	Strong Workforce Program Local 17/18	-	1,179,199	2,187,493	280,419
8659	347	Strong Workforce Program Regional 17/18	189,331	1,561,990	5,091,135	2,466,357
8659	348	Strong Workforce Program Local 18/19	-	98,924	1,295,787	2,439,800
8659	349	Strong Workforce Program Regional 18/19	-	910,245	1,958,086	6,660,852
8659	350	Strong Workforce Program Local 19/20	-	-	1,731	3,494,083
8659	351	Strong Workforce Program Regional 19/20	-	-	1,217,436	7,651,999
8659	356	Rancho Santiago CCD SPP 356	-	100,000	-	-
8659	357	K14 Pathways Technical Assistance Provider 20/21 SPP 357	-	-	-	180,000
8626	359	CalWorks Comm Clg Set-Aside Prog SPP 359	90,688	9,312	-	-
8626	360	Cal Works Comm Clg Set-Aside Prog SPP 360	28,577	98,897	-	-
8659	362	Song Brown RN Special Programs 17/18 SPP 362	55,874	-	-	-
8659	363	Song Brown Health Care Workforce Training SPP 363	100,405	-	-	-
8626	367	CalWorks SPP 367	1,127,932	1,189,082	1,219,380	1,353,268
8659	374	CTE Data Unlocked Initiative SPP 374	71,683	50,000	-	50,000
8659	375	Online CTE Pathways Grant SPP 375	-	-	111,180	-
8659	382	AB 86 Adult Ed. Block Grant SPP 382	-	540,527	-	540,416
8629	383	Full Time Student Success SPP 383	1,787,743	-	-	-
8659	387	AB 86 Adult Education Block Grant SPP 387	137,506	32,575	486,967	20,985
8659	388	AB 86 Adult Education Block Grant 16/17 SPP 388	506,914	26,913	29,257	511,270
8659	389	Faculty Entrepreneurship Champion SPP 389	-	5,816	-	-
8681	735	Lottery SPP 735	1,771,052	1,909,281	1,764,536	2,472,912
Total 2.0		41,836,683	48,466,419	57,509,137.49	111,047,546	

3.0 Local Income

8890	10	United Way-UBM&S STEM U Late Your Mind SPP 010	6,323	785	188	-
8820	12	Created Equal America's Cvl Rights Struggle SPP 012	1,200	-	-	-
8890	34	Hunger Free Campus Supplemental SPP 034	-	-	22,285	6,854
8820	83	Non-Traditional Employment for Women SPP 083	6,389	-	-	1,611
8890	112	Tri-Tech SBDC Cash Match (odd yrs) SPP 112	41,988	-	-	-

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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8890	124 Middle College High School Val Verde USD SPP 124	80,492	71,861	83,139	140,199
8820	125 Middle College High School SPP 125	76,514	77,072	82,892	135,131
8820	126 Nuvview Union School District ECHS SPP 126	228,289	148,140	151,860	150,000
8890	127 City of Moreno Valley SPP 127	-	19,780	-	-
8890	129 Tri-Tech SBCD Seminars SPP 129	114	-	-	-
8890	134 CACT Seminars SPP 134	220	3,493	-	16,443
8890	146 PAC Income Account - Even Year SPP 146	3,869	3,500	725	4,000
8820	160 The California Wellness Foundation SPP 160	37,365	37,987	56,059	98,926
8820	161 Foster Youth Support Services SPP 161	53,216	44,330	44,784	89,708
8820	162 Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	164 Completion Initiative Planning Grant SPP 164	99,004	-	-	-
8820	177 Growing Inland Achievement- COVID 19 Emergency Relief SPP 177	-	-	9,960	-
8820	178 Student Centered College Completion SPP 178	-	7,700	75,016	117,284
8890	180 DSP&S - P2 Recalc SPP 180	11,014	402	2,180	-
8890	217 California State Trade Export Program SPP 217	854	-	-	-
8890	221 Sector Navigator Program Income SPP 221	-	2,224	-	-
8890	222 CA Step Program Income SPP 222	1,106	2,794	-	-
8820	227 Firehouse Subs Public Safety Foundation SPP 227	6,061	-	-	-
8890	229 Foothill-De Anza CCD CVC-OEI SPP 229	-	10,058	-	-
8820	231 Third Sector Capital Design Group SPP 231	-	-	-	25,000
8820	232 California College Pathways Fund Grant SPP 232	-	-	-	50,000
8820	269 Kaiser Permanente MVC Dental Hygiene SPP 269	955	-	-	-
8890	277 City of Corona 5K SPP 277	5,000	-	-	-
8820	291 College Connection II SPP 291	72,271	-	-	-
8890	293 Upward Bound Math and Science - MVUSD SPP 293	30,000	30,000	30,000	-
8890	312 4Faculty Web Services SPP 312	-	3,910	4,528	-
8820	331 Foster Youth Advocacy Program SPP 331	(145)	-	-	2,633
8820	335 Foster Youth Stuart Grant SPP 335	29,303	-	-	-
8890	337 Federal and State Tech (FAST) Cash Match SPP 337	2,500	-	-	-
8820	352 Completion Counts - CLIP SPP 352	209	1	-	4,408
8820	361 Seeking Safety Program Tay & Adult SPP 361	37,736	61,686	-	-
8890	364 Gateway to College Charter School SPP 364	241,934	261,641	300,000	300,000
8820	365 James Irvine Foundation - Apprenticeship SPP 365	-	97	193,284	583,096
8820	384 Leadership Academy Program SPP 384	-	-	-	4,250
8890	390 Riverside Cnty Board of Suprvrs Book Pgm SPP 390	-	-	-	5,507
8890	391 Gates Lea Implementation Network (RCEC)	48,526	-	-	-
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	679,932	993,154	146,659	1,378,321
Total 3.0		1,802,239	1,780,616	1,203,559	3,114,304

4.0 Intrafund Transfers In (Out)

From (To) Resource 1000:

8999	180 DSP&S Match/Over SPP 180	653,504	1,278,253	1,147,157	1,147,157
8999	300 Fed Work Study SPP 300	49,174	71,668	49,130	42,081
8999	301 FWS Off Campus 100% Amer Reads SPP 301	435	251	2	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	358	319	342	-
8999	303 FWS Off Campus Literacy SPP 303	10	348	240	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	277,581	327,711	339,078	378,737
8999	305 FWS On Campus CalWORKs (25%) SPP 305	398	840	774	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	43	-	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%) SPP 307	19	105	120	-
8999	554 College Promise Program SPP 554	857,118	522,915	820,817	871,639
8999	730 Veterans Education SPP 730	5,800	4,842	3,841	4,842

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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Total 4.0	<u>1,844,439</u>	<u>2,207,253</u>	<u>2,361,501</u>	<u>2,444,456</u>
Total Available Funds	<u>\$ 56,505,090</u>	<u>\$ 65,715,694</u>	<u>\$ 77,078,226</u>	<u>\$ 143,156,097</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 229,474	\$ 242,934	\$ 275,426	\$ 275,677
1170	Instructional Release Time	58,779	10,776	-	\$ -
	Total 1100	288,253	253,711	275,426	275,677
1218	Regular Full Time Administrator	1,288,382	1,294,033	1,665,008	1,767,028
1219	Counselors/Librarians/Release Time	3,281,374	4,174,111	3,935,523	4,309,218
	Total 1200	4,569,756	5,468,145	5,600,531	6,076,246
1330	Part-Time Teaching Fall	-	-	-	67,498
1333	Part-Time Teaching Spring	-	-	-	64,306
1335	Regular - Overload Fall	5,159	2,087	2,210	-
1337	Regular - Overload Winter	1,983	2,087	2,210	-
1338	Regular - Overload Spring	3,040	2,087	2,210	-
1339	Regular - Overload Summer (Odd years)	3,026	1,044	6,978	-
1360	Other - Substitute Teaching	701	203	1,240	-
	Total 1300	13,909	7,509	14,846	131,804
1439	Part-Time Non-Instructional	2,205,046	2,290,507	3,170,742	1,242,211
1469	Substitute Non-Instructional	15,080	2,798	-	-
1479	Extra Duty (Stipend)	-	-	-	54,729
1490	Special Assignments	451,169	549,115	347,672	937,643
	Total 1400	2,671,294	2,842,420	3,518,414	2,234,583
	Total 1000 Series	7,543,211	8,571,785	9,409,217	8,718,310
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	-	43,004	86,419	91,619
2118	Full-Time Administrator	2,045,699	2,235,485	2,255,124	2,680,669
2119	Full-Time - Regular / Confidential	6,464,114	7,602,326	8,659,705	9,313,126
2129	Permanent Part-Time	1,110,538	983,918	947,386	1,360,232
	Total 2100	9,620,351	10,864,734	11,948,634	13,445,646
2210	Full-Time Instructional Aides	299,088	415,095	470,134	512,965
2220	Part-Time Instructional Aides	81,386	108,722	85,477	88,888
	Total 2200	380,474	523,817	555,611	601,853
2331	Student Help Non-Instructional	2,685,452	2,839,492	2,812,972	1,953,340
2339	Classified Hourly	621,198	728,678	702,618	466,509
2349	Overtime	88,635	164,585	136,320	7,721
2369	Substitutes	238,138	94,461	69,710	14,188
	Total 2300	3,633,423	3,827,215	3,721,619	2,441,758
2430	Student Instructional	201,524	214,624	230,345	42,590
2440	Overtime - Instructional Aides	11,605	22,416	38,348	36,885
2449	Part-Time Hourly Instructional Aides	763,940	753,656	650,282	289,545

**Riverside Community College District
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Resource 1190 - Grants and Categorical Program Expenditures**

