



**Board of Trustees - Regular Meeting
Board of Trustees Governance Committee,
Teaching and Learning Committee, Planning and
Operations Committee, Facilities Committee and
Resources Committee
Tuesday, September 04, 2018 6:00 PM
District Office, Board Room, 3801 Market Street,
Riverside, CA 92501**

ORDER OF BUSINESS

Pledge of Allegiance

Anyone who wishes to make a presentation to the Board on an agenda item is requested to please fill out a "REQUEST TO ADDRESS THE BOARD OF TRUSTEES" card, available from the Public Affairs Officer. However, the Board Chairperson will invite comments on specific agenda items during the meeting before final votes are taken. Please make sure that the Secretary of the Board has the correct spelling of your name and address to maintain proper records. Comments should be limited to five (5) minutes or less. (This time limit will be doubled for members of the public utilizing a translator to ensure the non-English speaker receives the same opportunity to directly address the Board, unless simultaneous translation equipment is used.)

Anyone who requires a disability-related modification or accommodation in order to participate in any meeting should contact the Chancellor's Office at (951) 222-8801 and speak to an Executive Administrative Assistant as far in advance of the meeting as possible.

Any public records relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection at the Riverside Community College District Chancellor's Office, 3rd Floor, 3801 Market Street, Riverside, California, 92501 or online at www.rccd.edu/administration/board.

- I. COMMENTS FROM THE PUBLIC
Board invites comments from the public regarding any matters within the jurisdiction of the Board of Trustees. Pursuant to the Ralph M. Brown Act, the Board cannot address or respond to comments made under Public Comment.
- II. PUBLIC HEARING (NONE)
- III. CHANCELLOR'S REPORT
 - A. [Chancellor's Communications](#)
Information Only
- IV. BOARD COMMITTEE REPORTS
 - A. Governance
 1. [AP 3285 - Grants - Implementation](#)
Information Only
 - B. Teaching and Learning (None)

C. Planning and Operations

1. [License Agreement for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with the County of Riverside](#)

The Committee to rescind the previously approved Ground Lease for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with County of Riverside, approve the replacement License Agreement and approve a total project budget of \$2,740,000.

D. Resources

1. [Public Hearing and Budget Adoption for the 2018-2019 Riverside Community College District Budget](#)

The Committee to set a public hearing on the 2018-2019 budget for September 17, 2018; and adopt the 2018-2019 budget for the Riverside Community College District.

E. Facilities (None)

V. OTHER BUSINESS (NONE)

VI. CLOSED SESSION

A. [Pursuant to Government Code Section 54957, Public Employee Discipline/Dismissal/Release](#)

Recommended Action to be Determined.

VII. ADJOURNMENT

Agenda Item (III-A)

Meeting 9/4/2018 - Committee
Agenda Item Chancellor's Report (III-A)
Subject Chancellor's Communications
College/District District
Information Only

Background Narrative:

Chancellor will share general information to the Board of Trustees, including federal, state and local interests and District information.

Prepared By: Wolde-Ab Isaac, Chancellor

Attachments:

None.

Agenda Item (IV-A-1)

Meeting 9/4/2018 - Committee
Agenda Item Committee - Governance (IV-A-1)
Subject AP 3285 - Grants - Implementation
College/District District
Information Only

Background Narrative:

In accordance with recent statutory changes set forth in the National Defense Authorization Acts (NDAA) for Fiscal Years 2017 and 2018, the threshold for micro-purchases under Federal financial assistance has been raised from \$3,500 to \$10,000. These micro-purchases allow acquisition of supplies or services without soliciting competitive quotes, so long as qualifying factors are met.

Because of this new change, AP 3285 Grants - Implementation has been revised. The Administrative Procedure listed below is presented to the Board of Trustees as information only.

Prepared By: Wolde-Ab Isaac, Chancellor
Patrick Pyle, General Counsel

Attachments:

[AP 3285 Grants-Implementation](#)

**Riverside Community College District Administrative No. 3285
Procedure**

General Institution

AP 3285 GRANTS – IMPLEMENTATION

References:

CFR Title 2, Subtitle A, Chapter II, Part 200

This procedure applies to all grants and their corresponding agreements that are federally sponsored at the District and its Colleges; where appropriate, requirements under AP 6340 “Bids and Contracts” must also be met.

PROCUREMENT

The Chancellor or designee shall comply with the standards specified in 2 CFR 200.317-200.326 and Appendix II of Part 200 when procuring goods and services needed to carry out a federal grant as well as any more restrictive state laws and district policies concerning the procurement of goods and services.

As appropriate to encourage greater economy and efficiency, the Chancellor or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property.

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

1. Any purchase of supplies or services that does not exceed the ~~\$3,500~~ **\$10,000** threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)
2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Chancellor or designee shall obtain price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320)

3. Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law and AR 3311- Bids, unless exempt from bidding under the law.

1

4. If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or costreimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)
5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)
6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (2 CFR 200.328)

For any purchase of \$25,000 or more, the Chancellor or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.213)

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

2

The Chancellor or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Chancellor or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

CONFLICT OF INTEREST

No Governing Board member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BP/AP 2710 – Conflict of Interest.

PERIOD OF PERFORMANCE

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 90 days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.343) See also AP 3283 Grants - Cost Transfers.

CASH MANAGEMENT

The Chancellor or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing account. The district shall remit interest earned on the

advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305) The Chancellor or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

CAPITAL EXPENDITURES

The Chancellor or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

AUDITS

Whenever the district expends \$750,000 or more in federal grant funds during a fiscal year, it shall arrange for either a single audit or a program-specific audit in accordance with 2 CFR 200.507 or 200.514. (2 CFR 200.501)

The Chancellor or designee shall ensure that the audit meets the requirements specified in 2 CFR 200.500-200.521.

Specified records pertaining to the audit of federal funds expended by the district shall be transmitted to the clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (2 CFR 200.512)

In the event that the audit identifies any deficiency, the Chancellor or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate that the audit finding is invalid or does not warrant action. (2 CFR 200.26, 200.508, 200.511)

ALLOWABLE COSTS

Prior to obligating or spending any federal grant funds, the Chancellor or designee shall determine whether a proposed purchase is an allowable expenditure of federal funds in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal

grant award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

The Chancellor or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the Budget and Accounting Manual.

PERSONNEL

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

RECORDS

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

Office of Primary Responsibility: Vice Chancellor Business and Financial Services

Date Approved: November 14, 2016

Agenda Item (IV-C-1)

Meeting	9/4/2018 - Committee
Agenda Item	Committee - Planning and Operations (IV-C-1)
Subject	License Agreement for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with the County of Riverside
College/District	Moreno Valley
Funding	Title V Grant
Recommended Action	It is recommended that the Board of Trustees: 1) rescind the previously approved Ground Lease for the Corrections Platform Training Facility at Ben Clark Public Safety Training Center with County of Riverside, 2) approve the replacement License Agreement and, 3) approve a total project budget of \$2,740,000.

Background Narrative:

Moreno Valley College (MVC) is the educational training partner with the County of Riverside (Sheriff and CalFire) at the Ben Clark Public Safety Training Center. To advance the training programs to serve the needs of the partners, MVC applied for, and received a Title V Grant to development a Corrections Training Platform Facility.

The Board of Trustees, at its January 16, 2018 meeting, approved a ground lease for the Corrections Platform Training Facility. Subsequently, the County of Riverside informed the District that the preferred arrangement is a license agreement rather than a ground lease agreement. The primary reason for the use of a license agreement is the County Counsel's interpretation of the quitclaim deed from the federal government obtained when the County acquired the property, which states that the property shall not be "leased" without the consent of the federal government. Therefore, a license agreement is deemed to be a more practical approach than going through the lengthy process of obtaining federal government approval.

Similar to the ground lease, the license agreement will provide access and control of approximately 5,000 square feet of property near the mat rooms to construct a 3,380 square foot facility. The facility will be a double height building to house the scenarios of all aspects of corrections training. The double height of the facility will permit a second level "cat walk" system to be included to permit observational training, direction and captures. The ground level will include cells, intake desk, day rooms, shower/restroom areas, and control pod. These rooms will mimic correctional facilities with concrete walls, but will have an open ceiling to permit the observation and training.

The programming of the facility has been developed and approved by the partners. In order to construct the facility, the license agreement is needed. The license agreement will provide for access and control of the land for development and operation for the duration of the grant. The license agreement was revised to reflect the change from a portable manufactured building to a wood framed building and the size of the building was reduced from 4,793 square feet to 3,380 square feet to reduce the increased construction costs.

The license agreement has been reviewed by the District's General Counsel, Riverside County Counsel, Moreno Valley College staff and District office Facilities staff, and is found to serve the interests of the District. Therefore, it is recommended that the previously approved ground lease agreement be rescinded and replaced with the license agreement.

The total project cost was originally estimated to be \$2,100,000 at the time the Title V Grant application was submitted. The entire project cost was to be funded by the Title V Grant. In the ensuing years since the Title V Grant was awarded, it was determined that the originally envisioned manufactured buildings were not approved by the Division of State Architect (DSA) and would be too costly and would take too long for DSA to certify the building. Alternatively, the project was redesigned to be a built-in-place building. Additionally, the construction industry has experienced significant cost escalations over the past several years and a project contingency has

been provided. The total project cost is now estimated to be \$2,740,000. The college has identified funding to bridge the project cost gap using \$500,000 of Strong Workforce funding and \$140,000 of Moreno Valley College One-Time Budget Savings Allocation. It is recommended that the Board of Trustees approve the project cost of \$2,740,000.

Prepared By: Robin Steinback, President, Moreno Valley College
Aaron Brown, Vice Chancellor, Business and Financial Services
Nathaniel Jones, Vice President, Business Services (MVC)
Carlos Lopez, Interim Vice President, Academic Affairs
Arthur Turnier, Dean of Instruction PSET, BCTC
Bart Doering, Facilities Development Director

Attachments:

[09042018_Corrections Training Platform License Agreement County of Riverside](#)

LICENSE AGREEMENT

**Riverside Community College District
(Ben Clark Public Safety Training Center,
Platform Scenario Training Building, Riverside, California)**

TABLE OF CONTENTS

1.	Property Description	2
2.	Use	3
3.	Term	3
4.	License Fee/Consideration	4
5.	Deleted	4
6.	Deleted.....	4
7.	On Site Improvements.....	4
8.	Off-Site Improvements.....	6
9.	Right of Access.....	6
10.	Cooperation	6
11.	Licensor's Reserved Rights	7
12.	Maintenance	8
13.	Inspection of Property.....	9
14.	Quiet Enjoyment	9
15.	Compliance with Government Regulations.....	9
16.	Termination by Licensor	9
17.	Termination by District.....	10
18.	Limitations on Termination	10
19.	Eminent Domain	14
20.	Insurance.....	14
21.	Hold Harmless/Indemnification	17
22.	Free from Liens	18
23.	Binding on Successors	19
24.	Waiver of Performance.....	19
25.	Severability	19
26.	Venue	19
27.	Attorneys' Fees.....	19
28.	Notices	20
29.	Permits, Licenses and Taxes.....	20
30.	Paragraph Headings.....	20

31.	Licensor's Representative	21
32.	District's Representative.....	21
33.	Agent for Service of Process	21
34.	Notification of Taxability of Possessory Interest	21
35.	Hazardous Materials.....	22
36.	Exhibits Incorporated by Reference.....	23
37.	Entire License Agreement	23
38.	Execution by District	23
39.	Execution by Licensor	23

Premises	Exhibit "A"
Floorplan	Exhibit "A-1"
Quitclaim Deed from Air Force	Exhibit "B"
Memorandum of Agreement	Exhibit "C"
Preliminary Title Report	Exhibit "D"

LICENSE AGREEMENT

(Ben Clark Public Safety Training Center, Platform Scenario Training Building,
Riverside, California)

THIS LICENSE AGREEMENT, (“License” or “Agreement”), is made as of the ____ day of _____, _____, (the “Effective Date”) by and between the County of Riverside, a political subdivision of the State of California, as Licensor, (“Licensor”), and the Riverside Community College District, as Licensee, (“District”). The Licensor and District may sometimes collectively be referred to as the “Parties”.

WHEREAS, Licensor is the owner of record of that certain real property, located, in the unincorporated area of Riverside County, State of California, consisting of approximately 4,793 square feet, as shown in Exhibit “A,” attached hereto and by this reference incorporated herein; and,

WHEREAS, the real property was formerly part of March Air Force Base and the conveyance, by Quitclaim Deed dated December 16, 1999, as shown on Exhibit “B,” attached hereto and by this reference incorporated herein, to the Licensor from the United States of America, acting by and through the Secretary of the Air Force, and was made through a federal land transfer provision known as a Public Benefit Conveyance, for the purposes of operating and developing a public safety training center, now commonly referred to as the Ben Clark Public Safety Training Center (“BCTC” or “Property”); and,

WHEREAS, the District through its Moreno Valley College (“College”), which is an open admissions college, is the education partner for public safety education training center since 1953 in partnership with the Licensor, on behalf of the Sheriff’s Department and Fire Department, providing public safety training for law enforcement and fire technology programs; and,

WHEREAS, the Licensor owns and operates the Ben Clark Public Safety Training Center; and

WHEREAS, District and Licensor have entered into a Memorandum of Agreement (the "MOA") as set forth in Exhibit "C", attached hereto and by this reference incorporated herein, in which the Parties agree to establish an Education Center for Moreno Valley College and establish facilities for education;

WHEREAS, the District desires to license a portion of BCTC to secure a portion of the real property at BCTC to be eligible for and receive state and local funding pursuant to a Title Five Grant to construct a Platform Scenario Training Facility (the "Building") that will support the educational mission of the College as partner with BCTC as a Public Safety Training Center;

WHEREAS, the District will allow the County of Riverside to use the Building at no cost or charge, which will provide an important facility and valuable resource to the Riverside County Sheriff's Department for the training of staff for the term of the License; and

WHEREAS, the Assistant County Executive Officer/ECD finds that the License is in the public interest and will not substantially conflict or interfere with the use of BCTC by the Licensor.

NOW THEREFORE, for good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Licensor and District hereby agree as follows:

The Licensor provides to the District the property described below for District's occupancy pursuant to the terms and upon the covenants and conditions set forth in this License.

1. Premises Description. The real property hereby licensed from Licensor to District consists of approximately 3,380 square feet ("Premises") of that certain parcel generally located at the Ben Clark Public Safety Training Center, East of Davis Avenue and North of 11th Street in the unincorporated area of Riverside, California, as set forth on the site plan attached hereto as Exhibit "A" and incorporated herein by reference.

2. Use.

(a) The Premises is licensed hereby to District for the exclusive purpose of constructing, maintaining and operating the Building and interior/exterior improvements, consisting of approximately three thousand three hundred eighty (3,380) square feet, for public safety and correctional training purposes, as shown on the floor plan designated on the Exhibit "A-1", attached hereto and incorporated herein by reference.

(b) The Premises shall not be used for any other purpose without first obtaining the written consent of Licensor, which consent shall be at the absolute discretion of Licensor as determined by its Board of Supervisors.

(c) District shall allow Licensor to use the Building for training purposes at no charge or cost to Licensor.

(d) In consideration for the Licensor's use of the Building provided by the District, the District will not be charged for use of the Building.

(e) District and Licensor shall cooperate in the establishment of a schedule for the use of the Building by the Parties for training purposes during the term of this License. District shall also allow Licensor to use the Building for training purposes upon request by Licensor, provided that the Building is available for use on the Licensor's requested dates.

3. Term.

(a) The term of this License shall be for a period, commencing on the "Effective Date" of this License, and expiring on September 30, 2033 (the "License Agreement Expiration Date"), at which point the District, at its sole cost and expense, shall promptly remove the Building and all interior/exterior improvements and structures constructed by District pursuant to this License and restore the Premises to a clean and neat condition.

(b) If the Parties mutually determine that the Building remains operational and able to fulfill the needs of the Parties beyond the stated License

Agreement Expiration Date, the Parties may agree to extend this License. Such agreement shall be evidenced by a signed writing completed by March 30, 2033.

4. License Fee/Consideration.

The Parties agree that the consideration for this License will be (a) the amount of one dollar (\$1.00) payable by District to Licensor upon execution of this Agreement, and (b) Licensor's use of the Building for training purposes at no charge or cost to Licensor as set forth in Section 2.

5. Deleted

6. Deleted.

7. On-Site Improvements.

(a) District, at its expense, shall construct, or cause to be constructed, on the Premises, the Building as herein defined, including landscaping, roadways, walkways, and utility improvements. Subject to the provisions of Paragraph 16 herein, construction of the Building shall commence as soon as District has obtained the required approvals from all governmental and regulatory agencies, including the Permits. District shall diligently pursue obtaining said required approvals and shall diligently pursue the completion of the construction of the Building within a reasonable period following commencement of construction of the Building. No less than ten (10) days before beginning construction of the Building, District shall give Licensor written notice thereof so that Licensor can post a Notice of Non-Responsibility.

(b) The Building shall be a wood framed building, including all interior improvements, and built-on-site construction. All site plans, landscape plans, building elevations, building materials and colors, sign plans and all other plans and specifications related to the construction of the Building shall be submitted to Riverside County Economic Development Agency ("EDA") Project Management Office prior to commencement of any construction activities for review and approval by the Licensor, and any comments shall be submitted by Licensor to the District in writing.

(c) Within thirty (30) days following the completion of the Building and

any other improvements, District shall submit to EDA (1) a complete set of "As-Built" drawings showing every detail, latent or otherwise, of such improvements, alterations and fixtures, including, but not limited to, electrical circuitry and plumbing; and (2) copies of lien waivers from all contractors, subcontractors, suppliers and materialmen involved in construction of the Building.

(d) District shall have the right at any time and from time to time during the Term to make such improvements to the Premises and such changes and alterations, structural or otherwise, to any buildings, improvements, fixtures and equipment now or hereafter located on the Premises as District shall deem necessary or desirable. In this event, District shall submit plans and specifications to EDA for review and approval prior to commencing any work.

(e) District shall be responsible for site preparation to accommodate the Building and all improvements.

8. Off-Site Improvements.

(a) It is understood by the parties hereto that sewer, water, telephone, gas and electrical utilities are available nearby the Premises, but may not reach the Premises. Therefore, in order for the on-site improvements required in Paragraph 7 herein to be fully usable and operational, District, at its expense, shall extend and/or connect or cause to be extended and/or connected, to such on-site improvements such utility service facilities that may be required or desired by District in the use, operation and maintenance of such on-site improvements. After such extensions and/or connections have been made, District shall be responsible for payment for the use of such utility services.

(b) The off-site improvements referred to in Sub-Paragraph 8(a) above shall be completed prior to or at the same time the on-site improvements are completed as provided in Paragraph 7 herein.

(c) All off-site plans, landscape plans, elevations, materials and utility plans, infrastructure plans, and all other plans and specifications related to the off-site

improvements shall be submitted to Riverside County Economic Development Agency (“EDA”) Project Management Office prior to commencement of any construction activities for review and approval by the Licensor, and any approvals shall be submitted by Licensor to the District in writing.

9. Right of Access. District shall have right of access to the Premises over the non-public dedicated roadways adjacent to the Premises for the purpose of completing the onsite and offsite improvements and to operate the Building during the Term of this License.

10. Cooperation.

(a) Licensor shall cooperate with District and otherwise exercise its best efforts to assist District in expediting the processing of on-site and off-site improvements to be constructed upon, within or in connection with the Premises. Notwithstanding anything to the contrary contained herein, nothing in this License shall be deemed to constitute a waiver by Licensor of its police powers. District acknowledges and agrees that it must comply with all government laws and regulations affecting development of the Premises.

(b) Any easements required by third parties for utilities to serve the Premises shall be submitted to Licensor, in writing, for its approval, which approval shall not be unreasonably withheld. Any and all costs associated with the preparation and recordation of any such easements required by third parties shall be borne solely by District.

11. Licensor’s Reserved Rights. The Premises is accepted by District subject to those existing easements or other encumbrances or other matters of record and those existing easements or other encumbrances or other matters of record described in the Preliminary Title Report. Licensor shall have the right to enter upon the Premises and to install, lay, construct, maintain, repair and operate such sanitary sewers, drains, storm water sewers, pipelines, manholes, connections, water, oil and gas pipelines, and telephone and telegraph power lines and such other facilities and

appurtenances necessary or convenient to use in connection therewith, over, in, upon, through, across and along the Premises or any part thereof. Licensor also reserves the right to grant franchises, easements, rights of way and permits in, over and upon, along or across any and all portions of said Premises as Licensor may elect; provided, however, that no right of the Licensor provided for in this Paragraph shall be so executed as to interfere unreasonably with District's rights and use hereunder. Licensor shall cause the surface of the Premises to be restored to its original condition (as it existed prior to any such entry) upon the completion of any construction by Licensor or its agents. Any right of Licensor set forth in this Paragraph shall not be exercised unless a prior written notice of thirty (30) days is given to District; provided, however, in the event such right must be exercised by reason of emergency, then Licensor shall give Licensee such notice in writing as is reasonable under the existing circumstances. Notwithstanding anything to the contrary contained herein, Licensor agrees that all sanitary sewers, storm drains, pipelines, manholes, water and gas mains, electric power lines, transformers and conduits, cabling, telephone lines and other communications equipment and facilities utilized in connection with utility services (collectively "Utility Lines") to be located at or on the Premises shall be placed underground and in a manner which does not interfere with the Premises or its use. Any easement, license, right-of-way, permit or other agreement entered into by the Licensor pursuant to this Paragraph 11, including but not limited to the installation, operation, maintenance, repair and replacement of Utility Lines, shall require the easement holder to maintain the easement and equipment located therein at its sole cost. Licensor agrees to use best efforts to minimize any interference to District's business caused by Licensor's exercise of its rights hereunder.

12. Maintenance/Repair. District shall, during the Term, at its own cost and expense and without any cost or re-expense to Licensor:

(a) Keep and maintain all buildings and improvements now or, hereafter located on the Premises or installed on the Property by District and all appurtenances

thereto in good and neat order and repair and shall allow no nuisances to exist or be maintained therein. District shall likewise keep and maintain the grounds, sidewalks, roads and parking, and landscaped areas on the Premises in good and neat order and repair. Licensor shall not be obligated to make any repairs, replacements or renewals of any kind, nature or description whatsoever to the Premises or any buildings or improvements now or hereafter located thereon, and District hereby expressly waives all right to make repairs at Licensor's expense under sections 1941 and 1942 of the California Civil Code, or any amendments thereof; and

(b) District shall, at its sole cost and expense, repair any damage that it or its officers, agents, employees, or independent contractors cause to the Property.

(c) Comply with and abide by all federal, state, local, municipal and other governmental statutes, ordinances, laws and regulations affecting the Premises, all buildings and improvements now or hereafter located thereon, or any activity or condition on or in the Premises; and

(d) District agrees that it will not commit or permit waste upon the Premises other than to the extent necessary for the purpose of constructing and erecting thereon other improvements.

13. Inspection of Property. Licensor, through its duly authorized agents, shall have, at any time during normal business hours, the right to enter the Premises for the purpose of inspecting, monitoring and evaluating the obligations of District hereunder and for the purpose of doing any and all things which it is obligated and has a right to do under this License. Licensor shall provide District with a 24 hour notice prior to inspection of Premises.

14. Quiet Enjoyment. District shall have, hold and quietly enjoy the use of the Premises so long as it shall fully and faithfully perform the terms and conditions that it is required to do under this License.

15. Compliance with Government Regulations. District shall, at District's sole cost and expense, comply with the requirements of all local, state and federal

statutes, regulations, rules, ordinances and orders now in force, or which may be hereafter in force, pertaining to the Premises.

16. Termination by Licensor.

(a) Licensor shall have the right to terminate this License:

1) In the event District has not completed the planning, construction, and occupation of the Building by September 30, 2020.

2) In the event District commences any voluntary proceeding under the bankruptcy laws of the United States, or District fails to terminate any involuntary proceeding under said bankruptcy laws within ninety (90) days from the commencement thereof.

3) In the event that District makes a general assignment, or District's interest hereunder is assigned involuntarily or by operation of law, for the benefit of creditors.

4) In the event District fails or refuses to perform, keep or observe any of District's duties or obligations hereunder, provided, however, that District shall have thirty (30) days in which to correct District's breach or default after written notice thereof has been served on District by Licensor unless the nature of default or breach is such that more than thirty (30) days are required. In such event, District shall have such additional time as is reasonably required to remedy the default or breach, provided remedy has commenced within the thirty (30) day period and is diligently completed.

(b) In the event of termination of this License, the District, at its sole cost and expense, shall promptly remove the Building and all interior/exterior improvements and structures constructed by District pursuant to this License and restore the Premises to a clean and neat condition.

17. Termination by District. In addition to its rights to terminate elsewhere in this License, District shall have the right to terminate this License in the event Licensor fails to perform, keep or observe any of its duties or obligations hereunder;

provided, however, that Licensor shall have thirty (30) days in which to correct its breach or default after written notice thereof has been served on it by District. If the breach or default is of a nature that requires more than thirty (30) days to correct, Licensor shall have such additional time as is reasonably necessary to make such corrections; provided that Licensor begins such corrections within said thirty (30) day period and diligently prosecutes such corrections to completion thereafter. If after thirty (30) days Licensor fails to correct or commence to correct such breach, District shall have the option to correct the default and Licensor shall reimburse District for any related costs. If any breach or default is not corrected after the time set forth herein, District may elect to terminate this License in its entirety or as to any portion of the License affected thereby.

18. Limitations on Termination. Notwithstanding anything to the contrary contained in this License, Licensor agrees that if District shall be in default under this License, except as to any default pursuant to Sub-Paragraphs 16(a) and (b), the Licensor will not exercise any right of termination without first providing District with written notice of any default and an opportunity to cure such default. Any such cure shall be completed within thirty (30) days of the date of Licensor's notice of such default; provided, however, if the breach is of a nature that requires more than thirty (30) days to cure, such cure shall begin within said thirty (30) day period and shall be diligently prosecuted to completion thereafter. If any default remains uncured after the time set forth herein, Licensor may exercise any and all rights or remedies at law or in equity, including, but not limited to:

(a) The right to terminate District's right to possession of the Premises by any lawful means, in which case this License shall terminate and District shall immediately surrender possession of the Premises to Licensor. In such event, Licensor shall be entitled to recover from District, in addition to any other obligation which has accrued prior to the date of termination:

Any other amount necessary to compensate Licensor for all the detriment proximately caused by District's failure to perform its obligations under this License or which in the ordinary course of things would be likely to result therefrom, including, but not limited to, the cost of recovering possession of the Premises ; real estate brokerage commissions and other expenses of relicensing , including necessary renovation and alteration of the Premises , reasonable attorneys' fees and any other reasonable costs.

(b) Pursue any other remedy now or hereafter available to Licensor under the laws or judicial decisions of the State of California, including, without limitation, the remedy provided in California Civil Code, Section 1951.4, and laws amendatory to said section, to continue this License in effect.

Licensor shall be under no obligation to observe or perform any covenant of this License on its part to be observed or performed which accrues after the date of any default by District hereunder. In any action of unlawful detainer commenced by Licensor against District by reason of any default hereunder, the reasonable license fee value of the Premises for the period of the unlawful detainer shall be deemed to be the amount of license fees and other sums required to be paid hereunder for the same period. District hereby waives any right of redemption or relief from forfeiture under Sections 1174 or 1179 of the California Code of Civil Procedure, or under any other present or future law, in the event District is evicted or Licensor takes possession of the Premises by reason of any default by District hereunder. The various rights and remedies reserved to Licensor herein, including those not specifically described herein, shall be cumulative, and, except as otherwise provided by California law in force and effect at the time of the execution hereof, Licensor may pursue any or all of such rights and remedies, whether at the same time or otherwise.

No delay or omission of Licensor to exercise any right or remedy shall be construed as a waiver of any such right or remedy or of any default by District hereunder.

The subsequent acceptance of license fee hereunder by Licensor shall not be deemed to be a waiver of any preceding breach by District of any term, covenant or condition of this License, other than the failure of District to pay the particular fee so accepted, regardless of Licensor's knowledge of such pre-existing breach at the time of acceptance of such fee.

19. Eminent Domain. If any portion of the Premises shall be taken by eminent domain and a portion thereof remains which is usable by District for any of the purposes set forth in Paragraph 2 herein, this License shall, as to the part taken, terminate as of the date title shall vest in the condemnor, or that date prejudgment possession is obtained through a court of competent jurisdiction, whichever is earlier, and the license fee payable hereunder shall abate pro rata as to the part taken; provided, however, in such event Licensor reserves the right to terminate this License as of the date when title to the part taken vests in the condemnor or as of such date of prejudgment possession. If all of the Premises is taken by eminent domain or such part be taken so that the remaining Premises or any portion thereof are rendered unusable for the purposes set forth in Paragraph 2 herein, then at the election of District, this License, or that portion of the remaining Premises rendered unusable, shall terminate. If a part or all of the Premises be so taken, the compensation awarded upon such taking shall be paid to the parties hereto in accordance with the values attributable to their respective interests in such eminent domain proceedings.

20. Insurance. Without limiting or diminishing the District's obligation to indemnify or hold the Licensor harmless, District shall procure and maintain or cause to be maintained, at its sole cost and expense, the following insurance coverages during the term of this License. As respects to the insurance section only, the Licensor herein refers to the County of Riverside, its Agencies, Districts, Special Districts, and Departments, their respective directors, officers, Board of Supervisors, employees, elected or appointed officials, agents or representatives as Additional Insureds.

(a) Workers' Compensation. Procure and maintain Workers' Compensation Insurance, in full compliance with the Workers' Compensation and Occupational Disease Laws of all authorities having jurisdiction over the Property. Such policy shall include Employer's Liability and Occupational Disease coverage, with limits not less than One Million Dollars (\$1,000,000) per occurrence. Policy shall be endorsed to provide a "Borrowed Servant Endorsement, Alternate Employer Endorsement, or Additional Insured Endorsement" naming the Licensor as an additional insured. Policy shall provide a Waiver of Subrogation in favor of the Licensor.

(b) Commercial General Liability Insurance: Procure and maintain comprehensive general liability insurance coverage that shall protect District from claims for damages for personal injury, including, but not limited to, accidental and wrongful death, as well as from claims for property damage, which may arise from District's use of the Property or the performance of its obligations hereunder, whether such use or performance be by District, by any subcontractor, or by anyone employed directly or indirectly by either of them. Such insurance shall name Licensor as an additional insured with respect to this License and the obligations of District hereunder. Such insurance shall provide for limits of not less than Two Million Dollars (\$2,000,000) per occurrence.

(c) Procure and maintain fire and extended coverage on the improvements, alterations and fixtures to be constructed and installed upon the Property in an amount not less than the full replacement value of such improvements, alterations and fixtures. Such insurance shall name Licensor as an additional insured with respect to this License and the obligations of District hereunder.

(d) If vehicles or mobile equipment are used in the performance of the obligations under this Agreement, then District shall maintain liability insurance for all owned, non-owned or hired vehicles so used in an amount not less than \$1,000,000 per occurrence combined single limit. If such insurance contains a general aggregate

limit, it shall apply separately to this Agreement or be no less than two (2) times the occurrence limit. Policy shall name the Licensor as Additional Insureds.

(e) General Insurance Provisions - All lines:

1) Any insurance carrier providing insurance coverage hereunder shall be admitted to the State of California and have an A M BEST rating of not less than A: VIII (A:8) unless such requirements are waived, in writing, by the Riverside County Risk Manager. If the Riverside County Risk Manager waives a requirement for a particular insurer such waiver is only valid for that specific insurer and only for one policy term.

2) District shall cause District insurance carrier(s) to furnish the Licensor with a properly executed Certificate(s) of Insurance and copies of Endorsements effecting coverage as required herein. Further, said Certificate(s) and policies of insurance shall contain the covenant of the insurance carrier(s) that a minimum of thirty (30) days written notice shall be given to the County of Riverside prior to any material modification, cancellation, expiration or reduction in coverage of such insurance. If District's insurance carrier(s) policies does not meet the minimum notice requirement found herein, District shall cause District's insurance carrier(s) to furnish a 30 day Notice of Cancellation Endorsement.

3) In the event of a material modification, cancellation, expiration, or reduction in coverage, this Agreement shall terminate forthwith, unless the Licensor receives, prior to such effective date, another properly executed Certificate of Insurance and copies of endorsements evidencing coverage's set forth herein and the insurance required herein is in full force and effect. District shall not commence operations until the Licensor has been furnished Certificate(s) of Insurance and copies of endorsements. An individual authorized by the insurance carrier to do so on its behalf shall sign the original endorsements for each policy and the Certificate of Insurance.

4) It is understood and agreed to by the parties hereto that the

District's insurance shall be construed as primary insurance, and the Licensor's insurance and/or deductibles and/or self-insured retention's or self-insured programs shall not be construed as contributory.

5) Licensor reserves the right to require that District adjust the monetary limits of insurance coverage as required in Paragraph 20 herein every fifth (5th) year during the term of this License or any extension thereof, subject to ninety (90) days written notice to District of such adjustment, in the event that Licensor reasonably determines that the then existing monetary limits of insurance coverage are no longer consistent with those monetary limits of insurance coverage generally prevailing in the western Riverside County area for facilities comparable to the Property; provided, however, that any adjustment shall not increase the monetary limits of insurance coverage for the preceding five (5) years in excess of fifty percent (50%) thereof.

6) District shall pass down the insurance obligations contained herein to all tiers of subcontractors working under this Agreement.

7) The insurance requirements contained in this Agreement may be met with a program(s) of self-insurance.

8) District agrees to notify Licensor of any claim by a third party or any incident or event that may give rise to a claim arising from the performance of this Agreement. District shall not take possession or otherwise use the Property until Licensor has been furnished Certificate(s) of Insurance as otherwise required in this Paragraph 20.

21. Hold Harmless/Indemnification.

(a) Except as otherwise provided herein, District represents that it has inspected the Property, accepts the condition thereof in its "AS-IS" condition and fully assumes any and all risks incidental to the use thereof. Licensor shall not be liable to District, its agents, employees, subcontractors or independent contractors for any personal injury or property damage suffered by them which may result from hidden,

latent or other dangerous conditions in, on, upon or within the Property unknown to the Licensor, its officers, agents or employees.

(b) District shall indemnify and hold the County of Riverside, its Agencies, Districts, Special Districts, and Departments, their respective directors, its officers, officers, Board of Supervisors, agents, employees, elected or appointed officials, agents or representatives and independent contractors (individually and collectively hereinafter referred to as Indemnitees) free and harmless from any liability whatsoever, based or asserted upon any act or omission of District, its officers, agents, employees, subcontractors and independent contractors for property damage, bodily injury, or death (District's employees included) or any other element of damage of any kind or nature, relating to or in any way connected with or arising from its use, occupancy or operation of the Property, and District shall defend, at its expense, including attorney fees, Indemnitees in any legal action based upon such alleged acts or omissions.

(c) With respect to any action or claim subject to indemnification herein by District, District shall, at their sole cost, have the right to use counsel of their own choice and shall have the right to adjust, settle, or compromise any such action or claim without the prior consent of Licensor; provided, however, that any such adjustment, settlement or compromise in no manner whatsoever limits or circumscribes District's indemnification to Indemnitees as set forth herein.

(d) District's obligation hereunder shall be satisfied when District has provided to Licensor the appropriate form of dismissal relieving Licensor from any liability for the action or claim involved.

(e) The specified insurance limits required in this Agreement shall in no way limit or circumscribe District's obligations to indemnify and hold harmless the Indemnitees herein from third party claims.

(f) In the event there is conflict between this clause and California Civil Code Section 2782, this clause shall be interpreted to comply with Civil Code

2782. Such interpretation shall not relieve the District from indemnifying the Indemnitees to the fullest extent allowed by law.

22. Free From Liens. District shall pay, when due, all sums of money that may become due for any labor, services, material, supplies, or equipment, alleged to have been furnished or to be furnished to District, in, upon, or about the Property, and which may be secured by a mechanics', materialmen's or other lien against the Property of Licensor's interest therein, and will cause each such lien to be fully discharged and relicensed at the time the performance of any obligation secured by such lien matures or becomes due; provided, however, that if District desires to contest any such lien, it may do so, but notwithstanding any such contest, if such lien shall be reduced to final judgment, and such judgment or such process as may be issued for the enforcement thereof is not promptly stayed, or if so stayed, and said stay thereafter expires, then and in such event, District shall forthwith pay and discharge said judgment.

23. Binding on Successors. The parties hereto, their assigns and successors in interest, shall be bound by all the terms and conditions contained in this License, and all of the parties hereto shall be jointly and severally liable hereunder.

24. Waiver of Performance. No waiver by Licensor at any time of any of the terms and conditions of this License shall be deemed or construed as a waiver at any time thereafter of the same or of any other terms or conditions contained herein or of the strict and timely performance of such terms and conditions.

25. Severability. The invalidity of any provision in this License as determined by a court of competent jurisdiction shall in no way affect the validity of any other provision hereof.

26. Venue. Any action at law or in equity brought by either of the parties hereto for the purpose of enforcing a right or rights provided for by this License shall be tried in a court of competent jurisdiction in the County of Riverside, State of California, and the parties hereby waive all provisions of law providing for a change of venue in

such proceedings to any other county.

27. Attorneys' Fees. In the event of any litigation, mediation or arbitration between District and Licensor, including, without limitation, such an action brought pursuant to District's bankruptcy, to enforce any of the provisions of this License or any right of either party hereto, the unsuccessful party to such litigation, mediation or arbitration agrees to pay to the successful party all costs and expenses, including reasonable attorneys' fees, incurred therein by the successful party, all of which shall be included in and as a part of the judgment or ruling rendered in such litigation, mediation or arbitration.

28. Notices. Any notices required or desired to be served by either party upon the other shall be addressed to the respective parties as set forth below:

LICENSOR

County of Riverside
Economic Development Agency
3403 Tenth Street Suite 500
Riverside, CA 92501

LICENSEE

Riverside Community College District
3801 Market Street
Riverside, CA 92501
Moreno Valley College
16130 Lasselle Street
Moreno Valley, CA 92551-2045

or to such other addresses as from time to time shall be designated by the respective parties. Notices must be in writing and will be deemed to have been given when personally delivered, sent by facsimile with receipt acknowledged, deposited with any nationally recognized overnight carrier that routinely issues receipts, or deposited in any depository regularly maintained by the United States Postal Service, postage prepaid, certified mail, return receipt requested, addressed to the party for whom it is intended at its address set forth above.

29. Permits, Licenses and Taxes. District shall secure, at its expense, the Permits, and District shall pay prior to delinquency all fees, taxes and penalties levied

against the Premises or required by any authorized public entity. Failure to pay such sums in a timely manner shall be a material default hereunder.

30. Paragraph Headings. The Paragraph headings herein are for the convenience of the parties only, and shall not be deemed to govern, limit, modify or in any manner affect the scope, meaning or intent of the provisions or language of this License.

31. Licensors' Representative. Licensor hereby appoints the Assistant County Executive Officer/ECD as its authorized representative to administer this License.

32. District's Representative. District hereby appoints the President of Moreno Valley College and/or Vice Chancellor, Business & Financial Services & Facilities Planning and Development as its authorized representative to administer this License.

33. Agent for Service of Process. For the purpose of designating an agent for service of process, the following is hereby designated as Agent to accept on behalf of the District: Office of General Counsel, 3801 Market Street, Third Floor, Riverside, CA 92501. It is expressly understood and agreed that in the event District is not a resident of the State of California or it is an association or partnership without a member or partner resident of the State of California, or it is a foreign corporation, then in any such event, District shall file with Licensor's Assistant County Executive Officer/ECD, upon its execution hereof, a designation of a natural person residing in the State of California, giving his or her name, residence and business addresses, as its agent for the purpose of service of process in any court action arising out of or based upon this License, and the delivery to such agent of a copy of any process in any such action shall constitute valid service upon District. It is further expressly understood and agreed that if for any reason service of such process upon District's General Counsel is not feasible, then in such event District may be personally served with such process out of this Licensor and that such service shall constitute valid

service upon District. It is further expressly understood and agreed that District is amenable to the process so served, submits to the jurisdiction of the court so obtained and waives any and all objections and protests thereto.

34. Notification of Taxability of Possessory Interest. The Premises herein granted by Licensor to District may create a possessory interest, subject to property taxation. In the event District's interest in the Premises, including the Building and related improvements, become subject to the payment of property taxes levied on such interest, District (and not Licensor) shall be solely responsible for the payment of such property taxes. District asserts and Licensor acknowledges that District is a governmental agency and may be exempt from paying possessory interest taxes. District will do all things reasonably necessary and appropriate to secure and maintain said tax exemption during the term of this License. District shall reimburse Licensor for any property of possessory taxes on the Premises (excluding special assessments or other ad valorem assessments) that may become due and payable during the License because of District's failure to file a timely exemption. Licensor shall cooperate with District in filing District's exemption notices. Said cooperation shall not be unreasonably withheld.

35. Hazardous Substances.

(a) The Licensor warrants that to the best of its knowledge there are no Hazardous Substances located on or within the Premises.

(b) Restrictions on Licensee; Hazardous Substances. District shall not cause or permit any Hazardous Substance to be used, stored, generated, or disposed of on or in the Property by District, District's agents, employees, contractors or invitees, without first obtaining Licensor's written consent, which consent may not be unreasonably withheld. Materials considered hazardous that are used in the ordinary course of business may be used as regulated by law. If Hazardous Substances are used, stored, generated, or disposed of on or in the Property, or if the Property becomes contaminated in any manner during the term hereof, District shall indemnify,

defend, and hold harmless the Licensor from any and all claims, damages, fines, judgments, penalties, costs, liabilities, or losses (including, without limitation, a decrease in value of the Property or the Building or any improvements thereon, and any and all sums paid for settlement of claims, attorneys', consultants', and experts' fees) arising during or after the term of this License and arising as a result of such contamination by District. This indemnification includes, without limitation, any and all costs incurred because of any investigation of the site or any cleanup, removal, or restoration mandated by a federal, state, or local agency or political subdivision. In addition, if District causes or permits the presence of any Hazardous Substance on the Property and this results in contamination, District shall promptly, at its sole expense, take any and all necessary actions to return the Property to the condition existing before the presence of any such Hazardous Substance on the Property, provided, however, that District shall first obtain Licensor's approval for any such remedial action.

(c) As used herein, "Hazardous Substance" shall include, but not be limited to, substances defined as "hazardous substances," "hazardous materials," or "toxic substances" in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. Section 9601, et seq.; the Hazardous Materials Transportation Act, 49 U.S.C. Section 1801, et seq.; the Resource Conservation and Recovery Act, 42 U.S.C. Section 6901, et seq.; and those substances defined as "hazardous wastes" in Section 25117 of the California Health and Safety Code or as "hazardous substances" in Section 25316 of the California Health and Safety Code; and in the regulations adopted in publications promulgated pursuant to said laws.

36. Exhibits Incorporated By Reference. All Exhibits attached hereto are incorporated into and made a part of this License by reference to them herein.

37. Entire Agreement. This Agreement is intended by the parties hereto as a final expression of their understanding with respect to the subject matter hereof and as a complete and exclusive statement of the terms and conditions thereof and

supersedes any and all prior and contemporaneous licenses, agreements and understandings, oral or written, in connection therewith. This License may be changed or modified only upon the written consent of the parties hereto.

38. Execution by District. This License shall not be binding on District until it is approved by District's Board of Trustees and signed by the Vice Chancellor of Business and Financial Services.

39. Assistant County Executive Officer/ECD Authority. The authority for the Assistant County Executive Officer/Economic and Community Development to execute this Agreement is contained in Ordinance 861.1.

40. Execution by Licensor. This Agreement shall not be binding or consummated until its approval and execution by the Riverside County Board of Supervisors.

DATED: _____

LICENSOR:

COUNTY OF RIVERSIDE

By: _____
Robert Field
Assistant County Executive Officer
Economic and Community Development

DISTRICT:

RIVERSIDE COMMUNITY COLLEGE
DISTRICT

By: _____
Aaron Brown, Vice Chancellor
Business & Financial Services

APPROVED AS TO FORM:
Greg Priamos, County Counsel

By: _____
Thomas Oh
Deputy County Counsel

SG:ra/030818/19.680

**PLATFORM SCENARIO
TRAINING BUILDING**
11TH STREET
RIVERSIDE, CA 92518

Client



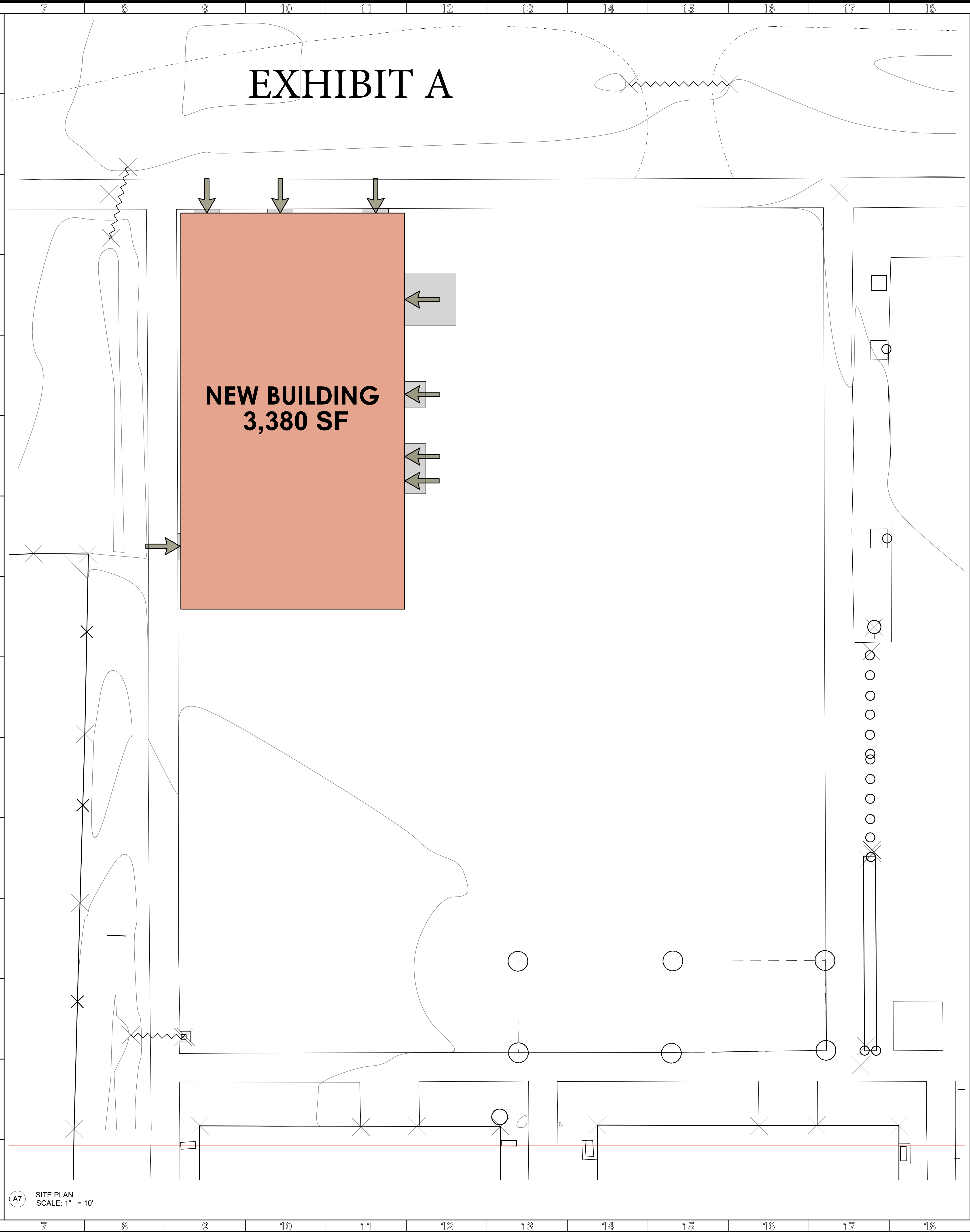
MARK	DATE	DESCRIPTION
△	00/00/0000	PROGRESS REVIEW

PROJECT NO: RCD.002
DRAWN BY: MA
CHK'D BY:
ORIGINAL DATE: 08-02-2017

SHEET TITLE

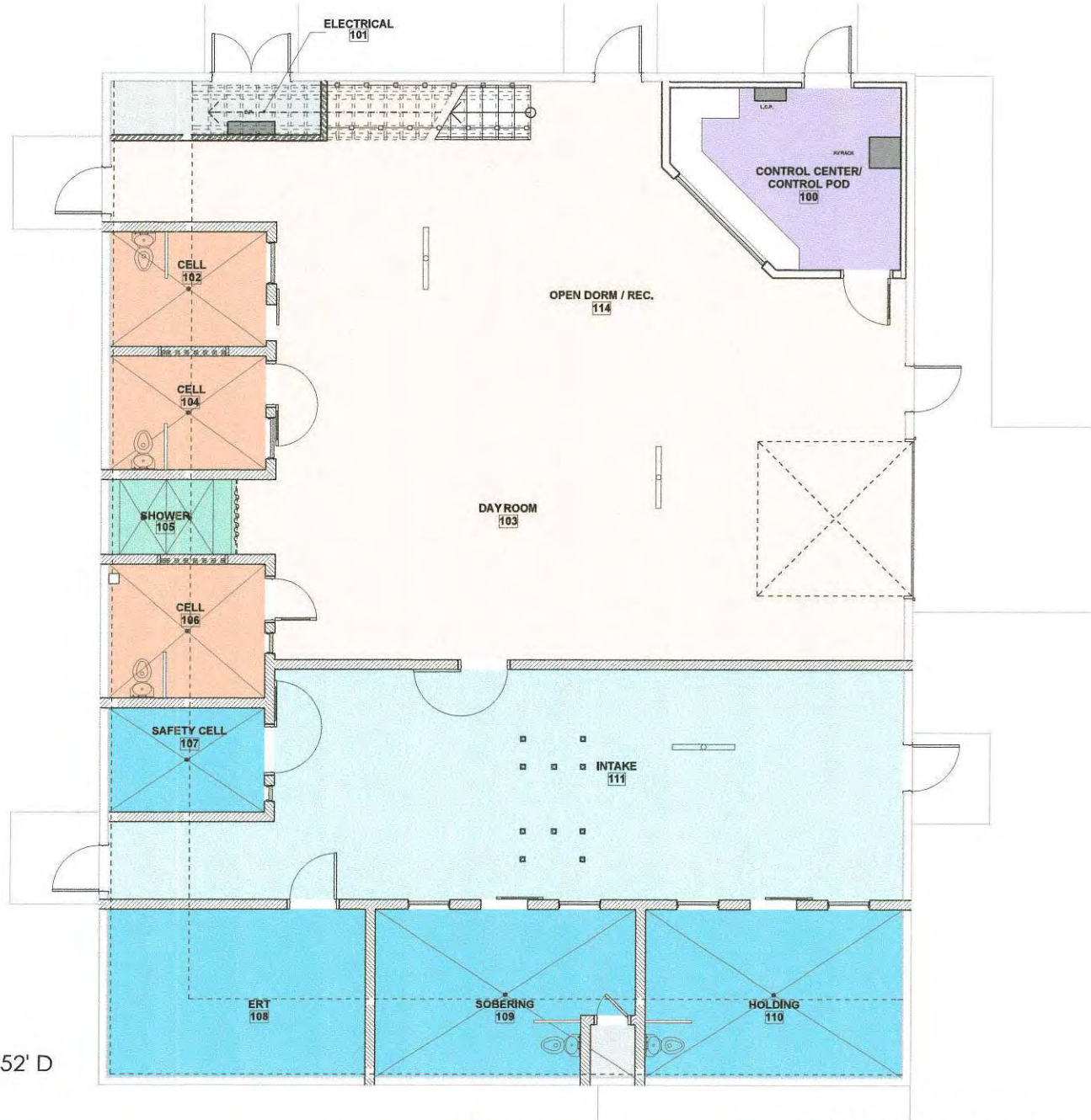
SITE PLAN

AS-100



A7 SITE PLAN
SCALE: 1" = 10'

EXHIBIT A-1



BUILDING: 65' L x 52' D
TOTAL: 3,380 SF

Exhibit B

DOC # 1999-550370
12/21/1999 08:00A Fee:NC
Page 1 of 11
Recorded in Official Records
County of Riverside
Gary L. Orzo
Assessor, County Clerk & Recorder



PLEASE COMPLETE THIS INFORMATION
RECORDING REQUESTED BY:

AND WHEN RECORDED MAIL TO:

Riverside County Sheriff
Attn: Larry Smith
4095 Lemon St.
Riverside, CA 92501

PA	S	U	PAGE	SIZE	DA	PCOR	MOCOR	ENF	MISC
			11						
A	R	L				COPY	LONG	REFUND	REHC

AS
C
AS

TRA:

DIT:

Quit Claim Deed

Title of Document

THIS AREA FOR RECORDER'S USE ONLY

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(\$3.00 Additional Recording Fee Applies)

Recording Requested by,
 And when recorded mail to:

County of Riverside
 Administration Center
 4080 Lemon Street, 14th Floor
 Riverside, California 92501-3651

Exempt from Documentary Transfer Tax
Rev. & Tax. Code §11922

TRA:086

M	S	U	PAGE	SIZE	DA	PCOR	INDCOR	SMP	MISC
A	R	L			COPY	LONG	REFUND	NCHG	EMAN

QUITCLAIM DEED



I. PARTIES

THIS DEED is made and entered into this 16th day of December 1999 by and between the UNITED STATES OF AMERICA, acting by and through the Secretary of the Air Force, under and pursuant to the powers and authority contained in the Defense Base Closure and Realignment Act of 1990, as amended (10 U.S.C. § 2687 note), and delegations and regulations promulgated thereunder, and the Federal Property and Administrative Services Act of 1949 (63 Stat. 377, 40 U.S.C. 471, et seq.), as amended, and rules, orders, and regulations issued pursuant thereto, for and in consideration of the policy expressed in Sec. 701 of Pub. L. No. 98-473 (40 U.S.C. § 484(p)) (the "Grantor"), and the County of Riverside, a political subdivision of the State of California (the "Grantee"). (When used in this Quitclaim Deed, unless the context specifies otherwise, "Grantor" shall include the successors and assigns of the Grantor, and "Grantee" shall include the successors and assigns of the Grantee.)

II. CONSIDERATION AND CONVEYANCE

FOR VALUABLE CONSIDERATION of the sum of ONE DOLLAR (\$1.00), the receipt of which is hereby acknowledged, and in consideration of the use and maintenance of the hereinafter described premises for law enforcement and emergency management response, the Grantor does hereby release and forever quitclaim to the Grantee all that real property situated in County of Riverside, State of California, described as follows:

A portion of land lying in Sections 27, 28, 33, and 34, Township 3 South, Range 4 West, S.B.M., being more particularly described as follows:

COMMENCING at the northeast corner of the southeast one-quarter of said Section 33, said point also being the centerline intersection of Nandina Avenue (60.00 feet wide) and Brown Street (60.00 feet wide) as shown on subdivision map of Upton Acres Number 2, filed in Book 14, page 14, of Maps, Records of



1999-558370
 12/21/1999 08 08A
 2 of 11

the Recorder of Riverside County, California; thence along said centerline of Nandina Avenue, N. 89°42'58" W., a distance of 2662.74 feet to the centerline intersection of Nandina Avenue and Alexander Street (60.00 feet wide); thence N. 00°57'39" E., a distance of 30.00 feet to a point of intersection with the northerly right-of-way line of said Nandina Avenue, said point also being the TRUE POINT OF BEGINNING; thence continuing N., 00°57'39" E., a distance of 1417.44 feet; thence S., 89°02'21" E., a distance of 1637.31 feet; thence N. 00°53'25" E., a distance of 1351.88 feet; thence S. 88°51'43" E., a distance of 1164.98 feet to a point of intersection with the west line of Parcel Map 22504, filed in Book 151, pages 63 and 64, of Parcel Maps, Records of the Recorder of Riverside County, California; thence along said west line, N. 00°53'58" E., a distance of 1443.48 feet; thence leaving said west line, N. 89°05'31" W., a distance of 440.96 feet; thence N. 00°49'44" E., a distance of 387.80 feet; thence N. 89°10'16" W., a distance of 3268.11 feet; thence S. 00°49'44" W., a distance of 1720.00 feet; thence N. 89°10'16" W., a distance of 1740.00 feet to a point of intersection with the easterly right-of-way line of Barton Road (44.00 feet half width) per document recorded September 22, 1972, as Instrument Number 127557, records of said recorder; thence along said easterly right-of-way line S. 00°37'32" W., a distance of 280.02 feet to an angle point in said right-of-way line; thence continuing along said right-of-way line, S. 00°26'27" W., a distance of 2615.30 feet to a point of intersection with a line being 30.00 feet north of and measured at right angles to the north line of the southwest one-quarter of said Section 33; thence S. 89°41'53" E., on a line 30.00 feet northerly of and parallel with said north line of the southwest one-quarter, a distance of 2621.72 feet to an angle point in said line; thence continuing on said parallel line, S. 89°42'57" E., a distance of 0.35 feet to the TRUE POINT OF BEGINNING.

Containing 16,312,367 square feet, or 374.480 acres, more or less.

The bearings and distances used in the above description are based on the California Coordinate System of 1983, Zone 6. Multiply distances shown by 1.000072279 to obtain ground distances.

III. APPURTENANCES

TOGETHER WITH all the buildings and improvements erected thereon, and all and singular the tenements, hereditaments, appurtenances, and improvements hereunto belonging, or in any wise appertaining (which, together with the real property above described, is called the "Property" in this Deed).

IV. EXCEPTIONS

That certain real property situated in County of Riverside, State of California, described as follows is hereby excepted from the Property:



1999-550370
12/21/1999 09 08A
3 of 11

A portion of land lying in Section 28, Township 3 South, Range 4 West, S.B.M., known as Building 3404, and being more particularly described as follows:

COMMENCING at the northeast corner of the southeast one-quarter of said Section 33, said point also being the centerline intersection of Nandina Avenue (60.00 feet wide) and Brown Street (60.00 feet wide) as shown on subdivision map of Upton Acres Number 2, filed in Book 14, page 14, of Maps, Records of the Recorder of Riverside County, California; thence along said centerline of Nandina Avenue, N. 89°42'58" W., a distance of 2662.74 feet to the centerline intersection of said Nandina Avenue and Alexander Street (60.00 feet wide); thence N. 00°57'39" E., a distance of 1447.44 feet; thence S. 89°02'21" E., a distance of 745.33 feet; thence N. 00°57'39" E., a distance of 2475.51 feet; thence N. 00°53'27" E., a distance of 114.32.00 feet; thence N. 89°06'33" W., a distance of 40.65 feet to the TRUE POINT OF BEGINNING; thence N. 44°20'00" W., a distance of 32.00 feet; thence S. 45°40'00" W., a distance of 79.00 feet; thence S. 44°20'00" E., a distance of 32.00 feet; thence N. 45°40'00" E., a distance of 79.00 feet to the TRUE POINT OF BEGINNING.

Containing 2,528 square feet, or 0.058 acres, more or less.

The bearing and distances used in the above description are based on the California Coordinate System of 1983, Zone 6. Multiply the distances shown by 1.000072279 to obtain ground distances.

V. RESERVATIONS

A. RESERVING UNTO THE GRANTOR all oil, gas, and other mineral resources of any kind or nature in the mineral estate of the Property; provided, however, that such reservation shall not include the right of access to or any right to use any portion of the surface of the Property.

B. AND FURTHER RESERVING UNTO THE GRANTOR, including the United States Environmental Protection Agency ("EPA") and the State of California (the "State"), and its and their respective officials, agents, employees, contractors, and subcontractors, the right of access to the Property (including the right of access to, and use of, utilities at reasonable cost to the Grantor), for the following purposes, either on the Property or on adjoining lands, and for such other purposes consistent with the Installation Restoration Program ("IRP") of the Grantor or the Federal Facility Agreement ("FFA"), if applicable:

1. To conduct investigations and surveys, including, where necessary, drilling, soil and water sampling, testpitting, testing soil borings, and other activities related to the IRP or FFA, if applicable.

2. To inspect field activities of the Grantor and its contractors and subcontractors in implementing the IRP or the FFA, if applicable.



1999-558378
12/21/1999 08 86A
4 of 11

3. To conduct any test or survey required by the EPA or the State relating to the implementation of the IRP or FFA, if applicable, or environmental conditions on the Property, or to verify any data submitted to the EPA or the State by the Grantor relating to such conditions.

4. To conduct, operate, maintain, or undertake any other response, corrective, or remedial action as required or necessary under the IRP or the FFA, if applicable, or the covenant of the Grantor in Section VII.D. of this Deed, but not limited to, the installation of monitoring wells, pumping wells, and treatment facilities

VI. CONDITION

A. The Grantee agrees to accept conveyance of the Property subject to all covenants, conditions, restrictions, easements, rights-of-way, reservations, rights, agreements, and encumbrances, whether or not of record.

B. The Grantee acknowledges that it has inspected, is aware of, and accepts the condition and state of repair of the Property, and that the Property is conveyed, "as is," "where is," without any representation, promise, agreement, or warranty on the part of the Grantor regarding such condition and state of repair, or regarding the making of any alterations, improvements, repairs, or additions. The Grantee further acknowledges that the Grantor shall not be liable for any latent or patent defects in the Property, except to the extent required by applicable law.

VII. COVENANTS

A. Lead-Based Paint ("LBP")

1. The Property may include improvements that are presumed to contain LBP because they are thought to have been constructed prior to 1978. The Grantee hereby acknowledges the required disclosure in accordance with the Residential Lead-Based Paint Hazard Reduction Act of 1992, 42 U.S.C. § 4852d (Title X), of the presence of any known LBP and/or LBP hazards in target housing constructed prior to 1978. This disclosure includes the receipt of available records and reports pertaining to LBP and/or LBP hazards; receipt of the lead hazard information pamphlet; and inclusion of the 24 C.F.R. Part 35 Subpart H and 40 C.F.R. Part 745 Subpart F disclosure and lead warning language in the Title X Lead-Based Paint Disclosure Statement in the contract of sale.

2. The Grantee covenants and agrees that, in any improvements on the Property defined as target housing by Title X and constructed prior to 1978, LBP hazards will be disclosed to potential occupants in accordance with Title X before use of such improvements as a residential dwelling (as defined in Title X). Further, the Grantee covenants and agrees that LBP hazards in target housing constructed prior to 1960 will be abated in accordance with Title X before use and



1999-559378
12/21/1999 08:08:00
5 of 11

occupancy as a residential dwelling. "Target housing" means any housing constructed prior to 1978, except housing for the elderly or persons with disabilities (unless any child who is less than six [6] years of age resides, or is expected to reside, in such housing) or any zero-bedroom dwelling.

3. The Grantee covenants and agrees that in its use and occupancy of the Property, it will comply with Title X and all applicable Federal, State, and local laws relating to LBP. The Grantee acknowledges that the Grantor assumes no liability for damages for personal injury, illness, disability, or death to the Grantee, or to any other person, including members of the general public, arising from or incident to the purchase, transportation, removal, handling, use, disposition, or other activity causing or leading to contact of any kind whatsoever with LBP on the Property, whether the Grantee has properly warned, or failed to properly warn, the persons injured.

B. Asbestos-Containing Materials ("ACM")

The Grantee is warned that the Property may be improved with buildings, facilities, and equipment that may contain ACM. The Grantee covenants and agrees that in its use and occupancy of the Property, it will comply with all applicable Federal, State, and local laws relating to asbestos. The Grantee acknowledges that the Grantor assumes no liability for damages for personal injury, illness, disability, or death to the Grantee, or to any other person, including members of the general public, arising from or incident to the purchase, transportation, removal, handling, use, disposition, or other activity causing or leading to contact of any kind whatsoever with asbestos on the Property, whether the Grantee has properly warned, or failed to properly warn, the persons injured.

C. Non-Discrimination

The Grantee covenants not to discriminate upon the basis of race, color, religion, national origin, sex, age, or handicap in the use, occupancy, sale, or lease of the Property, or in its employment practices conducted thereon. This covenant shall not apply, however, to the lease or rental of a room or rooms within a family dwelling unit, nor shall it apply with respect to religion if the Property is on premises used primarily for religious purposes. The United States of America shall be deemed a beneficiary of this covenant without regard to whether it remains the owner of any land or interest therein in the locality of the Property.

D. Grantor Covenant

1. Pursuant to Section 120(h)(3) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 U.S.C. § 9620(h)(3)), the following is notice of hazardous substances on the Property and the description of remedial action taken concerning the Property:

a. The Grantor has made a complete search of its files and records. Exhibit A contains a table with the name of hazardous substances stored for one year or more, or known to



1939-558379
12/21/1999 08 08A
6 of 11

have been released or disposed of, on the Property; the quantity in kilograms and pounds of the hazardous substance stored for one year or more, or know to have been released, or disposed of, so, on the Property; and the date(s) that such storage, release, or disposal took place.

b. A description of the remedial actions taken on the Property regarding hazardous substances is contained in Exhibit B.

2. The United States covenants and warrants that all remedial action necessary to protect human health and the environment with respect to hazardous substances remaining on the Property has been taken before the date of this Deed, and any additional remedial action found to be necessary after the date of this Deed for contamination on the Property existing prior to the date of this Deed shall be conducted by the United States. The foregoing covenant shall not apply in any case in which the grantee of the Property, or any part thereof, is a potentially responsible party with respect to the Property before the date on which any grantee acquired an interest in the Property, or is a potentially responsible party as a result of an act or omission affecting the Property.

E. Endangered Species.

The Grantee acknowledges that threatened or endangered species, as those terms are defined under the Federal Endangered Species Act of 1973, as amended (the "Act") are present on certain portions of the Property and acknowledges receiving a copy of the Disposal and Reuse of March Air Force Base Biological Opinion, dated November 9, 1999. The Grantee covenants and agrees to comply with the terms of the biological opinion, including, without limitation, the obligation to consult with the United States Fish and Wildlife Service as necessary in connection with the construction and development of new improvements on the Property and mitigation of impacts to habitat of the endangered Stephens' Kangaroo Rat according to the formula set out in the biological opinion.

F. Hazards to Air Navigation.

Prior to commencing any construction on, or alteration of, the Property, the Grantee covenants to comply with 14 C.F.R. Part 77 entitled "Objects Affecting Navigable Air Space," or under the authority of the Federal Aviation Act of 1958, as amended.

IX. MISCELLANEOUS/REVERTER AFFECTING THE PROPERTY

A. Each covenant of this Deed shall be deemed to "touch and concern the land" and shall "run with the land."

B. This conveyance is made and accepted on the condition that (1) the Property shall be used and maintained for law enforcement and emergency management response in perpetuity; and (2) the Property shall not be sold, leased, mortgaged, assigned, or otherwise disposed of.



1999-558378
12/21/1999 08 08A
7 of 11

except to another local government agency for the same purposes with the prior consent of the Director of the Air Force Base Conversion Agency, or his successor in function. In the event of a breach of any such condition as to all or any portion or portions of the Property by the Grantee, its successors or assigns, regardless of the cause of the breach, all right, title, and interest in and to such portion or portions of the Property, in its then existing condition, including all improvements thereon, shall revert to and become the property of the United States of America at the option of and upon demand made in writing by the Director, Air Force Base Conversion Agency, or his successor in function. In such event, the United States of America shall have the immediate right of entry upon said property, and the Grantee, its successors, and assigns, shall forfeit all right, title, and interest in said property and in any and all tenements, hereditaments, and appurtenances thereunto belonging, and shall take such action and execute such documents as may be necessary or required to evidence transfer of title to the United States of America. The failure of the Director, Air Force Base Conversion Agency, or his successor in function, to insist upon complete performance of the above conditions shall not be construed as a waiver or relinquishment of future performance thereof, but the obligation of the Grantee, its successors and assigns, with respect to such future performance shall continue in full force and effect.

X. LIST OF EXHIBITS

The following Exhibit is attached to and made a part of this Deed:

A. Notice of Hazardous Substances Released or Disposed of and Remedial Actions Taken on the Property.

IN WITNESS WHEREOF, I have hereunto set my hand at the direction of the Secretary of the Air Force, the day and year first above written.

UNITED STATES OF AMERICA

By


Albert F. Lowas, Jr.

Director

Air Force Base Conversion Agency

Witness:





1999-558370
12/21/1999 09 08A
8 of 11

Exhibit A to Quitclaim Deed
Notice of Hazardous Substances Stored or Disposed of
and
Notice of Remedial Actions Taken on the Property

Hazardous Substances.

No hazardous substances were stored for more than one year or disposed of on the Property. A release of an undetermined quantity of polychlorinated biphenyls (PCBs) at from an electrical transformer occurred on the property at an unknown time and has been remediated.

Remedial Actions Taken.

In 1999, approximately 400 cubic yards of soil contaminated with PCBs was removed from the area around Building 3404 and disposed of off site. Soil samples taken after the removal of the soil confirmed that the level of contamination remaining in the soil allowed unrestricted use. The excavated area was filled with clean soil. No further action is required at the site



Acceptance

The Grantee hereby accepts this Deed and agrees to be bound by all the agreements, covenants, conditions, restrictions, and reservations contained in it.

DATE: December 21, 1999

(Grantee)

By: Joy Wilson

Attest:
Carol Anderson
Notary Public
State of California

Certificate of Grantee's Attorney

I, JOE S. RANIK, acting as Attorney for the Grantee, do hereby certify that I have examined the foregoing Indenture and the proceedings taken by the Grantee relating thereto, and find that the acceptance thereof by the Grantee has been duly authorized and that the execution thereof is in all respects due and proper and in accordance with the laws of the State of California, and further, that, in my opinion, the Indenture constitutes a legal and binding compliance obligation of the Grantee in accordance with the terms thereof.

Dated at Riverside, California, this 21st day of December, 1999.

By: Joe S. Ranik

Title: ASSISTANT COUNTY COUNSEL



1999-558378
12.21.1999 09:00
18 of 11

Certificate of Acknowledgment

Commonwealth of Virginia :

ss.

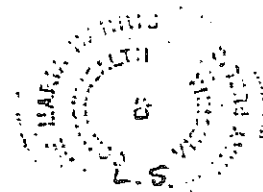
County of Arlington :

On December 16th, 1999, before me, Bonnie Maria Harris, a Notary Public, personally appeared Albert F. Lowes, Jr., known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that (s)he executed the same in (his)(her) authorized capacity, and that by (his)(her) signature on the instrument, the entity on behalf of which (he)(she) acted, executed the instrument.

Bonnie Maria Harris
Notary Public

Enclosed Herein is My
Commission to Notarize as a Notary Public Seal
My Commission Expires 12/21/2003

My commission expires on BONNIE MARIA HARRIS



1999-558370
12/21/1999 SS 00A
3 of 11

Exhibit C

Backup VI-A-2
September 21, 2010
Page 1 of 4

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement ("MOA") is entered into as of this 21st day of September, 2010, by and between COUNTY OF RIVERSIDE, a public entity ("County") and RIVERSIDE COMMUNITY COLLEGE DISTRICT, a public entity ("District").

RECITALS

WHEREAS, County received property formerly part of March Air Force Base, consisting of approximately 375 acres ("Property"), generally situated south of Van Buren Boulevard and east of Wood Road, and north of Nandina Avenue, in unincorporated Riverside County. The Property was conveyed to the County through a federal land transfer provision known as a Public Benefit Conveyance, for the purposes of operating and developing a public safety training center, commonly referred to as the Ben Clark Public Safety Training Center (BCTC). The County received the Property through a Quitclaim Deed dated December 30, 1999 and recorded January 6, 2000; and

WHEREAS, the Quitclaim Deed transferred former military land and property (inclusive of buildings) for \$1.00 USD to the County, the conveyance was made and accepted on the condition that (1) the Property shall be used and maintained for law enforcement and emergency management response in perpetuity; and (2) the Property shall not be sold, leased, mortgaged, assigned, or otherwise disposed of, except to another local government agency for the same purposes with prior consent of the Director of the Air Force Base Conversion Agency, or his successor in function; and

WHEREAS, the District through its Moreno Valley College ("College"), which is an open admissions college, is the education partner for public safety education training center since 1953 in partnership with the Riverside County Sheriff's and CAL Fire/Regional Fire departments providing public safety training for law enforcement and fire technology programs; and

WHEREAS, the County has developed a master plan for the program, development and operation of the Ben Clark Public Safety Training Center; and

WHEREAS, it is the intent of both County and District to facilitate the establishment of Ben Clark Public Safety Training Center as an Education Center to Moreno Valley College and to develop facilities to house the educational services and required operations of the College.

WHEREAS, the programmatic focus at BCTC is public safety training, the intent of the College is to offer subject area and general education courses leading to certificate and degrees in public safety education and training and allied disciplines.

In consideration of the foregoing Recitals, both parties agree to use good faith efforts to bring about the following transactions, as soon as possible:

1. Establishment of an Education Center to Moreno Valley College at Ben Clark Public Safety Training Center: It is the intent of the District and College to apply to the

California Post Secondary Education Commission and California Community College System Board of Governor's for the establishment of an Education Center at BCTC. In doing so, the following understandings are intended by both parties:

- a. In seeking designation as an Education Center, the District and College will receive the following benefits in establishing an Education Center:
 - i. Eligibility and access to state Capital Outlay Funding.
 - ii. Separate allocation of operations funding support from the state.
 - b. Designation of an educational center to the College requires that conditions be met, including but not limited to the following:
 - i. Ownership or long term [99-year] lease of the site.
 - ii. Access to student services.
 - iii. On-site administration.
 - iv. Access to student population.
 - v. Offering of general education courses.
 - vi. Expected enrollment exceeding 500 full-time equivalent students, for a minimal three-year duration.
2. Property: The master plan for BCTC includes areas that are allocated to the specific training needs of the center, many which are highly specific to law enforcement or fire safety training needs and carry access restriction requirements. The master plan further specifies an area for general, student services and classrooms that is separate from the specific training and restricted access areas referred to RSO& LE Partners) depicted on Exhibit "A", attached hereto this MOA.
- a. It is the intent of the District to obtain a controlling interest by a long-term [99-year] lease of acreage within the general student services area to develop a facility by the District to accommodate the following: classrooms/facilities for fire, law enforcement, and general education; offices for instructional and student services staff, faculty offices, library space for public safety and general education students, and student services offices to house student services (including but not limited to counseling and student financial aid).
 - b. It is the intent of the County to facilitate a controlling interest in acreage, to be specified, to the District for the purposes of developing an Education Center facility at BCTC. The size and configuration of the property shall be formally identified in a subsequent transfer document.
 - c. Said acreage shall be generally accessible to student and potential students of public safety and general educational needs.
 - d. It is the intent of the District and College to design and develop a facility on the property to house an Education Center at BCTC. Said facility shall be designed and developed in coordination with the County. An agreement for development shall be a subsequent document to address elements such as site preparation, infrastructure and utility access, development design, parking and support elements, and other obligations.
3. Operational Understandings: It is understood by both parties that a public safety training center must be carefully planned and operated to assure appropriate access and operation to meet the needs and mission of all parties involved in the training center.

- a. Joint Use Learning Center: Both parties agree that a joint use learning center is in the interest in advancing the partnerships of the County and District at BCTC and that an operation (joint use) agreement shall be formally identified in a subsequent document. A subsequent document shall address the following:
 - i. Administrative, instructional and student services offered.
 - ii. Joint use of classroom space.
 - iii. Joint use of library and digital resources.
 - b. Operation as an Education Center: An Education Center requires the offering of general education courses, and administration and student services at the site.
 - i. County recognizes that the student population at the center will include both public safety and general education student populations.
 - ii. District and College recognize that subject area and general education courses are structured to benefit the needs of public safety education students at BCTC.
 - iii. District and College recognize that students enrolled in the public safety education curriculum take a priority to education offerings at BCTC.
 - iv. Both parties agree that an operational agreement shall be developed as a subsequent document to address the following:
 1. Access to courses
 2. Course offerings
 3. Schedule for priority registration of public safety students
 4. Student support services
 5. Faculty and staff development activities
4. Time is of the Essence. Both parties mutually agree that time is of the essence to carry out the elements described in this MOA.

This MOA is intended solely as a summary of the terms that are currently proposed by the County and District. Both County and District will be expending resources following the execution of this MOA and, accordingly, County and District have agreed pursuant to this MOA to act in good faith in furtherance of achieving their mutual intent. Notwithstanding the foregoing, if either County or District determines, in good faith, that the mutual intent cannot be achieved, then each part is and will be solely liable for all of its own fees, costs, and other expenses in conjunction with implementation of this MOA.

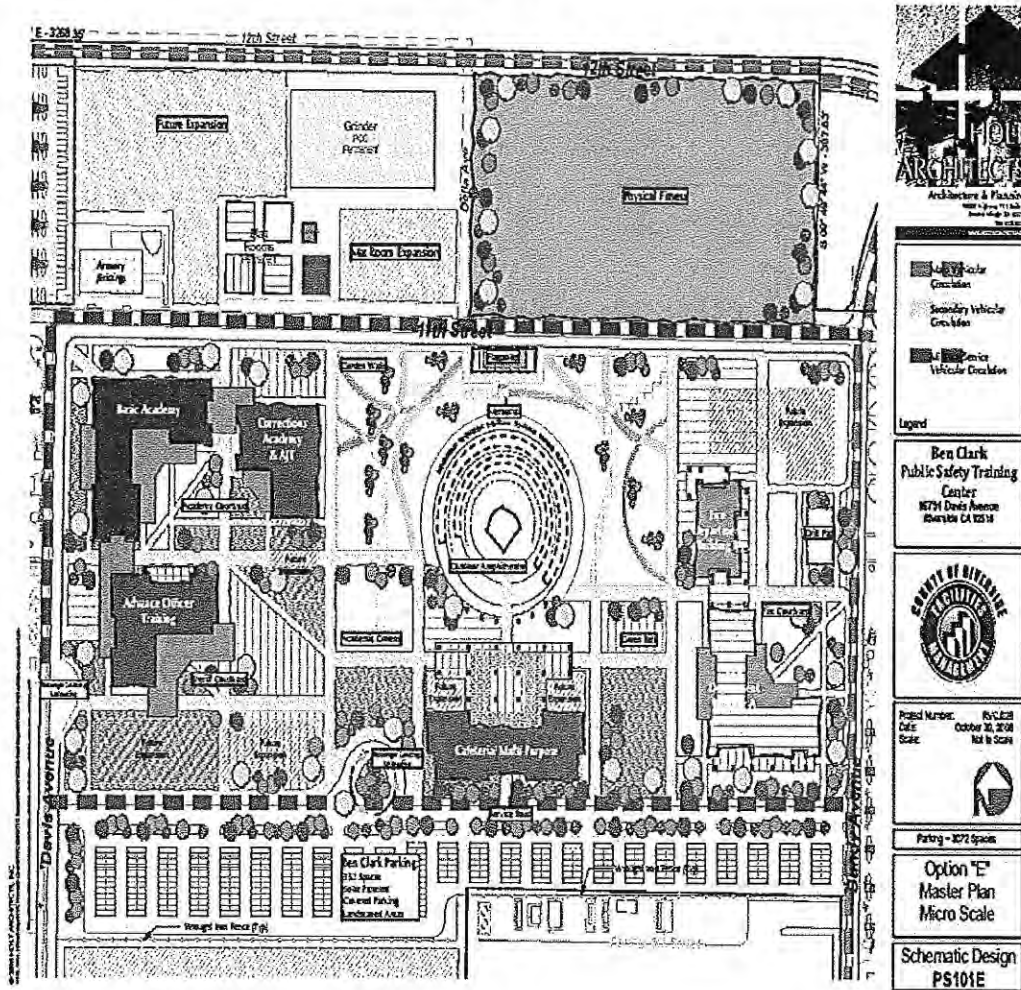
County of Riverside

Riverside Community College District

Authorized Representative

James L. Buisse, Vice Chancellor
Administration & Finance

Exhibit "A"



MEMORANDUM OF AGREEMENT

This Memorandum of Agreement ("MOA") is entered into as of this ____ day of _____, 2010, by and between **COUNTY OF RIVERSIDE**, a political subdivision of the State of California, ("County") and **RIVERSIDE COMMUNITY COLLEGE DISTRICT**, a public entity ("District").

RECITALS

WHEREAS, County received property formerly part of March Air Force Base, consisting of approximately 375 acres ("Property"), generally situated south of Van Buren Boulevard and east of Wood Road, and north of Nandina Avenue, in unincorporated Riverside County. The Property was conveyed to the County through a federal land transfer provision known as a Public Benefit Conveyance, for the purposes of operating and developing a public safety training center, commonly referred to as the Ben Clark Public Safety Training Center (BCTC). The County received the Property through a Quitclaim Deed dated December 30, 1999 and recorded January 6, 2000; and

WHEREAS, the Quitclaim Deed transferred former military land and property (inclusive of buildings) for \$1.00 USD to the County, the conveyance was made and accepted on the condition that (1) the Property shall be used and maintained for law enforcement and emergency management response in perpetuity; and (2) the Property shall not be sold, leased, mortgaged, assigned, or otherwise disposed of, except to another local government agency for the same purposes with prior consent of the Director of the Air Force Base Conversion Agency, or his successor in function; and

WHEREAS, the District through its Moreno Valley College ("College"), which is an open admissions college, is the education partner for public safety education training center since 1953 in partnership with the Riverside County Sheriff's and CAL Fire/Regional Fire departments providing public safety training for law enforcement and fire technology programs; and

WHEREAS, the County has developed a master plan for the program, development and operation of the Ben Clark Public Safety Training Center; and

WHEREAS, it is the intent of both County and District to facilitate the establishment of Ben Clark Public Safety Training Center as an education center to Moreno Valley College and to develop facilities to house the educational services and required operations of the College.

WHEREAS, the programmatic focus at BCTC is public safety training, the intent of the College is to offer subject area and general education courses leading to certificate and degrees in public safety education and training and allied disciplines.

In consideration of the foregoing Recitals, both parties agree to use good faith efforts to bring about the following transactions, as soon as possible:

SEP 28 2010 3:07

1. Establishment of an Education Center to Moreno Valley College at Ben Clark Public Safety Training Center: It is the intent of the District and College to apply to the California Post Secondary Education Commission and California Community College System Board of Governor's for the establishment of an education center at BCTC. In doing so, the following understandings are intended by both parties:
 - a. In seeking designation as an education center, the District and College will receive the following benefits in establishing an education center:
 - i. Eligibility and access to state Capital Outlay Funding.
 - ii. Separate allocation of operations funding support from the state.
 - b. Designation of an educational center to the College requires that conditions be met, including but not limited to the following:
 - i. Ownership or long term [99-year] lease of the site.
 - ii. Access to student services.
 - iii. On-site administration.
 - iv. Access to student population.
 - v. Offering of general education courses.
 - vi. Expected enrollment exceeding 500 full-time equivalent students, for a minimum three-year duration.

2. Property: The master plan for BCTC includes areas that are allocated to the specific training needs of the center, many which are highly specific to law enforcement or fire safety training needs and carry access restriction requirements. The master plan further specifies an area for general, student services and classrooms that is separate from the specific training and restricted access areas referred to RSO & LE Partners depicted on Exhibit "A", attached hereto this MOA.
 - a. It is the intent of the District to obtain a controlling interest by a long-term [99-year] lease of acreage within the general student services area to develop a facility by the District to accommodate the following: classrooms/facilities for fire, law enforcement, and general education; offices for instructional and student services staff, faculty offices, library space for public safety and general education students, and student services offices to house student services (including but not limited to counseling and student financial aid).
 - b. It is the intent of the County to facilitate a controlling interest in acreage, to be specified, to the District for the purposes of developing an education center facility at BCTC. The size and configuration of the property shall be formally identified in a subsequent transfer document.
 - c. Said acreage shall be generally accessible to student and potential students of public safety and general educational needs.
 - d. It is the intent of the District and College to design and develop a facility on the property to house an education center at BCTC. Said facility shall be designed and developed in coordination with the County. An agreement for development shall be a subsequent document to address elements such as site preparation, infrastructure and utility access, development design, parking and support elements, and other obligations.

3. Operational Understandings: It is understood by both parties that a public safety training center must be carefully planned and operated to assure appropriate access and operation to meet the needs and mission of all parties involved in the training center.
 - a. Joint Use Learning Center: Both parties agree that a joint use learning center is in the interest in advancing the partnerships of the County and District at BCTC and that an operation (joint use) agreement shall be formally identified in a subsequent document. A subsequent document shall address the following:
 - i. Administrative, instructional and student services offered.
 - ii. Joint use of classroom space.
 - iii. Joint use of library and digital resources.
 - b. Operation as an Education Center: An Education Center requires the offering of general education courses, and administration and student services at the site.
 - i. County recognizes that the student population at the center will include both public safety and general education student populations.
 - ii. District and College recognize that subject area and general education courses are structured to benefit the needs of public safety education students at BCTC .
 - iii. District and College recognize that students enrolled in the public safety education curriculum take a priority to education offerings at BCTC.
 - iv. Both parties agree that an operational agreement shall be developed as a subsequent document to address the following:
 1. Access to courses
 2. Course offerings
 3. Schedule for priority registration of public safety students
 4. Student support services
 5. Faculty and staff development activities
4. Time is of the Essence. Both parties mutually agree that time is of the essence to carry out the elements described in this MOA.

This MOA is intended solely as a summary of the terms that are currently proposed by the County and District. Both County and District will be expending resources following the execution of a Letter of Intent and, accordingly, County and District have agreed pursuant to this MOA to act in good faith in furtherance of achieving their mutual intent. Notwithstanding the foregoing, if either County or District determines, in good faith, that the mutual intent cannot be achieved, then each part is and will be solely liable for all of its own fees, costs, and other expenses in conjunction with implementation of this MOA.

IN WITNESS WHEREOF, the duly authorized representative of each of the parties hereto has signed in confirmation of this Agreement on the dates indicated below.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Dated: 9/29/10

By: [Signature]
James L. Buysse, Vice Chancellor
Administration & Finance

COUNTY OF RIVERSIDE

Dated: SEP 28 2010

By: [Signature]
Marion Ashley, Chair
Riverside County Board of Supervisors

ATTEST:

Kecia Harper-Ihem
Clerk of the Board

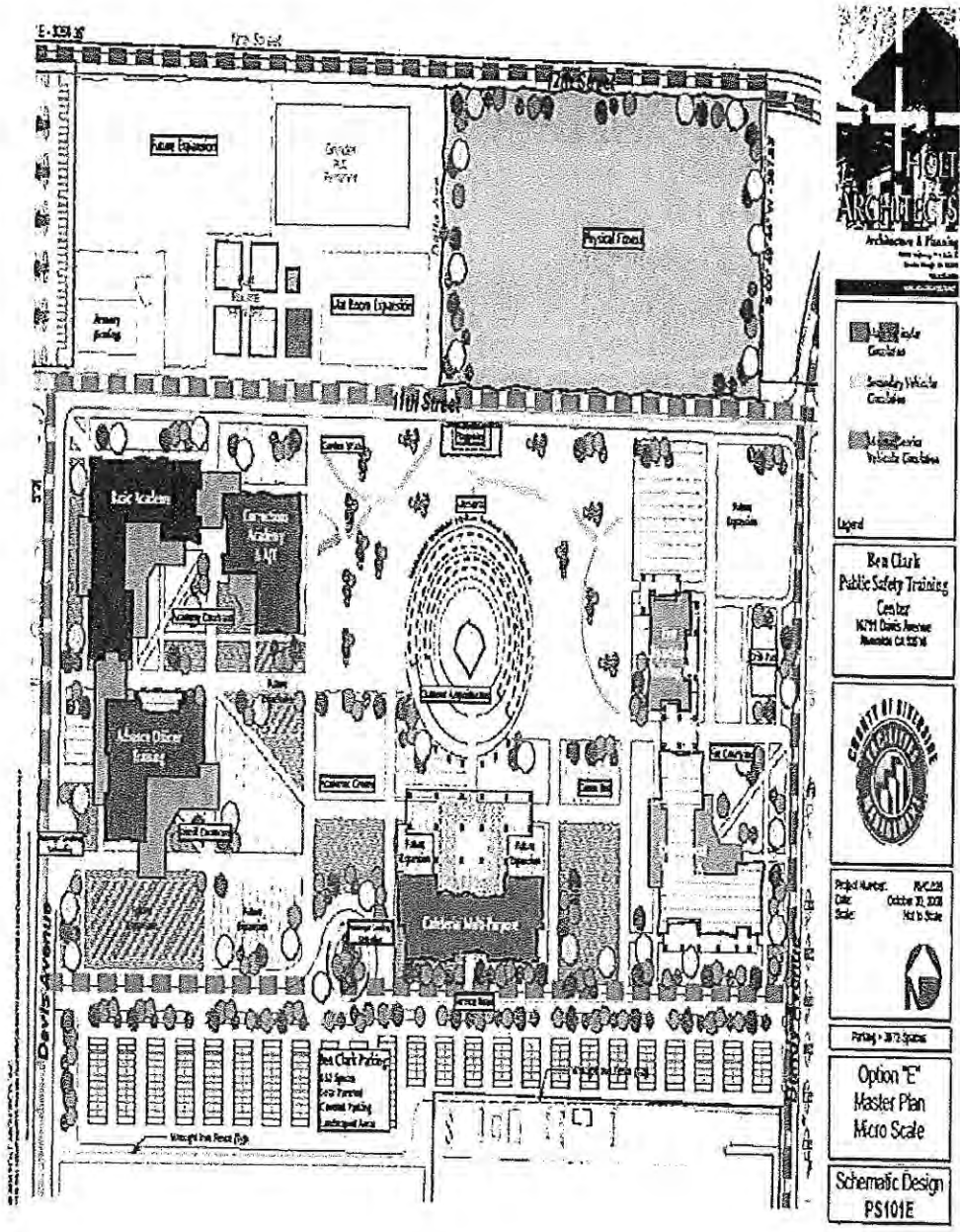
By: [Signature]
Deputy

FORM APPROVED COUNTY COUNSEL
BY [Signature] DATE 9/15/10
NATALIE KIPNIS

Leslie Salas
is
sending
out for
signatures

SEP 28 2010 3:07

Exhibit "A"



Ben Clark
 Public Safety Training
 Center
 1671 Davis Avenue
 Berkeley CA 94710



Project Number: PS101E
 Date: October 21, 2008
 Scale: Not to Scale



Option "E"
 Master Plan
 Micro Scale

Schematic Design
 PS101E

EXHIBIT D



Lawyers Title Company
4100 Newport Place Drive
Suite 120
Newport Beach, CA 92660
Phone: (949) 724-3170

County of Riverside EDA
3403 10th Street, Suite 500
Riverside, CA 92501

Attn: **Sue Anna Schatz**

Our File No: 09304126 - 10
Title Officer: Chris Maziar
e-mail: unit10@ltic.com
Phone: (949) 724-3170
Fax: (949) 258-5740

Your Reference No: 294-110-003,005

Property Address: MARIPOSA, Riverside Area, California

PRELIMINARY REPORT

Dated as of October 6, 2011 at 7:30 a.m.

In response to the application for a policy of title insurance referenced herein, **Lawyers Title Company** hereby reports that it is prepared to issue, or cause to be issued, as of the date hereof, a policy or policies of title insurance describing the land and the estate or interest therein hereinafter set forth, insuring against loss which may be sustained by reason of any defect, lien or encumbrance not shown or referred to as an exception herein or not excluded from coverage pursuant to the printed Schedules, Conditions and Stipulations or Conditions of said policy forms.

The printed Exceptions and Exclusions from the coverage and Limitations on Covered Risks of said policy or policies are set forth in Attachment One. The policy to be issued may contain an arbitration clause. When the Amount of Insurance is less than that set forth in the arbitration clause, all arbitrable matters shall be arbitrated at the option of either the Company or the Insured as the exclusive remedy of the parties. Limitation on Covered Risks applicable to the CLTA and ALTA Homeowner's Policies of Title Insurance which establish a Deductible Amount and a Maximum Dollar Limit of Liability for certain coverages are also set forth in Attachment One. Copies of the policy forms should be read. They are available from the office which issued this report.

The policy(s) of title insurance to be issued hereunder will be policy(s) of **Commonwealth Land Title Insurance Company**.

Please read the exceptions shown or referred to below and the exceptions and exclusions set forth in Attachment One of this report carefully. The exceptions and exclusions are meant to provide you with notice of matters which are not covered under the terms of the title insurance policy and should be carefully considered. It is important to note that this preliminary report is not a written representation as to the condition of title and may not list all liens, defects, and encumbrances affecting title to the land.

This report (and any supplements or amendments hereto) is issued solely for the purpose of facilitating the issuance of a policy of title insurance and no liability is assumed hereby. If it is desired that liability be assumed prior to the issuance of a policy of title insurance, a Binder or Commitment should be requested.

File No: 09304126

SCHEDULE A

The form of policy of title insurance contemplated by this report is:

ALTA Owners 2006 Policy

The estate or interest in the land hereinafter described or referred to covered by this report is:

A FEE

Title to said estate or interest at the date hereof is vested in:

County of Riverside, a political subdivision of the State of California

The land referred to herein is situated in the County of RIVERSIDE, State of California, and is described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

File No: 09304126

EXHIBIT "A"

All that certain real property situated in the County of Riverside, State of California, described as follows:

Parcel A: (294-110-003)

A portion of land lying in Section 28, Township 3 South, Range 4 West, San Bernardino Base and Meridian, in the County of Riverside, State of California, being more particularly described as follows:

Commencing at the Northeast corner of the Southeast Quarter of Section 33, Township 3 South, Range 4 West, San Bernardino Base and Meridian, said point also being the centerline intersection of Nandina Avenue (60.00 feet wide) and Brown Street (60.00 feet wide) as shown on Subdivision Map of Upton Acres Number 2, filed in Book 14, Page 14 of Maps, records of the Recorder of Riverside County, California;

Thence along said centerline of Nandina Avenue, North 89° 42' 58" West, a distance of 2662.74 feet to the centerline intersection of said Nandina Avenue and Alexander Street (60.00 feet wide);

Thence North 00° 57' 39" East, a distance of 1447.44 feet;

Thence South 89° 02' 21" East, a distance of 745.33 feet;

Thence North 00° 57' 39" East, a distance of 2475.51 feet;

Thence North 00° 53' 27" East, a distance of 114.32 feet;

Thence North 89° 06' 33" West, a distance of 40.65 feet to the True Point of Beginning;

Thence North 44° 20' 00" West, a distance of 32.00 feet;

Thence South 45° 40' 00" West, a distance of 79.00 feet;

Thence South 44° 20' 00" East, a distance of 32.00 feet;

Thence North 45° 40' 00" East, a distance of 79.00 feet to the True Point of Beginning.

The bearing and distances used in the above description are based on the California coordinate System of 1983, Zone 6. Multiply the distances shown by 1.000072279 to obtain ground distances.

Also excepting therefrom reserving unto the grantor all oil, gas and other mineral resources of any kind or nature in the mineral estate of the property; provided, however, that such reservation shall not include the right of access to or any right to use any portion of the surface of the property as reserved in the deed from the United States of America, recorded May 28, 2001 as Instrument No. 2001-235686 of Official Records.