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2469	Substitutes - Instructional Aides	16,885	-	-	-
	Total 2400	993,953	990,697	918,975	369,020
	Total 2000 Series	14,628,201	16,206,463	17,144,840	16,858,277
3110	STRS Teaching/Instr Aide	43,526	42,612	48,588	65,809
3120	STRS Classified Employee	42,701	57,851	63,497	62,040
3130	STRS Other Academic Employee	895,309	1,182,764	1,261,853	1,201,391
3150	STRS On Behalf- Teacher's & Aides	2,734	24,113	32,879	-
3160	STRS On Behalf- Classified	369,140	22,785	44,235	-
3170	STRS On Behalf- Acad Non-Teaching	2,458	496,004	912,597	-
	Total 3100	1,355,867	1,826,130	2,363,649	1,329,240
3210	PERS Teaching/Instr Aide	107,521	135,200	145,529	124,583
3220	PERS Classified Employee	1,430,694	1,865,356	2,237,107	2,619,313
3225	PERS Employer Paid	-	-	-	-
3230	PERS Other Academic Employee	98,186	124,811	159,417	173,742
	Total 3200	1,636,400	2,125,367	2,542,053	2,917,638
3310	OASDHI Teaching/Instr Aide	43,227	46,902	47,146	39,601
3315	Medicare Teaching/Instr Aide	21,358	22,654	22,230	19,368
3320	OASDHI Classified Employee	577,588	651,719	719,014	785,010
3325	Medicare Classified Employee	153,091	171,585	185,825	202,049
3330	OASDHI Other Academic Employee	44,319	46,024	54,835	49,593
3335	Medicare Other Academic Employee	104,649	117,508	131,918	120,511
	Total 3300	944,233	1,056,392	1,160,968	1,216,132
3410	H&W Teaching/Instr Aide	202,993	194,435	231,598	272,458
3420	H&W Classified Employee	2,646,691	3,092,450	3,391,066	3,583,940
3430	H&W Other Academic Employee	986,084	1,290,311	1,274,755	1,339,153
3450	OPEB Teaching/Instr Aide	3,353	3,558	3,530	2,757
3460	OPEB Classified Employee	23,702	26,140	28,236	28,613
3470	OPEB Other Academic Employee	14,375	16,371	18,231	16,624
	Total 3400	3,877,198	4,623,265	4,947,416	5,243,545
3510	SUI Teaching/Instr Aide	736	723	716	679
3520	SUI Classified Employee	5,275	5,554	6,095	7,000
3530	SUI Other Academic Employee	3,603	3,909	4,295	4,162
	Total 3500	9,614	10,187	11,106	11,841
3610	Work Comp Teaching/Instr Aide	15,807	27,034	28,014	22,054
3620	Work Comp Classified Employee	122,335	221,090	250,206	254,199
3630	Work Comp Othr Academic Employee	66,539	124,768	145,229	132,978
	Total 3600	204,681	372,892	423,449	409,231
	Total 3000 Series	8,027,993	10,014,232	11,448,640	11,127,627

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Books and Supplies</u>					
4230	Reference Books	73,401	123,402	73,527	59,147
	Total 4200	73,401	123,402	73,527	59,147
4320	Instructional Supplies	1,516,342	1,671,313	1,391,119	3,019,541
4330	Periodicals & Magazines	6,927	23,168	37,238	247,255
4351	Instructional Media Supplies	93	394	-	3,435
4360	Tests	70,514	40,584	6,030	59,131
4370	Commencement Supplies	7,599	8,366	1,065	8,500
	Total 4300	1,601,475	1,743,826	1,435,451	3,337,862
4510	Maintenance Supplies	2,871	1,923	(1,424)	60,000
4520	Custodial Supplies	-	-	36,340	12,000
4540	Health Supplies	-	913	-	100
4555	Copying and Printing	167,932	156,944	138,196	341,584
4575	Software < \$500	3,099	7,772	(107)	17,247
4590	Office/Other Supplies	513,477	753,891	487,216	6,051,176
	Total 4500	687,378	921,443	660,221	6,482,107
4644	Repair Parts	538	1,147	1,548	15,870
4690	Other Transportation Supplies	425	6,683	3,781	15,967
	Total 4600	963	7,830	5,329	31,837
4710	Food	278,049	376,072	288,476	896,941
4717	Groceries	111	-	-	-
	Total 4700	278,161	376,072	288,476	896,941
	Total 4000 Series	2,641,378	3,172,573	2,463,004	10,807,894
5045	Postage	20,136	8,874	2,190	42,202
	Total 5000	20,136	8,874	2,190	42,202
5110	Consultants	522,885	962,488	524,227	1,025,296
5120	Lecturers	108,067	79,806	136,954	203,287
5130	Doctors/Nurses	-	13,498	40,238	25,000
5160	Ambulance	-	-	1,160	-
5195	Entry Fees	2,132	430	210	5,210
5197	Grant/Contract Sub-Agreement	3,870,231	4,906,239	18,687,736	42,397,853
5198	Professional Services	5,582,735	4,971,329	1,593,047	2,803,963
	Total 5100	10,086,050	10,933,789	20,983,572	46,460,609
5210	Mileage	32,135	32,803	19,495	150,472
5211	Meeting Expense	455,241	536,899	197,990	919,209
5219	Other Travel Expenses	467,736	537,873	253,460	379,374
5220	Conferences	806,927	1,004,373	618,654	2,141,384
	Total 5200	1,762,040	2,111,948	1,089,599	3,590,439

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5310	Memberships	66,858	23,631	95,373	82,382
	Total 5300	66,858	23,631	95,373	82,382
5420	Liability Insurance	15	-	-	100
	Total 5400	15	-	-	100
5520	Electricity	143	2,391	353	1,000
5540	Telephone	-	-	-	1,500
5541	Cellular Telephone	31,573	32,288	33,190	63,828
	Total 5500	31,715	34,679	33,544	66,328
5630	Rents and Leases	65,116	169,958	168,668	136,432
5644	Repairs	28,861	53,680	58,458	50,668
5649	Computer Software Maintenance/Lic	674,938	717,948	788,966	1,990,321
5650	Transportation Contracts	53,928	71,109	23,612	118,919
	Total 5600	822,843	1,012,695	1,039,704	2,296,340
					-
5740	Advertising	15,979	44,274	309,304	52,520
5790	Other Legal Expenses	24,060	160,611	227,556	275,940
	Total 5700	40,038	204,885	536,860	328,460
5830	Surveys	12,581	3,651	11,944	12,105
5850	Fingerprints	620	425	-	7,800
5890	Outside Services and Operating Costs	2,473,154	1,009,976	742,658	4,217,286
5891	Sales Tax	-	-	-	3,937
5892	Bank Charges	7,041	16,469	875	13,305
5899	Budget Augmentation Holding	-	-	-	14,861,824
	Total 5800	2,493,397	1,030,521	755,477	19,116,257
5910	Indirect Charges	1,506,413	1,591,326	1,190,063	2,495,108
	Total 5900	1,506,413	1,591,326	1,190,063	2,495,108
	Total 5000 Series	16,829,506	16,952,348	25,726,383	74,478,225
Capital Outlay					
Site and Site Improvement					
6120	Site Improvement	-	-	446	-
6126	Construction Contract	12,637	-	-	37,420
6127	Fixtures & Fixed Equipment	17,040	-	9,363	-
6129	Other	-	9,459	10,177	-
	Total 6100	29,677	9,459	19,986	37,420
Buildings					
6211	Advertising/Legal	-	288	-	-
6213	Architect's Fee	93,232	207,708	27,859	161,698
6214	Testing	2,850	6,302	7,482	-
6216	Construction Contract	-	-	1,537,113	8,676,071
6217	Fixtures & Fixed Equipment	-	-	59,969	-
6218	Inspection	-	-	62,077	163,411
6219	Other Building Expense	-	133,305	458,076	198,145

**Riverside Community College District
2020-2021 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
6221	Advertising/Legal	-	1,901	-	-
6222	Engineering	-	-	6,320	10,600
6223	Architect's Fee	21,100	124,874	6,821	-
6224	Testing	-	-	-	-
6225	Demolition - Grading	-	-	-	-
6226	Remodel	8,300	391,543	656,886	250,463
6227	Fixtures & Fixed Equipment	9,576	219,980	108,744	100,355
6228	Inspection	-	19,255	23,735	-
6229	Other Building Expense	-	1,920	-	-
	Total 6200	<u>135,058</u>	<u>1,107,075</u>	<u>2,955,082</u>	<u>9,560,743</u>
Library Books					
6310	Library Books-Purchase	92,609	259,700	141,714	107,742
6311	Library Media Material	23,143	8,300	9,046	17,520
6312	Library Subscriptions	220,633	339,037	292,981	195,830
	Total 6300	<u>336,385</u>	<u>607,038</u>	<u>443,742</u>	<u>321,092</u>
Equipment					
6481	Equip Add'l \$200-4999	960,514	1,357,038	1,029,597	1,836,513
6482	Equip Add'l >\$5000	696,916	1,065,769	883,093	1,009,767
6485	Computer Equip Add'l <\$4999	2,122,644	2,865,302	951,237	2,777,634
6486	Computer Equip Add'l >\$5000	234,257	478,799	363,612	372,626
6492	Computer Equip Repl >\$5000	-	8,235	-	-
	Total 6400	<u>4,014,330</u>	<u>5,775,144</u>	<u>3,227,538</u>	<u>5,996,540</u>
	Total 6000 Series	<u>4,515,450</u>	<u>7,498,716</u>	<u>6,646,347</u>	<u>15,915,795</u>
Other Outgo					
7511	Student Financial Aid	363,061	632,155	632,051	1,113,801
7521	Student Financial Aid	81,704	166,802	998,716	73,606
	Total 7500	<u>444,765</u>	<u>798,957</u>	<u>1,630,767</u>	<u>1,187,407</u>
7620	Student Financial Grants	740,844	513,902	906,125	1,991,517
7631	Housing Vouchers	-	-	13,456	-
7640	Book Grants	741,379	1,256,456	1,297,267	1,046,210
7650	Meal Grants	74,159	104,638	138,785	304,364
7660	Bus Passes	73,738	185,590	38,152	171,413
7661	Educational Supplies	244,466	440,034	215,244	549,058
	Total 7600	<u>1,874,586</u>	<u>2,500,620</u>	<u>2,609,028</u>	<u>4,062,562</u>
	Total 7000 Series	<u>2,319,351</u>	<u>3,299,577</u>	<u>4,239,795</u>	<u>5,249,969</u>
	Total Expenditures	<u>56,505,090</u>	<u>65,715,694</u>	<u>77,078,226</u>	<u>143,156,097</u>
Total Resource 1190					
Expenditures/Contingency/Fund Balance		<u>\$ 56,505,090</u>	<u>\$ 65,715,694</u>	<u>\$ 77,078,226</u>	<u>\$ 143,156,097</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 32, RESOURCE 3200 - FOOD SERVICES