File No: 09304126

Parcel B: (294-130-008, 294-110-003, 005 and 295-020-005, 008)

All that certain real property situated in the County of Riverside, State of California, described as follows:

All those portions of Lots 103, 104, and 105 in the Alessandro Tract, as per Plat recorded in Book 6, Page 13 of Maps, records of San Bernardino County and those portions of Lots 1 through 7, inclusive, and Lots 10 through 24, inclusive, Lots 31 through 38, inclusive, together with those portions of vacated Mariposa Avenue, Mead Street, Boulder Avenue, Alexander Street and Elsinore Road which would pass by operation of law, all within Upton Acres No. 2, as per Plat recorded in Book 14 of Maps, Page 14, records of Riverside County, and being within Sections 27, 28, 33 and 34, Township 3 South, Range 4 West, San Bernardino Base and Meridian, according to the Official Plat thereof, all of said land being in the County of Riverside, State of California, described as a whole as follows:

Commencing at the Northeast corner of the Southeast $\frac{1}{4}$ of said Section 33, said point also being the centerline intersection of Nandina Avenue (60.00 feet wide) and Brown Street (60.00 feet wide) as shown on Subdivision Map of Upton Acres Number 2, filed in Book 14, Page 14, of Maps, records of the recorder of Riverside County, California;
Thence along said centerline of Nandina Avenue North $89^{\circ} 42' 58''$ West, a distance of 2662.74 feet to the centerline intersection of Nandina Avenue and Alexander Street (60.00 feet wide);
Thence North $00^{\circ} 57' 39''$ East, a distance of 30.00 feet to a point of intersection with the Northerly right-of-way line of said Nandina Avenue, said point also being the true point of beginning;
Thence continuing North $00^{\circ} 57' 39''$ East, a distance of 1417.44 feet;
Thence South $89^{\circ} 02' 21''$ East, a distance of 1637.31 feet;
Thence North $00^{\circ} 53' 25''$ East, a distance of 1351.88 feet;
Thence South $88^{\circ} 51' 43''$ East, a distance of 1164.98 feet to a point of intersection with the West line of Parcel Map 22504, filed in Book 151, Pages 63 and 64 of Parcel Maps, records of the recorder of Riverside County, California;
Thence along said West line North $00^{\circ} 53' 58''$ East, a distance of 1443.48 feet;
Thence leaving said West line North $89^{\circ} 05' 31''$ West, a distance of 440.96 feet;
Thence North $00^{\circ} 49' 44''$ East, a distance of 387.80 feet;
Thence North $89^{\circ} 10' 16''$ West, a distance of 3268.11 feet;
Thence South $00^{\circ} 49' 44''$ West, a distance of 1720.00 feet;
Thence North $89^{\circ} 10' 16''$ West, a distance of 1740.00 feet to a point of intersection with the Easterly right-of-way line of Barton Road (44.00 feet half width) per document recorded September 22, 1972 as Instrument No. 127557, records of said recorder;

File No: 09304126

**Thence along said Easterly right-of-way line South 00° 37' 32" West, a distance of 280.02 feet to an angle point in said right-of-way line;
Thence continuing along said right-of-way line South 00° 26' 27" West, a distance of 2615.30 feet to a point of intersection with a line being 30.00 feet North of and measured at right angles to the North line of the Southwest One-Quarter of said Section 33;
Thence South 89° 41' 53" East, on a line 30.00 feet Northerly of and parallel with said North line of the Southwest One-Quarter, a distance of 2621.72 feet to an angle point in said line;
Thence continuing on said parallel line South 89° 42' 57" East, a distance of 0.35 feet to the true point of beginning.**

Excepting therefrom that portion of land lying in Section 28, Township 3 South, Range 4 West, San Bernardino Base and Meridian, known as Building 3404, and being more particularly described as follows:

**Commencing at the Northeast corner of the Southeast One-Quarter of said Section 33, said point also being the centerline intersection of Nandina Avenue (60.00 feet wide) and Brown Street (60.00 feet wide) as shown on Subdivision Map of Upton Acres Number 2, filed in Book 14, Page 14 of Maps, records of the recorder of Riverside County, California;
Thence along said centerline of Nandina Avenue, North 89° 42' 58" West, a distance of 2662.74 feet to the centerline intersection of said Nandina Avenue and Alexander Street (60.00 feet wide);
Thence North 00° 57' 39" East, a distance of 1447.44 feet;
Thence South 89° 02' 21" East, a distance of 745.33 feet;
Thence North 00° 57' 39" East, a distance of 2475.51 feet;
Thence North 00° 53' 27" East, a distance of 114.32.00 feet;
Thence North 89° 06' 33" West, a distance of 40.65 feet to the true point of beginning;
Thence North 44° 20' 00" West, a distance of 32.00 feet;
Thence South 45° 40' 00" West, a distance of 79.00 feet;
Thence South 44° 20' 00" East, a distance of 32.00 feet;
Thence North 45° 40' 00" East, a distance of 79.00 feet to the true point of beginning.**

Also Excepting therefrom reserving unto the grantor all oil, gas and other mineral resources of any kind or nature in the mineral estate of the property; provided, however, that such reservation shall not include the right of access to or any right to use any portion of the surface of the property as reserved in the deeds from the United States of America, recorded December 21, 1999 as Instrument No. 99-550370 and recorded January 6, 2000 as Instrument No. 2000-6655 both of Official Records.

Assessor's Parcel Number: 294-110-003; 294-110-005-2; 294-130-008-7; 295-020-005-1 and 295-020-008-4

File No: 09304126

SCHEDULE B – Section A

The following exceptions will appear in policies when providing standard coverage as outlined below:

1. (a) Taxes or assessments that are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the Public Records; (b) proceedings by a public agency that may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the Public Records.
2. Any facts, rights, interests or claims that are not shown by the Public Records but that could be ascertained by an inspection of the Land or that may be asserted by persons in possession of the Land.
3. Easements, liens or encumbrances, or claims thereof, not shown by the Public Records.
4. Any encroachment, encumbrance, violation, variation or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land and not shown by the Public Records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b) or (c) are shown by the Public Records.
6. Any lien or right to a lien for services, labor of material not shown by the Public Records.

File No: 09304126

SCHEDULE B – Section B

At the date hereof Exceptions to coverage in addition to the printed exceptions and exclusions in said policy form would be as follows:

- A. No taxes are due or payable at this time. Said Property is currently owned by a Governmental Agency.
- B. The lien of any special assessment or tax resulting from the inclusion of the property in a special assessment district or Mello-Roos Community Facilities District, which may exist by virtue of assessment maps or notices filed and/or recorded by any such district. Assessments, if any, arising from such assessment districts may be collected with the regular real property taxes.
- C. Supplemental or escaped assessments of property taxes, if any, assessed pursuant to the Revenue and Taxation Code of the State of California.
 1. Water rights, claims or title to water, whether or not shown by the public records.
 2. An easement in favor of the public over any existing roads lying within said land.
 3. An easement for the purpose shown below and rights incidental thereto as set forth in a document
Purpose: canals and flumes and pipe lines and the rights of way of the same
Recorded: September 5, 1905 in Book 208, Page 180 of Deeds
The exact location and/or extent of said easement is not disclosed in the public records.
 4. An easement for the purpose shown below and rights incidental thereto as set forth in a document
Purpose: public roads and highway, for public utilities, for railroads and for pipe lines
Recorded: November 1, 1944 in Book 645, Page 477 of Official Records
The exact location and/or extent of said easement is not disclosed in the public records.
Said matter affects Parcel A
 5. The matters contained in a document entitled "Resolution Abandoning County Highways" recorded May 5, 1953 in Book 1468, Page 470 of Official Records.
Reference is made to said document for full particulars.

File No: 09304126

6. The fact that said land lies within the Santa Ana Watershed Benefit Assessment Area, as disclosed by document recorded June 10, 1991 as Instrument No. 193749 of Official Records.

Reference is made to said document for full particulars.

7. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Retrocession of Legislative Jurisdiction California Government Code
Section 113
Dated: May 15, 1996
Executed by: Robert C. Hight, Executive Officer California State Lands
Commission
Recorded: May 17, 1996 as Instrument No. 184254 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

8. Covenants, conditions and restrictions as set forth in the document

Recorded: December 21, 1999 as Instrument No. 1999-550370 and
January 6, 2000 as Instrument No. 2000-006655 both of Official
Records

This exception omits any covenant, condition or restriction based on race, color, religion, sex, handicap, familial status or national origin, unless and only to the extent that the covenant, condition or restriction (a) is not in violation of state or federal law, (b) is exempt under 42 U.S.C. Section 3607 or (c) relates to a handicap but does not discriminate against handicapped people.

Among other things, said document provides for:

A) Reservations to the United States of America including Environmental Protection Agency (EPA) for access to, and use of utilities.

B) The property shall be used and maintained for law enforcement and emergency management response in perpetuity.

C) Right of Reverter to the United States upon breach of certain conditions.

The matters contained in a document entitled "Release and Cancellation of Easement" recorded September 12, 2006 as Instrument No. 2006-0671973 of Official Records.

Reference is made to said document for full particulars.

9. Any boundary discrepancies, rights or claims which may exist or arise as disclosed by a Record of Survey

Recorded in Book 108, Pages 9-12 inclusive, of Records of Survey

File No: 09304126

10. Any boundary discrepancies, rights or claims which may exist or arise as disclosed by a Record of Survey

Recorded: February 15, 2001 in Book 110, Pages 30-40 Records of Survey

Said matter affects Parcel B

11. Covenants, conditions and restrictions as set forth in the document

Recorded: May 29, 2001 as Instrument No. 2001-235686 of Official Records

This exception omits any covenant, condition or restriction based on race, color, religion, sex, handicap, familial status or national origin, unless and only to the extent that the covenant, condition or restriction (a) is not in violation of state or federal law, (b) is exempt under 42 U.S.C. Section 3607 or (c) relates to a handicap but does not discriminate against handicapped people.

Said matter affects Parcel A

12. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Covenant to Restrict Use of Property Environmental Restriction
Parcel H-1A formerly known as March Air Force Base Riverside
County, California 92518-1504

Dated: May 22, 2001

By and between: County of Riverside Sheriff's Department (the "Covenantor"), and
by the Department of Toxic Substances Control (DTSC)(the
"Covantee")

Recorded: May 29, 2001 as Instrument No. 2001-235687 of Official Records

Reference is made to said document for full particulars.

13. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Department of the Air Force Utility Bill of Sale

Dated: September 26, 2002

By and between: United States of America, to the March Joint Powers Authority, a
California joint powers agency and a Local Redevelopment
Authority

Recorded: September 27, 2002 as Instrument No. 2002-538526 of Official
Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

File No: 09304126

14. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Department of the Air Force Assignment of Easements
Dated: September 26, 2002
By and between: United States of America, acting by and through its Secretary of the Air Force ("Assignor"), and the March Joint Powers Authority, a California joint powers agency ("Assignee")
Recorded: September 27, 2002 as Instrument No. 2002-538527 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

15. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Department of the Air Force Assignment of Rights
Dated: September 26, 2002
By and between: United States of America, acting by and through its Secretary of the Air Force ("Assignor"), and the March Joint Powers Authority, a California joint powers agency ("Assignee")
Recorded: September 27, 2002 as Instrument No. 2002-538528 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

16. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Department of the Air Force License on Portions of the Former March Air Force Base
Dated: September 27, 2002
By and between: United States of America, acting by and through its Secretary of the Air Force ("Government"), and the March Joint Powers Authority, a California joint powers agency ("March JPA")
Recorded: October 23, 2002 as Instrument No. 2002-594952 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

17. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Assignment of License
Dated: September 27, 2002
By and between: March Joint Powers Authority, a California joint powers agency and Western Municipal Water District of Riverside County, a California municipal water district
Recorded: October 24, 2002 as Instrument No. 2002-600755 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

File No: 09304126

18. A financing statement filed in the office of the County Recorder, showing:

Debtor: County of Riverside
Secured Party: LaSalle Bank National Association
Date: Not Set Out
Recorded: September 18, 2003 as Instrument No. 2003-727288 of Official Records
Property Covered: as shown therein

Said matter affects Parcel B

Said matter affects said land and other land

19. The fact that said land is included within a project area of the Redevelopment Agency shown below, and that proceedings for the redevelopment of said project have been instituted under the Redevelopment law (such redevelopment to proceed only after the adoption of the redevelopment plan) as disclosed by a document.

Redevelopment Agency: March Joint Powers Authority Redevelopment Plan for the March Air Force Base Redevelopment Plan
Recorded: February 6, 2004 as Instrument No. 2004-0086467 of Official Records

20. An easement for the purpose shown below and rights incidental thereto as set forth in a document

Granted to: Western Municipal Water District of Riverside County
Purpose: a pipeline or pipelines for all purposes, together with any easement roads, appurtenances and communication cables specifically for system operations within the right-of-way, and for the ingress and egress
Recorded: July 23, 2004 as Instrument No. 2004-0572830 of Official Records
Affects: said land more particularly described therein.

Said matter affects Parcel B

21. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Site and Facilities Lease
Dated: April 1, 2005
By and between: County of Riverside, Lessor, and County of Riverside Asset Leasing Corporation, Lessee
Recorded: April 29, 2005 as Instrument No. 2005-0342126 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

Affects the herein-described land and other land

The present ownership of the leasehold created by said lease and other matters affecting the interest of the lessee are not shown herein.

File No: 09304126

22. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Sublease and Option to Purchase
Dated: April 1, 2005
By and between: County of Riverside Asset Leasing Corporation, Sublessor, and
County of Riverside, sublessee
Recorded: April 29, 2005 as Instrument No. 2005-0342127 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

Affects the herein-described land and other land.

The present ownership of the leasehold created by said lease and other matters affecting the interest of the lessee are not shown herein.

23. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Assignment Agreement (Capital Improvements Project 2005 Series A)
Dated: April 1, 2005
By and between: County of Riverside Asset Leasing Corporation and Wells Fargo Bank, National Association as Trustee
Recorded: April 29, 2005 as Instrument No. 0342128 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

24. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Infrastructure Easement Agreement
Dated: May 10, 2006
By and between: March Joint Powers Authority, a joint powers authority established pursuant to the laws of the State of California ("Grantor"), and Southern California Edison Company, a corporation ("Grantee")
Recorded: October 27, 2006 as Instrument No. 2006-0791241 of Official Records

Reference is made to said document for full particulars.

Said matter affects Parcel B

The matters contained in a document entitled "Quitclaim Deed (Easement)" recorded February 4, 2008 as Instrument No. 2008-0055601 of Official Records.

Reference is made to said document for full particulars.

25. The fact that said land is included within a project area of the Redevelopment Agency shown below, and that proceedings for the redevelopment of said project have been instituted under the Redevelopment law (such redevelopment to proceed only after the adoption of the redevelopment plan) as disclosed by a document.

Redevelopment Agency: March Joint Powers Redevelopment Agency
Recorded: June 11, 2007 as Instrument No. 2007-0380610 of Official Records

File No: 09304126

26. A document subject to all the terms, provisions and conditions therein contained.

Entitled: Infrastructure Easement Agreement
Dated: February 21, 2007
By and between: March Joint Powers Authority and Southern California Edison
Company, a California Corporation
Recorded: March 21, 2008 as Instrument No. 2008-0140918 of Official
Records

Reference is made to said document for full particulars.

27. Lack of a right of access to and from the land.

Said matter affects Parcel A

28. Matters which may be disclosed by an inspection or by a survey of said land that is satisfactory to this Company, or by inquiry of the parties in possession thereof.

29. Any rights, interests or claims of the parties in possession of said land, including but not limited to those based on an unrecorded agreement, contract or lease.

This Company will require that a full copy of any unrecorded agreement, contract or lease be submitted to us, together with all supplements, assignments and amendments, before any policy of title insurance will be issued.

30. Any easements not disclosed by those public records which impart constructive notice and which are not visible and apparent from an inspection of the surface of said land.

31. Discrepancies, conflicts in boundary lines, shortage in area, encroachments or any other facts which a correct survey would disclose, and which are not shown by the public records.

END OF SCHEDULE B EXCEPTIONS

**PLEASE REFER TO THE "NOTES AND REQUIREMENTS SECTION" WHICH
FOLLOWS FOR INFORMATION NECESSARY TO COMPLETE THIS TRANSACTION**

File No: 09304126

REQUIREMENTS SECTION:

REQ NO.1: The Company will require a statement of information from the parties named below in order to complete this report, based on the effect of documents, proceedings, liens, decrees, or other matters which do not specifically describe said land, but which, if any do exist, may affect the title or impose liens or encumbrances thereon.

Parties	Buyers/Sellers
---------	----------------

File No: 09304126

INFORMATIONAL NOTES SECTION

NOTE NO. 1: The information on the attached plat is provided for your convenience as a guide to the general location of the subject property. The accuracy of this plat is not guaranteed, nor is it a part of any policy, report or guarantee to which it may be attached.

NOTE NO. 2: California insurance code section 12413.1 regulates the disbursement of escrow and sub-escrow funds by title companies. The law requires that funds be deposited in the title company escrow account and available for withdrawal prior to disbursement. Funds deposited with the company by wire transfer may be disbursed upon receipt. Funds deposited with the company via cashier's check or teller's check drawn on a California based bank may be disbursed on the next business day after the day of deposit. If funds are deposited with the company by other methods, recording and/or disbursement may be delayed. All escrow and sub-escrow funds received by the company will be deposited with other escrow funds in one or more non-interest bearing escrow accounts of the company in a financial institution selected by the company. The company may receive certain direct or indirect benefits from the financial institution by reason of the deposit of such funds or the maintenance of such accounts with such financial institution, and the company shall have no obligation to account to the depositing party in any manner for the value of, or to pay to such party, any benefit received by the company. Those benefits may include, without limitation, credits allowed by such financial institution on loans to the company or its parent company and earnings on investments made with the proceeds of such loans, accounting, reporting and other services and products of such financial institution. Such benefits shall be deemed additional compensation of the company for its services in connection with the escrow or sub-escrow.

WIRING INSTRUCTIONS FOR THIS OFFICE ARE:

Wells Fargo Bank
420 Montgomery Street
San Francisco, CA 94104
Phone: (888) 384-8400
ABA #121000248
Credit To: Lawyers Title Company – Commercial Services
Account #4122109614

RE: 09304126 903 - CMC

PLEASE INDICATE COMMONWEALTH LAND TITLE COMPANY ESCROW OR TITLE ORDER NUMBER

NOTE NO. 3: Lawyers Title is a division of Commonwealth Land Title Insurance Company. The insurer in policies of title insurance, when issued in this transaction, will be Commonwealth Land Title Insurance Company.

File No: 09304126

NOTE NO. 4 THIS COMPANY REQUIRES CURRENT BENEFICIARY DEMANDS PRIOR TO CLOSING. If the demand is expired and a current demand cannot be obtained, our requirements will be as follows:

(a) If this Company accepts a verbal update on the demand, we may hold an amount equal to one monthly mortgage payment. This hold will be in addition to the verbal hold the lender may have stipulated.

(b) If this Company cannot obtain a verbal update on the demand, we will either pay off the expired demand, or wait for the amended demand, at our discretion.

(c) All payoff figures are verified at closing. If the customer's last payment was made within 15 days of closing, our Payoff Department may hold one month's payment to insure check has cleared the bank (unless a copy of the cancelled check is provided, in which case there will be no hold).

Typist: tga

Date Typed: October 18, 2011

ATTACHMENT ONE

AMERICAN LAND TITLE ASSOCIATION RESIDENTIAL TITLE INSURANCE POLICY (6-1-87) EXCLUSIONS

In addition to the Exceptions in Schedule E, you are not insured against loss, costs, attorneys' fees, and expenses resulting from:

1. Governmental police power, and the existence or violation of any law or government regulation. This includes building and zoning ordinances and also laws and regulations concerning:

- land use
- improvements on the land
- land division
- environmental protection

This exclusion does not apply to violations or the enforcement of these matters which appear in the public records at Policy Date.

This exclusion does not limit the zoning coverage described in Items 12 and 13 of Covered Title Risks.

2. The right to take the land by condemning it, unless:
 - a notice of exercising the right appears in the public records on the Policy Date

In addition to the Exclusions, you are not insured against loss, costs, attorneys' fees, and the expenses resulting from:

1. Any rights, interests, or claims of parties in possession of the land not shown by the public records.
2. Any easements or liens not shown by the public records. This does not limit the lien coverage in Item 8 of Covered Title Risks.

- the taking happened prior to the Policy Date and is binding on you if you bought the land without knowing of the taking.

3. Title Risks:
 - that are created, allowed, or agreed to by you
 - that are known to you, but not to us, on the Policy Date—unless they appeared in the public records
 - that result in no loss to you
 - that first affect your title after the Policy Date—this does not limit the labor and material lien coverage in Item 8 of Covered Title Risks
4. Failure to pay value for your title.
5. Lack of a right:
 - to any land outside the area specifically described and referred to in Item 3 of Schedule A
 - or
 - in streets, alleys, or waterways that touch your land

This exclusion does not limit the access coverage in Item 5 of Covered Title Risks.

3. Any facts about the land which a correct survey would disclose and which are not shown by the public records. This does not limit the forced removal coverage in Item 12 of Covered Title Risks.
4. Any water rights or claims or title to water in or under the land, whether or not shown by the public records

ATTACHMENT ONE
(Continued)

CALIFORNIA LAND TITLE ASSOCIATION STANDARD COVERAGE POLICY - 1990
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy and the Company will not pay loss or damage, costs, attorneys' fees or expenses which arise by reason of:

1. (a) Any law, ordinance or governmental regulation (including but not limited to building and zoning laws, ordinances, or regulations) restricting, regulating, prohibiting or relating to (i) the occupancy, use, or enjoyment of the land; (ii) the character, dimensions or location of any improvement now or hereafter erected on the land; (iii) a separation in ownership or a change in the dimensions or area of the land or any parcel of which the land is or was a part; or (iv) environmental protection, or the effect of any violation of these laws, ordinances or governmental regulations, except to the extent that a notice of the enforcement thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
(b) Any governmental police power not excluded by (a) above, except to the extent that a notice of the exercise thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
2. Rights of eminent domain unless notice of the exercise thereof has been recorded in the public records at Date of Policy, but not excluding from coverage any taking which has occurred prior to Date of Policy which would be binding on the rights of a purchaser for value without knowledge.
3. Defects, liens, encumbrances, adverse claims or other matters:
(a) whether or not recorded in the public records at Date of Policy, but created, suffered, assumed or agreed to by the insured claimant;

(b) not known to the Company, not recorded in the public records at Date of Policy, but known to the insured claimant and not disclosed in writing to the Company by the insured claimant prior to the date the insured claimant became an insured under this policy;

(c) resulting in no loss or damage to the insured claimant;
(d) attaching or created subsequent to Date of Policy (except to the extent that this policy insures the priority of the lien of the insured mortgage over any statutory lien for services, labor or material or to the extent insurance is afforded herein as to assessments for street improvements under construction or completed at Date of Policy); or
(e) resulting in loss or damage which would not have been sustained if the insured claimant had paid value for the insured mortgage.

4. Unenforceability of the lien of the insured mortgage because of the inability or failure of the insured at Date of Policy, or the inability or failure of any subsequent owner of the indebtedness, to comply with applicable doing business laws of the state in which the land is situated.
5. Invalidity or unenforceability of the lien of the insured mortgage, or claim thereof, which arises out of the transaction evidenced by the insured mortgage and is based upon usury or any consumer credit protection or truth in lending law.
6. Any claim, which arises out of the transaction vesting in the insured the estate or interest insured by this policy or the transaction creating the interest of the insured lender, by reason of the operation of federal bankruptcy, state insolvency or similar creditors' rights laws.

SCHEDULE B, PART I
EXCEPTIONS FROM COVERAGE

This policy does not insure against loss or damage (and the Company will not pay costs, attorneys' fees or expenses) which arise by reason of:

PART I

1. Taxes or assessments which are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the public records. Proceedings by a public agency which may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the public records.
2. Any facts, rights, interests or claims which are not shown by the public records but which could be ascertained by an inspection of the land or which may be asserted by persons in possession thereof.
3. Easements, liens or encumbrances, or claims thereof, not shown by the public records.
4. Discrepancies, conflicts in boundary lines, shortage in area, encroachments, or any other facts which a correct survey would disclose, and which are not shown by the public records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b) or (c) are shown by the public records.
6. Any lien or right to a lien for services, labor or material not shown by the Public Records.

ATTACHMENT ONE
(CONTINUED)

FORMERLY AMERICAN LAND TITLE ASSOCIATION LOAN POLICY (10-17-92)
WITH A.L.T.A. ENDORSEMENT—FORM 1 COVERAGE
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy and the Company will not pay loss or damage, costs, attorneys' fees or expenses which arise by reason of:

1. (a) Any law, ordinance or governmental regulation (including but not limited to building and zoning laws, ordinances, or regulations) restricting, regulating, prohibiting or relating to (i) the occupancy, use, or enjoyment of the land; (ii) the character, dimensions or location of any improvement now or hereafter erected on the land; (iii) a separation in ownership or a change in the dimensions or area of the land or any parcel of which the land is or was a part; or (iv) environmental protection, or the effect of any violation of these laws, ordinances or governmental regulations, except to the extent that a notice of the enforcement thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
(b) Any governmental police power not excluded by (a) above, except to the extent that a notice of the exercise thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
2. Rights of eminent domain unless notice of the exercise thereof has been recorded in the public records at Date of Policy, but not excluding from coverage any taking which has occurred prior to Date of Policy which would be binding on the rights of a purchaser for value without knowledge.
3. Defects, liens, encumbrances, adverse claims or other matters:
 - (a) created, suffered, assumed or agreed to by the insured claimant;
 - (b) not known to the Company, not recorded in the public records at Date of Policy, but known to the insured claimant and not disclosed in writing to the Company by the insured claimant prior to the date the insured claimant became an insured under this policy;
 - (c) resulting in no loss or damage to the insured claimant;
 - (d) attaching or created subsequent to Date of Policy (except to the extent that this policy insures the priority of the lien of the insured mortgage over any statutory lien for services, labor or material or to the extent insurance is afforded herein as to assessments for street improvements under construction or completed at Date of Policy); or
4. Unenforceability of the lien of the insured mortgage because of the inability or failure of the insured at Date of Policy, or the inability or failure of any subsequent owner of the indebtedness, to comply with applicable doing business laws of the state in which the land is situated.
5. Invalidity or unenforceability of the lien of the insured mortgage, or claim thereof, which arises out of the transaction evidenced by the insured mortgage and is based upon usury or any consumer credit protection or truth in lending law.
6. Any statutory lien for services, labor or materials (or the claim of priority of any statutory lien for services, labor or materials over the lien of the insured mortgage) arising from an improvement or work related to the land which is contracted for and commenced subsequent to Date of Policy and is not financed in whole or in part by proceeds of the indebtedness secured by the insured mortgage which at Date of Policy the insured has advanced or is obligated to advance.
7. Any claim, which arises out of the transaction creating the interest of the mortgagee insured by this policy, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that is based on:
 - (i) the transaction creating the interest of the insured mortgagee being deemed a fraudulent conveyance or fraudulent transfer; or
 - (ii) the subordination of the interest of the insured mortgagee as a result of the application of the doctrine of equitable subordination; or
 - (iii) the transaction creating the interest of the insured mortgagee being deemed a preferential transfer except where the preferential transfer results from the failure:
 - (a) to timely record the instrument of transfer; or
 - (b) of such recordation to impart notice to a purchaser for value or a judgment or lien creditor.

The above policy form may be issued to afford either Standard Coverage or Extended Coverage.

In addition to the above Exclusions from Coverage, the Exceptions from Coverage in a Standard Coverage policy will also include the following Exceptions from Coverage:

EXCEPTIONS FROM COVERAGE

This policy does not insure against loss or damage (and the Company will not pay costs, attorneys' fees or expenses) which arise by reason of

1. Taxes or assessments which are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the public records. Proceedings by a public agency which may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the public records.
2. Any facts, rights, interests or claims which are not shown by the public records but which could be ascertained by an inspection of the land or which may be asserted by persons in possession thereof.
3. Easements, liens or encumbrances, or claims thereof, not shown by the public records.
4. Discrepancies, conflicts in boundary lines, shortage in area, encroachments, or any other facts which a correct survey would disclose, and which are not shown by the public records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof, (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b) or (c) are shown by the public records.
6. Any lien or right to a lien for services, labor or material not shown by the Public Records

ATTACHMENT ONE
(CONTINUED)

2006 AMERICAN LAND TITLE ASSOCIATION LOAN POLICY (06-17-06)
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy, and the Company will not pay loss or damage, costs, attorneys' fees, or expenses that arise by reason of:

1. (a) Any law, ordinance, permit, or governmental regulation (including those relating to building and zoning) restricting, regulating, prohibiting, or relating to
 - (i) the occupancy, use, or enjoyment of the Land;
 - (ii) the character, dimensions, or location of any improvement erected on the Land;
 - (iii) the subdivision of land; or
 - (iv) environmental protection;or the effect of any violation of these laws, ordinances, or governmental regulations. This Exclusion 1(a) does not modify or limit the coverage provided under Covered Risk 5.
(b) Any governmental police power. This Exclusion 1(b) does not modify or limit the coverage provided under Covered Risk 6.
2. Rights of eminent domain. This Exclusion does not modify or limit the coverage provided under Covered Risk 7 or 8.
3. Defects, liens, encumbrances, adverse claims, or other matters
 - (a) created, suffered, assumed, or agreed to by the Insured Claimant;
 - (b) not known to the Company, not recorded in the Public Records at Date of Policy, but known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;

- (c) resulting in no loss or damage to the Insured Claimant;
- (d) attaching or created subsequent to Date of Policy (however, this does not modify or limit the coverage provided under Covered Risk 11, 13 or 14); or
- (e) resulting in loss or damage that would not have been sustained if the Insured Claimant had paid value for the Insured Mortgage.
4. Unenforceability of the lien of the Insured Mortgage because of the inability or failure of an Insured to comply with applicable doing-business laws of the state where the Land is situated.
5. Invalidity or unenforceability in whole or in part of the lien of the Insured Mortgage that arises out of the transaction evidenced by the Insured Mortgage and is based upon usury or any consumer credit protection or truth-in-lending law.
6. Any claim, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that the transaction creating the lien of the Insured Mortgage, is
 - (a) a fraudulent conveyance or fraudulent transfer, or
 - (b) a preferential transfer for any reason not stated in Covered Risk 13(b) of this policy.
7. Any lien on the Title for real estate taxes or assessments imposed by governmental authority and created or attaching between Date of Policy and the date of recording of the Insured Mortgage in the Public Records. This Exclusion does not modify or limit the coverage provided under Covered Risk 11(b).

The above policy form may be issued to afford either Standard Coverage or Extended Coverage.

In addition to the above Exclusions from Coverage, the Exceptions from Coverage in a Standard Coverage policy will also include the following Exceptions from Coverage:

EXCEPTIONS FROM COVERAGE

This policy does not insure against loss or damage (and the Company will not pay costs, attorneys' fees or expenses) that arise by reason of:

1. (a) Taxes or assessments that are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the Public Records;
(b) proceedings by a public agency that may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the Public Records.
2. Any facts, rights, interests, or claims that are not shown by the Public Records but that could be ascertained by an inspection of the Land or that may be asserted by persons in possession of the Land.
3. Easements, liens or encumbrances, or claims thereof, not shown by the Public Records.
4. Any encroachment, encumbrance, violation, variation, or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land and not shown by the Public Records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the Public Records.
6. Any lien or right to a lien for services, labor or material not shown by the Public Records.

ATTACHMENT ONE
(CONTINUED)

FORMERLY AMERICAN LAND TITLE ASSOCIATION OWNER'S POLICY (10-17-92)
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy and the Company will not pay loss or damage, costs, attorneys' fees or expenses which arise by reason of:

1. (a) Any law, ordinance or governmental regulation (including but not limited to building and zoning laws, ordinances, or regulations) restricting, regulating, prohibiting or relating to (i) the occupancy, use, or enjoyment of the land; (ii) the character, dimensions or location of any improvement now or hereafter erected on the land; (iii) a separation in ownership or a change in the dimensions or area of the land or any parcel of which the land is or was a part; or (iv) environmental protection, or the effect of any violation of these laws, ordinances or governmental regulations, except to the extent that a notice of the enforcement thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
(b) Any governmental police power not excluded by (a) above, except to the extent that a notice of the exercise thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the land has been recorded in the public records at Date of Policy.
2. Rights of eminent domain unless notice of the exercise thereof has been recorded in the public records at Date of Policy, but not excluding from coverage any taking which has occurred prior to Date of Policy which would be binding on the rights of a purchaser for value without knowledge.
3. Defects, liens, encumbrances, adverse claims or other matters:
(a) created, suffered, assumed or agreed to by the insured claimant;
(b) not known to the Company, not recorded in the public records at Date of Policy, but known to the insured claimant and not disclosed in writing to the Company by the insured claimant prior to the date the insured claimant became an insured under this policy;
(c) resulting in no loss or damage to the insured claimant;
(d) attaching or created subsequent to Date of Policy; or
(e) resulting in loss or damage which would not have been sustained if the insured claimant had paid value for the estate or interest insured by this policy.
4. Any claim, which arises out of the transaction vesting in the insured the estate or interest insured by this policy, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that is based on:
(i) the transaction creating the estate or interest insured by this policy being deemed a fraudulent conveyance or fraudulent transfer; or
(ii) the transaction creating the estate or interest insured by this policy being deemed a preferential transfer except where the preferential transfer results from the failure:
(a) to timely record the instrument of transfer; or
(b) of such recordation to impart notice to a purchaser for value or a judgment or lien creditor.

The above policy form may be issued to afford either Standard Coverage or Extended Coverage.

In addition to the above Exclusions from Coverage, the Exceptions from Coverage in a Standard Coverage Policy will also include the following Exceptions from Coverage:

EXCEPTIONS FROM COVERAGE

This policy does not insure against loss or damage (and the Company will not pay costs, attorneys' fees or expenses) which arise by reason of:

1. Taxes or assessments which are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the public records. Proceedings by a public agency which may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the public records.
2. Any facts, rights, interests or claims which are not shown by the public records but which could be ascertained by an inspection of the land or which may be asserted by persons in possession thereof.
3. Easements, liens or encumbrances, or claims thereof, which are not shown by the public records.
4. Discrepancies, conflicts in boundary lines, shortage in area, encroachments, or any other facts which a correct survey would disclose, and which are not shown by the public records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b) or (c) are shown by the public records.
5. Any lien or right to a lien for services, labor or material not shown by the Public Records.

ATTACHMENT ONE
(CONTINUED)

2006 AMERICAN LAND TITLE ASSOCIATION OWNER'S POLICY (06-17-06)
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy, and the Company will not pay loss or damage, costs, attorneys' fees, or expenses that arise by reason of:

1. (a) Any law, ordinance, permit, or governmental regulation (including those relating to building and zoning) restricting, regulating, prohibiting, or relating to
 - (i) the occupancy, use, or enjoyment of the Land;
 - (ii) the character, dimensions, or location of any improvement erected on the Land;
 - (iii) the subdivision of land; or
 - (iv) environmental protection;or the effect of any violation of these laws, ordinances, or governmental regulations. This Exclusion 1(a) does not modify or limit the coverage provided under Covered Risk 5.
- (b) Any governmental police power. This Exclusion 1(b) does not modify or limit the coverage provided under Covered Risk 6.
2. Rights of eminent domain. This Exclusion does not modify or limit the coverage provided under Covered Risk 7 or 8.
3. Defects, liens, encumbrances, adverse claims, or other matters
 - (a) created, suffered, assumed, or agreed to by the Insured Claimant;

- (b) not known to the Company, not recorded in the Public Records at Date of Policy, but known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;
 - (c) resulting in no loss or damage to the Insured Claimant;
 - (d) attaching or created subsequent to Date of Policy (however, this does not modify or limit the coverage provided under Covered Risk 9 and 10); or
 - (e) resulting in loss or damage that would not have been sustained if the Insured Claimant had paid value for the Title.
4. Any claim, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that the transaction vesting the Title as shown in Schedule A, is
 - (a) a fraudulent conveyance or fraudulent transfer; or
 - (b) a preferential transfer for any reason not stated in Covered Risk 9 of this policy
 5. Any lien on the Title for real estate taxes or assessments imposed by governmental authority and created or attaching between Date of Policy and the date of recording of the deed or other instrument of transfer in the Public Records that vests Title as shown in Schedule A.

The above policy form may be issued to afford either Standard Coverage or Extended Coverage.

In addition to the above Exclusions from Coverage, the Exceptions from Coverage in a Standard Coverage policy will also include the following Exceptions from Coverage:

EXCEPTIONS FROM COVERAGE

This policy does not insure against loss or damage (and the Company will not pay costs, attorneys' fees or expenses) that arise by reason of:

1. (a) Taxes or assessments that are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the Public Records;
- (b) proceedings by a public agency that may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the Public Records.
2. Any facts, rights, interests, or claims that are not shown in the Public Records but that could be ascertained by an inspection of the Land or that may be asserted by persons in possession of the Land.
3. Easements, liens or encumbrances, or claims thereof, not shown by the Public Records.
4. Any encroachment, encumbrance, violation, variation, or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land and that are not shown by the Public Records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the Public Records.
6. Any lien or right to a lien for services, labor or material not shown by the Public Records

**ATTACHMENT ONE
(CONTINUED)**

**CLTA HOMEOWNER'S POLICY OF TITLE INSURANCE (10-22-03)
ALTA HOMEOWNER'S POLICY OF TITLE INSURANCE (10-22-03)
EXCLUSIONS**

In addition to the Exceptions in Schedule B, You are not insured against loss, costs, attorneys' fees, and expenses resulting from:

1. Governmental police power, and the existence or violation of any law or government regulation. This includes ordinances, laws and regulations concerning:
 - a. building
 - b. zoning
 - c. Land use
 - d. improvements on Land
 - e. land division
 - f. environmental protection

This Exclusion does not apply to violations or the enforcement of these matters if notice of the violation or enforcement appears in the Public Records at the Policy Date.
This Exclusion does not limit the coverage described in Covered Risk 14, 15, 16, 17 or 24.
2. The failure of Your existing structures, or any part of them, to be constructed in accordance with applicable building codes. This Exclusion does not apply to violations of building codes if notice of the violation appears in the Public Records at the Policy Date.
3. The right to take the Land by condemning it, unless:
 - a. notice of exercising the right appears in the Public Records at the Policy Date; or
4. Risks:
 - a. that are created, allowed, or agreed to by You, whether or not they appear in the Public Records.
 - b. that are Known to You at the Policy Date, but not to Us, unless they appear in the Public Records at the Policy Date;
 - c. that result in no loss to You; or
 - d. that first occur after the Policy Date—this does not limit the coverage described in Covered Risk 7, 8.d., 22, 23, 24 or 25.
5. Failure to pay value for Your Title.
6. Lack of a right:
 - a. to any Land outside the area specifically described and referred to in paragraph 3 of Schedule A; and
 - b. in streets, alleys, or waterways that touch the Land.

This Exclusion does not limit the coverage described in Covered Risk 11 or 18.

LIMITATIONS ON COVERED RISKS

Your insurance for the following Covered Risks is limited on the Owner's Coverage Statement as follows:

- For Covered Risk 14, 15, 16, and 18, Your Deductible Amount and Our Maximum Dollar Limit of Liability shown in Schedule A.

The deductible amounts and maximum dollar limits shown on Schedule A are as follows:

	<u>Your Deductible Amount</u>	<u>Our Maximum Dollar Limit of Liability</u>
Covered Risk 14:	1.00% of Policy Amount or <u>\$2,500.00</u> (whichever is less)	<u>\$10,000.00</u>
Covered Risk 15:	1.00% of Policy Amount or <u>\$5,000.00</u> (whichever is less)	<u>\$25,000.00</u>
Covered Risk 16:	1.00% of Policy Amount or <u>\$5,000.00</u> (whichever is less)	<u>\$25,000.00</u>
Covered Risk 18:	1.00% of Policy Amount or <u>\$2,500.00</u> (whichever is less)	<u>\$5,000.00</u>

**ATTACHMENT ONE
(CONTINUED)**

**CLTA HOMEOWNER'S POLICY OF TITLE INSURANCE (02-03-10)
ALTA HOMEOWNER'S POLICY OF TITLE INSURANCE (02-03-10)
EXCLUSIONS**

In addition to the Exceptions in Schedule B, You are not insured against loss, costs, attorneys' fees, and expenses resulting from:

1. Governmental police power, and the existence or violation of those portions of any law or government regulation concerning:
 - a. building;
 - b. zoning;
 - c. land use;
 - d. improvements on the Land;
 - e. land division; and
 - f. environmental protection.

This Exclusion does not limit the coverage described in Covered Risk 8.a., 14, 15, 16, 18, 19, 20, 23 or 27.
2. The failure of Your existing structures, or any part of them, to be constructed in accordance with applicable building codes. This Exclusion does not limit the coverage described in Covered Risk 14 or 15.
3. The right to take the Land by condemning it. This Exclusion does not limit the coverage described in Covered Risk 17.
4. Risks:
 - a. that are created, allowed, or agreed to by You, whether or not they are recorded in the Public Records;
 - b. that are Known to You at the Policy Date, but not to Us, unless they are recorded in the Public Records at the Policy Date;
 - c. that result in no loss to You; or
 - d. that first occur after the Policy Date - this does not limit the coverage described in Covered Risk 7, 8.e., 25, 26, 27 or 28.
5. Failure to pay value for Your Title.
6. Lack of a right:
 - a. to any land outside the area specifically described and referred to in paragraph 3 of Schedule A; and
 - b. in streets, alleys, or waterways that touch the Land.

This Exclusion does not limit the coverage described in Covered Risk 11 or 21.
7. The transfer of the Title to You is invalid as a preferential transfer or as a fraudulent transfer or conveyance under federal bankruptcy, state insolvency, or similar creditors' rights laws.

LIMITATIONS ON COVERED RISKS

Your insurance for the following Covered Risks is limited on the Owner's Coverage Statement as follows:

- For Covered Risk 16, 18, 19, and 21 Your Deductible Amount and Our Maximum Dollar Limit of Liability shown in Schedule A. The deductible amounts and maximum dollar limits shown on Schedule A are as follows:

<u>Your Deductible Amount</u>	<u>Our Maximum Dollar Limit of Liability</u>
Covered Risk 16:	\$ 10,000.00
1% of Policy Amount Shown in Schedule A	
or	
\$ 2,500.00	
(whichever is less)	
Covered Risk 18:	\$ 25,000.00
1% of Policy Amount Shown in Schedule A	
or	
\$ 5,000.00	
(whichever is less)	
Covered Risk 19:	\$ 25,000.00
1% of Policy Amount Shown in Schedule A	
or	
\$ 5,000.00	
(whichever is less)	
Covered Risk 21:	\$ 5,000.00
1% of Policy Amount Shown in Schedule A	
or	
\$ 2,500.00	
(whichever is less)	

ATTACHMENT ONE
(CONTINUED)

ALTA EXPANDED COVERAGE RESIDENTIAL LOAN POLICY (10/13/01)
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy and the Company will not pay loss or damage, costs, attorneys' fees or expenses which arise by reason of:

1. (a) Any law, ordinance or governmental regulation (including but not limited to zoning laws, ordinances, or regulations) restricting, regulating, prohibiting or relating to (i) the occupancy, use, or enjoyment of the Land; (ii) the character, dimensions or location of any improvements now or hereafter erected on the Land; (iii) a separation in ownership or a change in the dimensions or areas of the Land or any parcel of which the Land is or was a part; or (iv) environmental protection, or the effect of any violation of these laws, ordinances or governmental regulations, except to the extent that notice of the enforcement thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the Land has been recorded in the Public Records at Date of Policy. This exclusion does not limit the coverage provided under Covered Risks 12, 13, 14 and 16 of this policy.
(b) Any governmental police power not excluded by (a) above, except to the extent that a notice of the exercise thereof or a notice of a defect, lien or encumbrance resulting from a violation or alleged violation affecting the Land has been recorded in the Public Records a Date of Policy. This exclusion does not limit the coverage provided under Covered Risks 12, 13, 14, and 16 of this policy.
2. Rights of eminent domain unless notice of the exercise thereof has been recorded in the Public Records at Date of Policy, but not excluding from coverage any taking which has occurred prior to Date of Policy which would be binding on the rights of a purchaser for value without Knowledge.
3. Defects, liens, encumbrances, adverse claims or other matters:
(a) created, suffered, assumed or agreed to by the Insured Claimant;
(b) not Known to the Company, not recorded in the Public Records at Date of Policy, but Known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;
(c) resulting in no loss damage to the Insured Claimant;
(d) attaching or created subsequent to Date of Policy (this paragraph does not limit the coverage provided under Covered Risks 8, 16, 18, 19, 20, 21, 22, 23, 24, 25 and 26); or
(e) resulting in loss or damage which would not have been sustained if the Insured Claimant had paid value for the Insured Mortgage.
4. Unenforceability of the lien of the Insured Mortgage because of the inability or failure of the Insured at Date of Policy, or the inability or failure of any subsequent owner of the indebtedness, to comply with applicable doing business laws of the state in which the Land is situated.
5. Invalidity or unenforceability of the lien of the Insured Mortgage, or claim thereof, which arises out of the transaction evidenced by the Insured Mortgage and is based upon usury, except as provided in Covered Risk 27, or any consumer credit protection or truth-in-lending law.
6. Real property taxes or assessments of any governmental authority which become a lien on the Land subsequent to date of Policy. This exclusion does not limit the coverage provided under Covered Risks 7, 8(e) and 26.
7. Any claim of invalidity, unenforceability or lack of priority of the lien of the Insured Mortgage as to advances or modifications made after the Insured has Knowledge that the vestee shown in Schedule A is no longer the owner of the estate or interest covered by this policy. This exclusion does not limit the coverage provided in Covered Risk 8.
8. Lack of priority of the lien of the Insured Mortgage as to each and every advance made after Date of Policy, and all interest charged thereon, over liens, encumbrances and other matters affecting the title, the existence of which are Known to the Insured at:
(a) The time of the advance; or
(b) The time a modification is made to the terms of the Insured Mortgage which changes the rate of interest charged, if the rate of interest is greater as a result of the modification than it would have been before the modification. This exclusion does not limit the coverage provided in Covered Risk 8.
9. The failure of the residential structure, or any portion thereof to have been constructed before, on or after Date of Policy in accordance with applicable building codes. This exclusion does not apply to violations of building codes if notice of the violation appears in the Public Records at Date of Policy

ALTA EXPANDED COVERAGE RESIDENTIAL LOAN POLICY (07/26/10)
EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy and the Company will not pay loss or damage, costs, attorneys' fees or expenses which arise by reason of:

1. (a) Any law, ordinance, permit, or governmental regulation (including those relating to building and zoning) restricting, regulating, prohibiting or relating to
 - (i) the occupancy, use, or enjoyment of the Land;
 - (ii) the character, dimensions or location of any improvement erected on the Land;
 - (iii) the subdivision of land; or
 - (iv) environmental protection;or the effect of any violation of these laws, ordinances or governmental regulations. This Exclusion 1(a) does not modify or limit the coverage provided under Covered Risk 5, 6, 13(c), 13(d), 14 or 16.
(b) Any governmental police power. This Exclusion 1(b) does not modify or limit the coverage provided under Covered Risk 5, 6, 13(c), 13(d), 14 or 16.
2. Rights of eminent domain. This Exclusion does not modify or limit the coverage provided under Covered Risk 7 or 8.
3. Defects, liens, encumbrances, adverse claims or other matters:
(a) created, suffered, assumed or agreed to by the Insured Claimant;

File No: 09304126

- (b) not Known to the Company, not recorded in the Public Records at Date of Policy, but Known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;
 - (c) resulting in no loss or damage to the Insured Claimant;
 - (d) attaching or created subsequent to Date of Policy (however, this does not modify or limit the coverage provided under Covered Risk 11, 16, 17, 18, 19, 20, 21, 22, 23, 24, 27 or 28); or
 - (e) resulting in loss or damage that would not have been sustained if the Insured Claimant had paid value for the Insured Mortgage.
4. Unenforceability of the lien of the Insured Mortgage because of the inability or failure of an Insured to comply with applicable doing-business laws of the state where the Land is situated.
 5. Invalidity or unenforceability in whole or in part of the lien of the Insured Mortgage that arises out of the transaction evidenced by the Insured Mortgage and is based upon usury, or any consumer credit protection or truth-in-lending law. This Exclusion does not modify or limit the coverage provided in Covered Risk 26.
 6. Any claim of invalidity, unenforceability or lack of priority of the lien of the Insured Mortgage as to Advances or modifications made after the Insured has Knowledge that the vestee shown in Schedule A is no longer the owner of the estate or interest covered by this policy. This Exclusion does not modify or limit the coverage provided in Covered Risk 11.
 7. Any lien on the Title for real estate taxes or assessments imposed by governmental authority and created or attaching subsequent to Date of Policy. This Exclusion does not modify or limit the coverage provided in Covered Risk 11(b) or 25.
 8. The failure of the residential structure, or any portion of it, to have been constructed before, on or after Date of Policy in accordance with applicable building codes. This Exclusion does not modify or limit the coverage provided in Covered Risk 5 or 6.
 9. Any claim, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that the transaction creating the lien of the Insured Mortgage, is
 - (a) a fraudulent conveyance or fraudulent transfer, or
 - (b) a preferential transfer for any reason not stated in Covered Risk 27(b) of this policy.



Lawyers Title Company
4100 Newport Place Drive
Suite 120
Newport Beach, CA 92660
Phone: (949) 724-3170

File No. 09304126

Notice of Available Discounts

Pursuant to Section 2355.3 in Title 10 of the California Code of Regulations Fidelity National Financial, Inc. and its subsidiaries ("FNF") must deliver a notice of each discount available under our current rate filing along with the delivery of escrow instructions, a preliminary report or commitment. Please be aware that the provision of this notice does not constitute a waiver of the consumer's right to be charged the filed rate. As such, your transaction may not qualify for the below discounts.

You are encouraged to discuss the applicability of one or more of the below discounts with a Company representative. These discounts are generally described below; consult the rate manual for a full description of the terms, conditions and requirements for such discount. These discounts only apply to transactions involving services rendered by the FNF Family of Companies. This notice only applies to transactions involving property improved with a one-to-four family residential dwelling.

FNF Underwritten Title Company

CLTC – Commonwealth Land Title Company

FNF Underwriter

CLTIC – Commonwealth Land Title Insurance Co.

Available Discounts

FEE REDUCTION SETTLEMENT PROGRAM (CLTC and CLTIC)

Eligible customers shall receive a \$20.00 reduction in their title and/or escrow fees charged by the Company for each eligible transaction in accordance with the terms of the Final Judgments entered in The People of the State of California.

DISASTER LOANS (CLTIC)

The charge for a Lender's Policy (Standard or Extended coverage) covering the financing or refinancing by an owner of record, within 24 months of the date of a declaration of a disaster area by the government of the United States or the State of California on any land located in said area, which was partially or totally destroyed in the disaster, will be 50% of the appropriate title insurance rate.

EMPLOYEE RATE (CLTC and CLTIC)

File No: 09304126

No charge shall be made to employees (including employees on approved retirement) of the Company or its underwritten, subsidiary or affiliated title companies for policies or escrow services in connection with financing, refinancing, sale or purchase of the employees' bona fide home property. Waiver of such charges is authorized only in connection with those costs which the employee would be obligated to pay, by established custom, as a party to the transaction.

CLTC Discount Notice

Mod. 1/10/2010



Lawyers Title Company
4100 Newport Place Drive
Suite 120
Newport Beach, CA 92660
Phone: (949) 724-3170

Order No: 09304126

"Notice to Customers"
(Involves Residential Real Property in California ONLY)

You may be entitled to receive a \$20.00 discount on escrow services if you purchased, sold or refinanced residential property in California between May 19, 1995 and November 1, 2002. If you had more than one qualifying transaction, you may be entitled to multiple discounts, however, the maximum discount that can be given in this transaction shall be equal to \$100 (5 x \$20).

If your previous transaction involved the same property that is the subject of your current transaction, you do not have to do anything; the Company will provide the discount, provided you are paying for escrow or title services in this transaction.

If your previous transaction involved property different from the property that is subject of your current transaction, you must - prior to the close of the current transaction - inform the Company of the earlier transaction, provide the address of the property involved in the previous transaction, and the date or approximate date that the escrow closed to be eligible for the discount.

Unless you inform the Company if the prior transaction on property that is not the subject of this transaction, the Company has no obligation to conduct an investigation to determine if you qualify for a discount. If you provide the Company information concerning a prior transaction, the Company is required to determine if you qualify for a discount which is subject to other terms and conditions.

Name: _____

Address: _____

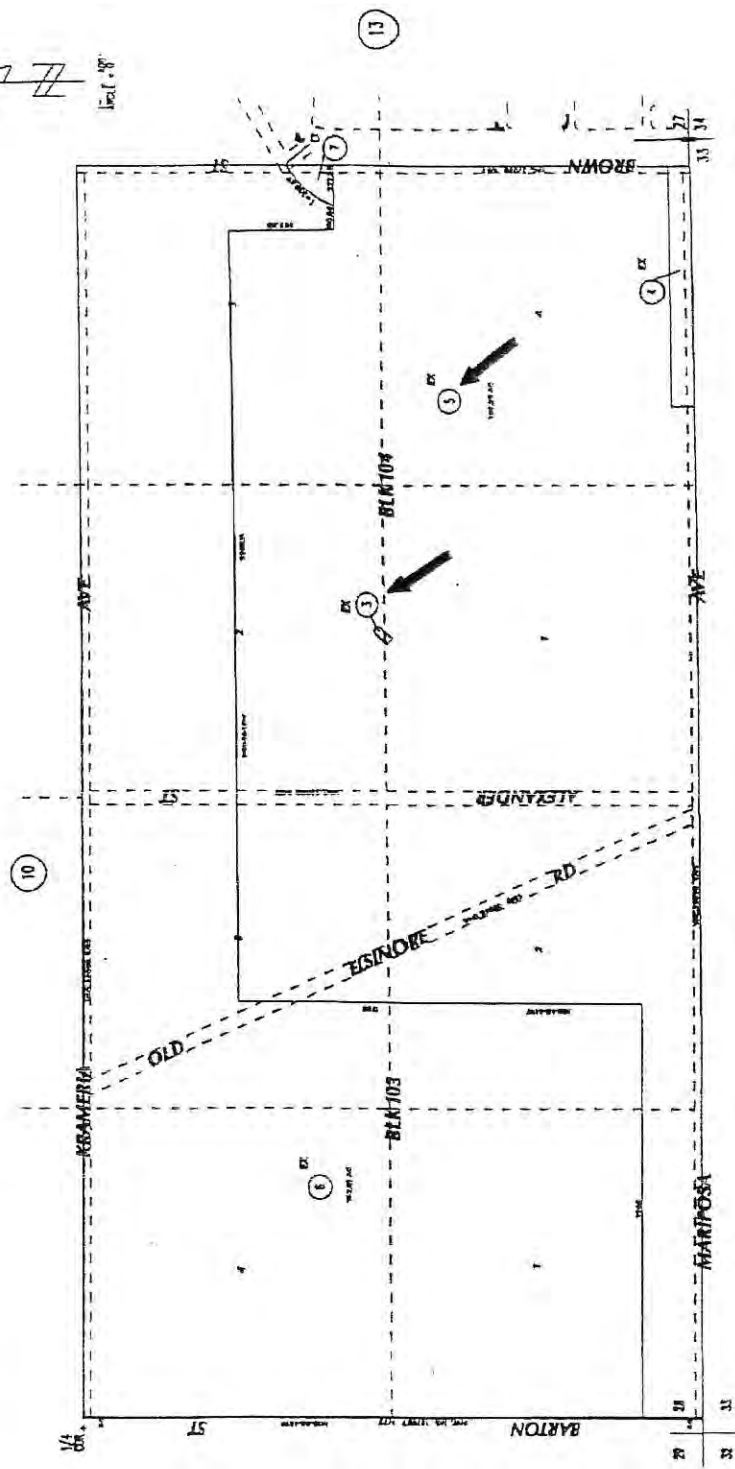
Telephone No: _____

294-11
11-31

T.R.A. 098-008

POR. SEC 28 T.3S. R.4W

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE RESULTS OF THE DATA SHOWN. ALEXANDRO TRACT MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.



DATE	BY	REVISION

JUN 06 2002
9/1/2002

18 6/13 S.B. ALESSANDRO TRACT

285 01

DATE: 11/01/02
BY: [Signature]

ASSESSOR'S MAP BOOK NO. 11
Herrera/County, Calif. 0020

286 15

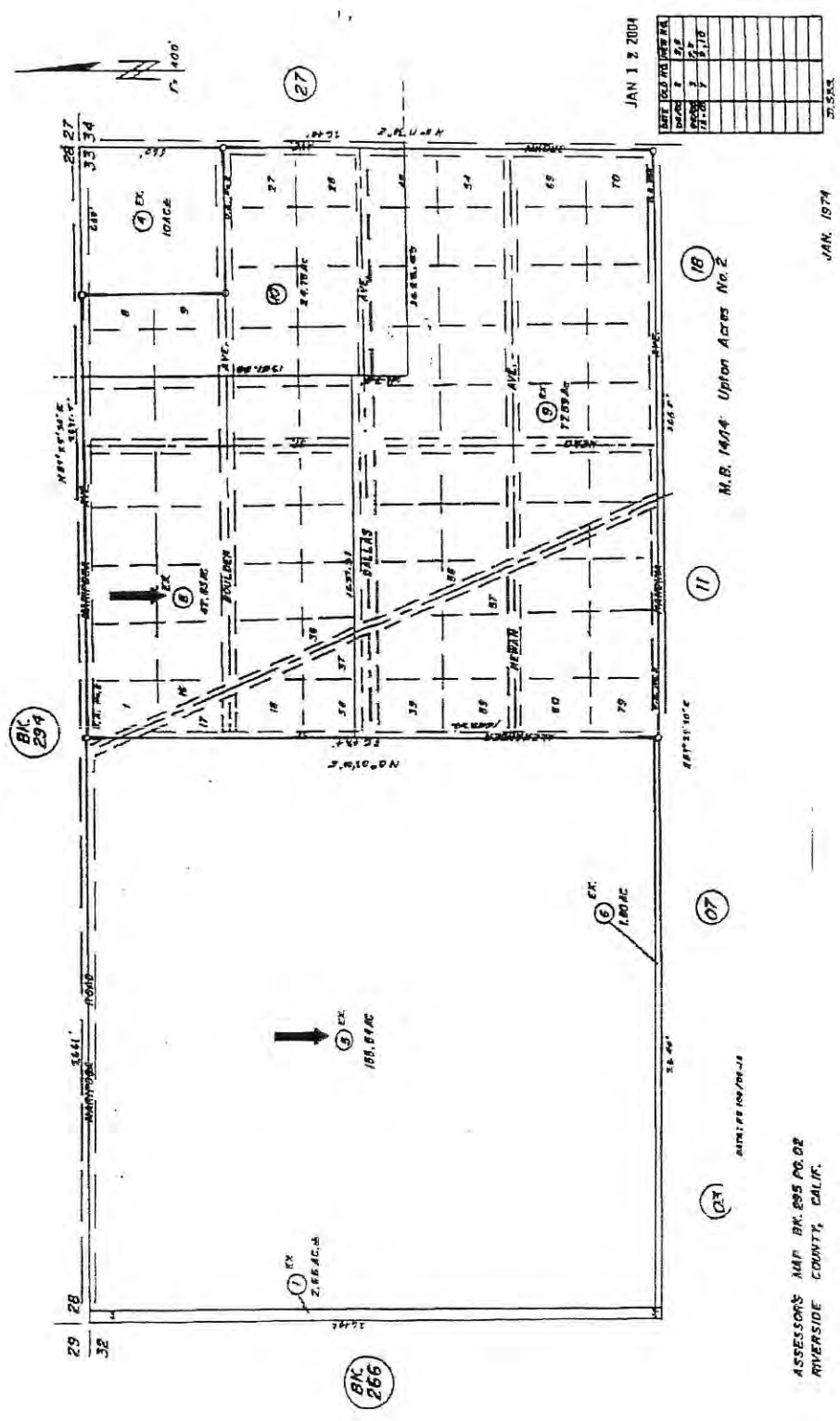
286 16

File No: 09304126

11-43,44
295-02

T.R.A. 5608

N1/2 SEC. 33, T.3S.R.4W.



ASSESSOR'S MAP BK. 895 PG. 02
RIVERSIDE COUNTY, CALIF.

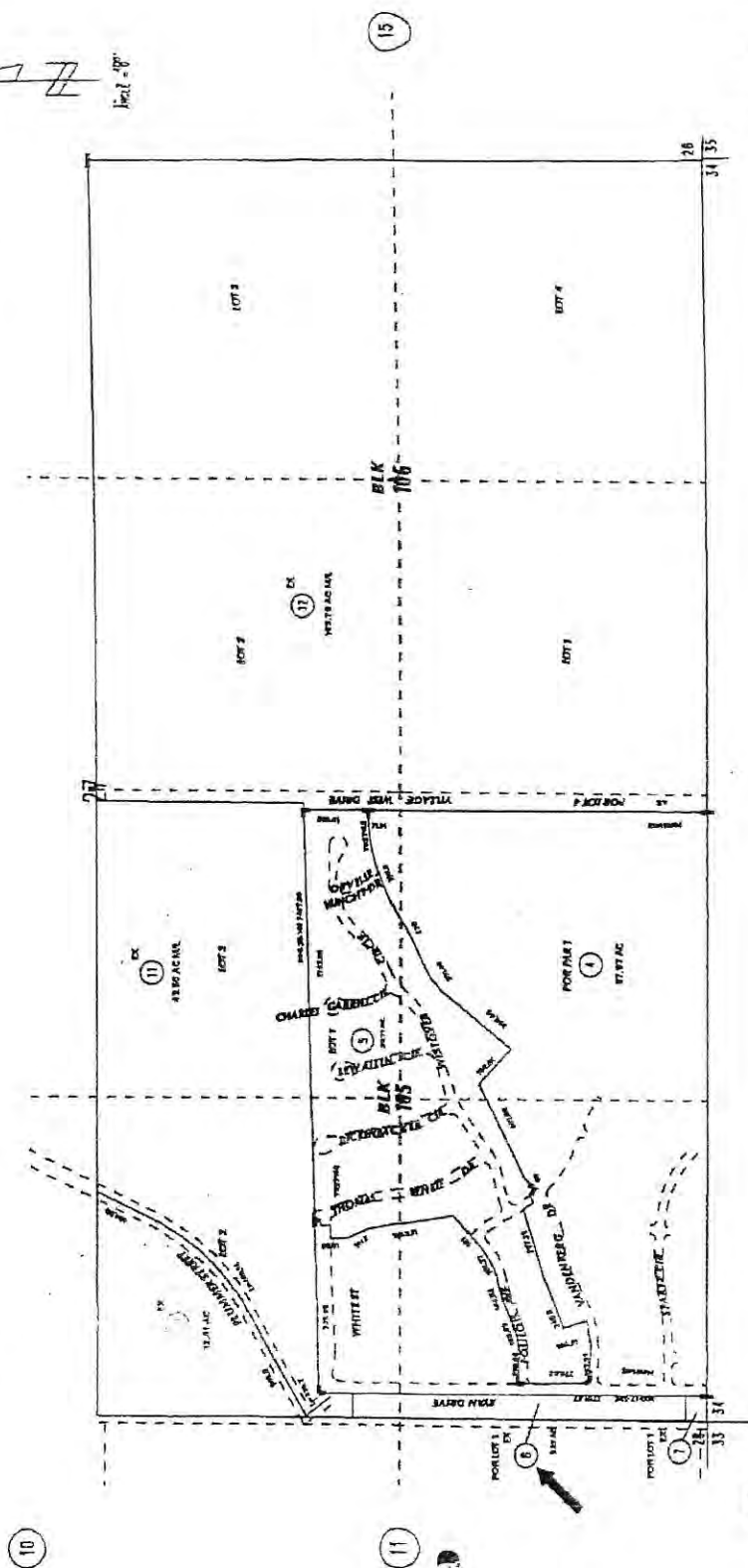
File No: 09304126

294-13
11-53

T.R.A. 098-053
098-081

POR. SEC 27 T. 3S., R. 4W

THIS MAP WAS PREPARED FOR ACADEMIC PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSessor'S OFFICE WILL NOT CORRECT WITH LOCAL INSTRUMENTS OR BUILDING SITE OBTAINMENTS.



FEB 0 9 2004

BLK	LOT	ACRES
105	1	0.11
105	2	0.11
105	3	0.11
105	4	0.11
105	5	0.11
105	6	0.11
105	7	0.11
105	8	0.11
105	9	0.11
105	10	0.11
105	11	0.11

AG 6/13 S.B. ALESSANDRO TRACT
AB 259/8-12 TR NO 27155
FM 15/63-84 PM NO 22584

Jan 2004

295 27

DATE: 02/09/04

ASSessor'S MAP BOOK PG. 13
Riverside County, Calif.

295 02

EXHIBIT "E"
SCHEDULE PERFORMANCE MEASURES

Formatted: Font: 12 pt

EXHIBIT "E"

SCHEDULE - PERFORMANCE MEASURES

It is understood and agreed to by the County of Riverside and Riverside Community College District, that the following Performance Measures are applied to the Ground Lease Agreement.

1. **Approval of District's Facilities Plan:** Prior to the submission on an initial Project Proposal (IPP) to the State Chancellor's Office by the District, that all parties to the Ground Lease Agreement shall have the right to review and approve the District's facilities plan for the leased property. Acceptance and approval of said IPP by the County should not unreasonably withheld. Once an IPP is submitted to the State Chancellor's office no additional changes or approvals shall be made.
2. **Utility and Infrastructure Study/Agreement:** At the time of Final Project Proposal (FPP) to the State Chancellor's Office, the District shall conduct, in consultation with the County, a utility and infrastructure study to determine the District's fair share of utility infrastructure obligation and requirements. An agreement for the prorated share of the District's fair share of utility and infrastructure requirements shall be entered into prior to the submission of construction plans in to the Division of State Architects.
3. **Maintenance and Operation Agreement:** Prior to occupancy of the facility under the Lease Agreement, the County and District shall enter in a Maintenance and Operation Agreement to address, maintenance of the facility and the site, including but not limited to the parking lot, landscaping, site lighting, facility utilities, facility maintenance and any other element appropriate by both parties.
4. **Performance Timeline:**
 - a. Submittal of an initial project Proposal (IPP): June 1, 2013
 - b. Submittal of the FFP to state Chancellor's office by District: June 1, 2014
 - c. District ranked for project funding by state: June 1, 2017
 - d. Project funded by and approved state bond by: January 1, 2022
 - e. Planning, construction and occupancy of building by: December 31, 2025

Agenda Item (IV-D-1)

Meeting	9/4/2018 - Committee
Agenda Item	Committee - Resources (IV-D-1)
Subject	Public Hearing and Budget Adoption for the 2018-2019 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees: 1) Hold a public hearing on the 2018-2019 budget; and 2) Adopt the 2018-2019 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2018-2019 fiscal year. At the June 19, 2018 Board meeting, a Public Hearing on the FY 2018-2019 budget was set for 6:00 p.m. on September 17, 2018. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the 2018-2019 Riverside Community College District Budget.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services
Majd Askar, Director of Business Services

Attachments:

[09042018_Presentation – FY 2018-19 Final Budget](#)
[09042018_FY 2018-19 RCCD Final Budget – Detail by Resource](#)



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2018-2019 - September 4, 2018

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Components:	FY 18-19	FY 19-20	FY 20-21
Base Allocation (Basic Allocation + Enrollment)	70%	65%	60%
Equity Allocation (Pell, College Promise, AB 540)	20%	20%	20%
Student Success Allocation (Associate and Baccalaureate Degrees, ADTs, Credit Certificates – 16+ units, Transfer Level Math and English Completion in 1 st Year, Transfer to 4-Year Institution, CTE Completion – 9+ units, Living Wage Attainment)	10%	15%	20%



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Basic Allocation

- Amount received by each District based on the number of approved colleges and comprehensive centers it operates (same as current funding formula).

Enrollment

- An allocation based on the number of funded credit FTES served by the District, including assigned growth.
- Calculated by multiplying the established rate, \$3,727, times a three-year rolling average of credit FTES, exclusive of current year growth and special admit and incarcerated students.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Equity

- Calculated by multiplying the established rate, \$919, by the total number of students who were: 1) recipients of financial aid under the Federal Pell program; 2) AB 540 eligible and; 3) received a fee waiver under the College Promise Grant (formerly BOG Waiver).

RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Student Success Incentive Allocation

- Calculated by multiplying the established rate, \$440, by the total number points for each of the following categories:
 - Approved associate or baccalaureate degree granted (3 points)
 - Approved associate degrees for transfer granted (4 points)
 - Credit certificates requiring 16 or more units (2 points)
 - Completion of both transfer level math and English within first year of enrollment (2 points)
 - Transfer to a four-year institution (1.5 points)
 - Completion of 9 or more career technical education (CTE) units (1 point)
 - Attainment of a regional living wage within one-year of completion (1 point)
- Two additional sets of points are generated for each metric described above if the student is the recipient of Federal Pell and/or College Promise awards, multiplied by the established rate of \$111. College Promise points are the same as shown above. Federal Pell points are as follows for the metrics shown above: 4.50, 6.00, 3.00, 3.00, 2.25, 1.50, and 1.50.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Student Centered Funding Formula (SCFF)

Other Provisions

- “Hold Harmless” protection for FY 2018-19, FY 2019-20, and FY 2020-21 to ensure that Districts receive FY 2017-18 Total Computational Revenue, plus COLA in each year or the calculated funding under the GCFF, whichever is greater.
- Each District must adopt local performance goals in their masterplan by January 1, 2019 that align with the system-wide goals included in the Strategic Vision Plan adopted by the Board of Governor’s in 2017 to funding under the SCFF.
- Full funding of the Supplemental and Student Success Incentive Allocation. Base Grant will be deficiated if there is a funding shortfall.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Riverside Community College District			
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise			
FY 2018-2019			
Base Allocation: 70% FY 18-19; 65% FY 19-20; 60% FY 20-21			
Base Credit/Special Admit/Non-Credit Rates with COLA	\$ 3,727	\$ 5,457	\$ 3,347
	Funded FTES	Amount	
Basic Allocation		\$	12,399,791
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + 660.59 Growth = 30,283.56 - Special Admit 820.73 - 37.42 Incarcerated)	29,425.41	\$	109,668,503
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	858.15	\$	4,682,921
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	83.84	\$	280,612
Total Base Allocation	30,367	\$	127,031,827

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

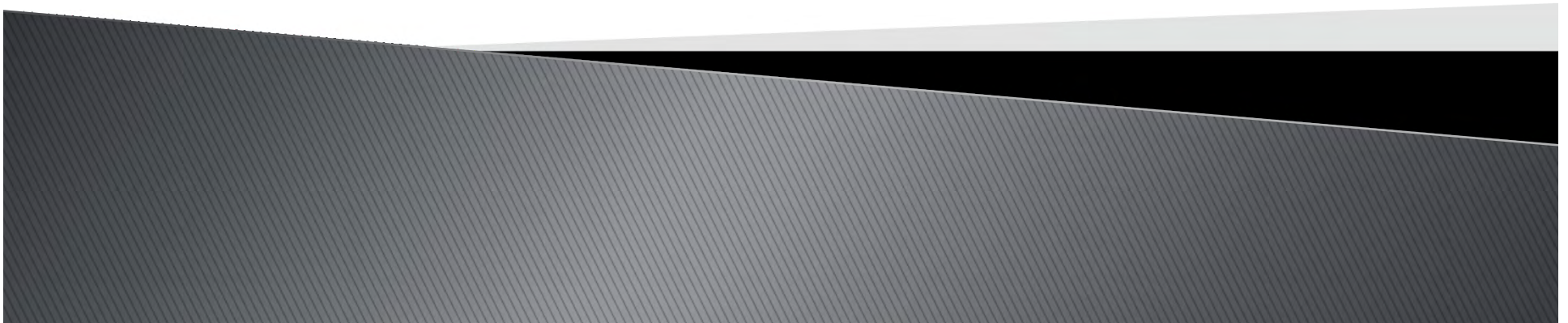
Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise				
FY 2018-2019				
Equity Allocation: 20%				
Equity Rate per Point	\$ 919			
Equity Metrics (FY 2017-2018)	Points (a)	Total Counts (b)	Total Points (c) = (a) * (b)	Total Dollars (d) = (c) * \$919
Pell Grant	1.00	13,853	13,853	\$ 12,730,907
AB 540 Students	1.00	1,491	1,491	\$ 1,370,229
California Promise Grant Students (BOG Waivers)	1.00	29,932	29,932	\$ 27,507,508
Total Equity Allocation	3.00	45,276	45,276	\$ 41,608,644

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise				
FY 2018-2019				
Student Success Allocation: 10% FY 18-19; 15% FY 19-20; 20% FY 20-21				
Success Rate per Point (Success/Equity)	\$	440	\$	111
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$440
Success Metrics (FY 2017-2018)				
Associate Degree	3.00	3,633	10,899	\$ 4,795,560
Associate Degree for Transfer (ADT)	4.00	616	2,464	\$ 1,084,160
Credit Certificates Requiring 18+ Units	2.00	868	1,736	\$ 763,840
CTE Units Completion of 9+ Units	1.00	4,758	4,758	\$ 2,093,520
Transfer to 4-Year Institutions	1.50	2,184	3,276	\$ 1,441,440
Transfer-Level Math and English Completion in 1st Year	2.00	849	1,698	\$ 747,120
Living Wage Attainment Within 1 Year of CC Completion	1.00	4,778	4,778	\$ 2,102,320
Total Success Metrics Allocation	14.50	17,686	29,609	\$ 13,027,960
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - BOG Students (FY 2017-2018)				
Associate Degree	3.00	2,419	7,257	\$ 805,527
Associate Degree for Transfer (ADT)	4.00	411	1,644	\$ 182,484
Credit Certificates Requiring 18+ Units	2.00	504	1,008	\$ 111,888
CTE Units Completion of 9+ Units	1.00	3,416	3,416	\$ 379,176
Transfer to 4-Year Institutions	1.50	1,419	2,129	\$ 236,264
Transfer-Level Math and English Completion in 1st Year	2.00	531	1,062	\$ 117,882
Living Wage Attainment Within 1 Year of CC Completion	1.00	3,105	3,105	\$ 344,655
Total Success Equity Metrics Allocation - BOG Waiver Students	14.50	11,805	19,621	\$ 2,177,876
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - Pell Students (FY 2017-2018)				
Associate Degree	4.50	2,304	10,368	\$ 1,150,848
Associate Degree for Transfer (ADT)	6.00	365	2,190	\$ 243,090
Credit Certificates Requiring 18+ Units	3.00	470	1,410	\$ 156,510
CTE Units Completion of 9+ Units	1.50	2,637	3,956	\$ 439,061
Transfer to 4-Year Institutions	2.25	1,282	2,885	\$ 320,180
Transfer-Level Math and English Completion in 1st Year	3.00	337	1,011	\$ 112,221
Living Wage Attainment Within 1 Year of CC Completion	1.50	1,277	1,916	\$ 212,621
Total Success Equity Metrics Allocation - Pell Students	21.75	8,672	23,735	\$ 2,634,530
Total Student Success Allocation				\$ 17,840,365
Total Apportionment				
Total Computational Revenue Under New Funding Formula for FY 2018-2019				\$ 186,480,836
Total Computational Revenue in Adopted Base Budget for FY 2017-2018				\$ 169,121,817
Increase/(Decrease) in Base Apportionment Budget				\$ 17,359,019

**ADOPTED STATE BUDGET
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT**



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Unrestricted Ongoing Revenues</u>	<u>State</u>	<u>RCCD</u>
<u>Apportionments</u>		
Growth (1.00%/2.23% - 661 credit FTES)	\$ 59.7	\$ -
COLA (2.71%)	173.1	-
Base Augmentation	151.3	-
Student Centered Funding Formula "Hold Harmless"	23.7	-
Student Centered Funding Formula Apportionment	-	17.36
Full-Time Faculty Hiring*	50.0	?
Total Apportionments/Unrestricted Ongoing Revenues	\$ 457.8	\$ 17.36
 <u>Unrestricted One-Time Revenues</u>		
Student Centered Funding Formula "Hold Harmless"	\$ 35.0	\$ -
Part-time Faculty Office Hours*	50.0	?
Total Unrestricted One-time Revenues	\$ 85.0	\$ -
Total Unrestricted Revenues	\$ 542.8	\$ 17.36

* The State has not determined the amounts to allocate to each district or the guidelines associated with these programs.
? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues</u>	<u>State</u>	<u>RCCD</u>
<u>Educational Services</u>		
California Promise (AB19)	\$ 46.0	\$ 1.1
F/T Student Success Grant/Completion Grant Consolidation	40.7	3.0
New Financial Aid System Improvements	13.5	0.4
Open Educational Resources	6.0	?
Foster Youth - Next Up Program	5.0	3.0
Course Identification Numbering System	0.7	-
COLA for Categorial Programs	7.8	?
Adult Education Data Systems	5.0	-
Academic Senate	0.2	-
Online Education Initiative	35.0	?
Legal Services for Undocumented Persons	10.0	?
Mental Health Services and Training	10.0	?

? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues</u>	State	RCCD
<u>Educational Services (continued)</u>		
Pathways in STEM Fields	10.0	?
Hunger Free Campuses	10.0	?
Veteran's Resource Centers	8.5	0.1
Incarcerated Rentry Program	5.0	?
Career Readiness for Refugees	5.0	?
Norco College Early Childhood Education Center	5.0	5.0
Total Educational Services	\$ 223.4	\$ 12.6
 <u>Online</u>		
Establish Fully Online California Community College \$100 Million One-Time/\$20 Million Ongoing/Also FTES	\$ 120.0	\$ -
Total Online	\$ 120.0	\$ -

? – It is unknown how much the District will receive from this funding source.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

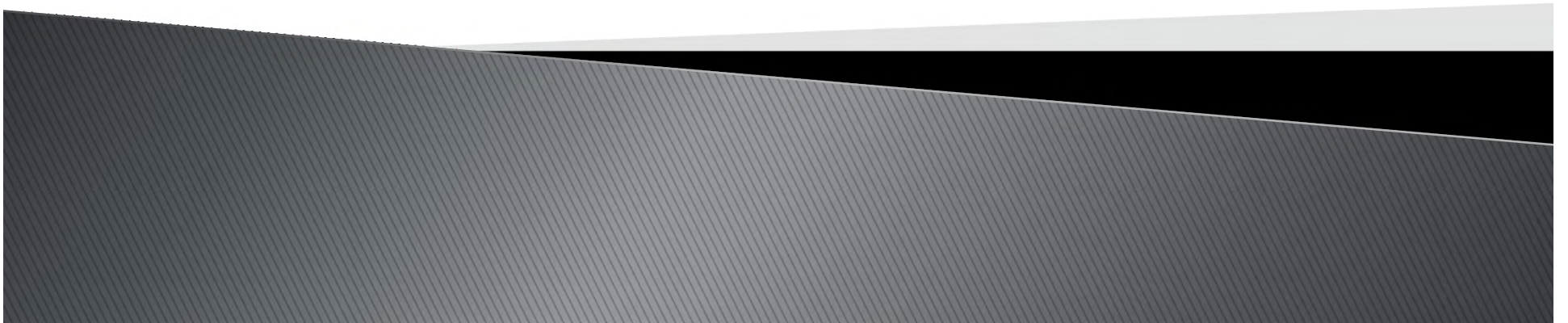
FY 2018-2019 Final Budget

Base Changes (In Millions)

<u>Restricted Revenues (continued)</u>	<u>State</u>	<u>RCCD</u>
<u>Workforce</u>		
Apprenticeship Program Shortfall Backfill	\$ 36.5	?
COLA for Apprenticeship Program	22.7	?
Adult Education Data Sharing/COLA	26.6	?
Strong Workforce - Certified Nursing Assistance	2.0	?
Total Workforce	<u>\$ 87.8</u>	<u>\$?</u>
 <u>Facilities and Equipment</u>		
Physical Plant and Instructional Equipment	\$ 28.5	\$ 0.7
Proposition 51 - State GO Bond		
(15 Continuing Projects & 6 Current Projects)	49.9	-
Total Facilities and Equipment	<u>\$ 78.4</u>	<u>\$ 0.7</u>
 <u>Chancellor's Office Staffing</u>		
15 Positions	<u>\$ 2.0</u>	<u>\$ -</u>
Total Chancellor's Office Staffing	<u>\$ 2.0</u>	<u>\$ -</u>
Total Restricted Revenues	<u><u>\$ 511.6</u></u>	<u><u>\$ 13.3</u></u>

? – It is unknown how much the District will receive from this funding source.

FY 2018-2019 FINAL BUDGET

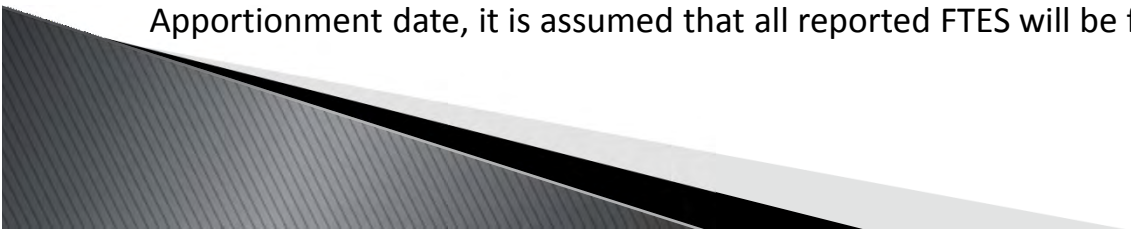


RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

FY 2017-18 Credit FTES

FY 2016-17 Actual FTES	28,699.00
Summer 2017 Rolled to FY 2016-17	<u>879.89</u>
FY 2017-18 Base FTES	29,578.89
Planned Growth (Actual .22%)	<u>66.12</u>
Adopted FTES Target for FY 2017-18*	29,645.01
Actual FTES at P3	<u>29,112.78</u>
FTES Shortfall	(532.23)
Summer 2018 Rolled to FY 2017-18 to Achieve FTES Target	<u>532.23</u>
Difference	<u><u>-</u></u>

*Based on undistributed apportionment in the Community College system, as of the final Principal Apportionment date, it is assumed that all reported FTES will be funded.



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

FY 2018-19 Credit FTES Projections

FY 2016-17 Funded FTES	29,578.89
FY 2017-18 Funded FTES	29,645.01
FY 2018-19 Base FTES	<u>29,645.01</u>
3 Year Total FTES	88,868.91
Divided by 3 Years	<u>3</u>
3-Year Average FTES	29,622.97
Growth (System 1.0%; RCCD 2.23%)	<u>660.59</u>
Total Funded FTES Target	30,283.56
Unfunded FTES (.80%)	<u>241.23</u>
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 FTES Shortfall	<u>532.23</u>
FY 2018-19 FTES Target	<u><u>31,057.02</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

FTES Funding Production for FY 2017-18

Growth	660.59
Unfunded	241.23
Summer 2018 Rolled to FY 2017-18	532.23
Prior Year Base FTES vs. 3-Year Average FTES	<u>(22.04)</u>
FTES Funding Projection	<u><u>1,412.01</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

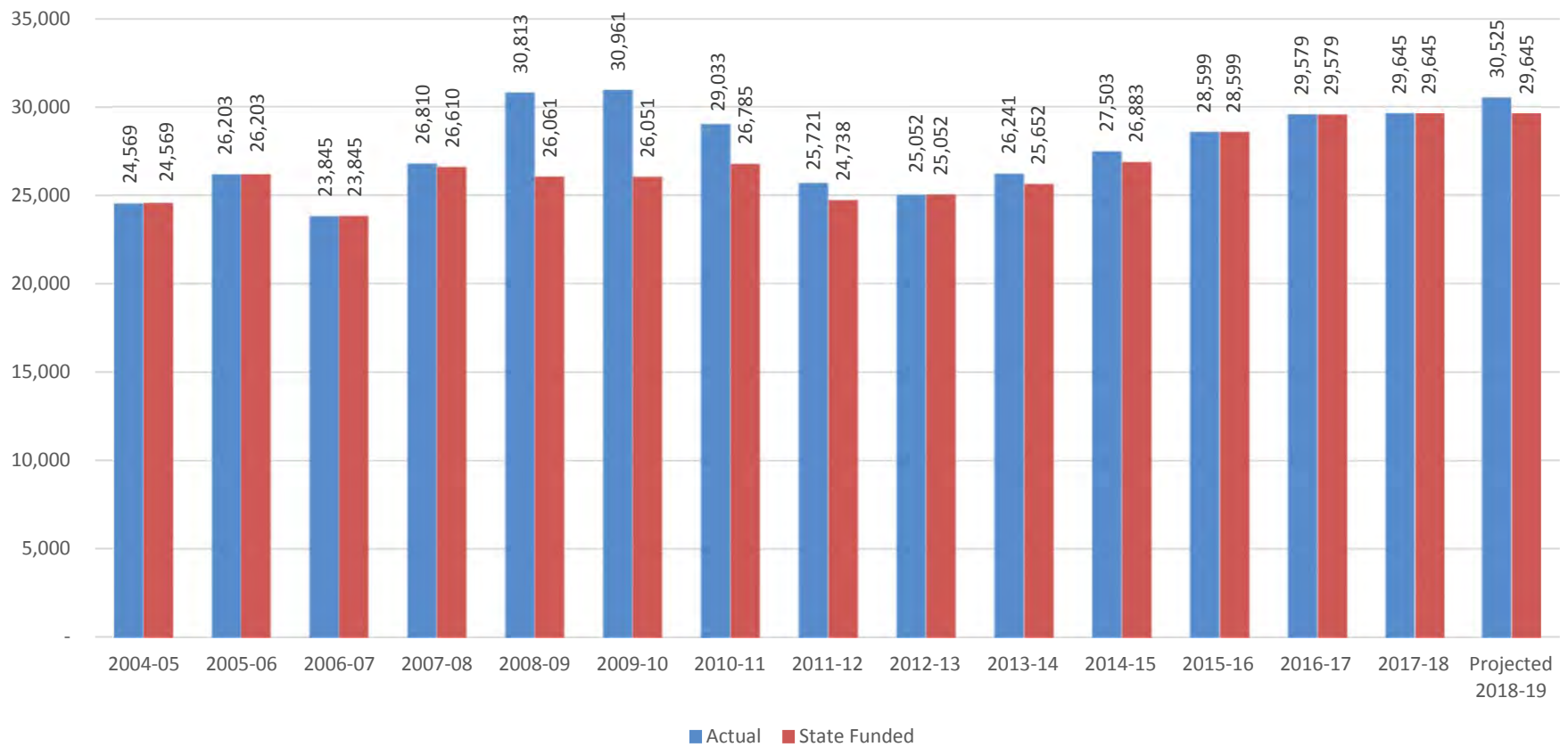
Credit FTES Targets by College

	FY 18-19 3 Yr Avg FTES	FY 18-19 Growth @ 2.23%	FY 18-19 Unfunded @ .80%	FY 17-18 FTES Target Before FY 17-18 Shortfall	FY 17-18 Shortfall	FY 18-19 Total Target FTES
MVC	6,842.91	152.60	55.72	7,051.23	348.01	7,399.24
NC	6,842.91	152.60	55.72	7,051.23	84.16	7,135.39
RCC	15,937.16	355.40	129.78	16,422.34	100.06	16,522.40
Total District	29,622.97	660.59	241.23	30,524.79	532.23	31,057.02



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 Ongoing Revenue Budget

Beginning Ongoing Revenue Budget	<u>\$ 183.25</u>
FY 2018-19 Apportionment:	
Student Centered Funding Formula	17.36
Apprenticeship	0.31
Full-Time Faculty Hiring - Hold for State Determination	-
Interest Income	0.40
Indirect Cost Recovery	0.47
Lottery	0.30
Other	<u>0.16</u>
Total Ongoing Revenue Budget Adjustment	<u>\$ 19.00</u>
Total Ongoing Revenue Budget	<u>\$ 202.25</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 190.38</u>
Compensation Adjustments:	
Full-Time Increase (2.00% + COLA 2.71%)	\$ 4.84
Part-Time Increase (2.50% + COLA 2.71% + Enrollment Growth)	0.91
Step/Column and Personnel Adjustments	0.92
Employee Benefits:	
Net Health Insurance Rate Increases and Employee Plan Migration, Exclusive of New Positions	0.76
Workers' Compensation (1.0% to 1.60%)	0.74
General Liability & Property Insurance (1.20% to 1.60%)	0.49
PERS (15.53% to 18.10%)	0.95
STRS (14.43% to 16.28%)	1.44



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 Ongoing Expenditure Budget (continued)

Full-Time Faculty Positions (12)		1.88
Full-Time Faculty Positions from State Allocation		
- Hold for State Determination		-
College Classified/Management Positions Allocation		0.80
Full-Time Classified & Management Positions		
Associate Vice Chancellor, Educational Services	\$ 0.21	
Director, Governmental Relations	0.22	
Administrative Assistant IV, AVC Educational Services	0.11	
Administrative Assistant I, Office of Economic Development	0.11	
Evaluator - RCC	0.10	
Instructional Support Coordinator (.48 FTE to 1.0 FTE)	0.09	
Total Positions		0.84



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 Ongoing Expenditure Budget (continued)

Chancellor's Innovation Fund for Student Success	0.20
Special Revenue Programs Holding Accounts	0.30
Indirect Costs Transfer - Current Year	0.48
Contracts and Agreements	0.20
Election Cost	0.50
Other	<u>0.01</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 16.26</u>
Total Ongoing Expenditure Budget	<u>\$ 206.64</u>
Net Ongoing Budget Shortfall	<u><u>\$ (4.39)</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 One-Time Revenue Budget

Beginning Revenue Budget	\$	1.00
Reversal of FY 2015-16 Apportionment Revenue in Excess of Entitlement		(0.22)
Reversal of FY 2017-18 Backfill for Lower than Estimated RDA Revenue		(0.78)
Bookstore and Beverage Contract Incentive		<u>0.60</u>
Total One-Time Revenue Budget	\$	<u>0.60</u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

(In Millions)

FY 2018-19 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ 23.41
Reversal of FY 2017-18 Set-Aside for Future Operating Costs	(15.41)
FY 2018-19 Set-Aside for Future Operating Costs	13.96
Reversal FY 2017-18 Budget Savings Allocation	(8.00)
FY 2018-19 Remaining Budget Savings Allocation	6.70
Indirect Cost Transfer - Carryover from Prior Year	0.98
Bookstore and Beverage Contract Incentives	0.61
Interfund Transfer - Carryover From Prior Year	0.98
Set-Aside for New ERP System	4.63
Total One-Time Expenditure Budget	<u>\$ 27.86</u>
Net One-Time Budget	<u>\$ (27.26)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

(In Millions)

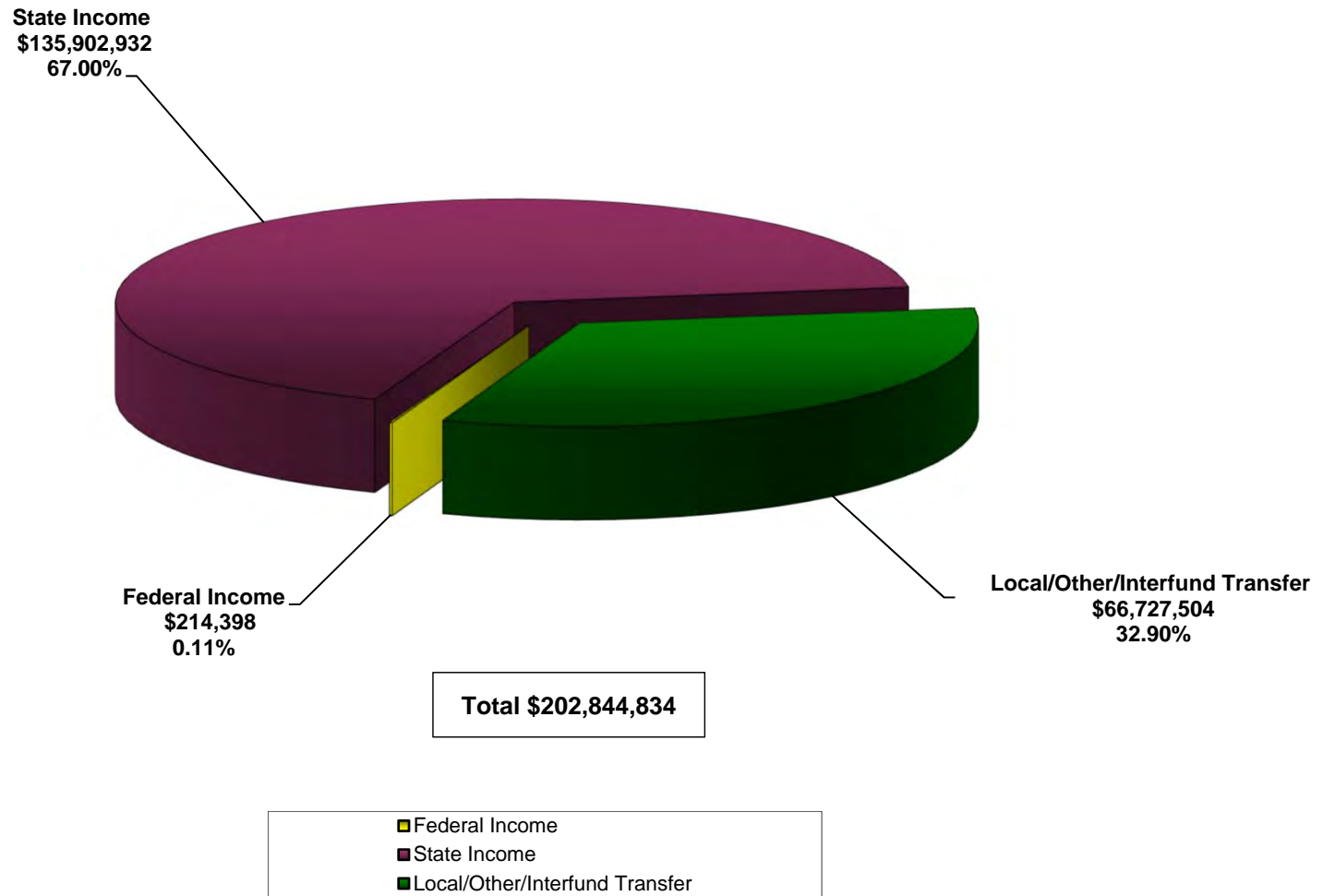
Summary

Net Ongoing Budget Shortfall	\$ (4.39)
Net One-Time Budget	<u>(27.26)</u>
Total Revenue and Expenditure Difference	\$ (31.65)
Estimated Beginning Balance at July 1, 2018	<u>45.30</u>
Total Available Funds	\$ 13.65
Less, Ending Balance Target (5.50%)	<u>(13.65)</u>
Budget (Shortfall) Excess	<u><u>\$ -</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