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 803,991
Local Income	\$ 1,143,713	
Interfund Transfer From Resource 1110/1000	<u>538,907</u>	
Total Income		<u>1,682,620</u>
Total Available Funds (TAF)		<u>\$ 2,486,611</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,116,129
3000	Employee Benefits	481,991
4000	Books and Supplies	522,698
5000	Services and Operating Expenses	176,579
6000	Capital Outlay	<u>68,670</u>
	Total Expenditures	2,366,067
7900	* Contingency / Reserves	<u>120,544</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,486,611</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,862,764	\$ 2,996,527	\$ 2,246,437	\$ 1,088,345
8860 Interest	16,307	24,220	19,027	7,177
8890 Video /Vending /Pepsi Support	194,604	157,366	197,535	48,191
Total 1.0	<u>3,073,675</u>	<u>3,178,113</u>	<u>2,463,000</u>	<u>1,143,713</u>
2.0 Interfund Transfer				
8980 From Resource 1000	-	-	-	443,907
8980 From Resource 1110	105,045	105,045	95,000	95,000
Total 2.0	<u>105,045</u>	<u>105,045</u>	<u>95,000</u>	<u>538,907</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>1,182,397</u>	<u>1,287,376</u>	<u>1,307,813</u>	<u>803,991</u>
Total Available Funds	<u>\$ 4,361,117</u>	<u>\$ 4,570,535</u>	<u>\$ 3,865,813</u>	<u>\$ 2,486,611</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 290,243	\$ 307,413	\$ 293,468	\$ 311,828
2119	Full-Time - Regular / Confidential	379,708	433,809	465,181	503,979
2129	Permanent Part-Time	144,350	96,508	143,807	172,515
2169/2369	Classified Substitute	9,806	5,284	-	-
	Total 2100	824,107	843,014	902,457	988,322
2331	Student Help	246,966	279,148	325,512	126,435
2349	Overtime	6,884	15,525	15,577	1,372
	Total 2300	253,850	294,673	341,089	127,807
	Total 2000 Series	1,077,957	1,137,687	1,243,546	1,116,129
<u>Employee Benefits</u>					
3220	PERS Classified Employee	118,011	143,134	154,218	182,960
	Total 3200	118,011	143,134	154,218	182,960
3320	OASDHI Classified Employee	48,324	50,727	50,245	54,800
3325	Medicare Classified Employee	12,170	12,715	13,438	14,351
	Total 3300	60,494	63,442	63,683	69,151
3420	H&W Classified Employee	204,185	207,536	202,708	209,274
3460	OPEB, Classified Employee	2,156	2,282	2,472	2,233
	Total 3400	206,341	209,818	205,180	211,507
3520	SUI Classified Employee	416	407	432	516
	Total 3500	416	407	432	516
3620	WC Classified Employee	9,946	17,192	19,660	17,857
	Total 3600	9,946	17,192	19,660	17,857
3920	OB Classified Employee	132	(189)	695	-
	Total 3900	132	(189)	695	-
	Total 3000 Series	395,340	433,804	443,869	481,991
<u>Books and Supplies</u>					
4555	Copying and Printing	172	129	112	18
4590	Office/Other Supplies	5,197	5,045	4,186	6,471
	Total 4500	5,369	5,174	4,298	6,489
4644	Repair Supplies	2,368	593	8,069	5,043
	Total 4600	2,368	593	8,069	5,043
4710	Food	-	227,184	-	65,089
4711	Protein	236,371	204,590	174,586	97,049
4712	Dessert	27,209	5,009	28,391	6,088
4713	Dairy	80,884	71,643	66,203	25,526

**Riverside Community College District
2020-2021 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
4714	Produce	44,148	40,334	35,359	13,689
4715	Beverage	356,640	390,929	314,086	132,511
4716	Bread	65,585	50,760	29,232	15,313
4717	Groceries	364,647	293,997	356,540	122,737
4790	Other Supplies	-	-	1,290	83
4791	Paper Products	79,138	71,121	59,260	25,411
4792	Cleaning Supplies	12,042	11,198	13,213	5,569
4793	Kitchen Expendables	5,365	2,844	11,187	2,101
	Total 4700	1,272,030	1,369,609	1,089,346	511,166
	Total 4000 Series	1,279,767	1,375,376	1,101,713	522,698
<u>Services and Operating Expenses</u>					
5045	Postage	11	9	3	10
	Total 5000	11	9	3	10
5220	Conference Expense	-	-	560	-
	Total 5200	-	-	560	-
5310	Memberships and Dues	230	230	230	230
	Total 5300	230	230	230	230
5421	GL & Property Expenses	12,936	18,203	19,897	18,502
	Total 5400	12,936	18,203	19,897	18,502
5510	Natural Gas	5,200	5,200	5,200	3,330
5520	Electricity	35,700	35,700	35,700	21,116
5541	Cellular Telephone	635	640	487	652
5550	Laundry & Cleaning	17,816	20,672	12,474	9,352
	Total 5500	59,351	62,212	53,861	34,450
5630	Rents & Leases	1,632	1,559	1,728	2,304
5644	Repairs	41,166	63,776	53,578	32,937
	Total 5600	42,798	65,335	55,306	35,241
5710	Audit	2,952	2,952	2,952	2,228
5740	Advertising	-	-	281	59
5790	Other Licenses/Processing Fees	5,085	4,597	5,457	3,585
	Total 5700	8,037	7,549	8,690	5,872
5890	Outside Services and Operating Costs	4,324	2,563	2,061	5,982
5891	Sales Tax	(3,211)	(4,884)	(1,282)	32
5892	Bank Charges	93,641	105,026	84,709	76,260
5894	Inter Llibrary Loans	-	-	26	-
	Total 5800	94,754	102,705	85,515	82,274
	Total 5000 Series	218,117	256,243	224,062	176,579

**Riverside Community College District
2020-2021 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Capital Outlay</u>					
Site Improvement					
6127	Fixtures and Fixed Equipment	47,011	39,446	-	-
	Total 6100	47,011	39,446	-	-
Buildings					
6226	Remodel Projects	10,508	780	5,545	5,545
6227	Fixtures and Fixed Equipment	-	-	9,250	5,781
	Total 6200	10,508	780	14,795	11,326
Equipment					
6481	Equip Add'l < \$5000	26,582	17,000	17,111	7,115
6482	Equip Add'l > \$5000	-	-	15,561	47,500
6485	Computer Equipment	9,972	240	1,166	2,729
6486	Computer Equip Add'l >\$5000	7,883	2,146	-	-
6491	Equipment Replacement \$200 - \$4999	603	-	-	-
	Total 6400	45,041	19,386	33,837	57,344
	Total 6000 Series	102,560	59,612	48,632	68,670
	Total Expenditures	3,073,741	3,262,722	3,061,822	2,366,067
<u>Contingency/Fund Balance</u>					
7910	Restricted	1,287,376	1,307,813	803,991	120,544
	Total 7900	1,287,376	1,307,813	803,991	120,544
	Total 7000 Series	1,287,376	1,307,813	803,991	120,544
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 4,361,117	\$ 4,570,535	\$ 3,865,812	\$ 2,486,611

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 33, RESOURCE 3300 - CHILD CARE