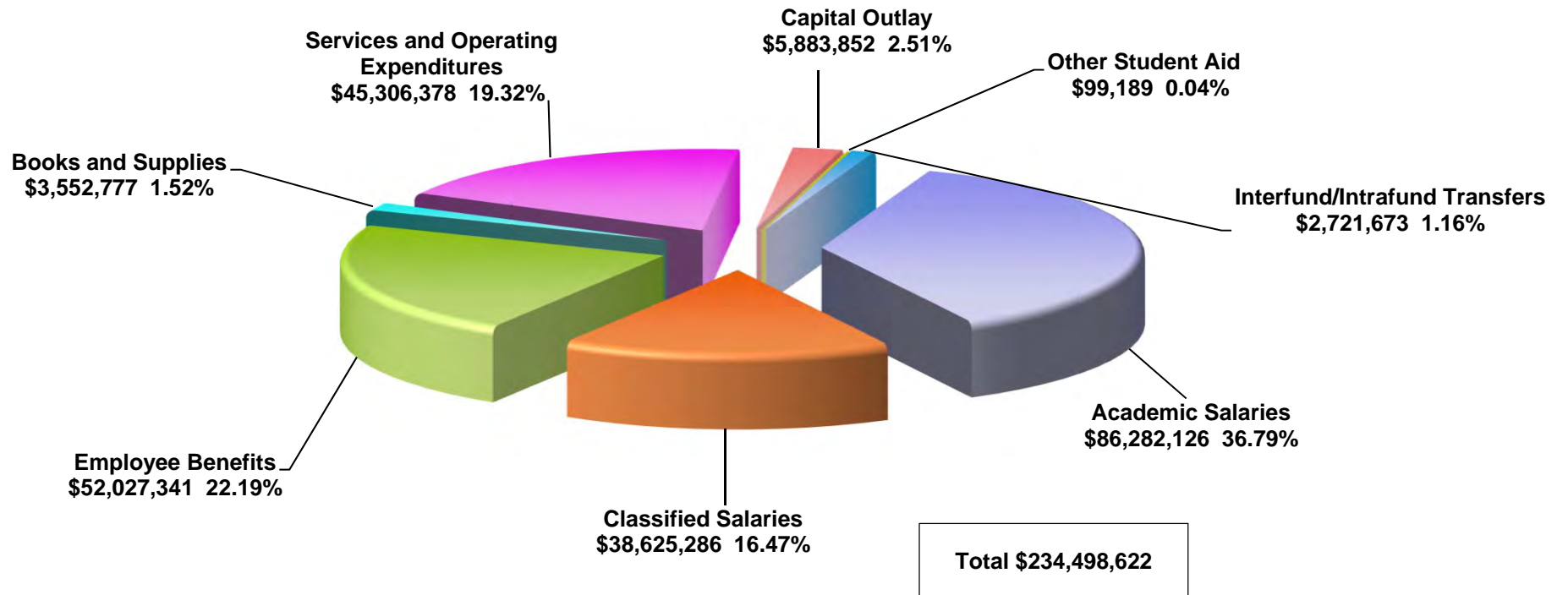
Revenue 2018-19



RIVERSIDE COMMUNITY COLLEGE DISTRICT

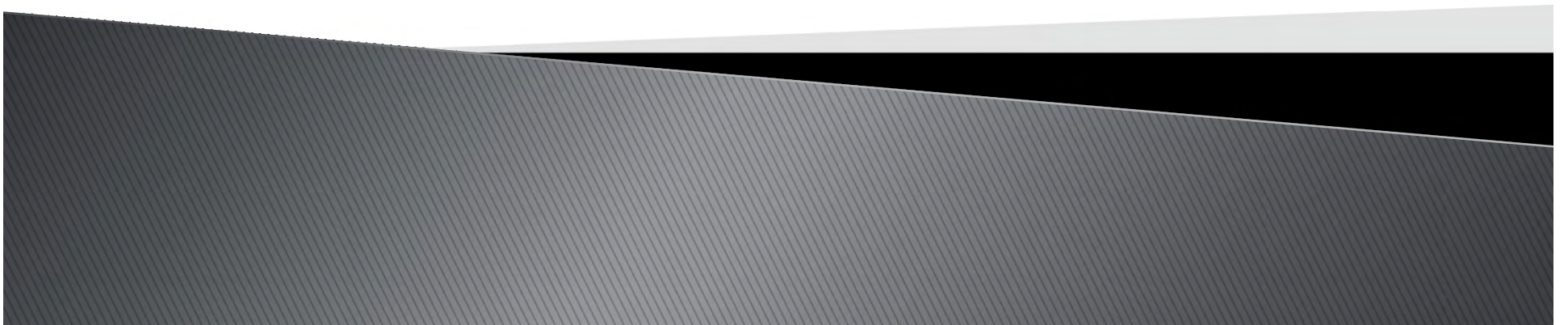
FY 2018-2019 Final Budget

Expenditures 2018-2019



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

LOOKING AHEAD

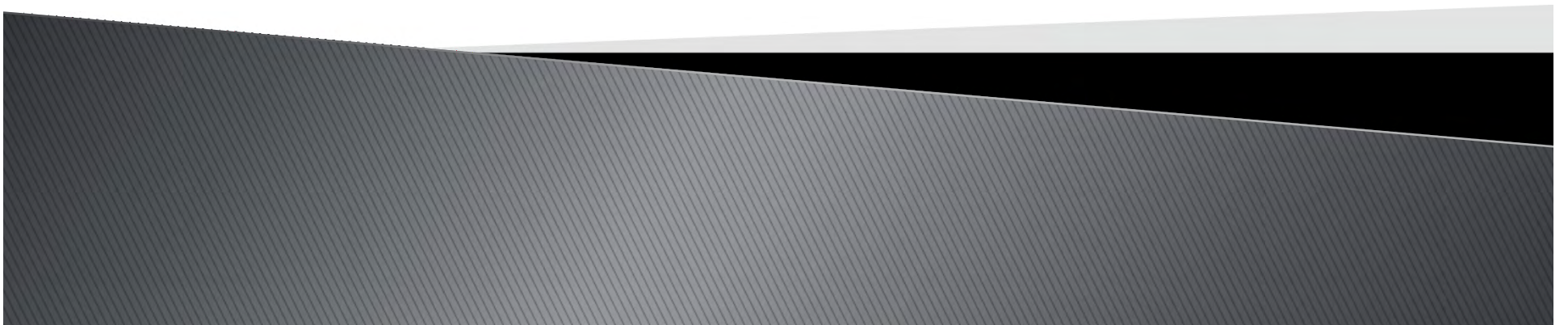


RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget

Challenges and Opportunities

- Student Centered Funding Formula
- Multi-Year Rate Increases for STRS and PERS
- Health Insurance
 - Rate Increases
 - Continuing/Uncertain Impact of Affordable Care Act
 - Rising 65+ Retiree Health Care Costs for PPO Plan
 - Employee Plan Migration
 - Retirement Incentive Obligation for Retiree Coverage
- Underperforming Funds (Performance Riverside, Community Education, Customized solutions)
- Long-Term Fiscal Viability Assessment

FY 2019-20 and FY 2020-21 BUDGET PROJECTIONS



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

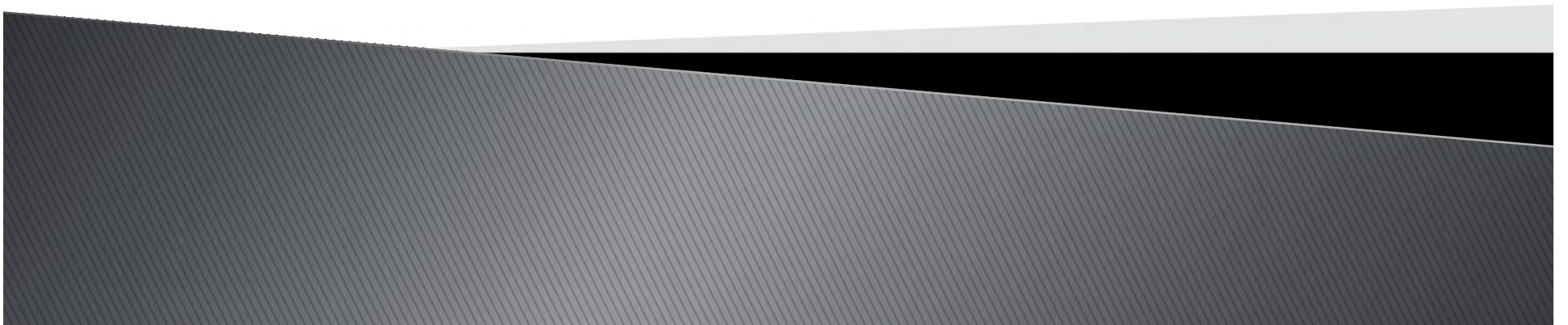
	FY 2019-20	FY 2020-21
Revenues	\$ 209.04	\$ 214.45
Expenditures	(221.16)	(231.95)
Net Budget Shortfall	\$ (12.12)	\$ (17.50)
Beginning Balance	42.03	34.00
Ending Balance	\$ 29.91	\$ 16.50
5% Ending Balance Requirement	(13.81)	(13.66)
Remaining Budget Excess (Shortfall)	<u>\$ 16.10</u>	<u>\$ 2.84</u>

Assumptions:

- Enrollment Growth (2.23%)
- Equity/Student Success Metrics Growth (5.00%)
- COLA (2.71%)
- No One-Time Funds
- No Base Increase
- Employee Benefit Increases (Except PERS/STRS) – Similar to FY 2018-19
- Compensation Increases – Similar to FY 2018-19
- Enrollment Mgmt. Increase – Similar to FY 2018-19
- PERS/STRS – At scheduled rate increases

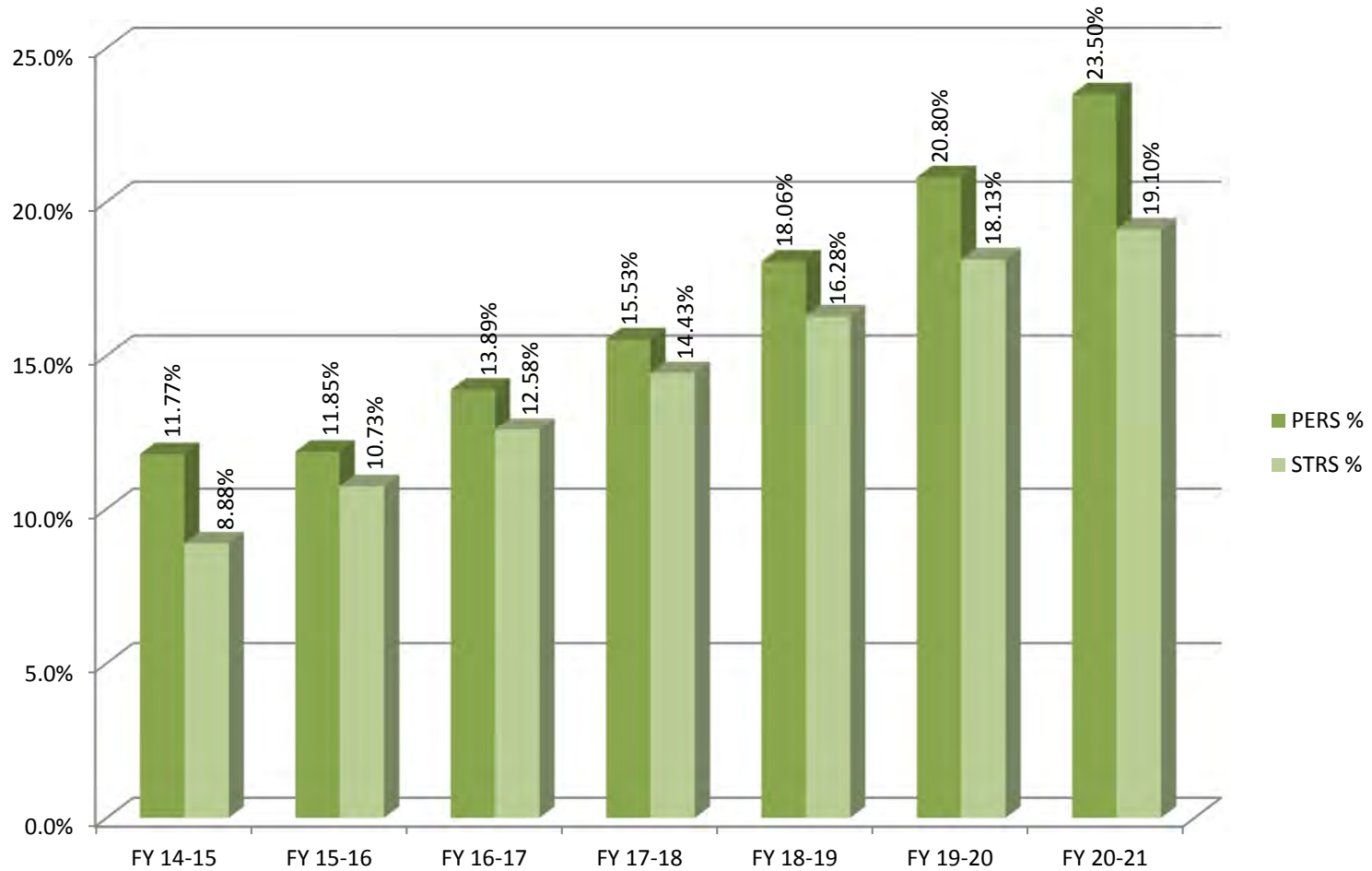


HISTORICAL BUDGET INFORMATION



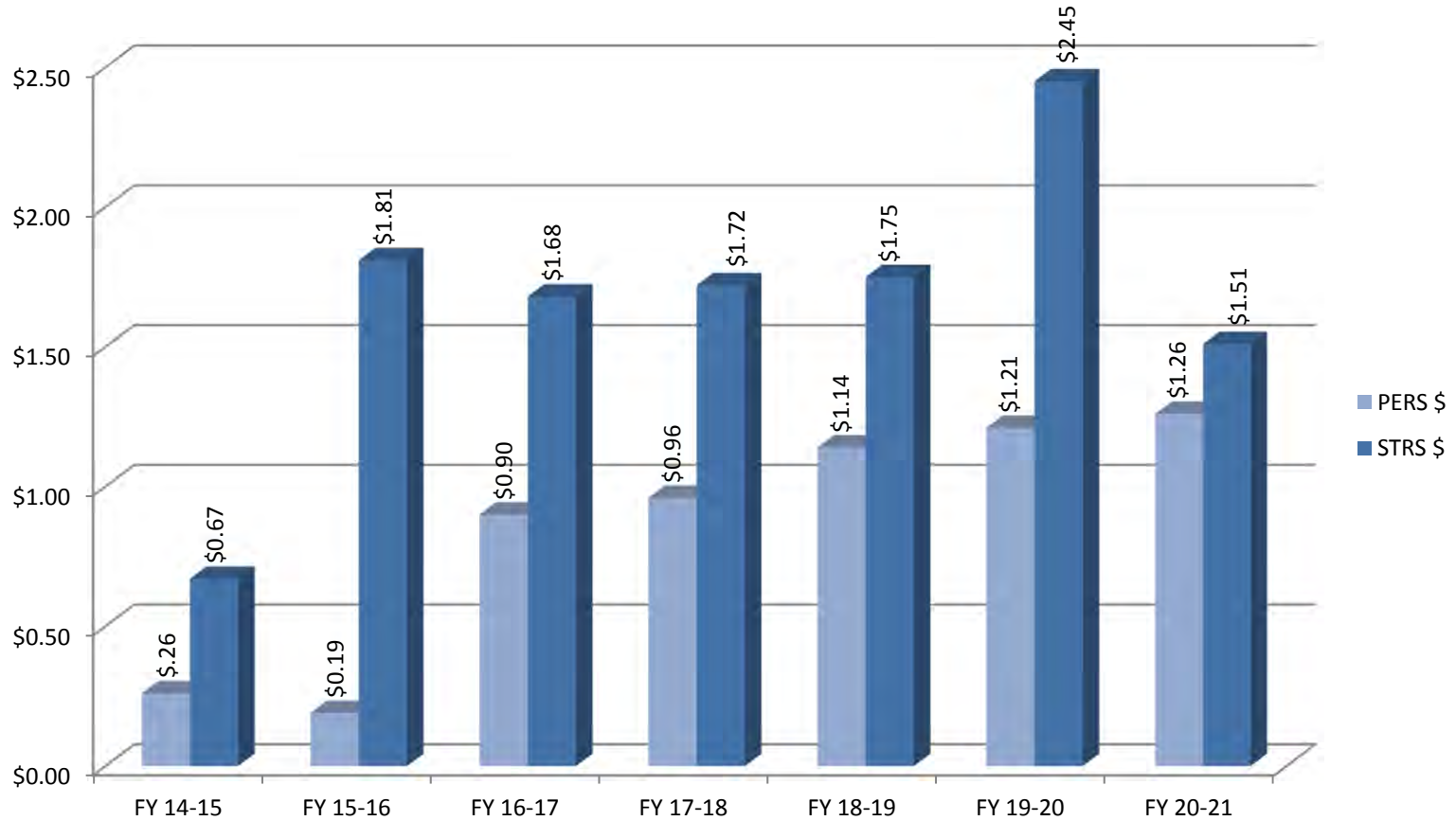
RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

PERS and STRS Projected % Rate Annual Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

PERS and STRS Projected \$ Annual Budget Increases



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2018-2019 Final Budget
Unrestricted General Fund
Contingency History

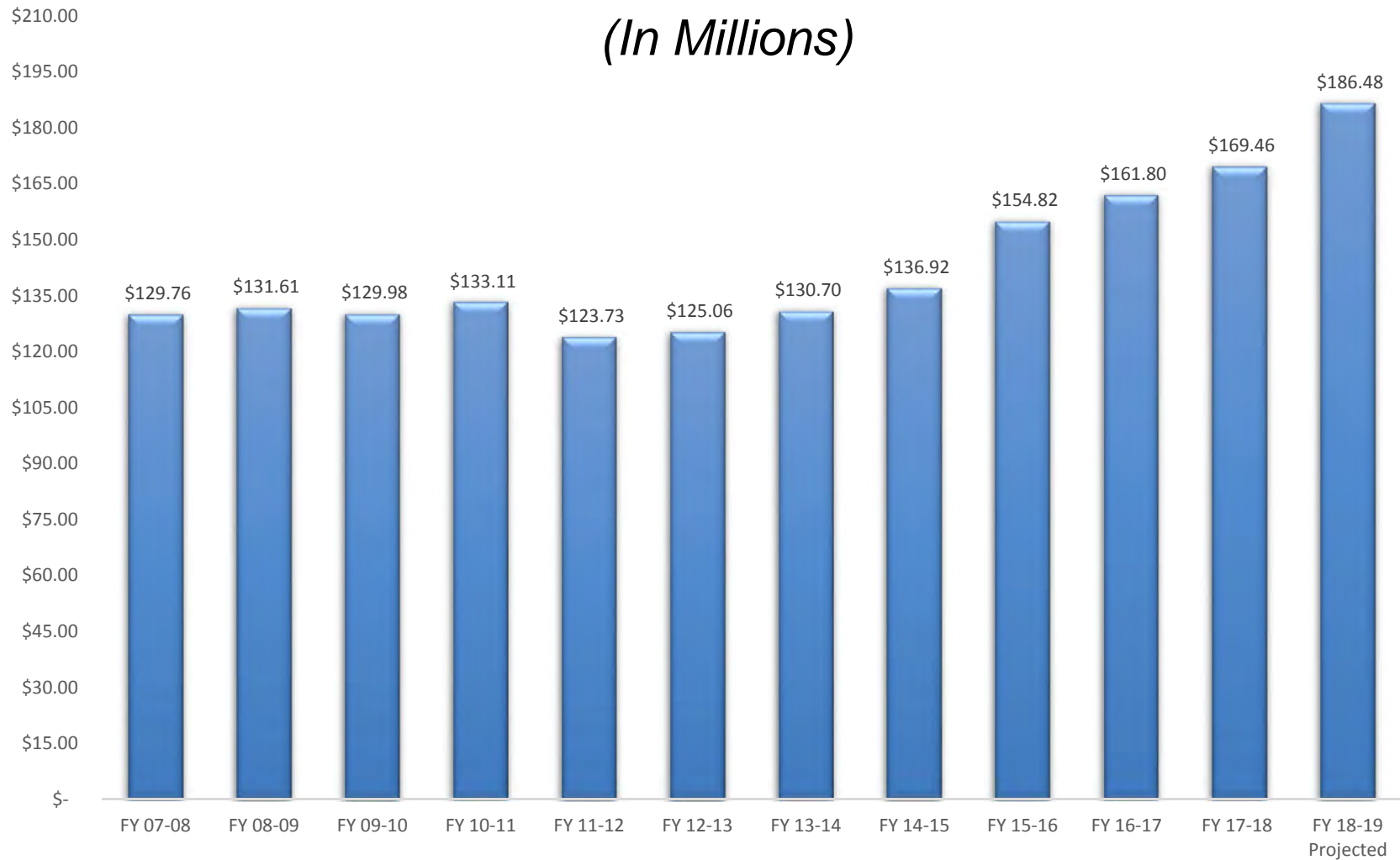
FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2017-18	\$ 13,577,277	5.91%	\$ 45,030,810 **	19.31%
2016-17	\$ 11,987,323	5.60%	\$ 42,944,508	19.60%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 7,801,811	4.85%	\$ 13,836,227	8.43%
2013-14	\$ 6,358,532	4.16%	\$ 11,734,055	7.65%
2012-13	\$ 4,560,030	3.18%	\$ 10,926,705	7.52%
2011-12	\$ 5,840,447	3.87%	\$ 6,616,948	4.54%
2010-11	\$ 8,729,056	5.53%	\$ 12,450,649	7.90%
2009-10	\$ 8,391,878	5.43%	\$ 10,594,722	6.86%
2008-09	\$ 12,566,801	7.55%	\$ 13,253,848	8.21%
2007-08	\$ 9,423,484	6.02%	\$ 18,801,018	11.88%

*Includes \$15.41 million of one-time State Mandate Block Grant funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$6.70 million. Without the one-time funds, the ending fund balance would be \$22.92 million (9.83%).

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

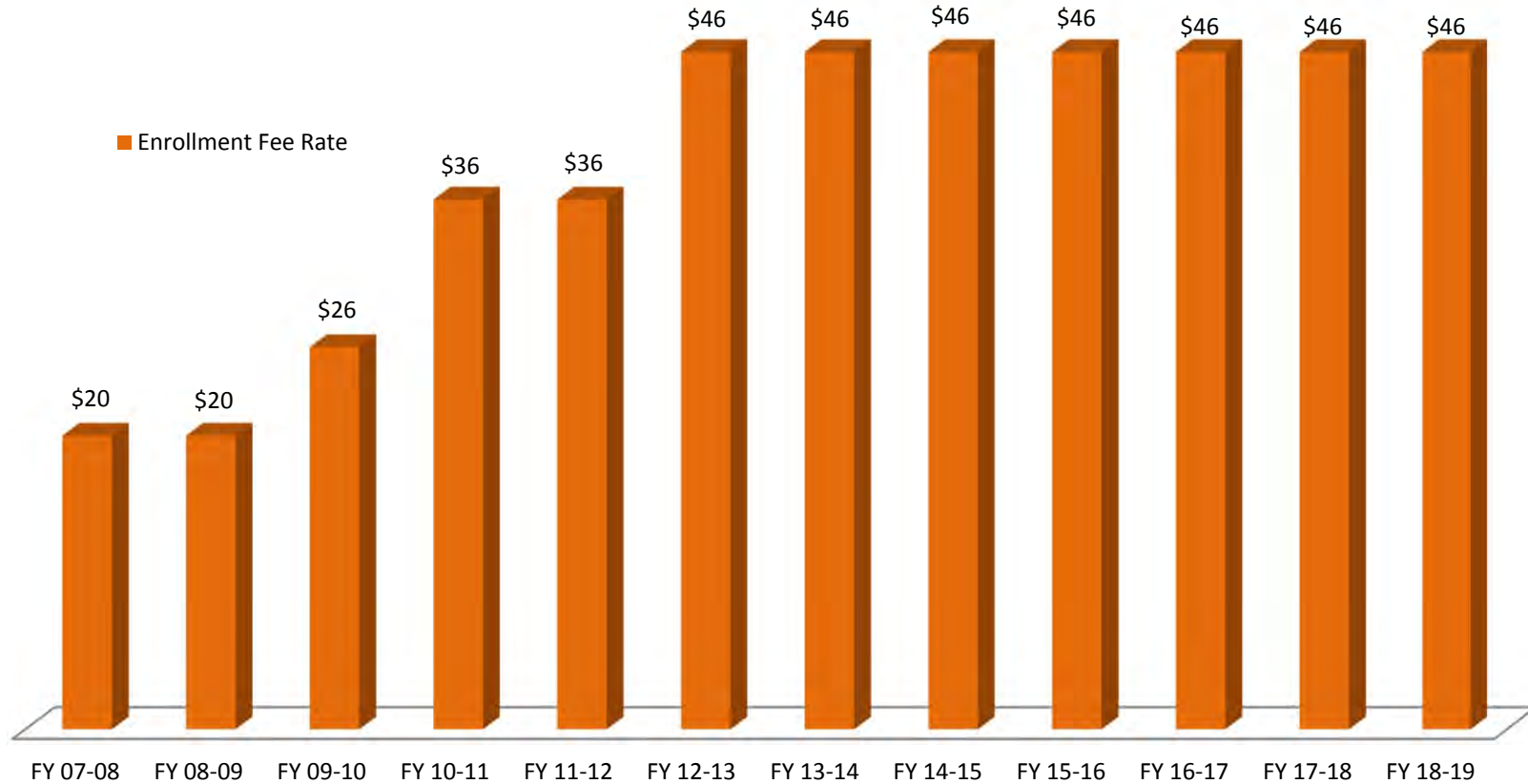
General Apportionment – FTES



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2018-2019 Final Budget

CCC Base Funding Rate Per Credit FTES

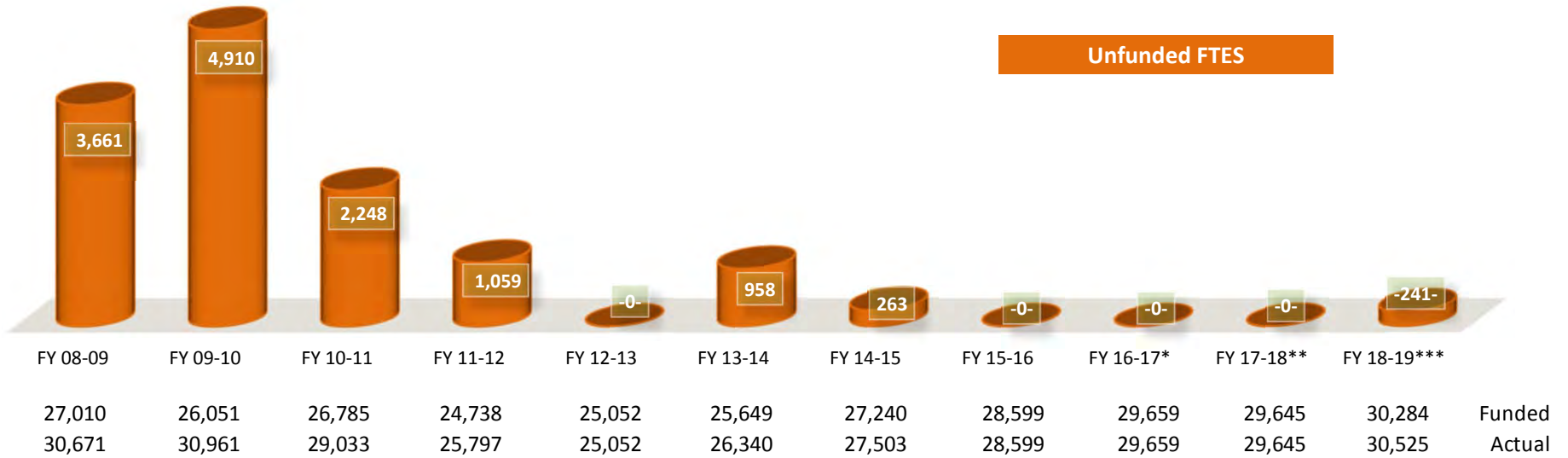


* The FY 2018-19 funding rate per credit FTES under the new Student Centered Funding Formula. The rates per point earned for the Supplemental (Equity) and Student Success Incentive Allocations are \$919 and \$440, respectively. In addition, the Student Success Incentive rates for students who receive a Pell and/or College Promise award is \$111 per metric point earned for each.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2018-2019 Final Budget

Credit FTES



RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2018-2019

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 2018-2019 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2018 through June 30, 2019. 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 Alford, 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

Riverside Community College District is dedicated to the success of its students and to the development of the communities it serves. By facilitating its Colleges and learning centers to provide educational and student services, it meets the needs and expectations of its unique communities of learners. The District provides the Colleges with leadership in the areas of advocacy, resource stewardship and planning.

DISTRICT VISION

Riverside Community College District is committed to service excellence by providing opportunities for learning, personal enrichment, innovation and community development.

COLLEGE MISSION STATEMENTS

MORENO VALLEY

Moreno Valley College inspires, challenges, and empowers our diverse, multicultural community of learners to realize their goals; promotes citizenship, integrity, leadership, and global awareness; and encourages academic excellence and professionalism.

To accomplish this mission, we provide comprehensive support services, developmental education, and academic programs leading to:

- Baccalaureate Transfer
- Associate Degrees in Arts and Sciences
- Certificates in Career and Technical Education Fields
- Post-employment Opportunities

NORCO

Norco College serves our students, our community, and its workforce by providing educational opportunities, celebrating diversity, and promoting collaboration. We encourage an inclusive, innovative approach to learning and the creative application of emerging technologies. We provide foundational skills and pathways to transfer, career and technical education, certificates and degrees.

RIVERSIDE

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering pre-college, transferable, and career-technical courses leading to locally-approved and state-approved certificates, associate degrees, associate degrees for transfer, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information competency and technological literacy; expands communication skills, and promotes self-development and global awareness. To encourage student success, the College provides comprehensive learning and student support services; co-curricular activities; and community and Arts programs. RCC supports and empowers students as they work toward individual achievement, intellectual curiosity, and life-long learning.

THE FY 2018-2019 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2018-19 Enacted Budget

California State Budget, 2018-19

The approved \$201.4 billion 2018 Budget Act focuses State spending on the Governor’s key priorities: investing in education, homelessness, mental health and improving the State’s transportation infrastructure.

The 2018 Budget Act continues to prepare the State for the next recession by fully funding the “Rainy Day Fund” under Proposition 2 by \$4.4 billion to \$13.8 billion.

In May 2011 the State’s often referenced short-term “Wall of Debt” consisting of an unprecedented level of debt, deferrals and budget obligations accumulated over a decade totaled \$35 billion. The 2018-19 budget continues to pay down the Wall of Debt resulting in an outstanding balance of less than \$5 billion.

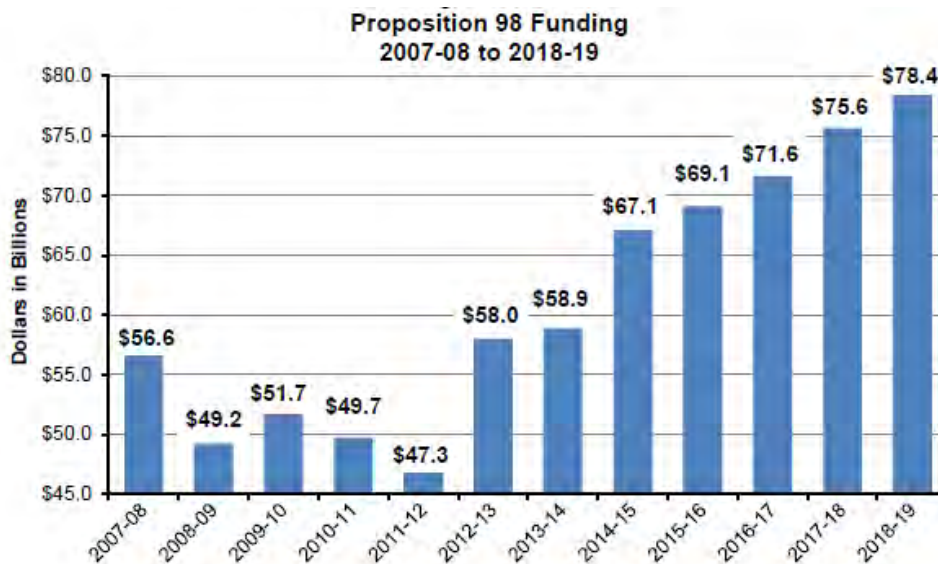
The constitutional guarantee of funding for K-14 education, Proposition 98, was \$56.6 billion in 2007-08 and dropped to \$47.3 billion in 2011-12. Funding has reached \$78.4 billion in 2018-19, \$3.9 billion over the 2017 Budget Act. The Community College’s share of Proposition 98 funding is 10.93% and provides an increase of \$725.3 million over the 2017 Budget Act level.

The State faces higher than normal risks and threats over the next several years from increasing reliance on one-time capital gains, an overdue recession and changes to federal fiscal policy. The 2018 Budget Act’s reliance on capital gains is at an all-time high. The current economic expansion is approaching nine years, four years longer than the historical average of five years. Proposed federal policy changes to Medicaid, trade, immigration policy and the federal tax structure could have serious and detrimental effects on the State’s economy and budget.

Proposition 98 Funding

K-14 education funding under Proposition 98 is expected to grow to \$78.4 billion in FY 2018-19 from \$75.6 billion in FY 2017-18, an increase 3.7 percent.

The community college system has seen Proposition 98 revenues increase by \$2.6 billion since 2011.



California State Budget, 2018-19

Funding Formula

The Budget adopts a new student centered funding formula that provides funding to districts based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, including completion of a degree or certificate. The formula will be implemented over the next three years. Core features of the funding formula include the following:

- **Formula Structure and Transition** – In 2018-19, 70 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics. In 2019-20, 65 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 15 percent based on student success metrics. In 2020-21, 60 percent of funding will be distributed based on enrollment, 20 percent based on enrollment of low-income students, and 20 percent based on student success metrics.
- **Hold Harmless Provision** – In 2018-19, 2019-20, and 2020-21 no district will receive less funding than they received in 2017-18, and each will receive an increase to reflect a cost-of-living adjustment. In 2021-22 and future years, districts will receive no less in apportionment funding than is currently provided. Additionally, the funding formula includes stability provisions that provide districts with additional revenue protection by allowing them to receive the greater of their past-year or current-year total revenue.
- **Advisory Committee** – Corresponding with the implementation of the Student-Focused Funding Formula, an advisory committee will be established to monitor the implementation of the funding formula and report back to the Legislature and Administration on potential improvements.

California Community Colleges

The major components of the 2018-19 California Community College budget are:

- **Student Centered Funding Formula**
 - Growth - \$59.7 million (1%). While 1% growth funding has been provided for the system, each district's growth rate is determined based on their individual growth formula.
 - COLA - \$173.1 million (2.71%)
 - General Operating Base Increase - \$151.3 million
 - Hold Harmless - \$58.7 million
- Online Community College - \$100 million one-time; \$20 million ongoing
- Student Success Completion Grant - \$40.7 million
- Full-Time Faculty Hiring - \$50.0 million ongoing
- Part-Time Faculty Office Hours - \$50.0 million one-time
- K-12 Strong Workforce - \$164.0 million
- College Promise - \$46.0 million
- Apprenticeship Program - \$36.5 million
- Online Education Initiative Competitive Grants - \$35.0 million one-time
- Adult Education Program - \$26.6 million COLA; \$5.0 million for Data Collection System
- Financial Aid Technology Improvements - \$13.5 million
- Legal Services for Undocumented and Immigrants - \$10.0 million
- Re-Entry of Incarcerated Individuals - \$5.0 million
- Open Educational Resources - \$6.0 million
- Foster Youth Next Up - \$5.0 million

California State Budget, 2018-19

- Course Identification Numbering System - \$.7 million
- COLA for Categoricals - \$7.8 million
- Student Hunger/Basic Needs - \$10.0 million
- Veteran's Resource Centers - \$8.5 million
- Norco College Early Childhood Education Center - \$5.0 million
- Deferred Maintenance/Instructional Equipment/Water Conservation - \$28.5 million
- Pathways in STEM Fields - \$10.0 million
- Mental Health Services - \$10.0 million
- Career Readiness Training for Refugees - \$5.0 million
- Proposition 51 Bond Facilities Projects – 15 Continuing and 6 New

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2018-2019**

The District prepared 2018 budget projections following release of the Governor's initial budget proposal on January 10, 2018 by taking into consideration both increased revenues and increased costs. Budget planning information was presented to the Board of Trustees on May 1, 2018.

The projections were further refined over the ensuing months as more information became known and the Governor released his "May Revise" estimates. These refinements were incorporated into the FY 2018-2019 Tentative Budget pending passage of the State budget, year-end closing results, final enrollment numbers, and health issuance rate changes, as some of the major "unknowns" impacting the Final Budget.

BUDGET OVERVIEW

ENROLLMENTS

District enrollment information between 2004-05 and 2018-19 is presented in Exhibit A and Exhibit B.

Between 2009-10 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.

For fiscal 2017-18, the District fell short of achieving its FTES target by 532 FTES. The prior year shortfall was “rolledback” from the Summer 2018 session to FY 2017-18, which is permissible under FTES attendance accounting regulations.

The new Student Centered Funding Formula calls for calculating credit enrollment for funding purposes using a three year average of funded FTES, excluding current year growth, adding growth to the result, and then eliminating FTES associated with incarcerated and special admit students. For FY 2018-19, the calculation is as follows:

<u>Funded Credit FTES</u>	
FY 2016-17	29,578.89
FY 2017-18	29,645.01
FY 2018-19 (Base)	29,645.01
Three-Year Total	88,868.61
Years to Derive Average	3
Three-Year Average	29,622.97
Growth at 2.23%	660.59
Funded Credit FTES	30,283.56
Unfunded Credit FTES	241.23
FTES Target Before FY 2017-18 Shortfall	30,524.79
FY 2017-18 Credit FTES Target Shortfall	532.23
Total Credit FTES for FY 2018-19	31,057.02

Target FTES by college is as follows:

	FY 18-19 3 Yr Avg FTES	FY 18-19 Growth @ 2.23%	FY 18-19 Unfunded @ .80%	FY 17-18 FTES Target Before FY 17-18 Shortfall	FY 17-18 Shortfall	FY 18-19 Total Target FTES
MVC	6,842.91	152.60	55.72	7,051.23	348.01	7,399.24
NC	6,842.91	152.60	55.72	7,051.23	84.16	7,135.39
RCC	15,937.16	355.40	129.78	16,422.34	100.06	16,522.40
Total District	29,622.97	660.59	241.23	30,524.79	532.23	31,057.02

Enrollments will need to be closely monitored in FY 2018-19 to ensure that FTES targets are realized. It is equally important that they are achieved within the allocated budget. Continued softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 2.23% provided to the District.

Exhibit A Riverside Community College District

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

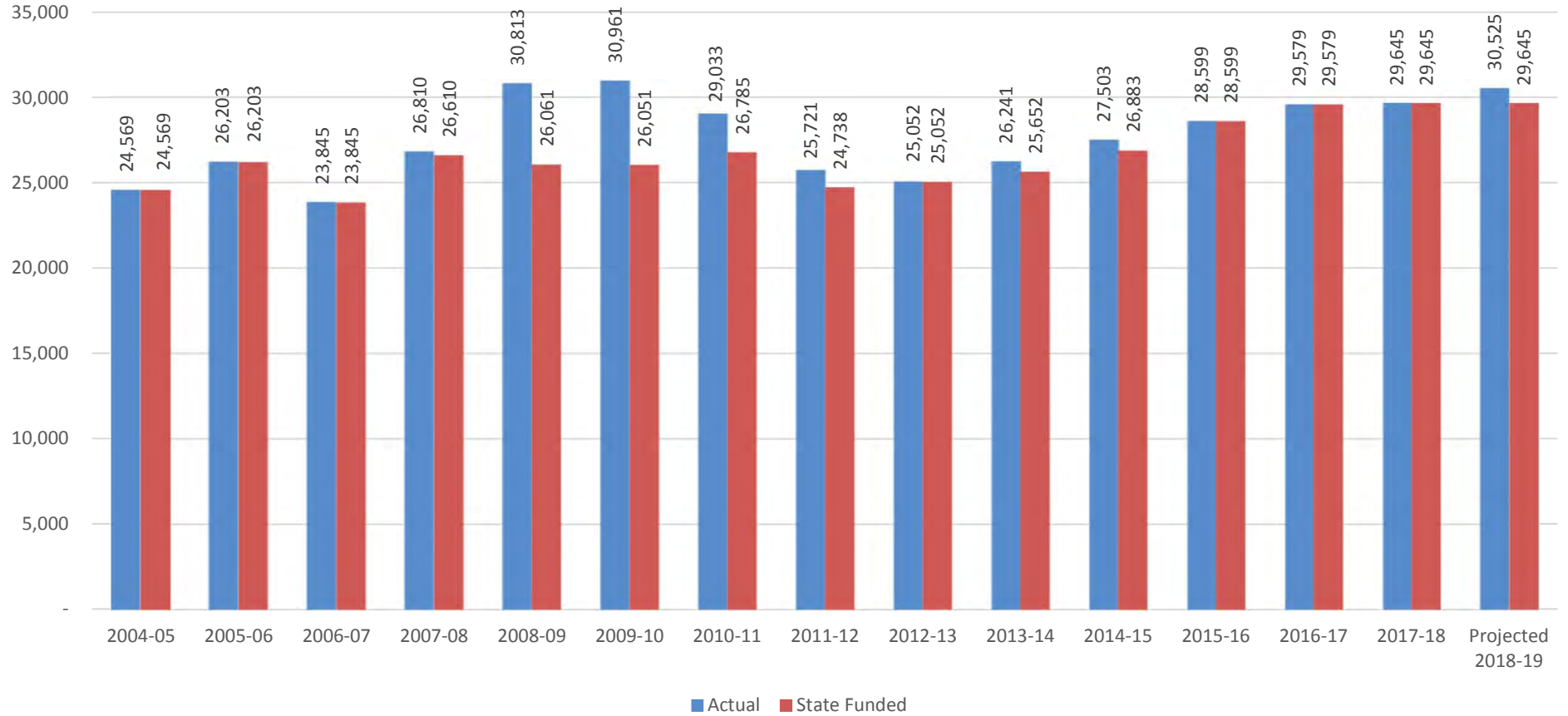


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18*</u>	<u>Projected</u> <u>2018-19**</u>
<u>Total FTES</u>	25,631.06	26,992.34	28,266.94	29,339.16	30,376.33	30,467.29	31,363.71
Resident	25,118.52	26,400.27	27,660.03	28,682.44	29,652.34	29,727.02	30,608.63
Nonresident	512.54	592.07	606.91	656.72	723.99	740.27	755.08
<u>Resident FTES</u>							
Credit	25,052.19	26,240.64	27,503.17	28,599.64	29,578.89	29,645.01	30,524.79
Noncredit	66.33	159.63	156.86	82.80	73.45	82.01	83.84
<u>Nonresident FTES</u>							
Credit	510.61	588.03	603.65	655.33	720.63	736.07	750.79
Noncredit	1.93	4.04	3.26	1.39	3.36	4.20	4.28
<u>Basic Skills</u>	2,203.46	2,558.56	2,712.55	2,766.65	2,557.62	1,928.49	1,967.06
<u>State-Funded FTES</u>							
Resident Credit	25,052.19	25,652.36	26,882.83	28,599.64	29,578.89	29,645.01	30,283.56
Resident Noncredit	66.33	159.63	156.86	82.80	73.45	82.01	83.84
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	588.28	620.34	-	-	-	-
Resident Noncredit	-	-	-	-	-	-	-

* Total Projected FTES numbers for FY 2017-2018 are based on reported amounts at P3. The final 2017-2018 Apportionment Attendance Report revisions, if any, are due to the State Chancellor's Office at the end of October 2018.

** Total Projected FTES for FY 2018-2019 are based on a 3 year average of credit FTES prior to growth, plus growth at the State approved growth rate of 2.23%, less incarcerated and special admit student FTES.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>
<u>Total FTES</u>	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45
Resident	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72
Nonresident	465.28	436.49	517.62	600.86	511.13	460.72	469.73
<u>Resident FTES</u>							
Credit	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52
Noncredit	120.63	122.83	201.79	298.09	224.31	115.83	137.20
<u>Nonresident FTES</u>							
Credit	460.83	436.49	517.62	600.86	510.66	457.76	466.75
Noncredit	4.45	-	-	-	0.47	2.96	2.98
<u>Basic Skills</u>	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22
<u>State-Funded FTES</u>							
Resident Credit	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57
Resident Noncredit	120.63	122.83	196.47	206.49	194.30	115.83	106.97
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	-	199.76	3,803.80	4,909.65	2,247.68	982.95
Resident Noncredit	-	-	5.32	91.60	30.01	-	30.23

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 C) are projected at \$202.84 million for fiscal 2019. Key components include:

1. State Funding

- a. Student Centered Funding Formula (Exhibit D) – A new funding formula will be phased in over three years. The formula contains three components as follows:
 - Base Allocation – Represents 70% of the formula in FY 2018-19 and includes a basic allocation for the number and size of colleges and approved centers operated by the District (same as the existing formula), and a three-year rolling average of credit FTES, plus growth and exclusive of incarcerated and special admit FTES, times the rate of \$3,727. Incarcerated and special admit FTES is calculated at the former funding formula credit rate of \$5,457. Non-credit FTES is calculated at the former funding formula non-credit rate of \$3,347.
 - Equity Allocation – Represents 20% of the formula in FY 2018-19 and is calculated based on the number of students who receive Pell grants, the number of students who receive a California Promise Grant (fee waiver), and those that are exempted from non-resident tuition (AB 540 students). One point is earned for each student who qualifies for each metric and is paid at \$919 per point.
 - Student Success Allocation – Represents 10% of the formula in FY 2018-19 and is calculated at a rate of \$440 times the total number of points for each of the following metrics:
 - AA/AS or BA/BS degree – 3 points
 - ADT degree – 4 points
 - Credit Certificates (16 or more units) – 2 points
 - Completion of transfer level math and english in 1st year – 2 points
 - Transfer to a four-year university – 1.5 points
 - Completion of 9 or more CTE units – 1 point
 - Regional Living Wage within 1 year – 1 point
- Equity Component – Additional funding is available for students who receive California Promise Grants (fee waiver) based on the total points computed for each of the above metrics times \$111, and for each student who receives a Pell grant, based on the total points computed for each the above metrics, at 1.5 times the point value, times \$111.
- Hold Harmless – Provides districts with guaranteed cost-of-living increases in each of the next three years ensuring that districts receive the higher of the amount received in 2017-18 plus COLA or the amount calculated under the new formula and restoration of FTES declines over a three-year period.

- Alignment with System Goals – Requires districts to develop goals in alignment with the State system goals appearing in the Strategic Vision Plan developed by the Chancellor’s Office. The goals must be approved by each local Board no later than January 1, 2019.
 - Annual External Audit – Requires an additional audit step related to the metrics included in the funding formula.
 - Oversight Entity – Creates a Community College Student Success Funding Formula Oversight Committee consisting of 15-members to monitor implementation and make recommendations for improvement to the Legislature, Governor, and State Chancellor. Representatives will be chosen by the Governor, Senate Rules Committee and the Speaker. One intention is to review the number of first-generation students and encompass this metric into the formula by FY 2022-23.
 - Phase-In – The funding formula will be phased in over three years as follows:
 - 2018-2019: Base = 70%, Supplemental = 20% and Student Success = 10%. Rates: Base = \$3,826/FTES, Supplemental = \$919/point, Success = \$440/point plus \$111/point for Equity.
 - 2019-2020: Base = 65%, Supplemental = 20%, and Student Success = 15% Rates: Base = \$3,476/FTES, Supplemental = \$919/point, Success = \$660/point plus \$167/point for Equity. These rates will be adjusted by COLA.
 - 2020-2021: Base = 60%, Supplemental = 20% and Student Success = 20% Rates: Base = \$3,126/FTES, Supplemental = \$919/point, Success = \$880/point plus \$222/point for Equity. These rates will be adjusted by COLA.
- b.** COLA – At 2.71%
- c.** Growth – 1.00% for the State system, 2.23% for the District at the Advance Apportionment date.
- d.** Full-Time Faculty Hiring – The State approved \$50 million for this program. However, the amount allocated to the District and the requirements of the program have not yet been determined by the State so no amounts have been included. Once known, the amount will be added to the budget upon resolution of the Board of Trustees.
- e.** Part-Time Faculty Compensation – The District will receive \$.41million. The State approved an additional one-time \$50 million allocation for this program. However, the amount allocated to the District and the requirements of the program have not yet been determined by the State so no amounts have been included. Once known, the amount will be added to the budget upon resolution of the Board of Trustees.
- f.** Lottery Revenue – \$4.70 million, which is \$.30 million above the prior year level.
- g.** State Mandate Block Grant – The District will receive \$.86 million in ongoing mandate funds...\$.04 million over the prior year.
- 2.** *Interest Income* - \$1.00 million, which is \$.40 million more than fiscal 2018.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

3. **Nonresident Tuition** – \$3.91 million, which is \$.05 million above the prior year level. The per unit rate is \$234.
4. **Enrollment Fee Revenue** – Projected at \$10.62 million.
5. **Indirect Cost Recovery Revenue** – Projected at \$1.46 million, an increase of \$.72 million over the prior year.

EXPENDITURES

Within the funds available for the 2018-19 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 2018-19 Resource 1000 budget reflects the following major items of expenditure (Exhibit E):

1. **Compensation**

- a. Full-time Compensation – \$4.84 million has been provided for a 2.00% contractual salary increase plus COLA of 2.71%.
- b. Associate Faculty Compensation – \$.91 million has been provided for a 2.5% salary increase plus COLA of 2.71% and enrollment growth.
- c. Step and Column/Growth/Placement and Other Personnel Adjustments – A \$.92 million increase.
- d. Health and Life Insurance Benefits – An increase of \$.76 million attributable exclusively to rate fluctuation. The net rate increase is 5.74% over the prior year. Total health and life insurance benefits is \$26.28 million, of which approximately \$2.27 million is attributable to retired employees under age 65.
- e. CalSTRS – An increase to the STRS employee contribution rate from 14.43% to 16.28% results in an increase of \$1.75 million for fiscal 2019, inclusive of the impact of new positions. Annual rate increases from FY 2019-20 through FY 2020-21 will see rates go from 18.13% to 19.10% resulting in an average annual increase approximately \$1.98 million per year.
- f. CalPERS – An increase to the PERS employer contribution rate from 15.53% to 18.06% will result in an increase of \$1.14 million for fiscal 2019, inclusive of the impact of new positions. Annual rate increases from FY 2019-20 through FY 2020-21 will see rates go from 20.80% to 23.50%, resulting in an average annual increase of \$1.24 million per year.

2. **Part-time Faculty and Overload** - The increase of \$.91 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 District Budget Advisory Council (DBAC). The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a contractual increase of 2.50% plus COLA of 2.71% less estimated full-time faculty salary and benefit savings for vacant positions. The methodology is reviewed by DBAC on an annual basis for accuracy in projecting budget allocations.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

3. A total of \$.20 million has been provided for increases to contracts, agreements and licenses.
4. Estimated indirect cost reimbursement funds in support of districtwide grant activities in the total amount of \$1.46 million have been included for use by each entity during fiscal 2019.
5. During fiscal 2016, the District began accumulating funds to address the future cost of retiree health benefits. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT). An increase of \$.02 million from the prior year budget amount has been included to achieve the minimum annual contribution of \$.25 million.
6. 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 to establish; and the appropriate reserve level to provide for fiscal solvency of the RCCD PPO Plan. No changes will be made to the RCCD PPO Plan rate for fiscal 2019. A rate decrease for the Health Net plan is included at 3.96% and there is a rate increase of 15.00% for the Kaiser Plan.
7. An actuarial valuation was performed by an external actuary on the District’s exposure to general and employment liability 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 2018-19 will increase from 1.20% to 1.60% to cover estimated claims, Resource administration and to provide a reasonable reserve.
8. 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 be increased to 1.60% from 1.00% for fiscal year 2018-19, to cover the cost of annual estimated claims, Resource administration and to provide a reasonable reserve.
9. Positions
 - a. New
 - i. Faculty – 12 new faculty positions have been included at a total position cost of \$1.88 million and were allocated to the colleges as follows: Moreno Valley College – 3; Norco College – 3; and Riverside City College – 6. As previously mentioned, the program requirements of the State’s Full-time Faculty Hiring Program, including the District’s allocation, have not yet been determined by the State.
 - ii. Non-Faculty Position Allocation – A total of \$.80 million has been set-aside for the colleges to address prioritized classified and management position needs, pending development of an allocation methodology.
 - iii. The following new positions have been included as an addition to the base budget for FY 2018-19 in the amount of \$.83 million:
 - Associate Vice Chancellor, Educational Services (District)
 - Director, Governmental Relations (District)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Administrative Assistant IV (District)
- Administrative Assistant I (District)
- Instructional Support Coordinator - .475 FTE to 1.0 FTE (District)
- Evaluator (RCC)
- c. FTE Increases/Conversion Funded from Existing Base Expenditure Budget
 - Administrative Assistant I - 0.4875 FTE to 1.00 FTE (Moreno Valley)
 - Administrative Assistant III - 0.475 FTE to 1.00 FTE (Norco)
 - Admissions & Records Operations Assistant - 0.4875 FTE to 1.00 FTE (Norco)
 - Computer Technician - 0.475 FTE to 1.00 FTE (Norco)
 - Customer Service Clerk - 0.475 FTE to 0.775 FTE (Norco)
 - Groundsperson - 0.5 FTE to 1.00 FTE (Moreno Valley)
 - Instructional Media Assistant - 0.4875 FTE to 1.00 FTE (Moreno Valley)
- d. Funded from Existing Base Expenditure Budget
 - Administrative Assistant I (District)
 - Administrative Assistant I (Moreno Valley)
 - Administrative Assistant II (Riverside)
 - Administrative Assistant III (District)
 - Administrative Assistant III (District)
 - Administrative Assistant III (Norco)
 - Administrative Assistant III (Norco)
 - Admissions & Records Operations Assistant (Moreno Valley)
 - Aquatics Complex Coordinator (Riverside)
 - Assistant Director, Student Financial Services (Moreno Valley)
 - Associate Vice Chancellor, Economic Development (District)
 - Associate Vice Chancellor, Facilities Planning & Development (District)
 - Cashier Clerk (Riverside)
 - College Receptionist (District)
 - Custodian (Riverside)
 - Customer Service Clerk (Norco)
 - Dean of Instruction (Norco)
 - Dean, Student Life (Riverside)
 - Director, Athletic Compliance (Riverside)
 - Director, Disabled Student Programs and Services (Norco)
 - Enrollment Services Assistant (Moreno Valley)
 - Executive Assistant to Vice Chancellor of Institutional Advancement (District)
 - Financial and Technical Analyst (Riverside)
 - Grants Administrative Specialist (Norco)
 - Groundsperson (Moreno Valley)
 - Human Resources Generalist (District)
 - Instructional Department Specialist (Riverside)
 - Library Clerk I (Moreno Valley)
 - Police Coordinator (District)
 - Police Support Manager (District)
 - Senior Custodian (Moreno Valley)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Senior Custodian (Riverside)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

- Senior Custodian (Riverside)
 - Senior Custodian (Riverside)
 - Vice Chancellor, Institutional Advancement (District)
 - Vice Chancellor, Ed Services Workforce (District)
10. In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. The remaining balances for this allocation were carried over to fiscal 2019 as follows: \$.16 million to District Office; \$1.18 million to Moreno Valley College; \$1.45 million to Norco College; and \$3.90 million to Riverside City College.
11. The District has launched a project to replace the current Enterprise Resource Planning (ERP) software used for student registration, auxiliary and foundation financial accounting, teaching assignments, and core student information system processes. The District will conduct an RFP process with the goal of selecting a replacement system by Spring 2019. An estimated amount of \$6 million has been set-aside for this purpose, with \$4.63 million coming from the General Fund and \$1.37 coming from the Redevelopment Fund.
12. Chancellor's Innovation Fund for Student Success – A total of \$.20 million has been established to encourage innovative initiatives that will have a lasting and profound impact on student success.

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$45.30 million at July 1, 2018 and anticipates an ending contingency balance of \$13.65 million at June 30, 2019, which exceeds the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds" by \$.18 million.

The District will set-aside one-time funds totaling \$13.96 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS.

Exhibit C
Riverside Community College District
2018-2019 Proposed Budget
Resource 1000 Revenue

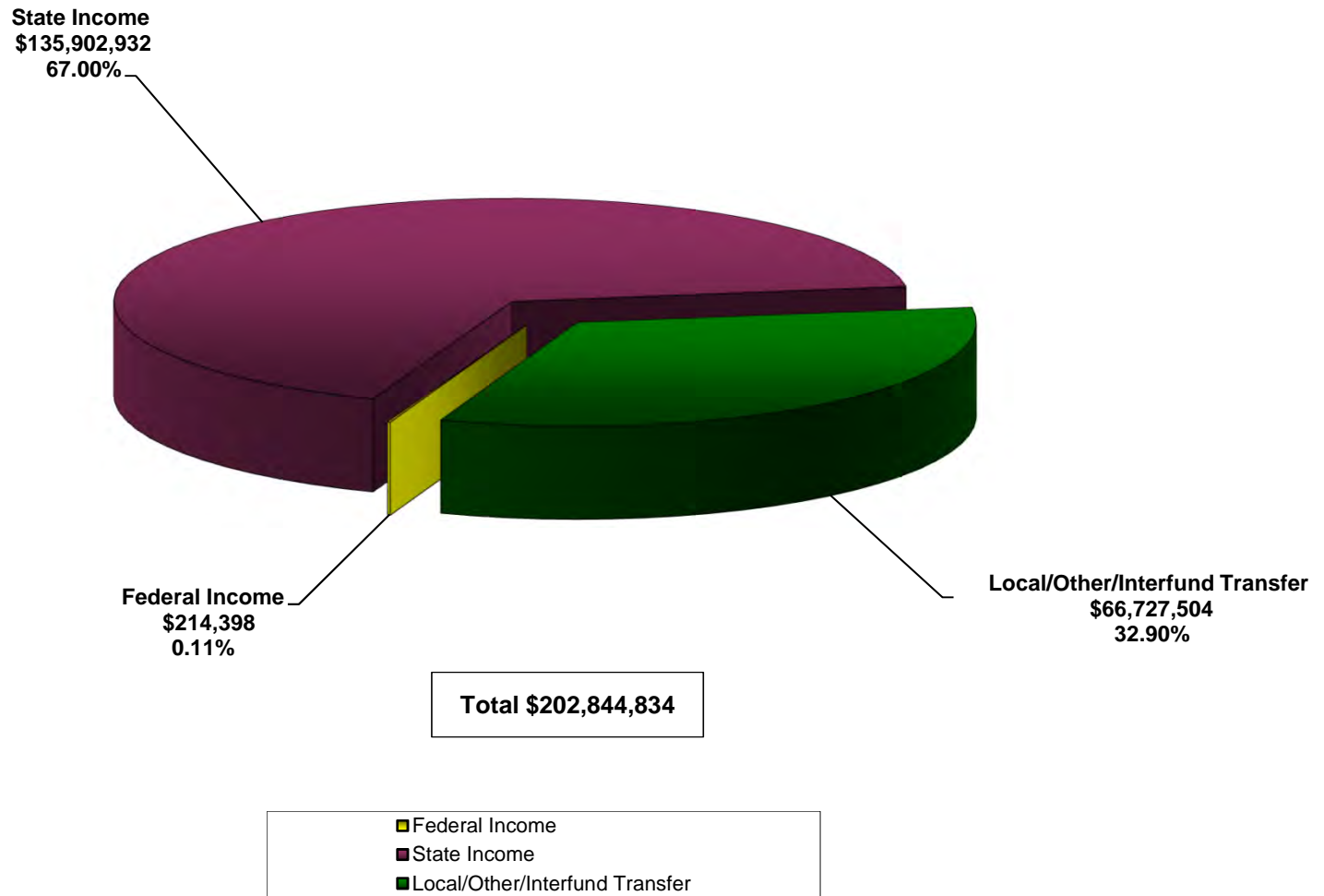
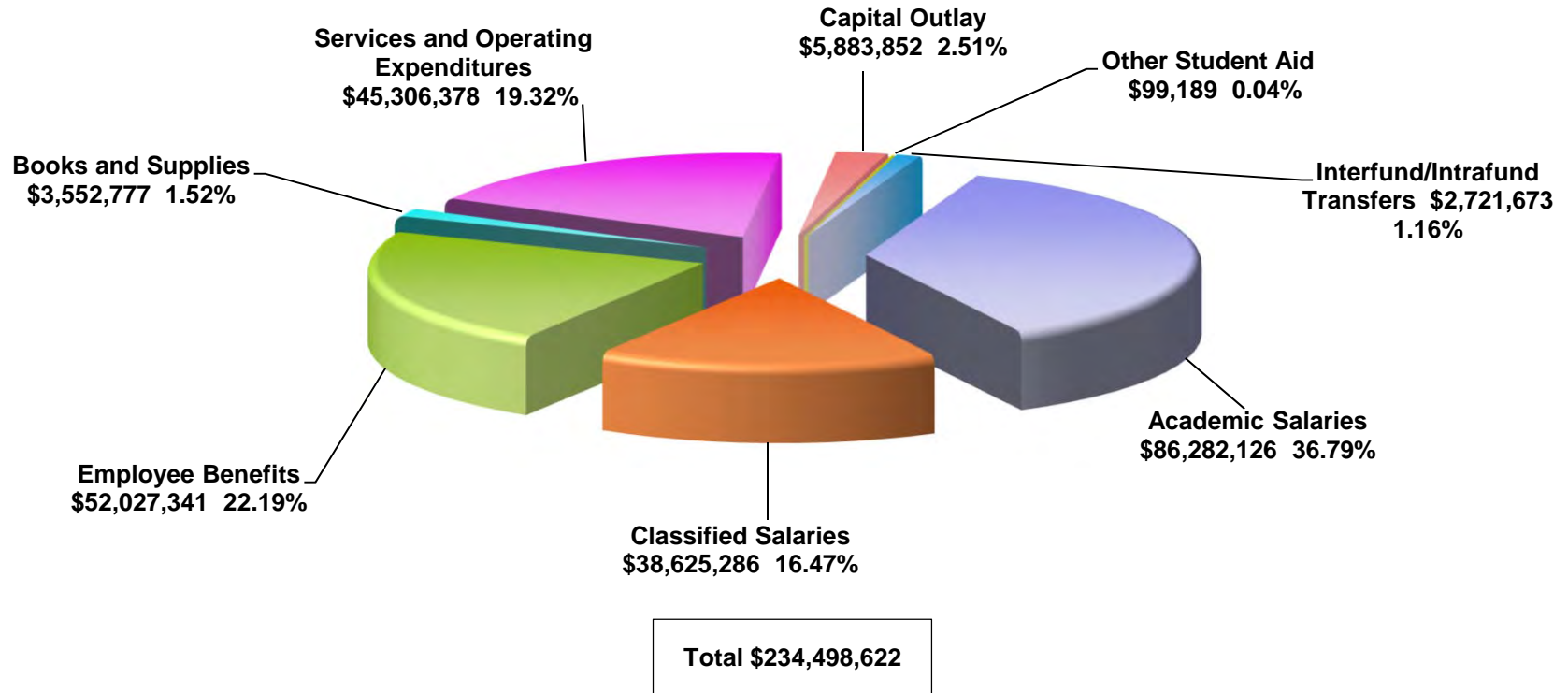


Exhibit D

Riverside Community College District

Riverside Community College District				
Apportionment Calculation Under the Proposed New Student Centered Funding Formula at May Revise				
FY 2018-2019				
Base Allocation: 70% FY 18-19; 65% FY 19-20; 60% FY 20-21				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	3,727	\$	5,457
			\$	3,347
			Funded FTES	Amount
Basic Allocation			\$	12,399,791
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + 660.59 Growth = 30,283.56 - Special Admit 820.73 - 37.42 Incarcerated)			29,425.41	\$ 109,668,503
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)			858.15	\$ 4,682,921
Non-Credit FTES (Base - 82.01 + Growth - 1.83)			83.84	\$ 280,612
Total Base Allocation			30,367	\$ 127,031,827
Equity Allocation: 20%				
Equity Rate per Point	\$			919
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$919
Equity Metrics (FY 2017-2018)				
Pell Grant	1.00	13,853	13,853	\$ 12,730,907
AB 540 Students	1.00	1,491	1,491	\$ 1,370,229
California Promise Grant Students (BOG Waivers)	1.00	29,932	29,932	\$ 27,507,508
Total Equity Allocation	3.00	45,276	45,276	\$ 41,608,644
Student Success Allocation: 10% FY 18-19; 15% FY 19-20; 20% FY 20-21				
Success Rate per Point (Success/Equity)	\$	440	\$	111
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$440
Success Metrics (FY 2017-2018)				
Associate Degree	3.00	3,633	10,899	\$ 4,795,560
Associate Degree for Transfer (ADT)	4.00	616	2,464	\$ 1,084,160
Credit Certificates Requiring 18+ Units	2.00	868	1,736	\$ 763,840
CTE Units Completion of 9+ Units	1.00	4,758	4,758	\$ 2,093,520
Transfer to 4-Year Institutions	1.50	2,184	3,276	\$ 1,441,440
Transfer-Level Math and English Completion in 1st Year	2.00	849	1,698	\$ 747,120
Living Wage Attainment Within 1 Year of CC Completion	1.00	4,778	4,778	\$ 2,102,320
Total Success Metrics Allocation	14.50	17,686	29,609	\$ 13,027,960
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - BOG Students (FY 2017-2018)				
Associate Degree	3.00	2,419	7,257	\$ 805,527
Associate Degree for Transfer (ADT)	4.00	411	1,644	\$ 182,484
Credit Certificates Requiring 18+ Units	2.00	504	1,008	\$ 111,888
CTE Units Completion of 9+ Units	1.00	3,416	3,416	\$ 379,176
Transfer to 4-Year Institutions	1.50	1,419	2,129	\$ 236,264
Transfer-Level Math and English Completion in 1st Year	2.00	531	1,062	\$ 117,882
Living Wage Attainment Within 1 Year of CC Completion	1.00	3,105	3,105	\$ 344,655
Total Success Equity Metrics Allocation - BOG Waiver Students	14.50	11,805	19,621	\$ 2,177,876
	Points	Total Counts	Total Points	Total Dollars
	(a)	(b)	(c) = (a) * (b)	(d) = (c) * \$111
Success Equity Metrics - Pell Students (FY 2017-2018)				
Associate Degree	4.50	2,304	10,368	\$ 1,150,848
Associate Degree for Transfer (ADT)	6.00	365	2,190	\$ 243,090
Credit Certificates Requiring 18+ Units	3.00	470	1,410	\$ 156,510
CTE Units Completion of 9+ Units	1.50	2,637	3,956	\$ 439,061
Transfer to 4-Year Institutions	2.25	1,282	2,885	\$ 320,180
Transfer-Level Math and English Completion in 1st Year	3.00	337	1,011	\$ 112,221
Living Wage Attainment Within 1 Year of CC Completion	1.50	1,277	1,916	\$ 212,621
Total Success Equity Metrics Allocation - Pell Students	21.75	8,672	23,735	\$ 2,634,530
Total Student Success Allocation				\$ 17,840,365
Total Apportionment				
Total Computational Revenue Under New Funding Formula for FY 2018-2019	\$			186,480,836
Total Computational Revenue in Adopted Base Budget for FY 2017-2018				169,121,817
Increase/(Decrease) in Base Apportionment Budget				\$ 17,359,019

Exhibit E
 Riverside Community College District
 2018-2019 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 Revision Project

The District Budget Advisory Council (DBAC) has commenced a Budget Allocation Model Revision Project to develop a model that is fair, equitable, and transparent:

- Fair – Resource allocation decision 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 programs offered at each college while ensuring compliance with statutory and regulatory requirements.
- Transparent – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups.

To date, DBAC has developed Budget Allocation Model Principles as a result of a consultative process with representative stakeholder groups. DBAC is currently developing programmatic FTES and cost information that will be used to inform the revised Budget Allocation Model.

The Budget Allocation Model Project completion goal is December 2018 to permit model implementation in FY 2019-20. The existing Budget Allocation Model is being used for FY 2018-19.

Current Budget Allocation Model – FY 2018-19

The construct of the current Budget Allocation Model is based on a FTES model to reflect how resources are allocated from the State. However, it is modified to take into consideration the costs associated with the unique instructional programs and organizational structures at each college in order to derive the known cost of producing FTES at each college. The individual FTES rates per college are then applied against the target FTES for each college.

The following comprise the framework for the Budget Allocation Model (BAM):

- Separate rates per FTES are calculated based on a ten (10) year rolling average using historical, total actual expenditures and FTES for each college.
 - The rolling average will smooth out year-to-year anomalies, program level efficiencies and inefficiencies, high cost and low cost programs, staff seniority, changes in administration, etc., etc.
 - Application of the calculated ratios will result in an immaterial remainder that will be allocated on an FTES percentage basis in order to balance the model.
 - Total actual expenditures takes into consideration ALL costs (support, administration, instruction, facilities) to produce the FTES.
 - The starting point for historical expenditures is FY 2008-09...the starting point for three college status.

The Budget Allocation Model in its current form is a transitional model to achieving entity budget equilibrium. It will be monitored annually to assess its effectiveness and will be evaluated prior to each budget development cycle.

BUDGET ALLOCATION MODEL *(continued)*

Following are the Budget Allocation Model principles, components, and credit FTES rate ratios (Exhibit F-G).

BAM Principles

1. Equilibrium in the operating budget structural balance is maintained through assurance that ongoing expenditures do not exceed ongoing revenues and that compliance with State and District reserve requirements is maintained.
2. The BAM recognizes that resource allocation is linked to District-wide strategic planning.
3. The BAM provides for the equitable allocation of available resources to the three (3) colleges and the District Office, while ensuring compliance with statutory and regulatory requirements.
4. Enrollment management decisions drive the allocation of operational resources.
5. The BAM is simple, readily communicable and understood, and as easy to administer as possible.
6. The BAM is defined in measurable terms to maintain objectivity and predictability and so that the outcome is independently verifiable.
7. The BAM is driven by verifiable data.

BAM Components

1. RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
2. The minimum 5% required level of District reserves and funding for the district office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
3. In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.
4. Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue.
5. Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
6. A minimum of 1% of total available funds will be allocated for contingency at the entity level.
7. Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.

BUDGET ALLOCATION MODEL
(continued)

8. Interfund loans will be allocated “off the top” of the District budget.
9. The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

Riverside Community College District
Budget Allocation Model - Final Budget
FY 2018-2019

	<u>Total</u>
Contingency Budget from FY 2017-2018	\$ 13,577,277
Apportionment	
Basic Allocation	\$ 12,399,791
Credit FTES (Rolling 3 Year Avg. FY 16-17 - 29,578.89; FY 17-18 - 29,645.01; FY 18-19 - 29,645.01 = 88,868.61/3 = 29,622.97 + Growth 660.59 - Spec Admit 820.73 - 37.42 Incarc)	109,668,503
Total Base Allocation	\$ 122,068,294
Pell Grant	12,730,907
AB 540 Students	1,370,229
California Promise Grant Students (BOG Waivers)	<u>27,507,508</u>
Total Supplemental Allocation	\$ 41,608,644
Success Metrics (FY 2017-2018)	13,027,960
Success Equity Metrics - BOG Students (FY 2017-2018)	2,177,876
Success Equity Metrics - Pell Students (FY 2017-2018)	<u>2,634,530</u>
Total Student Success Incentive Allocation	\$ 17,840,365
Total Gross Apportionment	\$ 181,517,303
Less, Property Taxes	(48,121,820)
Less, Enrollment Fees	<u>(10,623,273)</u>
Total Net Apportionment	\$ 122,772,210
Total Beginning Balance and Apportionment	\$ 136,349,487
Less, Contingency Reserve (Board Policy at 5.00% or more)	(13,645,688)
Less, DO Allocation	(9,407,264)
Less, DSS Allocation	(20,796,369)
Less, Outgoing Transfer for CSJCL (Resource 1120)	-
Less, Outgoing Transfer for DSPS Match, FWS Support, etc.	-
Total Funds for Per Credit FTES Calculation	\$ 92,500,166
Target Credit FTES Target	<u>30,524.79</u>
Total Funding Rate Per Target Credit FTES	<u>\$ 3,030.3293</u>

	<u>Moreno Valley</u>	<u>Norco</u>	<u>Riverside</u>	<u>DSS</u>	<u>DO</u>
Total Funding Rate Per Target Credit FTES (Adjusted per Entity)	\$ 3,030.3293	\$ 3,119.1655	\$ 2,613.1535	\$ 3,170.9039	
Target Credit FTES Target	<u>30,524.79</u>	<u>7,051.23</u>	<u>7,051.23</u>	<u>16,422.34</u>	
Total Funds for Per Credit FTES Calculation	\$ 92,500,173	\$ 21,995,476	\$ 18,427,471	\$ 52,077,226	
FY 2017-18 Excess (Shortfall) of Budgeted Revenues	3,848,156	494,193	1,294,808	2,059,155	184,795
FY 2017-18 Excess (Shortfall) of Budgeted Expenditures	9,829,242	991,170	2,888,918	5,949,154	2,345,057
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	280,612	18,877	-	261,735	-
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	4,682,921	1,929,158	1,898,106	855,657	-
Federal Revenues	214,398	61,367	48,935	104,096	-
Other State Revenues	7,707,327	1,601,115	2,377,207	3,729,005	-
Local Revenues	66,918,075	14,536,012	15,118,090	37,263,973	269,284
Incoming Transfer from Bookstore (Resource 1110)	-	-	-	-	-
Total Available Funds	\$ 185,980,904	\$ 41,627,368	\$ 42,053,535	\$ 102,300,001	\$ 2,799,136
Base Expenditures for FY 2018-2019					
FY 2018-2019	(185,980,904)	(41,905,674)	(40,771,189)	(103,304,041)	(23,595,505)
Budget (Shortfall) or Excess	\$ (0)	\$ (278,306)	\$ 1,282,346	\$ (1,004,040)	\$ (9,407,264)

Riverside Community College District
 Budget Allocation Model - Final Budget (continued)
 FY 2018-2019

Base Expenditures for FY 2018-2019	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2017-2018 Base Expenditure Budget	\$ 171,594,755	\$ 39,174,664	\$ 36,961,087	\$ 95,459,004	\$ 21,250,195	\$ 20,944,688	\$ 42,194,883
Step/Column and Personnel Adjustments	739,068	119,143	213,878	406,047	165,389	19,565	184,954
FT Increase (2.71% plus 2.00% plus fixed costs)	4,144,125	885,885	882,817	2,375,423	580,120	111,061	691,181
PT Increase (2.71% plus 2.50% plus fixed costs)	1,791,041	616,863	829,995	344,183	2,696	(884,634)	(881,938)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC, GL, OPEB)	3,185,019	728,986	700,928	1,755,105	366,583	67,851	434,434
Indirect Budget for Current Year Transfers	-	-	-	-	-	477,513	477,513
Special Revenue Programs	1,235,917	122,682	719,001	394,234	(2,804)	-	(2,804)
Net Health/Dental/Life Insurance, exclusive of new positions	359,487	126,264	147,262	85,961	179,478	215,797	395,275
New Faculty Positions (12)	1,876,665	469,168	469,168	938,329	-	-	-
New Management/Classified Positions	96,693	-	-	96,693	-	730,235	730,235
College Classified/Management Position Allocation Awaiting Distribution	-	-	-	-	800,000	-	800,000
Chancellor's Innovation Fund for Student Success	-	-	-	-	-	200,000	200,000
Reverse Accumulated Budget Savings Allocation from FY 17/18	(7,250,000)	(1,674,750)	(1,674,750)	(3,900,500)	-	(750,000)	(750,000)
Net Remaining Accumulated Budget Savings Allocation for FY 18-19	6,534,491	1,184,614	1,449,377	3,900,500	53,848	110,137	163,985
Reverse One-Time Set-Aside from FY 17-18	-	-	-	-	-	(15,410,000)	(15,410,000)
Establish One-Time Set-Aside for FY 18-19	-	-	-	-	-	13,960,000	13,960,000
Establish One-Time Set-Aside for New ERP System	-	-	-	-	-	4,630,000	4,630,000
New Bookstore and Beverage Contracts Signing Bonus and Incentives	608,000	141,267	141,267	325,466	-	-	-
Contracts//Licenses Holding Account Awaiting Distribution	-	-	-	-	200,000	-	200,000
Election Cost	-	-	-	-	-	500,000	500,000
Intrafund Transfers	1,065,643	10,888	(68,841)	1,123,596	-	-	-
Base Expenditure Budget FY 2018-2019	\$ 185,980,904	\$ 41,905,674	\$ 40,771,189	\$ 103,304,041	\$ 23,595,505	\$ 24,922,213	\$ 48,517,718
% of Base Budget	79.31%	17.87%	17.39%	44.05%	10.06%	10.63%	20.69%
\$ Increase (Decrease) to PY Base Budget	14,386,149	\$ 2,731,010	\$ 3,810,102	\$ 7,845,037	\$ 2,345,310	\$ 3,977,525	\$ 6,322,835
% Increase/-Decrease to PY Base Budget	8.38%	6.97%	10.31%	8.22%	11.04%	18.99%	14.98%

Exhibit G
Riverside Community College District
Historical Expenditures Per Credit FTES
FY 2008-2009 Through FY 2017-2018

	<u>FY 2008-09</u>	<u>FY 2009-10</u>	<u>FY 2010-11</u>	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>Ten Yr Avg</u>	<u>Ratio</u>
<u>RCC</u>												
Expenditures	\$ 69,330,166	\$ 66,314,950	\$ 66,321,879	\$ 63,403,355	\$ 60,722,428	\$ 65,713,997	\$ 70,438,263	\$ 77,430,707	\$ 82,365,387	\$ 88,710,211	\$ 71,075,134	1.0463892144:1
Credit FTES	<u>16,738.00</u>	<u>17,063.00</u>	<u>15,470.68</u>	<u>13,894.46</u>	<u>13,478.92</u>	<u>13,997.65</u>	<u>14,701.05</u>	<u>15,291.21</u>	<u>16,052.48</u>	<u>15,949.03</u>	\$ 15,264	
Expenditures per FTES	<u>4,142.08</u>	<u>3,886.48</u>	<u>4,286.94</u>	<u>4,563.21</u>	<u>4,504.99</u>	<u>4,694.64</u>	<u>4,791.38</u>	<u>5,063.74</u>	<u>5,131.01</u>	<u>5,562.11</u>	<u>4,656.50</u>	
<u>NC</u>												
Expenditures	\$ 21,200,922	\$ 20,842,574	\$ 21,241,620	\$ 21,113,218	\$ 21,705,417	\$ 23,662,428	\$ 25,650,999	\$ 29,123,278	\$ 31,656,317	\$ 34,356,290	\$ 25,055,306	0.8623331622:1
Credit FTES	<u>6,788.00</u>	<u>6,973.00</u>	<u>6,748.35</u>	<u>5,921.04</u>	<u>5,804.79</u>	<u>6,153.71</u>	<u>6,337.64</u>	<u>6,718.87</u>	<u>6,998.40</u>	<u>6,847.98</u>	\$ 6,529	
Expenditures per FTES	<u>3,123.29</u>	<u>2,989.04</u>	<u>3,147.68</u>	<u>3,565.80</u>	<u>3,739.23</u>	<u>3,845.23</u>	<u>4,047.41</u>	<u>4,334.55</u>	<u>4,523.36</u>	<u>5,016.99</u>	<u>3,837.44</u>	
<u>MVC</u>												
Expenditures	\$ 27,348,012	\$ 26,037,540	\$ 27,649,063	\$ 26,559,941	\$ 25,397,862	\$ 28,333,110	\$ 30,064,824	\$ 33,279,285	\$ 35,268,651	\$ 38,156,039	\$ 29,809,433	1.0293156802:1
Credit FTES	<u>7,144.00</u>	<u>6,929.00</u>	<u>6,814.03</u>	<u>5,905.02</u>	<u>5,768.48</u>	<u>6,088.16</u>	<u>6,464.48</u>	<u>6,589.56</u>	<u>6,528.01</u>	<u>6,847.98</u>	\$ 6,508	
Expenditures per FTES	<u>3,828.11</u>	<u>3,757.76</u>	<u>4,057.67</u>	<u>4,497.86</u>	<u>4,402.87</u>	<u>4,653.81</u>	<u>4,650.77</u>	<u>5,050.30</u>	<u>5,402.66</u>	<u>5,571.87</u>	<u>4,580.52</u>	
<u>Combined</u>												
Expenditures	\$ 117,879,100	\$ 113,195,064	\$ 115,212,562	\$ 111,076,514	\$ 107,825,707	\$ 117,709,535	\$ 126,154,086	\$ 139,833,270	\$ 149,290,355	\$ 161,222,540	\$ 125,939,873	1:1
Credit FTES	<u>30,670.00</u>	<u>30,965.00</u>	<u>29,033.06</u>	<u>25,720.52</u>	<u>25,052.19</u>	<u>26,239.52</u>	<u>27,503.17</u>	<u>28,599.64</u>	<u>29,578.89</u>	<u>29,644.99</u>	<u>28,300.70</u>	
Expenditures per FTES	<u>3,843.47</u>	<u>3,655.58</u>	<u>3,968.32</u>	<u>4,318.60</u>	<u>4,304.04</u>	<u>4,485.96</u>	<u>4,586.89</u>	<u>4,889.34</u>	<u>5,047.19</u>	<u>5,438.44</u>	<u>4,450.06</u>	

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
4390 2015E General Obligation Bonds
6100 Self-Insured PPO Health Plan
6110 Self-Insured Workers’ Compensation
6120 Self-Insured General Liability
6900 Other Internal Services – Retiree Benefits
Student Federal Grants
State of California Student Grants
Local Student Scholarships
ASRCCD

Additionally, 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 Parking operation ended fiscal 2018 with an accumulated deficit of \$.46 million, an increase of \$.07 million from fiscal 2017. During fiscal 2019, the Chief of Police and Director of Risk Management, Safety and Police will conduct a comprehensive operational analysis to identify areas where efficiencies and fiscal improvement can be achieved.
- 2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$4.07 million and a projected ending balance of \$1.65 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. Community Education ended fiscal year 2017-18 with an accumulated deficit of \$.31 million. Operational responsibility shifted to the colleges in fiscal 2018. The District’s Office of Economic Development is responsible for repayment of the accumulated deficit accrued through June 30, 2017 in the amount of \$.28 million.

OTHER DISTRICT RESOURCES (continued)

- 4. Resource 1090, Performance Riverside** - Performance Riverside ended fiscal year 2017-18 with an accumulated deficit of \$.5 million, representing a decrease of \$.14 million over the prior year. This trend supports the measures taken by Riverside City College to realign Performance Riverside's operating model. RCC's Performing Arts department and students have been integrated into Performance Riverside productions as an essential component of the instructional program. Staff were realigned to the general fund to reflect integration into the instructional program. The transfer from Resource 1110 – Bookstore, in the amount of \$.28 million continues. The proposed budget for fiscal 2019 anticipates a continued reduction in the accumulated deficit by \$.11 million to \$.39 million.
- 5. Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores were previously operated through a contract with Barnes & Noble Co. During fiscal 2018, the colleges conducted a request for proposal process to select a bookstore vendor to operate under a new five (5) year contract. The colleges selected Follet Higher Education Group, Inc. as the new bookstore vendor. Follet has provided a one-time signing bonus of \$.60 million and annual textbook scholarships of \$5,000 per year. The budget includes interfund transfers of \$.11 million and \$.08 million to Resource 3200 - Food Services and Resources 3300 – Child Care, respectively. The budget also includes intrafund transfers of \$1.25 million and \$.28 million to Resource 1000 – Unrestricted General Operating and Resource 1090 – Performance Riverside, respectively.
- 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 Resource 1000 funds and a grant from the City of Riverside for salary and benefits of the Director position, and other necessary operating costs. For FY 2018-19, the supporting allocation amount from the general operating fund is \$.22 million.
- 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. Customized Solutions ended FY 2017-18 with an accumulated deficit of \$.16 million, losing \$.23 million during the year. It is projected that fiscal 2019 will end with an accumulated deficit of \$.27 million.
- 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 2019, Redevelopment Pass-Thru revenues in the amount of \$2.40 million are projected. A total of \$1.83 million has been allocated for information technology infrastructure. As previously mentioned, a total of \$1.37 million has been set-aside as a funding component of the new ERP system. A total of \$1.5 million has been set-aside in a holding account for college deferred maintenance projects. The distribution to the colleges will occur when an allocation method has been agreed upon.

OTHER DISTRICT RESOURCES *(continued)*

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 - \$.03 million; Norco College - \$.19 million; and Riverside City College - \$1.54 million. These funds are restricted to capital outlay, maintenance and equipment.
- b. The State has allocated \$.74 million of Physical Plant and Instructional Support funds to the District in FY 2018-19. The amounts determined by the colleges to be used for Instructional Support follows: Moreno Valley College - \$.07 million; Norco College - \$.07 million; and Riverside City College - \$.16 million. The colleges determination of their Physical Plant allocation is described in the Resource 4100 section of this narrative. These funds do not have a match requirement but are required to be fully expended by June 30, 2021.

10. *Resource 3200, Food Services* – Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2017-2018 with an ending reserve balance of \$1.29 million. An interfund transfer in the amount of \$.11 million from Resource 1110 – Bookstore is provided for fiscal 2019.

11. *Resource 3300, Child Care* - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended 2017-18 with reserve balance of \$1.13 million and is projected to end fiscal 2019 with an ending reserve of \$.84 million.

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. As mentioned previously, the State has provided Physical Plant and Instructional Support funding for FY 2018-19 in the amount of \$.74 million. Of this amount, \$.44 million has been established for Scheduled Maintenance in this Resource as follows: Riverside City College - \$.24 million; Moreno Valley College - \$.10 million; and Norco College - \$.10 million. These funds do not require a match from the District. Proposition 39 Energy Efficiency carryover funds from prior years, are as follows: Moreno Valley College \$.52 million; Norco College \$.57 million; and Riverside City College - \$1.05 million.

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 2017-18 with a reserve balance of \$1.89 million and is projected to end fiscal 2019 with an ending reserve of \$2.00 million.

OTHER DISTRICT RESOURCES *(continued)*

14. Resource 4390, 2015E General Obligation Bonds - This fund 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 Measure C Capital Outlay projects (Exhibit H).

15. 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 2018 with a reserve amount of \$3.12 million and is projected to end fiscal 2019 with an ending balance of \$2.72 million. No rate change will be made for fiscal 2019.

16. 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 charged will increase from 1.00% to 1.60%, for fiscal year 2018-19. This Resource ended fiscal 2018 with a reserve balance of \$1.36 million and is projected to end fiscal year 2018-19 with an ending balance of \$1.01 million.

17. 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 2019 will increase from 1.20% to 1.60%. This Resource ended fiscal 2018 with a reserve balance of \$.90 million and is projected to end fiscal year 2018-19 with an ending balance of \$.52 million.

18. 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 2018-19, the rate will remain at .20%. This Resource ended fiscal year 2017-18 with a reserve balance of \$1.24 million and is projected to end fiscal 2019 with an ending reserve of \$1.70 million.

19. 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 H
Riverside Community College District
2018 -2019 Final Budget
Measure C Projects - (Resource 4390)

Project Description	Approved Measure C					
	Total Project Funding	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 7,191,104	\$ 73,476	\$ 656,307	\$ 252,808	\$ 262,771	\$ 1,245,362
Scheduled Maintenance	1,675,960	161,297	49,235	-	-	210,532
Life Science/Physical Science	208,000	-	86	-	-	86
Logic Domain	213,375	13,388	-	-	-	13,388
Ben Clark Public Safety Training Center Status Project	84,500	-	-	-	19,546	19,546
IT Audit	6,000,000	567,798	-	-	-	567,798
Culinary Arts / District Office Building	33,596,018	106,507	106,507	-	-	213,014
Electronic Contract Document Storage	50,000	2,950	26,350	10,150	10,550	50,000
District Design Standards	355,000	9,968	-	-	-	9,968
Student Services Workforce Building	25,925,000	-	4,224,079	-	-	4,224,079
Library Learning Center	143,000	-	-	-	86	86
Master Plan Update	1,259,800	-	147,276	2,386	18,505	168,167
Energy Self Generation Incentive Program	3,110,000	-	-	532,873	-	532,873
Cellular Repeater Booster System	25,000	-	6,121	-	-	6,121
Student Services Project	11,000,000	-	-	-	11,000,000	11,000,000
Project Contingency	4,655,039	4,655,039	-	-	-	4,655,039
Program Reserve	4,111,519	4,111,519	-	-	-	4,111,519
Totals	<u>\$ 99,603,315</u>	<u>\$ 9,701,942</u>	<u>\$ 5,215,961</u>	<u>\$ 798,217</u>	<u>\$ 11,311,458</u>	<u>\$ 27,027,578</u>
Amount to be Funded from Future Measure C Issuance						(20,381,908)
Total Expenditure Budget						<u>\$ 6,645,670</u>

BUDGET SUMMARY

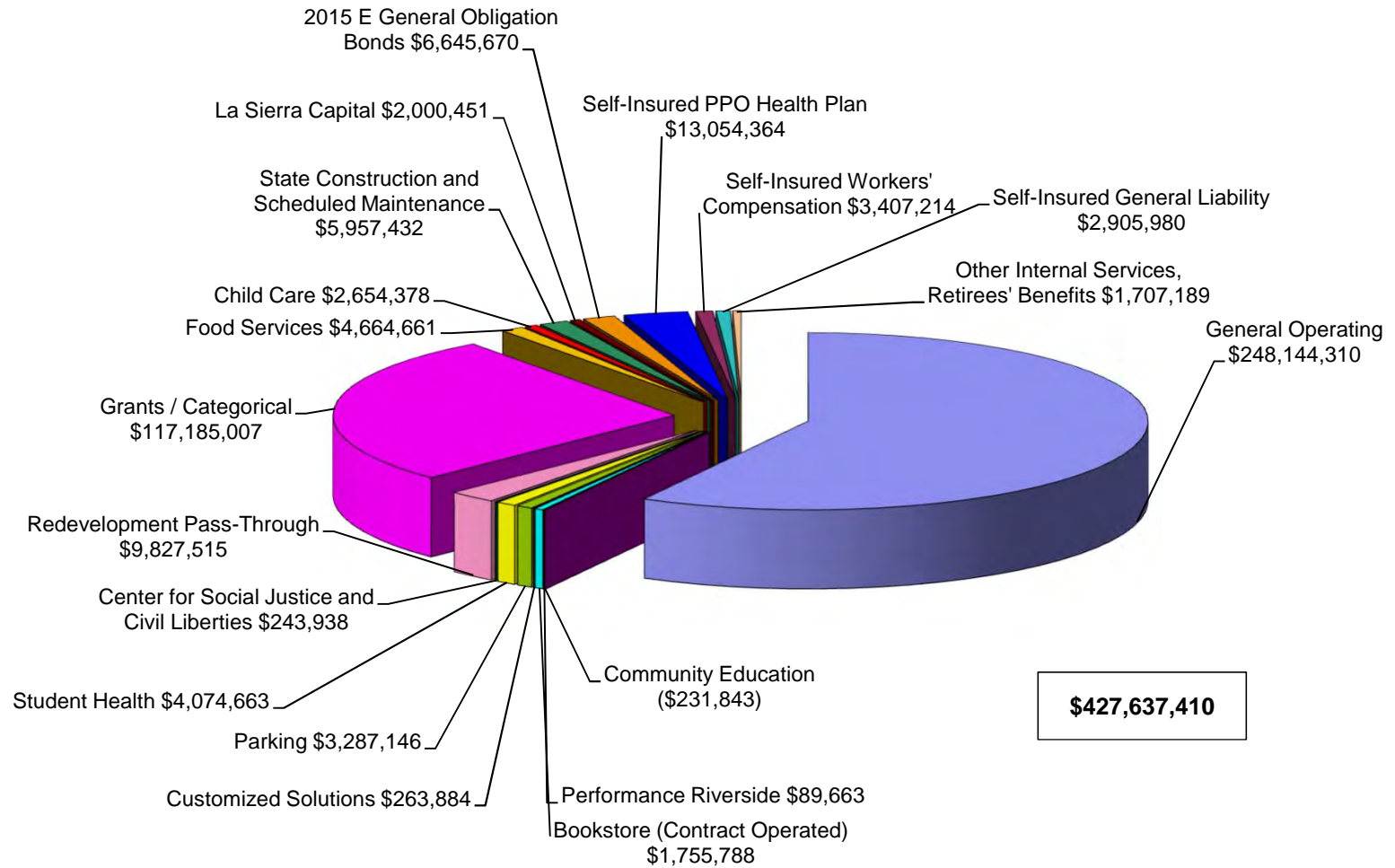
The following Total Available Funds spreadsheets (Exhibits I-K) present the total RCCD budget proposal for FY 2018-19 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2018-19.

Exhibit I

Riverside Community College District

2018-2019 Proposed Budget

Total Available Funds



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

Exhibit J
 Riverside Community College District
Fund Schematic - Total Available Funds
 2018-2019 Proposed Budget

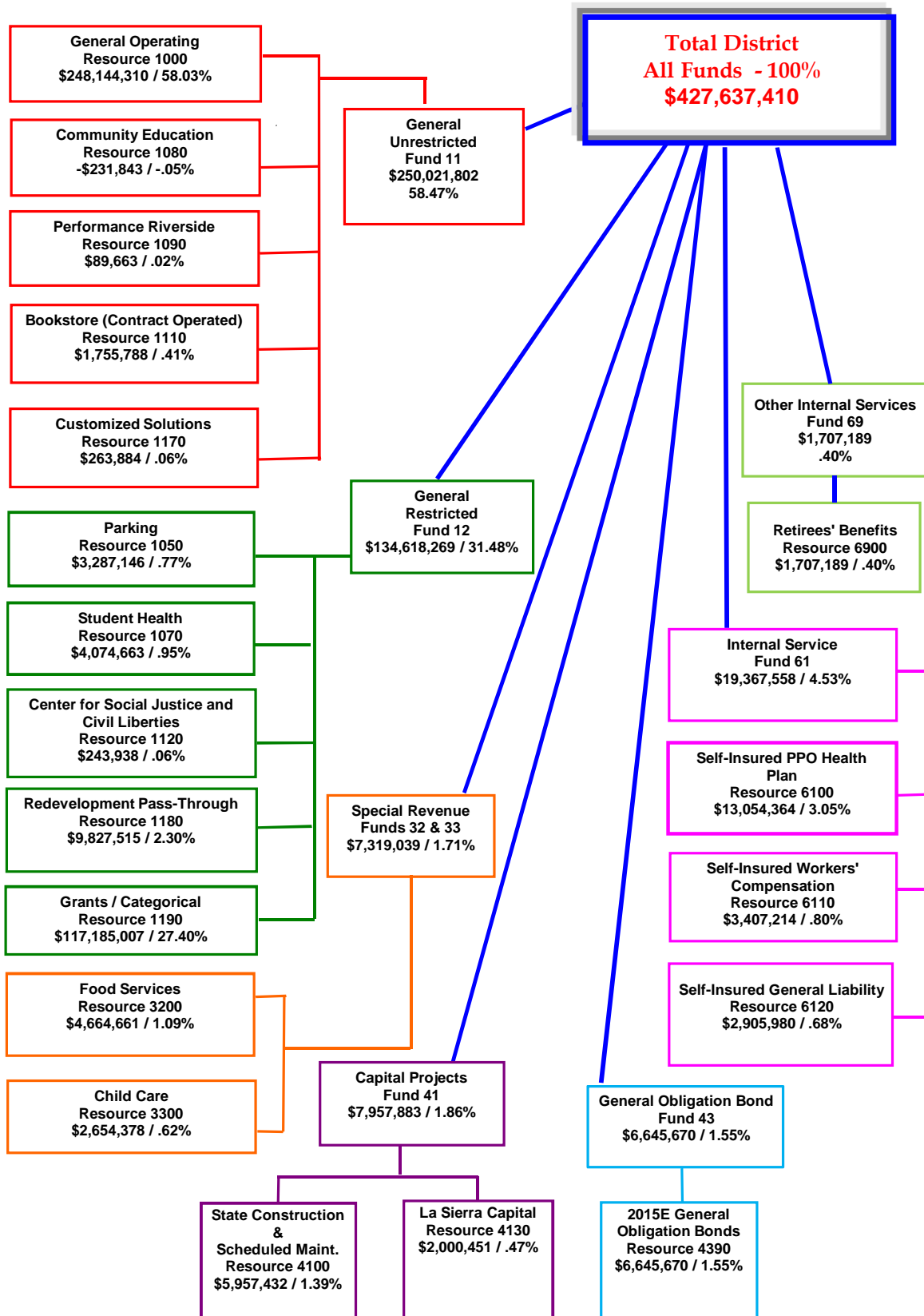


Exhibit K
Riverside Community College District
Fund / Account Summary - Total Available Funds
2018-2019

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2017-2018</u>	<u>Final Budget</u> <u>2018-2019</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 227,366,915	\$ 248,144,310
1080 Community Education	(180,546)	(231,843)
1090 Performance Riverside	(78,359)	89,663
1110 Bookstore (Contract-Operated)	1,734,266	1,755,788
1170 Customized Solutions	<u>763,552</u>	<u>263,884</u>
Total Unrestricted General Funds	<u>229,605,828</u>	<u>250,021,802</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,730,382	3,287,146
1070 Student Health	3,782,304	4,074,663
1120 Center for Social Justice and Civil Liberties	204,076	243,938
1180 Redevelopment Pass-Through	8,034,561	9,827,515
1190 Grants and Categorical Programs	<u>98,304,301</u>	<u>117,185,007</u>
Total Restricted General Funds	<u>113,055,624</u>	<u>134,618,269</u>
Total General Funds	<u>342,661,452</u>	<u>384,640,071</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	4,379,252	4,664,661
3300 Child Care	<u>2,586,829</u>	<u>2,654,378</u>
Total Special Revenue Funds	<u>6,966,081</u>	<u>7,319,039</u>

Exhibit K
Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	8,496,236	5,957,432
4130	La Sierra Capital	1,781,103	2,000,451
	Total Capital Projects Funds	10,277,339	7,957,883

General Obligation Bond - Fund 43

Resource

4390	2015E General Obligation Bonds	9,081,266	6,645,670
	Total General Obligation Bond Funds	9,081,266	6,645,670

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	11,272,857	13,054,364
6110	Self-Insured Workers' Compensation	3,571,731	3,407,214
6120	Self-Insured General Liability	2,841,802	2,905,980
	Total Internal Service Funds	17,686,390	19,367,558

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	1,417,400	1,707,189
	Total Other Internal Services Funds	1,417,400	1,707,189

	\$ 388,089,928	\$ 427,637,410
--	-----------------------	-----------------------

Exhibit K
 Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2018-2019

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 73,325,000	\$ 73,375,000
State of California Student Grants	6,556,972	8,680,237
Local Scholarships Student Grants	<u>752,685</u>	<u>967,578</u>
Total Student Financial Aid Accounts	<u>80,634,657</u>	<u>83,022,815</u>

Other Account

Associated Students of RCCD	<u>2,186,566</u>	<u>2,305,803</u>
Total Expendable Trust and Agency	<u>\$ 82,821,223</u>	<u>\$ 85,328,618</u>
Grand Total	<u>\$ 470,911,151</u>	<u>\$ 512,966,028</u>

LOOKING AHEAD

The annual budget is critical to the achievement of the missions, long-range goals and objectives of RCCD and its three colleges. It is important that the budget process provide a glimpse of the financial future. Each year we do this by closing the budget narrative with a section entitled “Looking Ahead.”