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 459,813
Federal Income	\$ 11,892	
State Income	64,512	
Local Income	1,232,809	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,384,213</u>
Total Available Funds (TAF)		<u>\$ 1,844,026</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 576,396
2000	Classified Salaries	506,578
3000	Employee Benefits	302,355
4000	Books and Supplies	25,573
5000	Services and Operating Expenses	59,989
6000	Capital Outlay	<u>500</u>
	Total Expenditures	1,471,391
7900	* Contingency / Reserves	<u>372,635</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,844,026</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Federal Income				
8190 Federal Income	\$ 6,816	\$ 109,393	\$ 15,914	\$ 11,892
Total 1.0	<u>6,816</u>	<u>109,393</u>	<u>15,914</u>	<u>11,892</u>
2.0 State Income				
8629 State Bailout Funds	75,229	77,265	79,782	64,512
8690 Other State Revenue	17,284	29,030	44,610	-
Total 2.0	<u>92,513</u>	<u>106,295</u>	<u>124,392</u>	<u>64,512</u>
3.0 Local Income				
8860 Interest	15,797	23,235	17,492	12,809
8871 Parent Fees	1,418,199	1,232,735	1,079,957	1,220,000
Total 3.0	<u>1,433,996</u>	<u>1,255,970</u>	<u>1,097,449</u>	<u>1,232,809</u>
4.0 Interfund Transfer				
8980 From Resource 1110	-	75,000	75,000	75,000
Total 4.0	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
5.0 Beginning Fund Balance July 1				
Total 5.0	<u>1,090,566</u>	<u>1,129,579</u>	<u>1,045,506</u>	<u>459,813</u>
Total Available Funds	<u>\$ 2,623,890</u>	<u>\$ 2,676,238</u>	<u>\$ 2,358,262</u>	<u>\$ 1,844,026</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Academic Salaries</u>					
1439	Part-Time ECS Staff	605,369	655,944	794,952	512,229
1469	Substitute Non-Instructional	69,811	96,333	86,600	64,167
	Total 1400	675,181	752,277	881,552	576,396
	Total 1000 Series	675,181	752,277	881,552	576,396
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	191,509	169,194	212,700	207,445
2119	Full Time - Regular / Confidential	64,602	94,389	100,576	106,921
2139/2339	Classified Hourly	16,008	23,964	14,936	23,000
	Total 2100	272,120	287,547	328,211	337,366
2331	Student Help	217,310	185,298	267,915	169,212
2369	Substitutes	2,318	15,680	-	-
	Total 2300	219,628	200,978	267,915	169,212
	Total 2000 Series	491,747	488,525	596,126	506,578
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	11,767	(54)	-	-
3130	STRS Academic Non-Teaching	40,634	57,870	63,621	93,088
3160	STRS CL Employees		6,519	-	
3170	STRS On Behalf - Acad Non-Teaching	17,284	22,511	44,610	-
	Total 3100	69,685	86,847	108,231	93,088
3220	PERS Classified Employee	27,039	46,842	60,498	65,074
	Total 3200	27,039	46,842	60,498	65,074
3320	OASDHI Classified Employee	10,708	16,476	19,870	19,491
3325	Medicare Classified Employee	4,006	4,331	4,758	4,892
3335	Medicare Academic Non-Teaching	9,790	10,908	12,785	8,358
	Total 3300	24,505	31,715	37,413	32,741
3420	H&W Classified Employee	56,842	61,436	83,360	83,094
3430	H&W Academic Non-Teaching	5,499	11,243	10,665	8,411
3460	OPEB, Classified Employee	986	970	1,197	1,013
3470	OPEB, Academic Non-Teaching	1,350	1,505	1,763	1,153
	Total 3400	64,677	75,154	96,985	93,671
3520	SUI Classified Employee	138	140	156	165
3530	SUI Academic Non-Teaching	337	352	391	288
	Total 3500	476	492	547	453
3620	Work Comp Classified Employee	4,542	7,270	9,567	8,105
3630	Work Comp Academic Non-Teaching	6,383	11,526	14,105	9,223
	Total 3600	10,926	18,796	23,672	17,328

**Riverside Community College District
2020-2021 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
3920	OB Classified Employee	239	205	(66)	-
	Total 3900	239	205	(66)	-
	Total 3000 Series	197,546	260,051	327,279	302,355
<u>Books and Supplies</u>					
4230	Reference Books and Materials	113	-	-	25
4530	Grounds Supplies	-	-	-	25
4555	Copying and Printing	404	1,038	486	315
4590	Office/Other Supplies	27,415	30,361	12,403	12,515
	Total 4500	27,932	31,399	12,889	12,880
4690	Other Transportation Supplies	-	-	50	31
	Total 4690	-	-	50	31
4710	Food	16,297	17,447	11,804	11,544
4720	Meals for Needy Children	3,282	3,297	(1,462)	500
4790/91	Other Food Supplies	6,377	954	1,012	618
	Total 4700	25,955	21,697	11,355	12,662
	Total 4000 Series	53,887	53,096	24,294	25,573
<u>Services and Operating Expenses</u>					
5045	Postage	29	2	29	18
	Total 5000	29	2	29	18
5198	Professional Services	2,813	6,250	4,781	2,686
	Total 5100	2,813	6,250	4,781	2,686
5220	Conferences	-	1,029	50	31
	Total 5200	-	1,029	50	31
5310	Memberships / Dues	150	295	295	184
	Total 5300	150	295	295	184
5421	GL & Property Expenses	14,003	19,853	23,643	21,647
	Total 5400	14,003	19,853	23,643	21,647
5510	Natural Gas	943	1,570	1,211	1,350
5520	Electricity	28,486	29,388	24,137	23,100
5530	Water	4,022	4,495	3,303	3,200
5541	Cellular Telephone	753	842	848	900
	Total 5500	34,203	36,295	29,499	28,550
5644	Repair/Supplies Non-instr	10,402	617	853	916
5649	Computer Software Maintenance/Lic	8,964	1,152	1,440	800

**Riverside Community College District
2020-2021 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5691	Government Fees	605	605	605	378
	Total 5600	19,971	2,374	2,898	2,094
5790	Other (Permits, Fees, etc.)	1,376	3,312	1,487	813
	Total 5700	1,376	3,312	1,487	813
5892	Bank Charges	2,540	7,017	5,979	3,966
	Total 5800	2,540	7,017	5,979	3,966
	Total 5000 Series	75,085	76,427	68,662	59,989
Equipment					
6481	Equip Add'l \$200-4999	-	356	536	500
6485	Comp Equip Add'l \$200 to \$4,999	865	-	-	-
	Total 6400	865	356	536	500
	Total 6000 Series	865	356	536	500
	Total Expenditures	1,494,311	1,630,731	1,898,449	1,471,391
<u>Contingency/Fund Balance</u>					
7910	Restricted	1,129,579	1,045,506	459,813	372,635
	Total 7900	1,129,579	1,045,506	459,813	372,635
	Total 7000 Series	1,129,579	1,045,506	459,813	372,635
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 2,623,890	\$ 2,676,238	\$ 2,358,262	\$ 1,844,026

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4100 - STATE CONSTRUCTION AND SCHEDULED MAINTENANCE

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>27,471,766</u>
Total Available Funds (TAF)	\$	<u>27,471,766</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>27,471,766</u>
	Total Expenditures		27,471,766
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>27,471,766</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 2,229,493	\$ 1,573,667	\$ 1,293,067	\$ 879,766
8658 Prop 39: Clean Energy Jobs Act	581,658	2,030,110	113,813	-
8659 Life Science/Physical Science SPP 841	-	-	-	26,592,000
Total 1.0	<u>2,811,151</u>	<u>3,603,777</u>	<u>1,406,880</u>	<u>27,471,766</u>
2.0 Local Income				
8890 Other Local Revenue	\$ 22,850	\$ (45,571)	\$ 17,101	\$ -
Total 2.0	<u>22,850</u>	<u>(45,571)</u>	<u>17,101</u>	<u>-</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 1000	-	68,906	79,703	-
Total 3.0	<u>-</u>	<u>68,906</u>	<u>79,703</u>	<u>-</u>
4.0 Beginning Fund Balance July 1	-	-	-	-
Total 4.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 2,834,001</u>	<u>\$ 3,627,112</u>	<u>\$ 1,503,684</u>	<u>\$ 27,471,766</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Services and Operating Expenses</u>					
5740	Advertising	\$ 2,783	\$ 1,886	\$ 2,844	\$ -
	Total 5700	2,783	1,886	2,844	-
	Total 5000 Series	2,783	1,886	2,844	-
<u>Site and Site Improvement</u>					
6121	Advertising & Legal	3,611	2,045	-	-
6122	Engineering	-	14,700	-	-
6123	Architect's Fee	4,356	6,330	3,224	-
6126	Construction	218,000	(9,864)	54,467	7,792
6128	Inspection	-	-	3,188	-
6129	Other Site Improvement	12,525	-	-	-
	Total 6100	238,492	13,211	60,878	7,792
<u>Buildings</u>					
6221	Advertising/Legal	6,512	7,036	2,844	-
6222	Engineering	81,696	25,153	2,420	-
6223	Architect's Fees	104,014	68,121	17,399	1,650
6226	Construction	2,222,849	3,038,315	1,423,296	27,462,324
6227	Fixtures/Fixed Equipment	150,873	452,716	(5,997)	-
6228	Inspection	24,382	20,673	-	-
6229	Other	2,400	-	-	-
	Total 6200	2,592,726	3,612,014	1,439,962	27,463,974
	Total 6000 Series	2,831,218	3,625,225	1,500,840	27,471,766
	Total Expenditures	2,834,001	3,627,112	1,503,684	27,471,766
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	-	-
	Total 7000 Series	-	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 2,834,001	\$ 3,627,112	\$ 1,503,684	\$ 27,471,766

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4130 - LA SIERRA CAPITAL

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 2,131,359
Local Income	<u>74,000</u>
Total Available Funds (TAF)	<u>\$ 2,205,359</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,205,359</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,205,359</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8860 Interest	\$ 114,410	\$ 137,505	\$ 74,261	\$ 74,000
Total 1.0	<u>114,410</u>	<u>137,505</u>	<u>74,261</u>	<u>74,000</u>
2.0 Beginning Fund Balance July 1	1,752,243	1,885,451	2,057,098	2,131,359
Total 2.0	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,057,098</u>	<u>2,131,359</u>
Total Available Funds	<u>\$ 1,866,653</u>	<u>\$ 2,022,956</u>	<u>\$ 2,131,359</u>	<u>\$ 2,205,359</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Capital Outlay</u>					
Buildings					
6213	Architect's Fees	\$ 39,034	\$ -	\$ -	\$ -
6215	Demolition/Grading	(1,499)	-	-	-
6216	Construction	(62,246)	-	-	-
6219	Other	8,092	(34,141)	-	-
	Total 6200	(16,619)	(34,141)	-	-
Equipment					
6481	Equip Add'l \$200-\$4999	(2,180)	-	-	-
	Total 6400	(2,180)	-	-	-
	Total 6000 Series	(18,799)	(34,141)	-	-
	Total Expenditures	(18,799)	(34,141)	-	-
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,885,451	2,057,098	2,131,359	2,205,359
	Total 7900	1,885,451	2,057,098	2,131,359	2,205,359
	Total 7000 Series	1,885,451	2,057,098	2,131,359	2,205,359
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 1,866,653	\$ 2,022,956	\$ 2,131,359	\$ 2,205,359

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4131 - SPRUCE STREET CAPITAL