As we look back at fiscal 2018, we are able to see the continuing, positive impact of Proposition 30, as well as improved State and national economies. In November 2016, the voters passed Proposition 55, the partial successor to Proposition 30, extending higher income tax rates to wealthiest Californians. Proposition 55 is expected to raise between \$4 billion and \$9 billion per year through 2030, with one-half of the funds going to support K-14 education.

According to the California Legislative Analyst’s Office (LAO) 2018 May Revision: LAO Economic Outlook, the economy shows a continuation of moderate economic growth through 2022, with GDP growth at about 2.2% per year on average. The current expansion is now into the ninth year, one of the longest on record. Personal income growth for both California and the Nation is projected to remain strong at between 3.0% and 5.5% per year through 2022. Uncertainties exist within the stock market, indicating that stocks may be somewhat overvalued in comparison to historical price-to-earnings ratios. Any stock price stagnation or decline will have a negative effect on capital gains, which the California budget is heavily reliant on. Unemployment is projected to remain low for both the Nation and California, between 3.8% and 4.8%. Statewide property tax growth for 2018-19 is projected to be 6.4%, with the District’s at 6.9%.

While the FY 2018-19 State Budget is favorable, particularly for K-14 education, the District faces challenges within its own complex budget as follows:

1. *Student Enrollment Fees and Property Taxes* – Community colleges remain at risk for any shortfall in these revenue categories and much depends on the ability of the State to accurately estimate these sources. Any shortfall that occurs will not be automatically backfilled, as they are for K-12 entities, leaving the District vulnerable to mid-year revenue reductions. Positive economic growth and funding increases have helped to mitigate these shortfalls in recent years. For fiscal 2019, assurances have been provided by the State that any property tax shortfalls will be backfilled. However, there is no guarantee that similar assurances will be made in subsequent years.

2. *Education Protection Act (EPA)* – Funded by Proposition 30, and subsequently by Proposition 55, the amount budgeted by the State for the community colleges appears reasonable but should a shortfall occur, will the State honor its backfill guarantee? At the fiscal 2019 Advance Apportionment date, the District’s share of the \$908 million EPA is \$26 million, which represents 20% of the District’s total State apportionment funding of \$133 million.

The revenue items mentioned above have either required special legislation to guarantee a backfill or have no provision for backfill at all. These are significant components of the community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to the enrollment fee/property tax shortfall problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the California Community College’s would receive all of the funding they were allocated in the adopted State budget, rather than being assessed a deficit each year. In the

LOOKING AHEAD (continued)

meantime, ongoing advocacy efforts for permanent solutions by the State Chancellor's office and the Association of Chief Business Officials are occurring.

3. 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 2020-21. The PERS rate will increase from 15.53% in fiscal year 2018 to 18.06% in fiscal year 2019. The STRS rate will increase from 14.43% in fiscal year 2018 to 16.28% in fiscal year 2019. The combined annual average cost increase for PERS and STRS from FY 2019-20 through FY 2020-21, when rates are anticipated to top out at 23.50% and 19.10%, respectively, is \$3.22 million. State funding for these substantial liabilities remains a challenge; however, advocacy efforts to provide designated funding is occurring.

4. Enrollment – The District fell short of its FTES target in FY 2015-16 by 441 FTES, by 880 FTES in FY 2016-17, and by 532 FTES in FY 2017-18. In order to achieve the fiscal 2018 target, 532 FTES was reassigned from Summer 2018 to the 2017-18 fiscal year. To achieve the fiscal year 2018-19 FTES target, the FTES reassigned from Summer 2018 will have to be made-up during fiscal 2019, along with the growth target of 2.23% and an unfunded target of .80%. In total, 1,412 FTES will need to be generated in fiscal 2019 to achieve budgeted apportionment. Weak demand, coupled with the District's increased costs to generate FTES has put financial pressure on the District's operating budget. It will become incumbent upon the District to cost effectively manage enrollment in this environment.

5. New Student Centered Funding Formula – The State's adoption of the new Student Centered Funding Formula (CSFF) has fundamentally transformed the way in which community colleges earn and receive its main source of funding...apportionment revenue. While safeguards have been included in the form of a hold harmless provision, it remains to be seen what the full impact will be over both the short and long terms. The District has fared well under the SCFF in that additional funding will be generated under the Supplemental (Equity) and Student Success components of the formula. The District will need to ensure that financial aid processes and procedures are in place and functioning to reach the maximum number of students who can benefit from financial assistance while pursuing their educational goals. Similarly, rapid deployment of Guided Pathways will lead to increased student success outcomes from the processes and procedures implemented to ensure increased student success outcomes. It is imperative that efficient and effective systems are in place to accurately capture success metrics, such as with the automatic award of degrees and certificates. Finally, the integrity and accuracy of the equity and success metrics will be critical to ensure that the District realizes all apportionment revenue it is entitled to.

RCCD confronts several additional constraints as follows:

I. In connection with development of the District's updated Strategic Plan, the District will be performing a Long-Term Fiscal Viability Assessment to inform our strategic decision-making; to position the District to limit reliance on State apportionment funding and; to mitigate the impact of apportionment reductions due to economic events such as recessions. Goals of this assessment will be to identify and pursue alternative funding sources (federal, state, and local

LOOKING AHEAD *(continued)*

grants; foundation fundraising; international student programs, etc.); accurate projection of future obligations (STRS, PERS, Health insurance, OPEB obligations, bargaining unit contract commitments, etc.); and identification of areas where cost efficiencies can be achieved (enrollment scheduling/productivity/facility utilization, health insurance savings, centralized/decentralized services, duplication of services, staffing, energy efficiency, etc.) It is anticipated that the general construct of this assessment will be completed in Fall 2018.

2. Implementation of the Affordable Care Act has financially impacted the District. Increased costs are being passed through from the District's health care providers, Kaiser and Health Net, and through the District's PPO Plan. Uncertainty surrounding federal policy decisions associated with health care make it difficult to predict the future cost to the District. The cost for the District's three health insurance plans is estimated to increase by \$1.19 million (4.53%) in FY 2019-20.

3. Other Resources – Financial difficulties are occurring with respect to Performance Riverside, and Community Education, and Customized Solutions. Financial problems in these Resources negatively impact the general operating fund.

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 45,299,476
Federal Income	\$ 214,398	
State Income	135,902,932	
Local Income	65,517,049	
Other Income	<u>1,210,455</u>	
Total Income		<u>202,844,834</u>
Total Available Funds (TAF)		<u>\$ 248,144,310</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 86,282,126
2000	Classified Salaries	38,625,286
3000	Employee Benefits	52,027,341
4000	Books and Supplies	3,552,777
5000	Services and Operating Expenses	45,306,378
6000	Capital Outlay	5,883,852
7000	Other Student Aid	99,189
8999	Intrafund Transfers	<u>2,721,673</u>
	Total Expenditures	234,498,622
7900	* Contingency / Reserves	<u>13,645,688</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 248,144,310</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
2018-2019 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 191,133	\$ 207,399	\$ 141,509	\$ 214,398
Total 1.0	191,133	207,399	141,509	214,398
2.0 State Income				
8611 State General Apportionment	82,864,441	87,952,580	89,388,822	101,785,013
8613 Apprenticeship Allowance	373,448	396,748	396,748	776,092
8615 Enrollment Fee Waiver Administration	438,399	471,340	452,084	464,599
8617 RDA Backfill & Rev in Excess of Entitlement	-	-	810,109	-
8619 Part Time Faculty Insurance & Office Hours	112,934	143,790	457,613	510,000
8619 Part Time Faculty Compensation	517,540	602,822	325,977	400,000
8630 Education Protection Account	23,568,130	22,685,519	23,420,013	25,950,737
8671 Homeowner Property Tax Relief	440,332	438,001	438,576	459,855
8681 State Lottery	4,321,178	4,435,041	4,773,020	4,700,000
8685 State Mandated Cost Reimb/Block Grant	16,101,213	3,414,820	824,907	856,636
8690 STRS on Behalf	4,071,545	1,464,549	4,076,856	-
Total 2.0	132,809,159	122,005,209	125,364,726	135,902,932
3.0 Local Income				
8809 RDA Asset Liquidation	410,701	116,194	94,555	99,283
881x Property Taxes	37,884,006	42,054,547	45,297,787	47,562,675
8820 Donations	4,000	2,961	-	4,665
8844 Food Sales / Commissions	85,382	155,120	167,038	170,000
8849 Cosmetology / Dental Hygiene / Other Sales	53,539	66,904	64,883	61,700
8850 Lease / Rental Income	386,920	237,930	291,085	909,997
8860 Interest Income	169,045	436,057	978,455	1,000,000
8874 Student Enrollment Fees	8,753,706	10,474,163	10,623,274	10,623,273
8879 Transcript / Late Application Fees	121,305	98,693	62,352	75,000
8880 Non Resident Tuition	2,702,050	3,411,605	3,473,159	3,905,968
888x Other Student Fees	101,807	105,076	103,744	240,020
8890 Other Local Revenue	357,213	71,037	10,986	631,065
Staledated Checks (Resource 0800)	90,033	79,801	77,112	60,000
Norco City Redevelopment pass-thru	99,184	111,995	115,637	120,000
Bad Check Fees / Returned Items	660	997	680	900
Wells Fargo Bank ID Cards	22,603	32,663	23,065	36,332
Recycling Program	-	299	43	342
Moving Violations	7,340	5,670	6,736	15,829
Total 3.0	51,249,493	57,461,709	61,390,590	65,517,049
4.0 Other Income				
8897 Indirect Cost Recovery	419,925	859,025	1,436,977	1,203,455
8912 Sales - Obsolete Equipment	8,929	14,973	3,658	7,000
Total 4.0	428,854	873,999	1,440,635	1,210,455

**Riverside Community College District
 2018-2019 Final Budget
 Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Total Resource 1000 Income	<u>184,678,640</u>	<u>180,548,317</u>	<u>188,337,460</u>	<u>202,844,834</u>
5.0 Unaudited Beginning Fund Balance July 1	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>	<u>45,299,476</u>
Total 5.0	<u>14,667,941</u>	<u>36,517,184</u>	<u>43,121,096</u>	<u>45,299,476</u>
Total Available Funds	<u>\$ 199,346,580</u>	<u>\$ 217,065,501</u>	<u>\$ 231,458,556</u>	<u>\$ 248,144,310</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 28,332,016	\$ 29,328,486	\$ 32,626,012	\$ 37,380,871
1160	Instructional , Substitute	18,525	-	-	-
1170	Instructional Release Time	455,787	442,705	431,566	471,721
1180	Regular Sabbatical Teaching	-	252,050	83,027	204,372
	TOTAL 1100	<u>28,806,328</u>	<u>30,023,241</u>	<u>33,140,605</u>	<u>38,056,964</u>
1218	Regular Full Time Administrator	6,229,108	6,491,405	7,034,754	8,289,223
1219	Counselors/Librarians/Release Time	6,866,766	6,892,000	6,959,660	7,625,654
	TOTAL 1200	<u>13,095,874</u>	<u>13,383,405</u>	<u>13,994,414</u>	<u>15,914,877</u>
1330	Part-Time Teaching Fall	8,517,188	8,668,646	9,259,316	8,504,848
1331	Part-Time Teaching Summer (Odd years)	1,036,912	1,147,778	1,318,873	1,017,398
1332	Part-Time Teaching Winter	1,636,693	1,975,546	2,154,611	2,217,675
1333	Part-Time Teaching Spring	8,127,072	8,508,887	8,933,939	7,441,546
1334	Part-Time Teaching Summer (Even years)	1,131,840	1,223,631	1,237,273	1,491,125
1335	Regular - Overload Fall	1,823,321	1,890,807	2,233,647	1,932,131
1336	Regular - Overload Summer (Even years)	1,058,063	1,121,555	1,426,903	1,458,935
1337	Regular - Overload Winter	1,968,518	2,206,017	2,414,922	2,486,949
1338	Regular - Overload Spring	1,924,380	2,052,911	2,142,370	1,775,926
1339	Regular - Overload Summer (Odd years)	1,081,827	1,176,329	1,301,319	1,047,944
1360	Substitute Instructional	171,115	172,413	202,954	232,110
1370	Instructional Stipends	158,558	270,523	308,179	403,207
1371	Large Lecture Stipends	185,849	186,922	196,085	316,771
	TOTAL 1300	<u>28,821,337</u>	<u>30,601,966</u>	<u>33,130,392</u>	<u>30,326,565</u>
1439	Part Time - Counselors/Librarians/Overload	870,870	1,055,301	1,858,414	1,105,658
1460	Other Hourly Non-Teaching Substitute	-	1,888	6,165	-
1469	Substitute Non-Instructional	16,932	15,180	57,722	15,281
1479	Department Chair Stipends	318,051	363,498	461,717	533,383
1490	Special Assignments	344,371	278,729	306,936	329,398
	TOTAL 1400	<u>1,550,224</u>	<u>1,714,595</u>	<u>2,690,954</u>	<u>1,983,720</u>
	TOTAL 1000 Series	<u>72,273,764</u>	<u>75,723,207</u>	<u>82,956,365</u>	<u>86,282,126</u>
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	417,413	560,036	611,578	715,529
2118	Full-Time Administrator	4,689,913	4,635,591	5,441,420	6,427,871
2119	Full-Time Regular / Confidential	18,973,870	19,261,915	21,515,155	25,985,734
2129	Permanent Part-Time	1,479,922	1,153,268	1,287,687	1,259,433
2139/2339	Classified Hourly	245,056	255,453	293,711	267,011
2169/2369	Substitutes	561,477	729,729	547,240	289,633
2190/2390	Special Projects	4,250	450	-	2,321
	TOTAL 2100	<u>26,371,903</u>	<u>26,596,442</u>	<u>29,696,790</u>	<u>34,947,532</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
2210	Full-Time Instructional Aides	1,547,955	1,452,681	1,566,981	1,767,319
2220	Permanent Part-Time Instructional Aides	601,264	561,946	613,751	705,060
2230/2449	Part-Time Hourly Instructional Aides	108,330	146,929	130,774	116,835
2231/2431	Coaches - Summer	51,727	56,720	62,304	49,631
2260/2469	Substitute Instructional Aides	40,026	60,984	45,652	13,057
	TOTAL 2200	<u>2,349,302</u>	<u>2,279,260</u>	<u>2,419,463</u>	<u>2,651,902</u>
2331	Student Help Non-Instructional	453,432	484,080	470,404	503,424
2340	Overtime	(105)	-	-	-
2349	Overtime	583,133	918,960	1,042,465	304,238
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	<u>1,060,460</u>	<u>1,427,040</u>	<u>1,536,869</u>	<u>831,662</u>
2430	Student Help Instructional	178,257	200,141	164,075	191,517
2440	Overtime - Instructional Aides	5,637	13,869	13,359	2,673
	TOTAL 2400	<u>183,893</u>	<u>214,010</u>	<u>177,434</u>	<u>194,190</u>
	TOTAL 2000 Series	<u>29,965,557</u>	<u>30,516,753</u>	<u>33,830,556</u>	<u>38,625,286</u>
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	8,716,982	6,520,615	7,977,423	10,286,361
3120	STRS - Classified	18,472	27,398	31,241	38,767
3130	STRS - Academic Non-Teaching	2,232,988	1,589,018	2,061,411	2,609,108
3150	STRS On Behalf - Teachers & Aides	-	1,160,643	3,256,057	-
3160	STRS On Behalf - Classified	-	1,071,055	777,182	-
3170	STRS On Behalf - Acad Non-Teaching	-	(767,149)	43,618	-
	TOTAL 3100	<u>10,968,442</u>	<u>9,601,579</u>	<u>14,146,932</u>	<u>12,934,236</u>
3210	PERS - Teachers & Aides	228,782	316,216	404,964	535,099
3220	PERS - Classified	2,936,233	3,373,662	4,305,040	6,056,757
3225	PERS Employer Paid	3,938	-	-	-
3230	PERS - Academic Non-Teaching	137,730	190,365	231,487	298,819
	TOTAL 3200	<u>3,306,682</u>	<u>3,880,243</u>	<u>4,941,491</u>	<u>6,890,675</u>
3310	OASDI - Teachers & Aides	123,344	148,145	169,562	181,041
3315	Medicare - Teachers & Aides	849,498	897,772	980,795	1,017,815
3320	OASDI - Classified	1,557,755	1,576,486	1,770,329	2,061,843
3325	Medicare - Classified	387,478	396,569	442,792	509,139
3330	OASDI - Academic Non-Teaching	65,473	89,590	90,294	92,042
3335	Medicare - Academic Non-Teaching	206,117	215,227	239,857	257,975
3360	Social Security - PARS Holding Account	-	-	(69,702)	-
	TOTAL 3300	<u>3,189,665</u>	<u>3,323,789</u>	<u>3,623,927</u>	<u>4,119,855</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3410	H & W - Teachers & Aides	7,593,995	8,245,712	9,133,429	10,039,614
3420	H & W - Classified	7,071,230	7,590,627	8,379,642	10,742,065
3430	H & W - Academic Non-Teaching	2,698,867	2,806,877	2,967,887	3,230,191
3440	H & W - Retired Employees	1,557,725	2,508,497	2,401,720	2,265,870
3450	OPEB - Teachers & Aides	159,936	130,633	137,737	142,464
3460	OPEB - Classified	72,969	60,786	65,070	71,495
3470	OPEB - Academic Non-Teaching	36,992	31,375	33,411	35,801
	TOTAL 3400	19,191,715	21,374,507	23,118,895	26,527,500
3510	SUI - Teachers & Aides	59,967	53,672	74,474	58,317
3520	SUI - Classified	36,527	32,397	70,406	135,298
3530	SUI - Academic Non-Teaching	18,712	16,853	22,964	68,446
	TOTAL 3500	115,206	102,921	167,844	262,061
3610	WC - Teachers & Aides	669,945	385,177	646,786	1,139,670
3620	WC - Classified	315,119	138,744	283,150	571,362
3630	WC - Academic Non-Teaching	169,488	75,273	153,622	286,386
	TOTAL 3600	1,154,552	599,194	1,083,559	1,997,418
3900	Other - Retired Emp. Holding Acct	(7,373)	(5,784)	9,803	-
3910	Other - Teachers & Aides	(417)	251	237	-
3920	Other - Classified	(2,747)	(1,947)	17,541	-
3930	Other - Academic Non-Teaching	844,102	756	2,348	-
3939	Other - Retiree Incentive	-	5,413,410	-	-
3999	Other - COLA Holding Account	-	-	-	(704,404)
	TOTAL 3900	833,565	5,406,685	29,929	(704,404)
	TOTAL 3000 Series	38,759,827	44,288,918	47,112,576	52,027,341
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	6,362	12,083	1,325	23,523
	TOTAL 4200	6,362	12,083	1,325	23,523
4320	Instructional Supplies	44,240	135,591	59,709	180,473
4330	Periodicals/Magazines	8,898	10,500	11,218	13,775
4350/4351	Instructional Media Materials	390	318	-	3,836
4360	Tests	8,067	9,205	31,032	27,806
4370	Commencement Supplies	-	3,159	1,072	925
	TOTAL 4300	61,594	158,773	103,031	226,815
4510	Maintenance Supplies	72,251	80,830	111,466	132,478
4520	Custodial Supplies	307,262	318,171	350,635	308,806
4530	Grounds Supplies	81,094	75,302	96,825	76,924
4540	Health Supplies	18,207	20,093	16,506	18,600

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4555	Copying & Printing	163,262	175,150	176,545	174,808
4560	Materials for Official Functions	66	-	-	-
4575	Software < \$200	3,897	1,617	2,829	15,649
4580	Theater Supplies	20,109	5,440	6,252	16,254
4590	Office & Other Supplies	644,507	588,936	765,453	2,112,337
4591	Purchase / Cost of Goods Sold	(20,041)	(9,142)	(10,043)	-
	TOTAL 4500	<u>1,290,613</u>	<u>1,256,397</u>	<u>1,516,469</u>	<u>2,855,856</u>
4630	Tires and Tubes	378	-	109	378
4644	Repair Parts	289,531	373,892	288,061	278,551
4690	Transportation Supplies	49,440	65,882	61,941	71,482
	TOTAL 4600	<u>339,348</u>	<u>439,773</u>	<u>350,110</u>	<u>350,411</u>
4710	Food	75,578	94,233	72,175	83,422
4791	Paper Products	10,401	9,391	5,038	5,338
4792	Cleaning Supplies	7,165	8,197	5,156	6,286
4793	Kitchen Expendables	896	601	952	1,126
	TOTAL 4700	<u>94,040</u>	<u>112,422</u>	<u>83,321</u>	<u>96,172</u>
	TOTAL 4000 Series	<u>1,791,958</u>	<u>1,979,449</u>	<u>2,054,256</u>	<u>3,552,777</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	128,202	147,041	73,029	125,582
	TOTAL 5000	<u>128,202</u>	<u>147,041</u>	<u>73,029</u>	<u>125,582</u>
5110	Consultants	522,626	397,242	563,474	1,079,044
5120	Lecturers	2,150	4,750	6,200	6,421
5151	Temporary Services	6,600	5,850	10,975	4,641
5160	Ambulance	1,725	-	-	-
5192	Scouting	1,997	-	-	-
5194	Filming	3,000	5,000	5,000	5,000
5195	Entry Fees	29,410	30,515	29,386	13,400
5198	Professional Services	911,099	1,035,238	835,539	611,920
	TOTAL 5100	<u>1,478,607</u>	<u>1,478,595</u>	<u>1,450,574</u>	<u>1,720,426</u>
5210	Mileage	45,574	32,270	43,904	61,809
5211	Meeting Expense	980	(1,021)	15,787	13,000
5219	Other Travel Expenses	186,142	185,220	263,783	182,975
5220	Conference Expenses	360,754	365,658	531,791	513,153
5250	Travel Expense - Candidates	10,339	14,677	17,578	15,000
	TOTAL 5200	<u>603,789</u>	<u>596,804</u>	<u>872,843</u>	<u>785,937</u>
5310/5320	Memberships / Dues	280,361	274,825	288,769	341,904
	TOTAL 5300	<u>280,361</u>	<u>274,825</u>	<u>288,769</u>	<u>341,904</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5420	Liability and Claims	30,956	-	22,700	25,857
5421	GL and Property Expense	1,932,686	1,275,650	1,401,303	1,998,521
5430	Fidelity Bond Premiums	-	1,416	-	-
5440	Student Insurance	49,278	48,737	48,737	50,737
5450	Insurance Claims Expense (External Ins Co)	9,685	9,404	23,487	9,836
	TOTAL 5400	<u>2,022,605</u>	<u>1,335,207</u>	<u>1,496,227</u>	<u>2,084,951</u>
5510	Natural Gas	361,003	346,991	368,927	364,370
5520	Electricity	3,003,533	2,758,919	2,766,354	2,896,910
5530	Water	394,415	560,955	483,474	589,030
5540	Telephone	162,055	161,320	187,078	191,715
5541	Cellular Telephone	114,796	143,190	141,718	116,473
5550	Laundry & Cleaning	14,637	19,726	28,662	36,304
5560	Towel Service	8,040	10,145	8,844	10,249
5570	Waste Disposal	157,467	179,215	194,373	214,907
	TOTAL 5500	<u>4,215,947</u>	<u>4,180,460</u>	<u>4,179,430</u>	<u>4,419,958</u>
5610	County and Other Contracts	158,222	163,677	166,000	201,137
5621	Printing - Catalog	830	448	17	-
5630	Rents and Leases	1,052,364	1,393,774	912,464	1,006,379
5633	Scenery and Costume Rentals	2,502	6,235	870	5,000
5644	Repairs	1,656,053	1,503,685	1,872,542	2,039,004
5649	Computer Software Maintenance/Lic	1,887,095	2,248,519	2,435,619	2,358,922
5650	Transportation Contracts	139,310	101,914	115,405	70,731
5691	Governmental Fees	1,253	-	2,335	-
	TOTAL 5600	<u>4,897,628</u>	<u>5,418,254</u>	<u>5,505,251</u>	<u>5,681,173</u>
5710	Audit	81,193	58,223	80,948	84,100
5720	Elections	-	187,005	-	500,000
5730	Legal	452,875	62,727	84,366	100,000
5740	Advertising	279,244	400,578	342,857	436,613
5790	Licenses, Permits, and Other Fees	378,292	315,591	234,952	520,828
	TOTAL 5700	<u>1,191,605</u>	<u>1,024,123</u>	<u>743,123</u>	<u>1,641,541</u>
5821	STRS/PERS Penalties & Interest	1,747	1,670	6,999	-
5830	Surveys	900	1,332	720	887
5840	Physicals	6,789	7,734	11,154	10,000
5850	Fingerprints	29,532	28,167	31,756	31,252
5855	Pre-employment Testing	850	988	600	1,000
5890	Outside Services and Operating Costs	896,404	1,370,243	1,060,533	15,185,352
5892	Bank Charges	166,321	195,464	217,333	190,800
5899	Budget Augmentation Holding	-	-	5,080	13,085,615
	TOTAL 5800	<u>1,102,543</u>	<u>1,605,598</u>	<u>1,334,175</u>	<u>28,504,906</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	TOTAL 5000 Series	<u>15,921,286</u>	<u>16,060,908</u>	<u>15,943,420</u>	<u>45,306,378</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	-	-	1,872	-
6122	Engineering	-	3,920	3,605	-
6123	Architect's Fee	3,660	20,740	29,921	25,969
6126	Construction Contract	10,090	20,751	124,116	642,237
6127	Fixtures and Fixed Equipment	19,252	4,816	12,477	4,736
6128	Inspection	-	-	6,496	-
6129	Other Site Improvement	16,834	-	-	2,528
	TOTAL 6100	<u>49,836</u>	<u>50,227</u>	<u>178,486</u>	<u>675,470</u>
Buildings					
6217	Fixtures & Fixed Equipment	5,041	1,265	(244)	-
6221	Advertising & Legal	328	(2,400)	-	-
6222	Engineering	4,800	-	-	-
6223	Architects Fee	-	37,250	39,700	22,700
6224	Testing	880	2,790	-	263
6226	Remodel Projects	63,844	75,023	312,159	13,825
6227	Fixtures & Fixed Equipment	151,381	118,968	179,504	50,926
6228	Inspection	6,000	-	-	-
6229	Other	316	-	-	-
	TOTAL 6200	<u>232,590</u>	<u>232,896</u>	<u>531,120</u>	<u>87,714</u>
Library Books					
6310	Library Books-Purchase	5,712	12,536	7,947	7,947
6311	Library Media Material	678	6,651	6,581	6,590
6312	Library Subscriptions	38,698	111,065	75,659	118,732
	TOTAL 6300	<u>45,088</u>	<u>130,252</u>	<u>90,187</u>	<u>133,269</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	325,096	314,552	281,343	219,229
6482	Equipment Addt'l > \$5,000	176,417	779,688	547,651	102,431
6485	Comp Equip Addt'l \$200 to \$4,999	204,590	435,505	298,130	18,969
6486	Comp Equip Addt'l > \$5,000	100,577	41,975	229,667	4,630,000
6491	Equipment Replc \$200 to \$4,999	1,094	-	1,542	13,437
6492	Equipment Replc > \$5,000	36,407	-	-	-
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	<u>844,181</u>	<u>1,571,720</u>	<u>1,358,332</u>	<u>4,987,399</u>
	TOTAL 6000 Series	<u>1,171,694</u>	<u>1,985,095</u>	<u>2,158,125</u>	<u>5,883,852</u>
<u>Student Aid</u>					
7511	Tuition	-	-	95,569	31,516
7521	Registration Related Fees	-	-	52,015	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	TOTAL 7500	-	-	147,584	31,516

**Riverside Community College District
2018-2019 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Other Student Aid</u>					
7640	Book Grants	-	42,987	399,048	56,665
7660	Transportation / Bus passes	-	-	-	11,008
7661	Educational Supplies	-	1,553	-	-
	TOTAL 7600	-	44,541	399,048	67,673
<u>Interfund Transfers</u>					
7390	Interfund Transfers				
	To Resource 4130	1,270,000	2,630,000	-	-
	TOTAL 7390	1,270,000	2,630,000	-	-
	TOTAL 7000 Series	1,270,000	2,674,541	546,631	99,189
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1090 - Performance Riverside	-	-	-	-
	To Resource 1120 - Center for Social Justice	149,847	105,854	112,337	215,829
	From Resource 1110 - Bookstore	(309,232)	(336,858)	(399,625)	(1,248,364)
	From Resource 1170 - Customized Solutions	(5,232)	-	-	-
	To (From) Resource 1190:				
	DSP&S SPP 180	590,024	634,157	653,504	665,157
	SFAP Fiscal Coordination 14/16 - SPP 326	474,629	14,341	-	-
	SFAP Fiscal Coordination 13/14 - SPP 332	460,530	-	-	-
	Promise Grant SPP 554	-	-	857,118	2,658,610
	Veterans Education SPP 730	2,493	3,884	5,800	4,842
	Fed Wrk Stdy - SPP 300/304	312,250	294,157	328,017	425,599
	TOTAL 8999	1,675,309	715,534	1,557,150	2,721,673
	TOTAL 8900 Series	1,675,309	715,534	1,557,150	2,721,673
	Resource 1000 Expenditures	162,829,396	173,944,405	186,159,080	234,498,622
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	35,617,185	42,221,096	44,399,476	12,745,688
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	36,517,185	43,121,096	45,299,476	13,645,688
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 199,346,580	\$ 217,065,501	\$ 231,458,556	\$ 248,144,310

**Riverside Community College District
2018-2019 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 Svcs</u>	<u>Totals</u>
Beginning Balance and Credit Apportionment	\$ 23,480,839	\$ 22,611,197	\$ 60,085,535	\$ 18,044,801	\$ 124,222,372
Non-Credit FTES (Base - 82.01 + Growth - 1.83)	18,877	-	261,735	-	280,612
Special Admit Students 820.73 + Incarcerated 37.42 (Credit FTES)	1,929,158	1,898,106	855,657	-	4,682,921
Total	<u>\$ 25,428,874</u>	<u>\$ 24,509,303</u>	<u>\$ 61,202,927</u>	<u>\$ 18,044,801</u>	<u>\$ 129,185,905</u>
<u>Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,935	\$ 104,096	\$ -	\$ 214,398
Total 1.0 Series	<u>\$ 61,367</u>	<u>\$ 48,935</u>	<u>\$ 104,096</u>	<u>\$ -</u>	<u>\$ 214,398</u>
<u>Other State Revenues</u>					
Apprenticeship Allowance	\$ -	\$ 776,092	\$ -	\$ -	\$ 776,092
Enrollment Fee Waiver Administration	107,322	107,322	249,955	-	464,599
RDA Backfill & Rev in Excess of Entitlement	-	-	-	-	-
Part Time Faculty Insurance & Office Hours	117,810	117,810	274,380	-	510,000
Part Time Faculty Compensation	92,400	92,400	215,200	-	400,000
Homeowner Property Tax Relief	106,227	106,227	247,401	-	459,855
State Lottery	1,085,700	1,085,700	2,528,600	-	4,700,000
State Mandated Cost Reimb/Block Grant	197,883	197,883	460,870	-	856,636
Total 2.0 Series	<u>\$ 1,707,342</u>	<u>\$ 2,483,434</u>	<u>\$ 3,976,406</u>	<u>\$ -</u>	<u>\$ 8,167,182</u>
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 22,934	\$ 22,934	\$ 53,415	\$ -	\$ 99,283
Property Taxes	10,986,979	10,986,979	25,588,717	-	47,562,675
Donations	1,816	1,235	1,614	-	4,665
Food Sales / Commissions	-	-	170,000	-	170,000
Cosmetology / Dental Hygiene / Other Sales	10,000	900	50,800	-	61,700
Lease / Rental Income	22,008	226,780	661,209	-	909,997
Interest Income	231,000	231,000	538,000	-	1,000,000
Student Enrollment Fees	2,453,976	2,453,976	5,715,321	-	10,623,273
Transcript / Late Application Fees	15,000	20,000	40,000	-	75,000
Non Resident Tuition	271,755	379,768	3,254,445	-	3,905,968
Other Student Fees	147,642	23,473	68,905	-	240,020
Other Local Revenue	165,675	313,818	369,146	15,829	864,468
Total 3.0 Series	<u>\$ 14,328,785</u>	<u>\$ 14,660,863</u>	<u>\$ 36,511,572</u>	<u>\$ 15,829</u>	<u>\$ 65,517,049</u>
<u>Other Income</u>					
Indirect Cost Recovery	\$ 100,000	\$ 350,000	\$ 500,000	\$ 253,455	\$ 1,203,455
Sales - Obsolete Equipment	1,000	1,000	5,000	-	7,000
Total 4.0 Series	<u>\$ 101,000</u>	<u>\$ 351,000</u>	<u>\$ 505,000</u>	<u>\$ 253,455</u>	<u>\$ 1,210,455</u>
Total Local Revenues	<u>\$ 14,429,785</u>	<u>\$ 15,011,863</u>	<u>\$ 37,016,572</u>	<u>\$ 269,284</u>	<u>\$ 66,727,504</u>
Total Resource 1000 Available Funds	<u>\$ 41,627,368</u>	<u>\$ 42,053,535</u>	<u>\$ 102,300,001</u>	<u>\$ 18,314,085</u>	<u>\$ 204,294,989</u>

**Riverside Community College District
2018-2019 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	\$ 7,064,549	\$ 7,512,352	\$ 23,480,063	\$ -	\$ -	\$ 38,056,964
Total 1200	3,931,796	3,948,181	6,374,844	1,098,922	561,134	15,914,877
Total 1300	8,208,896	7,025,862	15,091,807	-	-	30,326,565
Total 1400	410,131	515,568	991,738	66,283	-	1,983,720
Total 1000 Series	<u>\$ 19,615,372</u>	<u>\$ 19,001,963</u>	<u>\$ 45,938,452</u>	<u>\$ 1,165,205</u>	<u>\$ 561,134</u>	<u>\$ 86,282,126</u>
<u>Classified Salaries</u>						
Total 2100	\$ 5,433,547	\$ 5,085,805	\$ 12,508,837	\$ 10,130,193	\$ 1,789,150	\$ 34,947,532
Total 2200	359,497	447,340	1,845,065	-	-	2,651,902
Total 2300	133,156	117,704	459,498	91,104	30,200	831,662
Total 2400	30,018	22,796	141,376	-	-	194,190
Total 2000 Series	<u>\$ 5,956,218</u>	<u>\$ 5,673,645</u>	<u>\$ 14,954,776</u>	<u>\$ 10,221,297</u>	<u>\$ 1,819,350</u>	<u>\$ 38,625,286</u>
<u>Employee Benefits</u>						
Total 3100	\$ 3,007,717	\$ 2,779,874	\$ 6,871,999	\$ 194,221	\$ 80,425	\$ 12,934,236
Total 3200	1,025,600	1,119,588	2,635,115	1,802,917	307,455	6,890,675
Total 3300	722,934	732,071	1,764,531	774,932	125,387	4,119,855
Total 3400	4,742,010	5,017,496	12,581,364	3,738,830	447,800	26,527,500
Total 3500	54,523	46,795	128,370	27,840	4,533	262,061
Total 3600	409,145	394,809	974,293	182,186	36,985	1,997,418
Total 3900	-	-	-	-	(704,404)	(704,404)
Total 3000 Series	<u>\$ 9,961,929</u>	<u>\$ 10,090,633</u>	<u>\$ 24,955,672</u>	<u>\$ 6,720,926</u>	<u>\$ 298,181</u>	<u>\$ 52,027,341</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,577	\$ 8,007	\$ 8,780	\$ 3,259	\$ 900	\$ 23,523
Total 4300	69,045	103,458	47,475	4,609	2,228	226,815
Total 4500	352,263	983,416	1,252,283	220,250	47,644	2,855,856
Total 4600	28,543	43,979	245,812	32,077	-	350,411
Total 4700	5,000	-	91,172	-	-	96,172
Total 4000 Series	<u>\$ 457,428</u>	<u>\$ 1,138,860</u>	<u>\$ 1,645,522</u>	<u>\$ 260,195</u>	<u>\$ 50,772</u>	<u>\$ 3,552,777</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 224	\$ 4,805	\$ 118,122	\$ 2,160	\$ 125,582
Total 5100	423,876	61,034	182,889	822,478	230,149	1,720,426
Total 5200	133,068	44,437	370,315	58,843	179,274	785,937
Total 5300	67,081	70,789	121,309	7,255	75,470	341,904
Total 5400	420,799	394,810	1,039,234	192,020	38,088	2,084,951
Total 5500	765,015	952,858	2,553,469	142,711	5,905	4,419,958
Total 5600	1,057,162	479,853	1,324,194	2,777,205	42,759	5,681,173
Total 5700	251,833	102,444	102,493	499,566	685,205	1,641,541
Total 5800	2,560,039	2,988,482	6,282,130	1,210,139	15,464,116	28,504,906
Total 5000 Series	<u>\$ 5,679,144</u>	<u>\$ 5,094,931</u>	<u>\$ 11,980,838</u>	<u>\$ 5,828,339</u>	<u>\$ 16,723,126</u>	<u>\$ 45,306,378</u>

**Riverside Community College District
2018-2019 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>
Capital Outlay						
Total 6100	\$ 486	\$ 256,824	\$ 392,191	\$ 25,969	\$ -	\$ 675,470
Total 6200	-	1,750	49,439	36,525	-	87,714
Total 6300	40,790	-	92,479	-	-	133,269
Total 6400	<u>50,837</u>	<u>59,650</u>	<u>70,141</u>	<u>67,284</u>	<u>4,739,487</u>	<u>4,987,399</u>
Total 6000 Series	<u>\$ 92,113</u>	<u>\$ 318,224</u>	<u>\$ 604,250</u>	<u>\$ 129,778</u>	<u>\$ 4,739,487</u>	<u>\$ 5,883,852</u>
Other Student Aid						
Total 7500	\$ 31,516	\$ -	\$ -	\$ -	\$ -	\$ 31,516
Total 7600	<u>14,763</u>	<u>-</u>	<u>52,910</u>	<u>-</u>	<u>-</u>	<u>67,673</u>
Total 7000 Series	<u>\$ 46,279</u>	<u>\$ -</u>	<u>\$ 52,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,189</u>
Intrafund Transfers						
Total 8999 Series	<u>\$ 97,191</u>	<u>\$ (547,067)</u>	<u>\$ 3,171,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,721,673</u>
Resource 1000 Expenditures	<u>\$ 41,905,674</u>	<u>\$ 40,771,189</u>	<u>\$ 103,303,969</u>	<u>\$ 24,325,740</u>	<u>\$ 24,192,050</u>	<u>\$ 234,498,622</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (463,138)
Local Income	<u>3,750,284</u>
Total Available Funds (TAF)	<u>\$ 3,287,146</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,796,604
3000	Employee Benefits	766,396
4000	Books and Supplies	45,070
5000	Services and Operating Expenses	917,699
6000	Capital Outlay	<u>261,366</u>
	Total Expenditures	3,787,135
7900	* Contingency / Reserves / (Deficit)	<u>(499,989)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 3,287,146</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,707,841	\$ 3,033,173	\$ 3,313,768	\$ 3,747,024
8850 Rents & Leases	5,441	383	3,272	3,260
Total 1.0	<u>2,713,282</u>	<u>3,033,555</u>	<u>3,317,040</u>	<u>3,750,284</u>
2.0 Beginning Fund Balance July 1	<u>(36,982)</u>	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,138)</u>
Total 2.0	<u>(36,982)</u>	<u>(454,063)</u>	<u>(386,665)</u>	<u>(463,138)</u>
Total Available Funds	<u>\$ 2,676,300</u>	<u>\$ 2,579,492</u>	<u>\$ 2,930,375</u>	<u>\$ 3,287,146</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 207,527	\$ 141,615	\$ 151,649	\$ 158,132
2118	Full-Time Administrator	99,686	73,030	76,534	168,760
2119	Full-Time Classified	911,687	675,638	797,512	898,251
2129	Permanent Part-Time	82,306	217,949	296,780	299,552
2139/2339	Part-Time Hourly as Needed	36,737	16,787	35,409	17,400
2169/2369	Substitutes	99,679	78,634	35,520	83,811
	Total 2100	<u>1,437,623</u>	<u>1,203,653</u>	<u>1,393,403</u>	<u>1,625,906</u>
2331	Student Help Non-Instructional	19,425	16,772	6,288	8,000
2349	Classified Overtime	194,888	174,887	236,405	162,698
	Total 2300	<u>214,313</u>	<u>191,659</u>	<u>242,693</u>	<u>170,698</u>
	Total 2000 Series	<u>1,651,936</u>	<u>1,395,312</u>	<u>1,636,096</u>	<u>1,796,604</u>
<u>Employee Benefits</u>					
3220	PERS - Classified	152,117	142,575	193,018	248,967
	Total 3200	<u>152,117</u>	<u>142,575</u>	<u>193,018</u>	<u>248,967</u>
3320	OASDHI - Classified	90,492	73,508	93,348	98,631
3325	Medicare - Classified	23,857	19,958	23,392	25,748
	Total 3300	<u>114,348</u>	<u>93,466</u>	<u>116,740</u>	<u>124,379</u>
3420	H&W Classified	328,786	253,906	303,781	359,818
3460	OPEB Classified	4,280	2,881	3,246	3,593
	Total 3400	<u>333,066</u>	<u>256,787</u>	<u>307,026</u>	<u>363,411</u>
3520	SUI - Classified	825	688	807	894
	Total 3500	<u>825</u>	<u>688</u>	<u>807</u>	<u>894</u>
3620	WC - Classified	18,817	6,740	14,372	28,745
	Total 3600	<u>18,817</u>	<u>6,740</u>	<u>14,372</u>	<u>28,745</u>
3920	Other - Classified	(568)	(1,328)	1,406	-
	Total 3900	<u>(568)</u>	<u>(1,328)</u>	<u>1,406</u>	<u>-</u>
	Total 3000 Series	<u>618,606</u>	<u>498,928</u>	<u>633,368</u>	<u>766,396</u>
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	-	-	127	128
	Total 4300	<u>-</u>	<u>-</u>	<u>127</u>	<u>128</u>
4555	Copying & Printing	1,315	926	756	1,200
4590	Office & Other Supplies	19,006	23,583	24,831	27,768
	Total 4500	<u>20,320</u>	<u>24,508</u>	<u>25,587</u>	<u>28,968</u>
4644	Repair Supplies	250	771	647	1,918

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4690	Transportation Supplies	12,071	13,198	15,228	14,056
	Total 4600	12,321	13,970	15,875	15,974
	Total 4000 Series	32,642	38,478	41,589	45,070
<u>Services and Operating Expenditures</u>					
5045	Postage	419	521	125	700
	Total 5000	419	521	125	700
5220	Conferences	3,394	4,794	2,738	10,450
	Total 5200	3,394	4,794	2,738	10,450
5310	Memberships	165	252	280	280
	Total 5300	165	252	280	280
5421	GL and Property Expense	31,222	16,744	19,633	28,745
	Total 5400	31,222	16,744	19,633	28,745
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	5,469	8,245	5,061	8,246
5541	Cellular Telephone	11,017	14,196	9,256	14,400
5550	Laundry & Cleaning	2,148	2,665	2,344	2,600
	Total 5500	133,835	140,306	131,860	140,446
5630	Rents and Leases	1,093	1,070	1,097	1,873
5644	Repairs	40,846	33,357	33,846	45,265
5649	Computer Software Maintenance/Lic	10,539	13,120	13,653	16,200
5650	Transportation Contracts	279,884	390,875	395,126	403,000
5691	Governmental Fees	87,296	91,316	1,527	91,900
	Total 5600	419,657	529,738	445,248	558,238
5730	Legal	1,800	600	1,520	780
5790	Other Legal Expense	28,277	58,973	530	54,039
	Total 5700	30,077	59,573	2,050	54,819
5855	Pre-employment Testing	850	988	600	1,000
5890	Outside Services and Operating Costs	69,930	78,184	315,196	95,450
5892	Bank Charges	17,368	25,377	29,504	27,571
	Total 5800	88,148	104,548	345,300	124,021
	Total 5000 Series	706,917	856,476	947,234	917,699
<u>Capital Outlay</u>					
Site and Site Improvements					
6126	Construction Contract	111,544	147,925	87,855	224,403
6127	Fixtures and Fixed Equipment	5,000	(2,056)	3,295	5,304
	Total 6100	116,544	145,869	91,150	229,707

**Riverside Community College District
2018-2019 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	1,987	6,725	12,695	7,414
6482	Equipment Addt'l > \$5,000	-	22,687	22,084	20,000
6485	Comp Equip Addt'l \$200 to \$4,999	1,731	1,683	9,298	4,245
	Total 6400	3,719	31,095	44,076	31,659
	Total 6000 Series	120,262	176,964	135,226	261,366
	Total Expenditures	3,130,363	2,966,157	3,393,513	3,787,135
Contingency/Fund Balance					
7925	Restricted	(454,063)	(386,665)	(463,138)	(499,989)
	Total 7900	(454,063)	(386,665)	(463,138)	(499,989)
	Total 7000 Series	(454,063)	(386,665)	(463,138)	(499,989)
Total Resource 1050					
Expenditures/Contingency/Fund Balance		\$ 2,676,300	\$ 2,579,492	\$ 2,930,375	\$ 3,287,146