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 2,569,277
Local Income	<u>13,450</u>
Total Available Funds (TAF)	<u>\$ 2,582,727</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,582,727</u>
	Total Resource 4131 Including Contingency / Reserves	<u>\$ 2,582,727</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4131 - Spruce Street Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 13,876	\$ 13,450
Total 1.0	<u>-</u>	<u>-</u>	<u>13,876</u>	<u>13,450</u>
2.0 Other Revenue				
8913 Sale of Land	\$ -	\$ -	\$ 2,690,000	\$ -
Total 2.0	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,690,000</u>	<u>\$ -</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,569,277</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,703,876</u>	<u>\$ 2,582,727</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4131 - Spruce Street Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Capital Outlay</u>					
Buildings					
6219	Other	\$ -	\$ -	\$ 134,599	\$ -
	Total 6200	<u>-</u>	<u>-</u>	<u>134,599</u>	<u>-</u>
	Total 6000 Series	<u>-</u>	<u>-</u>	<u>134,599</u>	<u>-</u>
	Total Expenditures	<u>-</u>	<u>-</u>	<u>134,599</u>	<u>-</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	2,569,277	2,582,727
	Total 7900	<u>-</u>	<u>-</u>	<u>2,569,277</u>	<u>2,582,727</u>
	Total 7000 Series	<u>-</u>	<u>-</u>	<u>2,569,277</u>	<u>2,582,727</u>
Total Resource 4131					
Expenditures/Contingency/Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,703,876</u>	<u>\$ 2,582,727</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4390 - 2015E GENERAL OBLIGATION BONDS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 1,809,717
Local Income	<u>10,000</u>
Total Available Funds (TAF)	<u>\$ 1,819,717</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 55,533
3000	Employee Benefits	34,890
5000	Services and Operating Expenses	917
6000	Capital Outlay	<u>1,728,377</u>
	Total Expenditures	1,819,717
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 1,819,717</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8860 Interest	\$ 115,495	\$ 127,288	\$ 87,380	\$ 10,000
8890 Other Local Revenue	<u>(210,934)</u>	<u>(103,234)</u>	<u>-</u>	<u>-</u>
Total 1.0	<u>(95,439)</u>	<u>24,054</u>	<u>87,380</u>	<u>10,000</u>
2.0 Beginning Fund Balance July 1	<u>8,624,143</u>	<u>6,529,670</u>	<u>4,482,510</u>	<u>1,809,717</u>
Total 2.0	<u>8,624,143</u>	<u>6,529,670</u>	<u>4,482,510</u>	<u>1,809,717</u>
Total Available Funds	<u>\$ 8,528,704</u>	<u>\$ 6,553,723</u>	<u>\$ 4,569,891</u>	<u>\$ 1,819,717</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 40,064	\$ -	\$ -	\$ -
2119	Full Time Classified	91,510	68,782	53,662	55,533
	Total 2100	131,574	68,782	53,662	55,533
2349	Classified Overtime	4,465	319	1,093	-
	Total 2300	4,465	319	1,093	-
	Total 2000 Series	136,039	69,101	54,755	55,533
<u>Employee Benefits</u>					
3220	PERS Classified	20,623	12,174	10,402	11,496
	Total 3200	20,623	12,174	10,402	11,496
3320	OASDHI Classified	8,775	4,270	3,324	3,443
3325	Medicare Classified	2,053	1,006	778	805
	Total 3300	10,828	5,276	4,102	4,248
3420	H&W Classified	27,325	19,685	17,676	18,119
3460	OPEB Classified	284	139	107	111
	Total 3400	27,609	19,824	17,784	18,230
3520	SUI Classified	71	32	26	28
	Total 3500	71	32	26	28
3620	Work Comp Classified	1,239	1,003	845	888
	Total 3600	1,239	1,003	845	888
3920	Other - Classified	(457)	(17)	103	-
	Total 3900	(457)	(17)	103	-
	Total 3000 Series	59,914	38,292	33,262	34,890
<u>Books and Supplies</u>					
4555	Copying and Printing	72	65	-	-
	Total 4500	72	65	-	-
4644	Repair Parts	68	-	-	-
	Total 4600	68	-	-	-
	Total 4000 Series	140	65	-	-
<u>Services and Operating Expenses</u>					
5110	Consultants	423,049	540,243	540,667	-
5198	Professional Services	11,920	(5,224)	38,724	-
	Total 5100	434,969	535,019	579,391	-

**Riverside Community College District
2020-2021 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5421	GL & Property Expenses	1,632	1,106	876	917
	Total 5400	1,632	1,106	876	917
5649	Computer Software Maintenance/Lic	12,750	11,475	12,750	-
	Total 5600	12,750	11,475	12,750	-
5710	Audit	13,200	13,200	13,500	-
5730	Legal	4,956	-	-	-
5740	Advertising	-	245	302	-
	Total 5700	18,156	13,445	13,802	-
	Total 5000 Series	467,507	561,045	606,819	917
Capital Outlay					
Site and Site Improvements					
6126	Construction	-	-	250,324	-
	Total 6100	-	-	250,324	-
Buildings					
6211	Advertising/Legal	3,830	-	8,269	-
6212	Engineering	155,075	10,134	26,605	-
6213	Architect's Fee	34,545	574,405	467,706	-
6214	Testing	-	14,310	14,144	-
6215	Demolition/Grading	(9,500)	-	-	-
6216	Construction	739,967	532,191	556,712	1,728,377
6217	Fixtures/Fixed Equipment	-	22,026	-	-
6218	Inspection	24,522	13,603	-	-
6219	Other Building Expense	135,654	109,216	172,940	-
6223	Architects Fee	25,914	-	46,300	-
6226	Remodel	18,879	981	473,880	-
	Total 6200	1,128,886	1,276,865	1,766,556	1,728,377
Equipment					
6481	Equip Add'l \$200-\$4999	97,315	60,075	48,458	-
6482	Equip Add'l >\$5000	-	29,258	-	-
6485	Computer Eq Add'l \$200-\$4999	35,182	36,512	-	-
6486	Computer Eq Add'l >\$5000	74,050	-	-	-
	Total 6400	206,548	125,844	48,458	-
	Total 6000 Series	1,335,434	1,402,710	2,065,337	1,728,377
	Total Expenditures	1,999,034	2,071,213	2,760,174	1,819,717
Contingency/Fund Balance					
7920	Restricted	6,529,670	4,482,510	1,809,717	-
	Total 7900	6,529,670	4,482,510	1,809,717	-
	Total 7000 Series	6,529,670	4,482,510	1,809,717	-

**Riverside Community College District
2020-2021 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited Actuals <u>2017-2018</u>	Audited Actuals <u>2018-2019</u>	Unaudited Actuals <u>2019-2020</u>	Final Budget Proposal <u>2020-2021</u>
Total Resource 4390					
Expenditures/Contingency/Fund Balance		<u>\$ 8,528,704</u>	<u>\$ 6,553,723</u>	<u>\$ 4,569,891</u>	<u>\$ 1,819,717</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 43, RESOURCE 4391 - 2019F GENERAL OBLIGATION BONDS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 40,046,428
Local Income	<u>366,000</u>
Total Available Funds (TAF)	<u>\$ 40,412,428</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 351,343
6000	Capital Outlay	<u>37,485,051</u>
	Total Expenditures	37,836,394
7900	Contingency / Reserves	<u>2,576,034</u>
	Total Resource 4391 Including Contingency / Reserves	<u>\$ 40,412,428</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4391 - 2019F General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 366,410	\$ 366,000
Total 1.0	<u>-</u>	<u>-</u>	<u>366,410</u>	<u>366,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	-	39,995,000	-
Total 2.0	<u>-</u>	<u>-</u>	<u>39,995,000</u>	<u>-</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,046,428</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,361,410</u>	<u>\$ 40,412,428</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ -	\$ -	\$ -	\$ 260,855
5198	Professional Services	-	-	-	61,920
	Total 5100	-	-	-	322,775
5649	Computer Software Maintenance/Lic	-	-	-	14,663
	Total 5600	-	-	-	14,663
5710	Audit	-	-	-	13,905
	Total 5700	-	-	-	13,905
	Total 5000 Series	-	-	-	351,343
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6122	Engineering	-	-	-	691,427
6126	Construction	-	-	-	3,500
6127	Fixtures/Fixed Equipment	-	-	-	25,199
	Total 6100	-	-	-	720,126
<u>Buildings</u>					
6212	Engineering	-	-	-	3,000
6213	Architect's Fee	-	-	-	13,367,941
6214	Testing	-	-	-	109,871
6215	Demolition/Grading	-	-	-	566,460
6216	Construction	-	-	-	14,275,521
6217	Fixtures/Fixed Equipment	-	-	-	29,227
6218	Inspection	-	-	-	190,968
6219	Other Building Expense	-	-	314,983	1,294,453
6223	Architects Fee	-	-	-	86
6226	Remodel	-	-	-	5,979,288
6227	Fixtures/Fixed Equipment	-	-	-	808,563
	Total 6200	-	-	314,983	36,625,378
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	-	-	-	139,547
	Total 6400	-	-	-	139,547
	Total 6000 Series	-	-	314,983	37,485,051
	Total Expenditures	-	-	314,983	37,836,394
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	40,046,428	2,576,034
	Total 7900	-	-	40,046,428	2,576,034
	Total 7000 Series	-	-	40,046,428	2,576,034

**Riverside Community College District
2020-2021 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
Total Resource 4391					
Expenditures/Contingency/Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,361,410</u>	<u>\$ 40,412,428</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 61, RESOURCE 6100 - SELF-INSURED PPO HEALTH PLAN

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 6,477,417
Local Income	<u>13,048,794</u>
Total Available Funds (TAF)	<u>\$ 19,526,211</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 163,079
3000	Employee Benefits	125,988
5000	Services and Operating Expenses	<u>12,220,706</u>
	Total Expenditures	12,509,773
7900	Contingency / Reserves	<u>7,016,438</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 19,526,211</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8830 Health Premiums from Other Funds	\$ 9,482,744	\$ 10,729,932	\$ 12,490,703	\$ 12,856,794
8860 Interest	70,453	157,135	174,540	180,000
8890 Administrative Fees	10,212	10,315	12,920	12,000
Total 1.0	<u>9,563,410</u>	<u>10,897,381</u>	<u>12,678,163</u>	<u>13,048,794</u>
2.0 Beginning Fund Balance July 1				
Total 2.0	<u>1,750,605</u>	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>
Total Available Funds	<u>\$ 11,314,014</u>	<u>\$ 14,018,435</u>	<u>\$ 18,567,707</u>	<u>\$ 19,526,211</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 17,116	\$ 13,813	\$ 15,605	\$ 16,355
2119	Full Time Regular / Confidential	112,233	102,691	123,216	146,724
2129	Permanent Part-Time	2,846	-	-	-
	Total 2100	132,194	116,503	138,820	163,079
2349	Overtime	-	-	76	-
	Total 2300	-	-	76	-
	Total 2000 Series	132,194	116,503	138,897	163,079
<u>Employee Benefits</u>					
3220	PERS Classified	20,236	21,188	21,782	33,757
	Total 3200	20,236	21,188	21,782	33,757
3320	OASDHI Classified	8,019	7,184	8,540	9,951
3325	Medicare Classified	1,900	1,685	2,015	2,365
	Total 3300	9,919	8,868	10,555	12,316
3420	H&W Classified	46,658	47,331	55,258	76,898
3460	OPEB Classified	263	235	279	326
	Total 3400	46,921	47,566	55,537	77,224
3520	SUI Classified	65	55	65	82
	Total 3500	65	55	65	82
3620	Work Comp Classified	1,219	1,775	2,230	2,609
	Total 3600	1,219	1,775	2,230	2,609
3920	OB Classified	52	(60)	(51)	-
	Total 3900	52	(60)	(51)	-
	Total 3000 Series	78,413	79,392	90,118	125,988
<u>Services and Operating Expenses</u>					
5110	Consultant	70,585	39,568	92,696	71,000
5198	Professional Services	34,177	28,507	23,922	43,100
	Total 5100	104,762	68,075	116,618	114,100
5400	Self Insurance Claims	7,363,052	-	-	-
5401	Self Insurance Claims	-	7,274,102	10,908,316	10,908,316
5421	GL & Property Expenses	1,586	1,864	2,222	2,691
5450	Insurance Claims	510,273	587,247	828,057	1,078,057
	Total 5400	7,874,911	7,863,213	11,738,596	11,989,064
5691	Governmental Fees	2,680	1,706	2,034	-
	Total 5600	2,680	1,706	2,034	-

**Riverside Community College District
2020-2021 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
5890	Outside Services and Operating Costs	-	-	4,029	-
5899	PCM Projected Savings Holding Acct	-	-	-	117,542
	Total 5800	<u>-</u>	<u>-</u>	<u>4,029</u>	<u>117,542</u>
	Total 5000 Series	<u>7,982,353</u>	<u>7,932,995</u>	<u>11,861,276</u>	<u>12,220,706</u>
	Total Expenditures	<u>8,192,961</u>	<u>8,128,890</u>	<u>12,090,290</u>	<u>12,509,773</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>	<u>7,016,438</u>
	Total 7900	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>	<u>7,016,438</u>
	Total 7000 Series	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>	<u>7,016,438</u>
Total Resource 6100					
Expenditures/Contingency/Fund Balance		<u>\$ 11,314,014</u>	<u>\$ 14,018,435</u>	<u>\$ 18,567,707</u>	<u>\$ 19,526,211</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 61, RESOURCE 6110 - SELF-INSURED WORKERS' COMPENSATION

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 2,671,706
Local Income	<u>2,714,366</u>
Total Available Funds (TAF)	<u>\$ 5,386,072</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 486,106
3000	Employee Benefits	267,887
4000	Books and Supplies	13,300
5000	Services and Operating Expenses	<u>2,025,720</u>
	Total Expenditures	2,793,013
7900	Contingency / Reserves	<u>2,593,059</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 5,386,072</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 1,339,736	\$ 2,386,271	\$ 2,749,615	\$ 2,677,766
8860 Interest	<u>60,334</u>	<u>81,768</u>	<u>74,710</u>	<u>36,600</u>
Total 1.0	<u>1,400,071</u>	<u>2,468,039</u>	<u>2,824,325</u>	<u>2,714,366</u>
2.0 Beginning Fund Balance July 1				
	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,028,905</u>	<u>2,671,706</u>
Total 2.0	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,028,905</u>	<u>2,671,706</u>
Total Available Funds	<u>\$ 3,677,574</u>	<u>\$ 3,830,793</u>	<u>\$ 3,853,230</u>	<u>\$ 5,386,072</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 227,852	\$ 265,031	\$ 170,181	\$ 272,060
2119	Full Time Regular / Confidential	91,239	147,986	181,394	214,046
2129	Permanent Part-Time	13,920	-	-	-
	Total 2100	333,011	413,018	351,574	486,106
2349	Overtime	5,813	(1,536)	7,490	-
	Total 2300	5,813	(1,536)	7,490	-
	Total 2000 Series	338,824	411,482	359,064	486,106
<u>Employee Benefits</u>					
3160	STRS On Behalf - Classified	344	-	-	-
	Total 3100	344	-	-	-
3220	PERS Classified	45,772	68,269	60,654	100,623
	Total 3200	45,772	68,269	60,654	100,623
3320	OASDHI Classified	17,646	22,505	21,001	27,512
3325	Medicare Classified	4,795	5,927	5,253	7,049
	Total 3300	22,441	28,432	26,254	34,561
3420	H&W Classified	72,143	90,099	86,055	123,710
3460	OPEB Classified	665	820	727	972
	Total 3400	72,808	90,919	86,782	124,682
3520	SUI Classified	165	191	172	243
	Total 3500	165	191	172	243
3620	Work Comp Classified	3,079	6,143	5,786	7,778
	Total 3600	3,079	6,143	5,786	7,778
3920	OB Classified	574	190	(426)	-
	Total 3900	574	190	(426)	-
	Total 3000 Series	145,183	194,145	179,221	267,887
<u>Books and Supplies</u>					
4555	Copying and Printing	718	69	55	500
4590	Office/Other Supplies	138,441	55,394	10,294	12,000
	Total 4500	139,158	55,463	10,349	12,500

**Riverside Community College District
2020-2021 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

Object	Account Description	Audited Actuals 2017-2018	Audited Actuals 2018-2019	Unaudited Actuals 2019-2020	Final Budget Proposal 2020-2021
4710	Food	-	-	892	800
	Total 4700	-	-	892	800
	Total 4000 Series	139,158	55,463	11,241	13,300
<u>Services and Operating Expenses</u>					
5130	Doctors / Nurses	(2,896)	(2,881)	-	4,000
5198	Professional Services	136,696	107,449	49,690	96,800
	Total 5100	133,800	104,568	49,690	100,800
5210	Mileage	482	302	309	400
5220	Conference	1,382	3,780	2,913	3,800
	Total 5200	1,864	4,081	3,222	4,200
5310	Dues / Memberships	760	775	400	500
	Total 5300	760	775	400	500
5420	Work. Comp. Excess Liability Insur.	198,787	229,901	227,486	222,000
5421	GL & Property Expenses	4,066	6,584	5,745	8,020
5450	Claims Expense	20,400	27,600	42,867	36,000
5451	Claims Payments	1,251,409	1,730,984	242,067	1,600,000
	Total 5400	1,474,662	1,995,069	518,165	1,866,020
5540	Telephone	-	8,241	4,800	-
5541	Cell Phone	1,173	1,896	1,565	1,300
	Total 5500	1,173	10,137	6,365	1,300
5644	Repairs	(197)	-	-	900
5691	Governmental Fees	35,790	30,073	51,163	52,000
	Total 5600	35,593	30,073	51,163	52,900
5730	Legal	5,000	(5,000)	-	-
5740	Advertising	209	-	-	-
	Total 5700	5,209	(5,000)	-	-
5890	Outside Services and Operating Costs	-	400	(400)	-
	Total 5800	-	400	(400)	-
	Total 5000 Series	1,653,061	2,140,103	628,605	2,025,720

Capital Outlay

**Riverside Community College District
2020-2021 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
Buildings					
6223	Architects Fee	1,397	-	-	-
	Total 6200	1,397	-	-	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	37,196	695	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	3,393	-
	Total 6400	37,196	695	3,393	-
	Total 6000 Series	38,593	695	3,393	-
	Total Expenditures	2,314,819	2,801,888	1,181,524	2,793,013
Contingency/Fund Balance					
7920	Restricted	1,362,754	1,028,905	2,671,706	2,593,059
	Total 7900	1,362,754	1,028,905	2,671,706	2,593,059
	Total 7000 Series	1,362,754	1,028,905	2,671,706	2,593,059
Total Resource 6110					
Expenditures/Contingency/Fund Balance		\$ 3,677,574	\$ 3,830,793	\$ 3,853,230	\$ 5,386,072

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 61, RESOURCE 6120 - SELF-INSURED GENERAL LIABILITY

FINAL BUDGET
 2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$	784,596
Local Income		<u>2,363,303</u>
Total Available Funds (TAF)	\$	<u>3,147,899</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	205,472
3000	Employee Benefits		114,652
4000	Books and Supplies		3,000
5000	Services and Operating Expenses		2,460,124
6000	Capital Outlay		<u>-</u>
	Total Expenditures		2,783,248
7900	Contingency / Reserves		<u>364,651</u>
	Total Resource 6120 Including Contingency / Reserves	\$	<u>3,147,899</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 State Income				
8690 STRS on Behalf	\$ 132	\$ -	\$ -	\$ -
Total 1.0	<u>132</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8830 General Liability Premiums From Other Funds	1,474,802	2,148,767	2,329,774	2,354,303
8860 Interest	18,696	22,294	16,924	9,000
Total 2.0	<u>1,493,498</u>	<u>2,171,061</u>	<u>2,346,698</u>	<u>2,363,303</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>1,374,080</u>	<u>901,520</u>	<u>967,516</u>	<u>784,596</u>
Total Available Funds	<u>\$ 2,867,710</u>	<u>\$ 3,072,581</u>	<u>\$ 3,314,214</u>	<u>\$ 3,147,899</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 87,635	\$ 101,935	\$ 65,454	\$ 104,638
2119	Full Time Regular / Confidential	43,839	71,212	84,636	100,834
2129	Permanent Part-Time	6,959	-	-	-
	Total 2100	138,433	173,147	150,090	205,472
2349	Overtime	2,959	(1,346)	2,976	-
	Total 2300	2,959	(1,346)	2,976	-
	Total 2000 Series	141,393	171,801	153,067	205,472
<u>Employee Benefits</u>					
3160	STRS On Behalf - Classified	132	-	-	-
	Total 3100	132	-	-	-
3220	PERS Classified	18,978	28,815	26,268	37,526
	Total 3200	18,978	28,815	26,268	37,526
3320	OASDHI Classified	7,361	9,509	9,006	16,734
3325	Medicare Classified	1,997	2,479	2,238	2,980
	Total 3300	9,358	11,988	11,244	19,714
3420	H&W Classified	30,447	38,244	38,078	53,610
3460	OPEB Classified	277	343	310	411
	Total 3400	30,724	38,587	38,387	54,021
3520	SUI Classified	69	80	73	103
	Total 3500	69	80	73	103
3620	Work Comp Classified	1,284	2,565	2,464	3,288
	Total 3600	1,284	2,565	2,464	3,288
3920	OB Classified	270	55	(166)	-
	Total 3900	270	55	(166)	-
	Total 3000 Series	60,815	82,089	78,271	114,652
<u>Books and Supplies</u>					
4555	Copying and Printing	-	-	1,054	500
4590	Office/Other Supplies	73,620	2,073	6,081	2,500
	Total 4500	73,620	2,073	7,134	3,000
	Total 4000 Series	73,620	2,073	7,134	3,000

**Riverside Community College District
2020-2021 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	35,850	21,741	51,832	93,200
	Total 5100	35,850	21,741	51,832	93,200
5310	Dues / Memberships	360	375	-	400
	Total 5300	360	375	-	400
5420	Work. Comp. Excess Liability Insur.	830,497	926,034	1,012,963	1,136,484
5421	GL & Property Expenses	1,697	2,749	2,449	3,390
5450	Claims Expense	(12,313)	(13,836)	-	-
5451	Claims Payments	55,590	421,382	428,551	365,000
	Total 5400	875,471	1,336,328	1,443,963	1,504,874
5540	Telephone	-	-	-	9,250
5541	Cell Phone	397	394	253	400
	Total 5500	397	394	253	9,650
5644	Repairs	(197)	-	-	-
5691	Governmental Fees	-	-	239	-
	Total 5600	(197)	-	239	-
5730	Legal	774,379	490,264	748,344	800,000
	Total 5700	774,379	490,264	748,344	800,000
5890	Outside Services and Operating Costs	-	-	43,596	52,000
	Total 5800	-	-	43,596	52,000
	Total 5000 Series	1,686,260	1,849,102	2,288,227	2,460,124
<u>Capital Outlay</u>					
Buildings					
6223	Architects Fee	141	-	-	-
	Total 6200	141	-	-	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	3,961	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	2,920	-
	Total 6400	3,961	-	2,920	-
	Total 6000 Series	4,102	-	2,920	-
	Total Expenditures	1,966,189	2,105,065	2,529,619	2,783,248

**Riverside Community College District
2020-2021 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	901,520	967,516	784,596	364,651
	Total 7900	<u>901,520</u>	<u>967,516</u>	<u>784,596</u>	<u>364,651</u>
	Total 7000 Series	<u>901,520</u>	<u>967,516</u>	<u>784,596</u>	<u>364,651</u>
Total Resource 6120					
Expenditures/Contingency/Fund Balance					
		<u>\$ 2,867,710</u>	<u>\$ 3,072,581</u>	<u>\$ 3,314,214</u>	<u>\$ 3,147,899</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 69, RESOURCE 6900 - OTHER INTERNAL SERVICES, RETIREES' BENEFITS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1	\$ 2,286,571
Local Income	<u>544,638</u>
Total Available Funds (TAF)	<u>\$ 2,831,209</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>3,400</u>
	Total Expenditures	3,400
7900	Contingency / Reserves	<u>2,827,809</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 2,831,209</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
1.0 Local Income				
8835 OPEB Premiums From Other Funds	\$ 290,168	\$ 316,840	\$ 344,873	\$ 334,638
8860 Interest	922	929	981	1,000
8890 Investment Earnings	<u>116,869</u>	<u>173,933</u>	<u>211,126</u>	<u>209,000</u>
Total 1.0	<u>407,959</u>	<u>491,702</u>	<u>556,981</u>	<u>544,638</u>
2.0 Beginning Fund Balance July 1				
	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>
Total 2.0	<u>837,884</u>	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>
Total Available Funds	<u>\$ 1,245,843</u>	<u>\$ 1,735,348</u>	<u>\$ 2,290,008</u>	<u>\$ 2,831,209</u>

**Riverside Community College District
2020-2021 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2017-2018</u>	<u>Audited Actuals 2018-2019</u>	<u>Unaudited Actuals 2019-2020</u>	<u>Final Budget Proposal 2020-2021</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	\$ 2,197	\$ 2,321	\$ 3,437	\$ 3,400
	Total 5800	<u>2,197</u>	<u>2,321</u>	<u>3,437</u>	<u>3,400</u>
	Total 5000 Series	<u>2,197</u>	<u>2,321</u>	<u>3,437</u>	<u>3,400</u>
	Total Expenditures	<u>2,197</u>	<u>2,321</u>	<u>3,437</u>	<u>3,400</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,243,646	1,733,028	2,286,571	2,827,809
	Total 7900	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>	<u>2,827,809</u>
	Total 7000 Series	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>	<u>2,827,809</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 1,245,843</u>	<u>\$ 1,735,348</u>	<u>\$ 2,290,008</u>	<u>\$ 2,831,209</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	450,000	
FSEOG Student Grants and Book Waivers		500,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College		21,050,000	21,050,000
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		600,000	
Un-Subsidized Loan		600,000	
Total Norco College		18,900,000	18,900,000
Riverside City College			
Federal Work Study		650,000	
FSEOG Student Grants and Book Waivers		725,000	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		3,000,000	
Un-Subsidized Loan		3,000,000	
Total Riverside City College		42,375,000	42,375,000
Total Federal Income			82,325,000
Total Available Funds (TAF)		\$	82,325,000

EXPENDITURES

<u>Object Code</u>			
Federal Expenditures			
7510	Moreno Valley College		
	Federal Work Study	\$	450,000
	FSEOG Student Grants and Book Waivers		500,000
	PELL Student Grants and Book Waivers		18,000,000
	Subsidized Loan		1,100,000
	Un-Subsidized Loan		1,000,000
	Total Moreno Valley College		21,050,000
	Norco College		\$ 21,050,000
	Federal Work Study		350,000
	FSEOG Student Grants and Book Waivers		350,000
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		600,000
	Un-Subsidized Loan		600,000
	Total Norco College		18,900,000
	Riverside City College		18,900,000
	Federal Work Study		650,000
	FSEOG Student Grants and Book Waivers		725,000
	PELL Student Grants and Book Waivers		35,000,000
	Subsidized Loan		3,000,000
	Un-Subsidized Loan		3,000,000
	Total Riverside City College		42,375,000
	Total Federal Expenditures		\$ 82,325,000
	Contingency		-
	Total Student Federal Grants		\$ 82,325,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$	-
Moreno Valley College			
Cal Grants	\$ 2,000,000		
Student Success Completion Grant	1,700,000		
Total Moreno Valley College			3,700,000
Norco College			
Cal Grants	2,000,000		
Student Success Completion Grant	1,500,000		
Total Norco College			3,500,000
Riverside City College			
Cal Grants	3,950,000		
Student Success Completion Grant	2,900,000		
Total Riverside City College			6,850,000
State Income - Cal Grant B, C, and SSCG			14,050,000
Total Available Funds (TAF)		\$	14,050,000

EXPENDITURES

<u>Object Code</u>			
7510	Moreno Valley College		
	Cal Grants	\$ 2,000,000	
	Student Success Completion Grant	1,700,000	
	Total Moreno Valley College		\$ 3,700,000
	Norco College		
	Cal Grants	2,000,000	
	Student Success Completion Grant	1,500,000	
	Total Norco College		3,500,000
	Riverside City College		
	Cal Grants	3,950,000	
	Student Success Completion Grant	2,900,000	
	Total Riverside City College		6,850,000
	Total State - Cal Grant B and C		\$ 14,050,000
	Contingency		-
	Total State of California Student Grants		\$ 14,050,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 114,158
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>300,000</u>	
Total Income		<u>700,000</u>
Total Available Funds (TAF)		<u><u>\$ 814,158</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 268,495	
	Norco College	222,832	
	Riverside City College	<u>322,832</u>	
	Total Expenditures		\$ 814,158
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 814,158</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2020-2021

INCOME

Unaudited Beginning Balance, July 1		\$ 1,011,098
Local Income		
ASMVC		
Student Fees	\$ 379,725	
Interest	554	
Total ASMVC Local Income	380,279	380,279
ASNC		
Student Fees	497,956	
Interest	554	
Total ASNC Local Income	498,510	498,510
ASRCC		
Student Fees	1,169,920	
Interest	1,291	
Total ASRCC Local Income	1,171,211	1,171,211
Total Local Income ASRCCD		\$ 2,050,000
Total Available Funds (TAF)		\$ 3,061,098

EXPENDITURES

<u>Account Code</u>			
934	ASMVC - ASB	\$ 388,000	
930	ASMVC - Organizations	40,000	
	Total ASMVC Expenditures	428,000	\$ 428,000
921	ASNC - ASB	456,250	
926	ASNC - Athletics	34,500	
924	ASNC - Organizations	39,250	
	Total ASNC Expenditures	530,000	530,000
910	ASRCC - ASB	417,599	
906	ASRCC - Athletics	585,560	
905	ASRCC - Organizations	230,238	
	Total ASRCC Expenditures	1,233,397	1,233,397
	Total Expenditures		\$ 2,191,397
	Total ASRCCD Contingency		869,701
	Total ASRCCD Expenditures plus Ending Balances		\$ 3,061,098

GLOSSARY OF TERMS

Abatements – The return of part or all of an item of income or expenditure.

Academic Employee – A district employee who is required to meet minimum academic standards as a condition of employment.

Academic Salaries (Object Code Series 1000) – Includes expenditures for full-time, part-time and prorated portions of salaries for all academic personnel.

Accounting Period – Any period of time at the end of which a district determines its financial position and results of operations.

Accounting Procedures – All processes that identify, record, classify and summarize financial information to produce reports and to provide internal control.

Accounting System – The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

Accrual Basis – The method of accounting which calls for recognizing revenues/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow (contrast with cash basis).

Actuarial Basis – A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each

contribution is to be held and the rate of return compounded on such contribution over its life.

Apportionment Deferrals – A mechanism used by the State to defer apportionment payments owed to community college districts from one fiscal year to the next fiscal year, in lieu of budget reductions.

Allocation of Costs – Districts regularly incur costs that are not exclusively for one program. When this occurs, these costs are assigned based on the proportional benefit related to each program, using an acceptable allocation method.

Appropriation – A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Arbitrage – The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed Valuation – A value for land and residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2%. (See Proposition 13) The assessed value is not necessarily equivalent to the market value, due to annual increase limitations imposed by law.

Associated Students Fund – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

Audit – An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

Balance Sheet – A basic financial statement as of June 30 that shows assets, liabilities, reserves and net assets which exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

Basic Skills – This program provides funding for pre-collegiate courses to correct skills deficiency.

Bonded Debt Limit – The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

Books, Supplies (Object Code Series 4000) – An item of an expendable nature that is consumed, wears out, or deteriorates in use.

Budget – A plan of financial operation for a given period for specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

Budget Allocation Model – The methodology used by the District to implement the set of budget principles for allocating resources to the colleges and district office and support services areas necessary to accomplish work to achieve strategic goals and objectives.

Budget and Accounting Manual (BAM) – A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges.

Budget Code – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, one such document is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary Control – The management of business affairs in accordance with an approved plan of estimated income and expenditures.

Capital Outlay (Object Code Series 6000) – Capital outlay expenditures are those

which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Cash Basis – Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

Categorical Funds – Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

Chart of Accounts (COA) – A systematic list of accounts applicable to a specific entity.

Classified Salaries (Object Code Series 2000) – Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

Community Education Services – Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community service classes.

Compensated Absences – Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

Consumer Price Index (CPI) – A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indexes are calculated regularly for the United States, California, some regions within California and selected cities.

Contingency – That portion of the current fiscal year's budget not appropriated for a specific purpose. The District has established policy for budgeting the unrestricted general operating contingency account at not less than 5% of total available

Contingent Liabilities – Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the annual audited financial statements, including the notes thereto, when there is a reasonable possibility a loss may occur.

Contributions and Donations – Anything of value received from any source for which no repayment or service to the contributor is expected.

Cost Of Living Adjustment (COLA) – A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon the availability of State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. It is most commonly used to refer

to percentage adjustments on salary schedules.

COVID-19 – Coronavirus disease 2019 is an illness caused by a novel coronavirus, or severe acute respiratory syndrome Coronavirus 2.

Credit FTES – Credit Full-Time Equivalent Students (FTES) is the workload measure for the program-based funding formula categories of Instruction and Instructional Services.

Current Expense of Education (CEE) – The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

Debt Service – Expenditures for the retirement of principal and interest on long-term debt.

Deferred Revenue – Revenue received prior to being earned such as advances received on Federal or State program grants or enrollment fees received for a term in a subsequent fiscal year.

Deficit – (1) Excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

Depreciation – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In

accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Direct Costs – Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

Education Protection Account (EPA) – The EPA provides community colleges with general purpose state aid funding pursuant to Proposition 30. It is a component of total general apportionment.

Employee Benefits (Object Code Series 3000) – Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation. Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

Encumbrances – Commitments related to unperformed contracts for goods and services. Used in budgeting, encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enrollment Fees – Imposed for the first time in 1984, enrollment fees are a per-credit unit fee assessed all students enrolled in community colleges classes. This required student fee is set by the State. The current rate is \$20 per semester credit.

ERAF (Educational Revenue Augmentation Fund) – Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to local educational agencies within that county.

Expenditures – Outflow or other use of assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities.

Fifty (50) Percent Law – Education Code §84362 requiring a district to spend at least 50% of its Current Expense of Education (CEE) on the salaries and benefits of classroom instructors and instructional aides.

Fiscal Year – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Some grants use a fiscal year beginning October 1, and ending September 30, which is consistent with the federal government's fiscal year.

Full-Time Equivalent Employees (FTE) – Ratio of the hours worked based upon the standard work hours of one full-time employee.

Full-Time Equivalent Students (FTES) – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods.

The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days would be in attendance for 525 hours (i.e. 3 times 175 equals 525). Full-Time equivalent student (FTES) is the most significant workload measure used in the computation of State support for California community colleges.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Gann Limit – In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable.

GASB 45 – An accounting standard issued by the Governmental Accounting Standards Board that requires community college districts to record as a liability the unfunded portion of retiree health benefit costs of current and retired employees.

General Apportionment Revenue – An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes. Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

General Ledger – Computerized accounting software, books, files, or other devices in which accounts are kept to the degree of detail necessary to summarize financial transactions.

General Obligation Bond – A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Proposition 39 bond) and paid through an increase in property taxes.

General Operating Resource – The resource used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Grants – Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Indirect Costs – Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light supplies, management and supervision.

Instructional Equipment – Tangible property (excluding land, buildings or improvements thereon) purchased for instructional activities to enhance student learning and skills development.

Interfund Transfers – The transfer of moneys from one fund to another fund.

Intrafund Transfers – The transfer of moneys within the same fund.

Investments – Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes capital assets used in governmental operations.

Lottery – Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. The allocation of lottery revenue is based upon prior year resident and non-resident FTES.

Mandate Block Grant Funding – A State program to provide funding to community colleges to fund the costs of various State mandated programs and activities identified in the Government Code.

Noncredit FTES – The workload measure for all Noncredit Activities including instruction, instructional support, and student services.

Nonresident Tuition – A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than the average statewide cost per student.

Object Codes – Accounts used to record revenues and expenditures into descriptive categories.

Online Instruction – An educational delivery model where students and instructors connect via technology.

Other Financing Sources and Uses (Object Code Series 7000) – Includes expenditures for debt, interfund transfers,

other transfers, appropriations for contingencies, and student financial aid.

PERB – Public Employment Relations Board, established to regulate collective bargaining between school districts and employees.

PERS – The Public Employee Retirement System, a State retirement program utilized for classified employees.

Position Budget Control – A process for monitoring and maintaining budgetary control over authorized, full-time positions. Position control information includes the position description, incumbent, former incumbent, budgeted salary, placement, range, step, and applicable fixed charges and health benefits.

Prepaid Expenses – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Program – Category of activities with common outputs and objectives.

Proposition 13 – An initiative amendment passed in June 1978 which added article XIA to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 30 – An initiative passed in November 2013 which provided temporary increases to the sales tax rate and the personal income tax rates for the State's highest income tax payers.

Proposition 39 – An initiative passed in November 2013 that changed the corporate income tax codes to raise taxes over a five year period to fund educational energy efficiency projects and clean energy job creation.

Proposition 51 – An initiative passed in November 2016 to provide K-12 and Community College facility construction funding.

Proposition 55 – An initiative passed in November 2016, which extended the higher income tax rates provided under Proposition 30.

Proposition 98 – An amendment of the California Constitution establishing minimum funding levels for K-14 education and changing some of the provision of Proposition 4 (Gann limit). A Senate Constitutional Amendment, Proposition 111 (1990), modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined, including the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Purchase Order – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services at a specified cost.

Purchase Requisition – A document submitted to initiate a purchase order to secure specified articles or services.

Reserve – An amount set aside to provide for estimated future expenditures or losses,

for working capital, or for other specified purposes.

Restricted Funds – Those moneys designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. The expenditures of these funds are accounted for separately to maintain their identity.

Revolving Cash Account – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

SB 361 – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology. SB 331 was replaced by the Student Centered Funding Formula in FY 2018-19.

Sales and Use Tax – A tax imposed upon the sale of goods. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

Scheduled Maintenance – Major repairs of buildings and sites which have been postponed by districts, usually due to a shortage of funds. The State has provided special funding to community colleges for approved projects. The State provides for half the cost, and the district provides the other half.

Services and Operating Expenses (Object Code Series 5000) – Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities,

rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

Student Centered Funding Formula (SCFF) – A new funding formula for community colleges enacted in FY 2018-19. SCFF replaces the enrollment centric funding model under SB 361 with one that is based on a combination of enrollment, equity and student success outcomes. The equity and success components are based on the number of low income students served and in general the number of awards and certificates granted.

STRS – State Teachers Retirement System, a State retirement program for academic employees.

Supplanting – Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

Tax Revenue Anticipation Note (TRAN) – Instrument issued to secure short-term moneys borrowed in expectation of collection of taxes.

Taxonomy of Programs and Services (TOPS) – Districts are required to report expenditures by program categories identified in the TOPS. The major categories are:

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support

Community Services
Ancillary Services
Property Acquisitions
Long-term Debt
Transfers
Appropriations for Contingencies

Unencumbered (Available) Balance – That portion of a budget (appropriation) not yet expended or obligated.

Unrestricted Funds – Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Warrant – A written order drawn by the governing board or its authorized officer(s) or employee(s) directing the county treasurer to pay a specified amount to a designated payee.