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 2,228,663
State Income	\$ 52,000	
Local Income	<u>1,794,000</u>	
Total Income		<u>1,846,000</u>
Total Available Funds (TAF)		<u>\$ 4,074,663</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 524,615
2000	Classified Salaries	768,990
3000	Employee Benefits	507,140
4000	Books and Supplies	146,843
5000	Services and Operating Expenses	437,547
6000	Capital Outlay	<u>38,852</u>
	Total Expenditures	2,423,987
7900	* Contingency / Reserves	<u>1,650,676</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,074,663</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8627 Other State Programs	\$ 44,705	\$ 27,488	\$ 51,181	\$ 52,000
8652 SM & Special Repair Prgm	\$ -	\$ -	\$ 27,867	\$ -
8690 STRS On Behalf	22,830	15,267	-	-
Total 1.0	<u>67,535</u>	<u>42,755</u>	<u>79,049</u>	<u>52,000</u>
2.0 Local Income				
8860 Interest	20,847	21,753	42,137	41,500
8876 Health Fees	1,397,624	1,420,359	1,707,085	1,705,000
8890 Lab Tests / Rx	31,804	40,133	47,681	47,500
Total 2.0	<u>1,450,275</u>	<u>1,482,244</u>	<u>1,796,903</u>	<u>1,794,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>2,189,378</u>	<u>2,117,758</u>	<u>2,111,364</u>	<u>2,228,663</u>
Total Available Funds	<u>\$ 3,707,188</u>	<u>\$ 3,642,757</u>	<u>\$ 3,987,315</u>	<u>\$ 4,074,663</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 444,178	\$ 443,268	\$ 465,303	\$ 491,080
	Total 1200	444,178	443,268	465,303	491,080
1439	Part-Time Non-Instructional	624	-	-	33,535
	Total 1400	624	-	-	33,535
	Total 1000 Series	444,802	443,268	465,303	524,615
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	29,365	83,941	88,279	100,356
2119	Full-Time Classified	111,271	116,021	128,576	168,518
2129	Permanent Part-Time	41,772	55,659	135,065	260,540
2139/2339	Part-Time Hourly as Needed	338,603	230,217	177,507	208,001
	Total 2100	521,010	485,839	529,427	737,415
2331	Student Help Non-Instructional	16,240	27,631	32,626	31,000
2349	Overtime	73	544	351	575
	Total 2300	16,313	28,175	32,976	31,575
	Total 2000 Series	537,324	514,014	562,403	768,990
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	70,349	55,414	67,640	85,407
3160	STRS - On Behalf - Classified	-	38,097	27,867	-
3170	STRS - On Behalf - Acad Non-Teachin	-	(22,830)	-	-
	Total 3100	70,349	70,682	67,640	85,407
3220	PERS - Classified	20,237	32,923	48,728	87,997
	Total 3200	20,237	32,923	48,728	87,997
3320	OASDHI - Classified	10,531	14,884	20,502	30,241
3325	Medicare - Classified	7,521	7,097	7,913	10,701
3335	Medicare - Academic Non-Teaching	6,418	6,410	6,781	7,607
	Total 3300	24,471	28,391	35,195	48,549
3420	H&W - Classified	27,387	52,941	64,036	144,246
3430	H&W - Academic Non-Teaching	131,069	113,852	116,271	117,024
3460	OPEB Classified	1,432	1,049	1,126	1,538
3470	OPEB - Academic Non Teaching	1,109	924	937	1,048
	Total 3400	160,997	168,766	182,371	263,856
3520	SUI - Classified	260	245	268	370
3530	SUI - Academic Non-Teaching	222	221	234	263
	Total 3500	481	466	502	633
3620	WC - Classified	5,784	2,570	5,216	12,304
3630	WC - Academic Non-Teaching	5,173	2,216	4,297	8,394

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 3600	10,957	4,786	9,513	20,698
3920	Other - Classified	105	(32)	1	-
3930	Other - Academic Non-Teaching	(38)	(5)	(57)	-
	Total 3900	67	(37)	(56)	-
	Total 3000 Series	287,558	305,977	343,893	507,140
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	6,400	6,006	3,172	14,100
	Total 4300	6,400	6,006	3,172	14,100
4540	Health Supplies	42,136	56,046	62,246	86,700
4555	Copying and Printing	1,751	1,389	4,554	5,523
4575	Software < \$200	350	-	-	-
4590	Office & Other Supplies	18,527	13,686	27,026	33,620
	Total 4500	62,763	71,121	93,827	125,843
4644	Repair Parts	-	-	-	300
	Total 4600	-	-	-	300
4710	Food	3,474	955	2,744	6,600
	Total 4700	3,474	955	2,744	6,600
	Total 4000 Series	72,637	78,082	99,742	146,843
<u>Services and Operating Expenses</u>					
5045	Postage	207	178	125	375
	Total 5000	207	178	125	375
5120	Lecturers	-	-	6,500	30,300
5130	Doctors/Nurses	61,520	36,113	28,418	103,160
5198	Professional Services	-	-	43,733	75,830
	Total 5100	61,520	36,113	78,650	209,290
5210	Mileage	-	-	27	900
5220	Conferences	5,053	3,058	6,470	14,250
	Total 5200	5,053	3,058	6,497	15,150
5310	Memberships	350	500	500	850
	Total 5300	350	500	500	850
5421	GL and Property Expense	18,562	11,487	12,332	20,697
5440	Student Insurance	62,121	62,121	62,121	65,951
	Total 5400	80,683	73,609	74,454	86,648
5510	Gas	300	300	300	300

**Riverside Community College District
2018-2019
Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	4,364	4,262	3,418	5,678
5550	Laundry and Cleaning	88	-	66	100
5570	Waste Disposal	618	618	309	2,700
	Total 5500	7,770	7,580	6,493	11,178
5630	Rents and Leases	4,310	-	-	-
5644	Repairs/Repair Supplies	92	159	249	1,200
5649	Computer Software Maintenance/Lic	18,109	14,895	17,255	36,231
	Total 5600	22,511	15,054	17,504	37,431
5790	Other Legal Expense	263	113	348	925
	Total 5700	263	113	348	925
5850		-	-	105	200
5890	Outside Services and Operating Costs	20,491	23,696	42,895	52,000
5892	Bank Charges	20,068	20,469	17,451	23,500
	Total 5800	40,560	44,165	60,345	75,700
	Total 5000 Series	218,918	180,369	244,917	437,547
Capital Outlay					
Buildings					
6226	Remodel Projects	-	-	-	10,000
	Total 6200	-	-	-	10,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	4,969	8,567	6,136	10,352
6482	Equipment Addt'l > \$5,000	11,621	-	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	11,602	1,117	8,286	18,500
	Total 6400	28,192	9,684	14,422	28,852
	Total 6000 Series	28,192	9,684	14,422	38,852
	Total Expenditures	1,589,430	1,531,393	1,730,680	2,423,987
Contingency/Fund Balance					
7924	Restricted	2,117,758	2,111,364	1,611,353	1,650,676
	Total 7900	2,117,758	2,111,364	1,611,353	1,650,676
	Total 7000 Series	2,117,758	2,111,364	1,611,353	1,650,676
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,707,188	\$ 3,642,757	\$ 3,342,033	\$ 4,074,663

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (305,898)
Local Income	\$ <u>74,055</u>
Total Available Funds (TAF)	\$ <u>(231,843)</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 49,415
3000	Employee Benefits	17,771
4000	Books and Supplies	13,500
5000	Services and Operating Expenses	<u>6,341</u>
	Total Expenditures	87,027
7900	* Contingency / Reserves / (Deficit)	<u>(318,870)</u>
	Total Resource 1080 Including Contingency / Reserves	\$ <u>(231,843)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 304	\$ 614	\$ 14	\$ -
Total 1.0	<u>304</u>	<u>614</u>	<u>14</u>	<u>-</u>
2.0 Local Income				
8860 Interest Income	2	9	-	-
8872 Community Activities Program Fees	127,729	164,968	76,239	74,055
Total 2.0	<u>127,731</u>	<u>164,977</u>	<u>76,239</u>	<u>74,055</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>(236,942)</u>	<u>(287,040)</u>	<u>(284,610)</u>	<u>(305,898)</u>
Total Available Funds	<u>\$ (108,907)</u>	<u>\$ (121,448)</u>	<u>\$ (208,358)</u>	<u>\$ (231,843)</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 2,674	\$ 445	\$ (257)	\$ -
	Total 1200	2,674	445	(257)	-
	Total 1000 Series	2,674	445	(257)	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	4,719	4,753	33	-
2119	Classified Salary F/T	42,201	27,783	30,060	29,415
2139/2339	Classified Salary Hourly	7,115	-	-	-
	Total 2100	54,035	32,536	30,092	29,415
2349	Overtime	-	3,263	554	-
2399	Other Non-Teaching	49,084	70,705	43,406	20,000
	Total 2300	49,084	73,968	43,960	20,000
	Total 2000 Series	103,119	106,503	74,052	49,415
<u>Employee Benefits</u>					
3120	STRS - Classified	895	(895)	-	-
3130	STRS Other Academic Employees	555	24	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	614	14	-
	Total 3100	1,450	(257)	14	-
3220	PERS - Classified Employee	5,547	4,448	4,782	5,313
	Total 3200	5,547	4,448	4,782	5,313
3320	OASDHI - Classified Employees	2,870	2,166	1,928	1,824
3325	Medicare Classified Employees	1,486	1,532	1,078	717
3335	Medicare Non-teaching Academic	40	3	-	-
	Total 3300	4,396	3,701	3,007	2,541
3420	H&W Classified Employees	13,656	10,081	7,954	9,002
3430	H&W Non-teaching Academic	318	-	-	-
3460	OPEB Classified	192	215	150	99
3470	OPEB - Academic Non Teaching	6	-	-	-
	Total 3400	14,171	10,296	8,104	9,101
3520	SUI Classified Employees	52	53	37	25
3530	SUI Non-teaching Academic	1	-	-	-
	Total 3500	53	53	37	25
3620	Work Comp Classified Employees	1,355	526	570	791
3630	Work Comp Non-tching Academic	35	1	-	-
	Total 3600	1,390	527	570	791
3920	Othr Benefits Classified Employees	4	43	(58)	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3930	Othr Benefits Academic Employees	(3)	6	(6)	-
	Total 3900	-	48	(64)	-
	Total 3000 Series	27,008	18,815	16,450	17,771
<u>Books and Supplies</u>					
4320	Instructional Supplies	2,426	1,401	-	1,000
	Total 4300	2,426	1,401	-	1,000
4555	Copying and Printing	-	-	-	12,500
4590	Office/Other Supplies	706	161	302	-
	Total 4500	706	161	302	12,500
4710	Food	23	-	-	-
	Total 4700	23	-	-	-
	Total 4000 Series	3,155	1,562	302	13,500
<u>Services and Operating Expenses</u>					
5045	Postage	52	41	22	50
	Total 5000	52	41	22	50
5198	Professional Services	28,591	25,818	1,847	2,000
	Total 5100	28,591	25,818	1,847	2,000
5310	Memberships	800	-	(500)	-
	Total 5300	800	-	(500)	-
5421	GL and Property Expense	2,000	1,283	886	791
	Total 5400	2,000	1,283	886	791
5510	Natural Gas	1,100	1,100	-	-
5520	Electricity	2,405	400	-	-
5530	Water	179	-	-	-
5570	Waste Disposal	148	-	-	-
	Total 5500	3,832	1,500	-	-
5630	Rents & Leases	3,000	3,000	3,000	1,500
	Total 5600	3,000	3,000	3,000	1,500
5892	Bank Card Charges	3,903	4,194	1,738	2,000
	Total 5800	3,903	4,194	1,738	2,000
	Total 5000 Series	42,177	35,836	6,993	6,341
	Total Expenditures	178,133	163,161	97,541	87,027

Contingency/Fund Balance

**Riverside Community College District
2017-2018 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
7910	Unrestricted	(287,040)	(284,610)	(305,898)	(318,870)
	Total 7900	(287,040)	(284,610)	(305,898)	(318,870)
	Total 7000 Series	(287,040)	(284,610)	(305,898)	(318,870)
Total Resource 1080					
Expenditures/Contingency/Fund Balance		\$ (108,907)	\$ (121,448)	\$ (208,358)	\$ (231,843)

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ (500,337)
Local Income	\$ 315,000	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>590,000</u>
Total Available Funds (TAF)		<u>\$ 89,663</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 9,240
2000	Classified Salaries	111,653
3000	Employee Benefits	60,807
4000	Books and Supplies	10,000
5000	Services and Operating Expenses	<u>289,526</u>
	Total Expenditures	481,226
7900	Contingency / Reserves / (Deficit)	<u>(391,563)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 89,663</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 5,007	\$ (4,150)	\$ 647	\$ -
Total 1.0	<u>5,007</u>	<u>(4,150)</u>	<u>647</u>	<u>-</u>
2.0 Local Income				
8820 Donations	44,492	66,500	101,960	65,000
8848 Box Office Receipts	217,656	199,303	202,355	210,000
8860 Interest Income	-	-	-	-
8890 Other Local Income	<u>32,432</u>	<u>24,536</u>	<u>39,864</u>	<u>40,000</u>
Total 2.0	<u>294,580</u>	<u>290,339</u>	<u>344,179</u>	<u>315,000</u>
3.0 Incoming Transfer				
8999 From Resource 1110	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Total 3.0	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
4.0 Beginning Balance July 1				
	<u>(806,432)</u>	<u>(717,476)</u>	<u>(638,599)</u>	<u>(500,337)</u>
Total 4.0	<u>(806,432)</u>	<u>(717,476)</u>	<u>(638,599)</u>	<u>(500,337)</u>
Total Available Funds	<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 89,663</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ -	\$ -	\$ -	\$ -
1219	Counselors/Librarians/Release Time	5,384	10,434	24,072	-
	Total 1200	5,384	10,434	24,072	-
1490	Special Assignments	4,585	-	2,644	9,240
	Total 1400	4,585	-	2,644	9,240
	Total 1000 Series	9,969	10,434	26,716	9,240
<u>Classified Salaries</u>					
2119	Classified Full Time	155,789	157,912	88,110	97,653
2129	Permanent Part-Time	-	-	-	-
2139/2339	Classified Hourly	21,054	8,274	5,098	6,000
	Total 2100	176,843	166,186	93,208	103,653
2331	Student Help Non-Instructional	1,607	1,152	1,890	3,000
2349	Classified Overtime	4,561	(545)	6,471	5,000
	Total 2300	6,167	607	8,361	8,000
	Total 2000 Series	183,010	166,793	101,569	111,653
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	6,077	1,313	3,855	1,504
3170	STRS On Behalf - Acad Non-Teach	-	(4,150)	647	-
	Total 3100	6,077	1,313	4,502	1,504
3220	PERS Classified Employee	18,414	21,928	13,950	17,638
	Total 3200	18,414	21,928	13,950	17,638
3320	OASDHI Classified Employee	9,630	9,789	5,548	6,055
3325	Medicare Classified Employee	2,553	2,414	1,375	1,503
3335	Medicare Non-teaching Academic	145	151	387	134
	Total 3300	12,328	12,355	7,310	7,692
3420	H&W Classified Employee	41,582	45,516	30,211	31,739
3430	H&W Non-teaching Academic	463	892	1,700	-
3460	OPEB. Classified Employee	458	351	195	223
3470	OPEB. Non-teaching Academic	24	22	53	18
	Total 3400	42,526	46,781	32,159	31,980
3520	SUI Classified Employee	89	84	47	54
3530	SUI Other Academic Employee	5	5	13	5
	Total 3500	94	89	60	59
3620	Work Comp Classified Employee	2,047	842	894	1,786
3630	Work Comp Non-tching Academic	119	52	267	148

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 3600	2,166	894	1,161	1,934
3920	Other Benefits Classified Employee	273	(211)	439	-
3930	Other - Academic Non-Teaching	-	-	-	-
	Total 3900	273	(211)	439	-
	Total 3000 Series	81,878	83,149	59,581	60,807
<u>Books and Supplies</u>					
4555	Copying and Printing	4,300	509	6,593	6,000
4580	Theater Supplies	16,213	3,369	4,055	4,000
4590	Office/Other Supplies	-	41	-	-
	Total 4500	20,513	3,918	10,648	10,000
	Total 4000 Series	20,513	3,918	10,648	10,000
<u>Services and Operating Expenses</u>					
5045	Postage	163	249	1,071	1,000
	Total 5000	163	249	1,071	1,000
5198	Professional Services	104,958	142,667	207,872	208,000
	Total 5100	104,958	142,667	207,872	208,000
5219	Other Travel Expense	2,557	1,568	1,041	1,500
	Total 5200	2,557	1,568	1,041	1,500
5421	GL & Property Expenses	3,647	2,127	1,539	1,934
	Total 5400	3,647	2,127	1,539	1,934
5520	Electricity	700	700	700	700
	Total 5500	700	700	700	700
5630	Rents & Leases	62,580	33,327	43,557	45,000
5632	Scenic Rentals	-	15,048	1,330	5,000
5633	Costume Rentals	12,059	21,000	12,986	14,000
5650	Transportation Contracts	369	3,650	915	2,000
	Total 5600	75,008	73,025	58,788	66,000
5740	Advertising	1,520	-	8,646	8,492
	Total 5700	1,520	-	8,646	8,492
5892	Bank Card Charges	1,707	1,833	1,892	1,900
	Total 5800	1,707	1,833	1,892	1,900
	Total 5000 Series	190,261	222,168	281,549	289,526
<u>Capital Outlay</u>					
6481	Equip \$200-4999	-	-	1,500	-

**Riverside Community College District
2017-2018 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 6400	-	-	-	-
	Total 6000 Series	-	-	1,500	-
	Total Expenditures	<u>485,630</u>	<u>486,462</u>	<u>481,563</u>	<u>481,226</u>
 <u>Contingency/Fund Balance</u>					
7910	Unrestricted	(717,476)	(642,749)	(500,336)	(391,563)
	Total 7900	<u>(717,476)</u>	<u>(642,749)</u>	<u>(500,336)</u>	<u>(391,563)</u>
	Total 7000 Series	<u>(717,476)</u>	<u>(642,749)</u>	<u>(500,336)</u>	<u>(391,563)</u>
 Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ (231,845)</u>	<u>\$ (156,286)</u>	<u>\$ (18,773)</u>	<u>\$ 89,663</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 693,488
Local Income	<u>1,062,300</u>
Total Available Funds (TAF)	<u>\$ 1,755,788</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200	180,045
8999	Intrafund Transfer to Resources 1000 and 1090	<u>1,523,364</u>
	Total Expenditures	1,747,009
7900	* Contingency / Reserves	<u>8,779</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,755,788</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 1,104,766	\$ 1,054,481	\$ 1,055,000	\$ 1,055,000
8860 Interest	<u>1,289</u>	<u>1,868</u>	<u>5,298</u>	<u>7,300</u>
Total 1.0	<u>1,106,055</u>	<u>1,056,349</u>	<u>1,056,925</u>	<u>1,062,300</u>
2.0 Beginning Balance July 1	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>
Total 2.0	<u>208,317</u>	<u>456,496</u>	<u>677,341</u>	<u>693,488</u>
Total Available Funds	<u><u>\$ 1,314,373</u></u>	<u><u>\$ 1,512,845</u></u>	<u><u>\$ 1,734,266</u></u>	<u><u>\$ 1,755,788</u></u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</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	155,045	105,045	105,045	105,045
7390	To Resource 3300	75,000	75,000	-	75,000
	Total 7300	230,045	180,045	105,045	180,045
<u>Intrafund Transfer</u>					
8999	To Resource 1000	309,232	1,051,333	1,301,950	1,248,364
8999	To Resource 1090	275,000	275,000	275,000	275,000
	Total 8999	584,232	1,326,333	1,576,950	1,523,364
	Total Expenditures	857,877	1,549,978	1,725,595	1,747,009
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	456,496	(37,133)	8,671	8,779
	Total 7900	456,496	(37,133)	8,671	8,779
	Total 7000 Series	686,541	142,912	113,716	188,824
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,314,373	\$ 1,512,845	\$ 1,734,266	\$ 1,755,788

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	2,397
Local Income	\$	25,712	
Intrafund Transfer From Resource 1000		<u>215,829</u>	
Total Income			<u>241,541</u>
Total Available Funds (TAF)		\$	<u>243,938</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	110,057
3000	Employee Benefits		66,489
4000	Books and Supplies		4,910
5000	Services and Operating Expenses		<u>50,282</u>
	Total Expenditures		231,738
7900	* Contingency / Reserves		<u>12,200</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>243,938</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8860 Interest	\$ 408	\$ 370	\$ 1,075	\$ 712
8890 City of Riverside	25,000	25,000	25,000	25,000
Total 1.0	<u>25,408</u>	<u>25,370</u>	<u>26,075</u>	<u>25,712</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	149,847	105,854	112,337	215,829
Total 2.0	<u>149,847</u>	<u>105,854</u>	<u>112,337</u>	<u>215,829</u>
3.0 Beginning Balance July 1	5,468	13,134	13,135	2,397
Total 3.0	<u>5,468</u>	<u>13,134</u>	<u>13,135</u>	<u>2,397</u>
Total Available Funds	<u>\$ 180,723</u>	<u>\$ 144,358</u>	<u>\$ 151,546</u>	<u>\$ 243,938</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 57,746	\$ -	\$ 55,538	\$ 108,057
2119	Classified Full Time	-	-	-	-
	Total 2100	57,746	-	55,538	108,057
2331	Student Help Non-Instructional	-	1,051	1,311	2,000
	TOTAL 2300	-	1,051	1,311	2,000
	Total 2000 Series	57,746	1,051	56,849	110,057
<u>Employee Benefits</u>					
3220	PERS	6,838	-	8,626	19,517
	Total 3200	6,838	-	8,626	19,517
3320	OASDHI Classified Employee	3,618	-	3,436	6,700
3325	Medicare Classified Employee	846	-	804	1,567
	Total 3300	4,464	-	4,240	8,267
3420	H&W	22,271	-	25,416	36,670
3460	OPEB, Classified Employee	134	2	114	220
	Total 3400	22,405	2	25,530	36,890
3520	SUI Classified Employee	29	-	28	54
	Total 3500	29	-	28	54
3620	Work Comp - Academic Non-Teaching	720	5	568	1,761
3630	Work Comp Non-tching Academic	-	-	-	-
	Total 3600	720	5	568	1,761
3920	Other Benefits	(59)	-	-	-
	Total 3900	(59)	-	-	-
	Total 3000 Series	34,397	7	38,991	66,489
<u>Books and Supplies</u>					
4230	Reference Books	53	1,798	406	1,798
	Total 4200	53	1,798	406	1,798
4555	Copying and Printing	155	70	76	200
4591	Purchases/Cost Goods Sold	-	-	-	-
	Total 4500	1,108	(302)	4,886	3,112
4690	Transportation Supplies	1	-	-	-
	Total 4600	1	-	-	-
	Total 4000 Series	1,161	1,495	5,292	4,910
<u>Services and Operating Expenses</u>					

**Riverside Community College District
2017-2018 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Audited	Final Budget
		Actuals 2015-2016	Actuals 2016-2017	Actuals 2017-2018	Proposal 2018-2019
5198	Professional Services	26,380	89,430	3,288	4,100
	Total 5100	26,380	89,430	3,288	4,100
5220	Conference Attendance	-	-	2,584	2,500
	Total 5200	-	-	2,584	2,500
5310	Memberships	-	150	437	150
	Total 5300	-	150	437	150
5421	GL & Property Expenses	1,091	13	682	1,761
	Total 5400	1,091	13	682	1,761
5510	Natural Gas	8	364	275	500
5520	Electricity	39,388	30,622	32,103	32,000
5530	Water	1,453	895	1,266	1,500
5541	Cellular Telephone	-	897	-	750
	Total 5500	40,849	32,778	33,644	34,750
5630	Rents & Leases	-	100	-	200
5644	Repairs	2,901	6,040	5,888	6,101
	Total 5600	2,901	6,140	5,888	6,301
5890	Other Services	885	(48)	720	720
	Total 5800	885	(48)	720	720
	Total 5000 Series	72,106	128,463	47,242	50,282
Capital Outlay					
6481	Equip Add'l < \$5000	2,178	208	775	-
	Total 6400	2,178	208	775	-
	Total 6000 Series	2,178	208	775	-
	Total Expenditures	167,589	131,224	149,149	231,738
Contingency/Fund Balance					
7910	Unrestricted	13,134	13,135	2,396	12,200
	Total 7900	13,134	13,135	2,396	12,200
	Total 7000 Series	13,134	13,135	2,396	12,200
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ 180,723	\$ 144,358	\$ 151,546	\$ 243,938

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ (155,919)
Local Income	<u>419,803</u>
Total Available Income (TAF)	<u>\$ 263,884</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 180,576
3000	Employee Benefits	96,185
4000	Books and Supplies	27,700
5000	Services and Operating Expenses	217,246
6000	Capital Outlay	<u>9,300</u>
	Total Expenditures	531,007
7900	* Contingency / Reserves	<u>(267,123)</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 263,884</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 STRS On Behalf	\$ 3,075	\$ (716)	\$ 703	\$ -
Total 1.0	<u>3,075</u>	<u>(716)</u>	<u>703</u>	<u>-</u>
2.0 Local Income				
8831 B/E Aeospace (Teklam) SPP 426	-	3,000	-	-
8831 California Family Life Center SPP 462	3,588	7,024	-	-
8831 City of Rvrsd Human Resrc SPP 484	22,500	3,550	13,163	6,550
8831 Elsinore Valley Muni Water District SPP 424	-	8,800	-	-
8831 ETP - Core SPP 427	-	10,220	215,703	313,253
8831 ETP - Core SPP 449	-	15,350	-	-
8831 ETP - Core SPP 463	354,092	537,250	-	-
8831 ETP - Core SPP 469	(103,665)	-	-	-
8831 International Rectifier SPP 477	51,873	-	-	-
8831 Pacific Coachworks SPP 424	3,200	-	-	-
8831 Riverside County Transportation SPP 458	1,800	-	-	-
8831 San Bernardino CCD SPP 422	-	53,900	(15,953)	-
8831 US Continental Marketing SPP 425	-	10,000	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
Total 2.0	<u>333,388</u>	<u>649,094</u>	<u>212,912</u>	<u>419,803</u>
3.0 Beginning Balance July 1				
	419,187	167,047	69,280	(155,919)
Total 3.0	<u>419,187</u>	<u>167,047</u>	<u>69,280</u>	<u>(155,919)</u>
Total Available Funds	<u>\$ 755,650</u>	<u>\$ 815,425</u>	<u>\$ 282,895</u>	<u>\$ 263,884</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ 7,739	\$ -	\$ -	\$ -
1331	Part-Time Teaching Summer	4,194	-	-	-
1333	Part-Time Teaching Spring	6,291	-	-	-
	Total 1300	18,224	-	-	-
1490	Academic Special Project	9,137	-	-	-
	Total 1400	9,137	-	-	-
	Total 1000 Series	27,361	-	-	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	89,659	90,298	72,167	114,972
2119	Full Time Regular	57,984	60,895	82,725	65,604
	Total 2100	147,643	151,193	154,892	180,576
	Total 2000 Series	147,643	151,193	154,892	180,576
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	5,030	-	-	-
3130	STRS - Academic Non-Teaching	987	-	-	-
3150	STRS On Behalf - Teachers & Aides	-	(1,507)	467	-
3170	STRS On Behalf - Acad Non-Teaching	-	791	236	-
	Total 3100	6,018	(716)	703	-
3220	PERS Classified	17,718	21,212	22,729	32,616
	Total 3200	17,718	21,212	22,729	32,616
3315	Medicare - Teachers & Aides	264	-	-	-
3320	OASDHI Classified	9,275	9,464	9,068	11,196
3325	Medicare Classified	2,169	2,213	2,121	2,618
3335	Medicare - Academic Non-Teaching	132	-	-	-
	Total 3300	11,841	11,678	11,189	13,814
3420	H&W Classified	44,663	43,915	37,893	46,415
3450	OPEB - Teachers & Aides	48	-	-	-
3460	OPEB Classified	374	318	293	361
3470	OPEB - Academic Non Teaching	23	-	-	-
	Total 3400	45,108	44,234	38,186	46,776
3510	SUI - Teachers & Aides	9	-	-	-
3520	SUI Classified	75	76	73	90
3530	SUI - Academic Non-Teaching	5	-	-	-
	Total 3500	88	76	73	90
3610	WC - Teachers & Aides	203	-	-	-
3620	Work Comp Classified	1,746	764	1,408	2,889

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3630	WC - Academic Non-Teaching	103	-	-	-
	Total 3600	2,052	764	1,408	2,889
3920/30	Other Benefits	(214)	(132)	769	-
	Total 3900	(214)	(132)	769	-
	Total 3000 Series	82,611	77,116	75,056	96,185
<u>Books and Supplies</u>					
4320	Instructional Supplies	808	138	-	-
	Total 4300	808	138	-	-
4555	Copying and Printing	-	2	6	-
4590	Other Supplies	931	420	416	700
4599	Cont Ed Instr Suppl	1,802	551	1,094	27,000
	Total 4500	2,733	973	1,516	27,700
4710	Food	53	92	-	-
	Total 4700	53	92	-	-
	Total 4000 Series	3,593	1,203	1,516	27,700
<u>Services and Operating Expenses</u>					
5045	Postage	32	-	3	110
	Total 5000	32	-	3	110
5110	Consultants	5,927	48,795	12,000	-
5197	Grant/Contract Sub Agreement	261,942	398,333	149,122	106,072
	Total 5100	267,869	447,128	161,122	106,072
5210	Mileage	3,715	6	1,652	1,300
5211	Meeting Expense	563	-	96	-
5220	Conference Attendance	472	595	2,003	3,000
	Total 5200	4,750	601	3,751	4,300
5421	GL & Property Expenses	3,308	1,814	1,859	2,889
	Total 5400	3,308	1,814	1,859	2,889
5520	Electricity	2,508	-	-	-
5530	Water	224	-	-	-
5541	Cellular Telephone	1,187	850	1,427	1,600
5570	Waste Disposal	185	-	-	-
	Total 5500	4,104	850	1,427	1,600
5790	Licenses, Permits, and Other Fees	527	70	54	-
	Total 5700	527	70	54	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5890	Outside Services and Operating Costs	41,573	66,170	35,128	102,275
	Total 5800	41,573	66,170	35,128	102,275
	Total 5000 Series	322,162	516,633	203,342	217,246
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	-	419	500
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	3,590	8,800
	Total 6400	-	-	4,009	9,300
	Total 6000 Series	-	-	4,009	9,300
	Total Expenditures	583,370	746,145	438,814	531,007
<u>Intrafund Transfer</u>					
8999	To Resource 1000	5,232	-	-	-
	Total 8999	5,232	-	-	-
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	167,047	69,280	(155,919)	(267,123)
	Total 7900	167,047	69,280	(155,919)	(267,123)
Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 755,650	\$ 815,425	\$ 282,895	\$ 263,884

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 7,303,515
Local Income	<u>2,524,000</u>
Total Available Income (TAF)	<u>\$ 9,827,515</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 420,425
6000	Capital Outlay	<u>7,746,968</u>
	Total Expenditures	8,168,893
7900	* Contingency / Reserves	<u>1,658,622</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 9,827,515</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8850 Rents & Leases	\$ 5,938	\$ -	\$ -	\$ -
8860 Interest	38,690	55,789	129,593	128,800
8890 Redevelopment Agency Pass-Thru	<u>1,855,556</u>	<u>2,129,414</u>	<u>2,395,259</u>	<u>2,395,200</u>
Total 1.0	<u>1,900,184</u>	<u>2,185,202</u>	<u>2,524,852</u>	<u>2,524,000</u>
2.0 Beginning Balance July 1				
	<u>9,478,952</u>	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,303,515</u>
Total 2.0	<u>9,478,952</u>	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,303,515</u>
Total Available Funds	<u>\$ 11,379,136</u>	<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 9,827,515</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ -	\$ -	\$ 9,643	\$ 1,500
	Total 4500	<u>-</u>	<u>-</u>	<u>9,643</u>	<u>1,500</u>
	Total 4000 Series	<u>-</u>	<u>-</u>	<u>9,643</u>	<u>1,500</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	78,402	81,000	103,950	154,960
5198	Professional Services	<u>68,765</u>	<u>57,289</u>	<u>40,875</u>	<u>12,718</u>
	Total 5100	<u>147,167</u>	<u>138,289</u>	<u>144,825</u>	<u>167,678</u>
5450	Claims Expense	-	-	50,000	
5510	Natural Gas	6,727	-	-	-
5520	Electricity	42,822	-	1,879	200
5530	Water	436	-	-	-
5540	Telephone	125,236	30,552	201,425	208,600
5541	Cellular Telephone	7,486	-	3,716	3,720
5570	Waste Disposal	<u>2,722</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 5500	<u>185,429</u>	<u>30,552</u>	<u>207,020</u>	<u>212,520</u>
5644	Repairs	-	2,000	4,915	6,500
5649	Computer Software Maintenance/Lic	<u>65,531</u>	<u>174,313</u>	<u>43,387</u>	<u>9,234</u>
	Total 5600	<u>65,531</u>	<u>176,313</u>	<u>48,302</u>	<u>15,734</u>
5740	Advertising	-	-	934	-
	Total 5700	<u>-</u>	<u>-</u>	<u>934</u>	<u>-</u>
5890	Other Services	<u>1,259</u>	<u>2,976</u>	<u>31,337</u>	<u>24,493</u>
	Total 5800	<u>1,259</u>	<u>2,976</u>	<u>31,337</u>	<u>24,493</u>
	Total 5000 Series	<u>399,386</u>	<u>348,129</u>	<u>431,484</u>	<u>420,425</u>
<u>Capital Outlay</u>					
<u>Buildings</u>					
6126	Construction Contract	-	-	-	11,020
6127	Fixtures/Fixed Equipment	-	-	27,163	-
6211	Advertising & Legal	1,193	-	-	-
6216	Construction	5,885,426	14,478	-	-
6218	Inspection	-	4,018	-	11,670
6219	Other	132,475	38,076	-	-
6222	Engineering	-	-	-	5,850
6223	Architect's Fees	-	-	-	9,520
6224	Testing	-	-	(850)	15,867
6226	Remodel	39,400	17,827	10,356	13,967
6227	Fixtures/Fixed Equipment	-	63,457	17,385	7,575
6229	Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,422</u>
	Total 6200	<u>6,058,493</u>	<u>137,856</u>	<u>26,890</u>	<u>117,891</u>

**Riverside Community College District
2018-2019
Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
Equipment					
6481	Equip Add'l <\$5000	17,748	1,529	44,947	7,024,648
6482	Equip Add'l >\$5000	17,607	61,427	63,432	39,244
6485	Computer Equip Add'l <\$4999	39,449	58,394	328,648	26,742
6486	Computer Equip Add'l >5000	159,127	408,832	94,497	538,443
	Total 6400	<u>233,931</u>	<u>530,182</u>	<u>531,524</u>	<u>7,629,077</u>
	Total 6000 Series	<u>6,292,424</u>	<u>668,038</u>	<u>558,415</u>	<u>7,746,968</u>
	Total Expenditures	<u>6,691,810</u>	<u>1,016,167</u>	<u>999,542</u>	<u>8,168,893</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	4,687,326	5,856,361	7,381,671	1,658,622
	Total 7900	<u>4,687,326</u>	<u>5,856,361</u>	<u>7,381,671</u>	<u>1,658,622</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 11,379,136</u>	<u>\$ 6,872,528</u>	<u>\$ 8,381,213</u>	<u>\$ 9,827,515</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income		\$	21,441,483
State Income			89,127,310
Local Income			2,862,006
Intrafund Transfers			<u>3,754,208</u>
Total Income			<u>117,185,007</u>
Total Available Funds (TAF)		\$	<u>117,185,007</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	8,771,214
2000	Classified Salaries		16,938,315
3000	Employee Benefits		10,974,835
4000	Books and Supplies		13,772,565
5000	Services and Operating Expenses		41,072,053
6000	Capital Outlay		17,191,331
7500	Scholarships		935,600
7600	Student Grants / Bus Passes		<u>7,529,094</u>
	Total Expenditures		117,185,007
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>117,185,007</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8120 Upward Bound TRIO Riverside SPP 038	\$ 284,659	\$ 298,933	\$ 80,135	\$ -
8120 Upward Bound TRIO - Patriot HS SPP 041	-	-	99,157	362,915
8120 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	-	-	171,939	375,570
8120 Student Support Services Project SPP 064	91,239	303,554	226,636	277,235
8120 Disabled Student Support Services Program SPP 065	129,363	241,050	189,959	337,993
8120 Veterans Student Support Services Project SPP 066	93,571	263,475	214,496	327,122
8190 Americorps Student Ambassador Program SPP 089	-	-	11,321	16,859
8190 Foster and Kinship Care SPP 098	58,929	25,038	72,636	50,134
8120 Here to Career SPP 103	-	10,960	74,163	88,535
8120 SSS Trio - Moreno Valley 10/15 SPP 104	32,340	-	-	-
8120 SSS Rise - Norco 10/15 SPP 105	40,429	-	-	-
8120 SSS Trio - Riverside 10/15 SPP 106	40,209	-	-	-
8190 Tri-Tech Small Bus Development SPP 108	195,526	144,474	-	-
8190 Tri-Tech Small Bus Development SPP 109	162,592	236,838	82,558	-
8120 Title V - HIS - BCTC - Corrections Scenario SPP 119	9,860	131,409	148,096	1,810,635
8190 Tri-Tech Small Bus Development 2015 C/O SPP 128	31,941	10,000	-	-
8190 Tri-Tech Small Bus Development SPP 131	145,989	254,050	162,883	121,608
8120 Title V - Accelerating Pathways SPP 132	139,249	644,562	627,722	688,467
8120 Upward Bound Corona HS SPP 135	-	-	211,129	316,745
8190 Procurement Assistance SPP 145	143,327	130,102	156,578	143,332
8190 Procurement Assistance SPP 147	136,046	153,641	128,519	299,910
8120 Title V Norco Campus 09/14 SPP 156	6,835	-	-	-
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	102,198	42,530	42,387	113,813
8190 Norco College Apprenticeship Program SPP 175	-	-	-	199,999
8190 Workability Grant SPP 183	235,716	183,001	219,146	290,060
8120 Upward Bound - Centennial H.S. 17/22 SPP 188	-	-	291,437	350,302
8120 Title V Moreno Valley Campus 09/14 SPP 194	100,680	-	-	-
8120 Title V HSI Coop Program Norco CSUSB SPP 195	118,544	-	-	-
8120 Title V HSI Pathways to Excellence SPP 196	661,506	181,684	-	-
8120 Title V HSI Stem and Articulation Programs SPP 199	494,154	140,467	126,329	-
8190 California State Trade Export Program SPP 209	111,726	81,715	48,848	121,945
8190 California State Trade Export Program SPP 217	-	137,818	107,862	-
8120 STEM Engineering Pathways SPP 225	-	315,088	1,064,570	2,220,342
8190 ECS Consortium Grant SPP 230	24,338	24,275	24,371	24,375
8190 Agents of Change for a Healthier Tomorrow SPP 237	-	16,074	16,322	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	47,911	-	-	-
8120 Upward Bound TRIO - MVC SPP 243	-	-	68,806	446,194
8190 National Center for Supply Chain Automation SPP 271	-	468,740	625,771	2,761,242
8120 Upward Bound - Norte Vista High School SPP 272	-	7,246	259,456	550,626
8120 Upward Bound Math and Science- MVUSD SPP 273	-	-	165,980	361,896
8120 Upward Bound - Vista Del Lago SPP 283	271,702	287,082	62,229	-
8120 Upward Bound - AUSD SPP 284	270,697	232,435	-	-
8120 Upward Bound - Centennial SPP 285	351,313	298,997	49,230	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8120	Upward Bound - Corona SPP 286	286,502	245,816	40,825	-
8190	Riverside Urban Area Security Initiative SPP 289	1,672	-	-	-
8190	College Connection II SPP 291	73,184	-	-	112,500
8120	SSS RISE - Norco 15/20 SPP 297	164,876	215,313	220,170	310,771
8150	FWS Off Campus SPP 300	178,577	138,358	151,342	151,000
8150	FWS Off Campus America Reads SPP 301	39,073	22,861	47,029	-
8150	FWS Off Campus America Counts SPP 302	22,294	23,435	37,667	-
8150	FWS Off Campus Literacy SPP 303	3,318	1,575	1,069	-
8150	FWS On Campus SPP 304	778,014	782,938	853,936	1,129,000
8150	FWS On Campus CalWORKs (25%) SPP 305	58,344	57,367	45,789	-
8150	FWS On Campus CalWORKs (75%) SPP 306	-	-	4,507	-
8150	FWS Off Campus Com Svc CalWORKs (75%)SPP 307	5,823	4,708	2,019	-
8190	GP-Impact: Geoscientist Development SPP 320	-	8,865	19,145	38,921
8190	NSF Supply Chain Technology Education SPP 323	667,443	96,388	-	-
8120	Project Technology Access Program SPP 324	782,107	222,981	-	-
8190	NSF Building Capacity SPP 328	-	-	-	1,499,506
8190	Trade Adj Assistance CC & Career Training SPP 334	513,106	599,290	962,093	105,492
8190	Federal and State Technology (FAST) SPP 336	-	64,615	42,605	-
8120	Student Support Services TRIO - Norco 15/20 SPP 339	182,956	175,168	282,764	317,225
8120	Talent Search Program Mo Val 16/21 SPP 342	-	128,901	210,926	386,173
8140	TANF 50% SPP 366	188,917	201,011	190,552	206,666
8170	VTEA SPP 370	1,025,267	1,075,680	1,061,854	1,129,616
8170	CTE Transitions SPP 371	100,314	114,933	69,767	124,131
8190	Flying with Swallows SPP 376	42,760	76,067	77,676	53,496
8170	VTEA Title IIA State Leadrshp SPP 377	218,649	210,657	219,025	220,000
8190	The Information Assurance Auditing Project SPP 385	-	104,962	60,126	34,829
8190	Bulletproof Vest Partnership SPP 386	1,782	3,162	2,073	2,506
8120	STEM Project- MVC SPP 392	-	81,686	583,247	2,930,334
8190	Career Vision SPP 399	-	-	-	24,562
8160	Veterans Education SPP 730	9,996	6,613	4,854	6,901
Total 1.0		9,877,561	9,928,589	11,021,729	21,441,483
<u>2.0 State Income</u>					
8652	CALSTRS On-Behalf Payments 13/14	246,594	230,878	374,332	-
8659	Moreno Valley College's Cyber Camp SPP 009	-	-	3,408	-
8627	EOPS Special Project Set-Aside- #C16-0042 SPP 013	-	240,817	121,798	900,000
8629	SSSP Special Project Set-Aside- #C16-0043	-	254,114	5,134,910	4,337,665
8627	EOPS Set -Aside Agreement -#C17-0042 SPP 015	-	-	258,658	191,342
8659	Alliance for Allied Health Professionals SPP 019	-	-	17	-
8659	Basic Skills ESL 15/16 SPP 021	100,325	375,508	-	-
8659	Basic Skills ESL 14/15 SPP 022	365,475	-	-	-
8659	Basic Skills ESL 18/19 SPP 024	-	-	-	1,359,220
8659	Basic Skills ESL 17/18 SPP 023	-	-	181,408	1,177,812
8659	Basic Skills ESL 10/11 SPP 025	-	89,067	366,453	-
8658	Proposition 39 Clean Energy Grant SPP 031	66,833	113,880	5,449	194,551

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659	Veterans Resource Center SPP 032	-	-	23,465	270,133
8659	Hunger Free Campus SPP 035	-	-	26,047	35,761
8627	GO-BIZ Grant SPP 036	24,392	59,596	-	-
8659	Nextup (CAFYES) SPP 045	-	-	-	3,001,020
8620	One-Time Emergency Aid for Dreamer Students SPP 048	-	-	167,925	-
8659	California College Promise (AB 19) SPP 051	-	-	-	1,083,546
8659	Campus Safety and Sexual Assault SPP 053	-	-	-	64,937
8627	JFK Middle College HS Counseling SPP 054	-	-	16,871	23,129
8659	Enrollment Growth for ADN-RN 13/14 SPP 055	-	382,000	-	379,725
8659	Enrollment Growth for AND-RN 15/16 SPP 059	406,187	-	382,000	-
8622	EOPS SPP 060	1,960,413	1,858,778	1,878,244	1,996,770
8629	CARE SPP 061	226,649	232,697	245,904	262,420
8627	EOPS/Special Project Set-Aside SPP 062	73,017	34,268	-	-
8627	SSSP Special Project Set-Aside SPP 063	210,762	260,551	-	-
8659	SFAA - Capacity SPP 067	917,631	939,442	982,707	1,019,698
8659	SFAA - Implementation SPP 068	39,911	-	-	-
8659	SFAA - Base SPP 069	445,187	463,219	466,241	484,559
8659	Guided Pathways SPP 074	-	-	4,453	2,032,814
8629	Instr/Library Equip Block Grant SPP 075	1,150,709	1,173,489	872,346	426,182
8659	Student Success and Support Program SPP 080	5,598,900	6,496,017	6,906,997	7,169,382
8659	Student Equity SPP 081	2,922,370	3,952,504	3,692,074	5,133,554
8659	Staff Development Academic SPP 086	-	-	-	2,331
8659	Staff Development District-Wide SPP 087	-	-	-	457
8659	AB 86 Adult Education Consortium SPP 092	184,118	-	-	-
8627	Puente Project SPP 095	1,500	-	-	-
8659	Foster & Kinship Care Educ SPP 098	74,114	99,238	52,816	52,180
8627	SFAP - Fiscal Coordination SPP 099	14,244	375,164	95,393	-
8659	Foster Parent Pre-Training SPP 102	-	7,524	187,936	274,296
8659	Middle College High School - Norco SPP 118	74,646	24,354	97,676	-
8627	CCC Maker Implementation SPP 120	-	-	90,000	110,000
8659	Middle College HS (Norco) SPP 121	42,425	109,000	-	100,000
8659	Comm Colleges Basic Skills & St Outcomes SPP 133	-	748,943	1,017,426	2,577,177
8629	Community College Completion Grant SPP 137	-	-	393,500	-
8627	GO-BIZ 15/16 SPP 139	78,000	-	-	-
8659	Financial Aid Technology SPP 141	-	-	-	412,124
8627	College Connection SPP 157	-	65,799	-	-
8659	CTE Pathways SPP 165	-	69,652	30,348	-
8627	Innovation in Higher Ed. Planning SPP 166	-	-	77,574	869,354
8629	Student Success Completion SPP 168	-	-	-	2,980,237
8659	Faculty/Staff Diversity SPP 170	11,953	(3,100)	18,495	87,787
8659	Adult Ed Program Data Block Grant SPP 172	-	6,579	18,755	26,112
8659	California Apprenticeship Initiative SPP 174	-	73,087	119,901	649,379
8627	Growing Inland Achievement SPP 176	-	-	-	8,000
8621	DSP&S SPP 180	2,904,187	2,997,693	3,112,910	2,899,486

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659 Active Minds/Mental Health Education SPP 185	1,225	-	-	-
8627 Veteran's Resource Center SPP 190	-	-	79,913	1,920,087
8627 Early Childhood Education Center SPP 191	-	-	-	5,000,000
8659 Sector Navigator: Global Trade & Logistics SPP 197	-	372,500	-	-
8659 Deputy Sector Navigator: Global Trd & Logsts SPP 198	152,755	200,000	-	-
8659 Sector Navigator: Global Trade & Logistics SPP 201	341,600	-	355,350	-
8659 Sector Navigator: Global Trade & Logistics SPP 202	266,537	33,463	182,043	87,957
8627 Markerspace Start-Up SPP 210	-	9,618	4,522	-
8627 First 5 Riverside Access & Quality Initiative SPP 228	148,830	-	-	-
8627 Student Health and Wellness SPP 235	-	-	5,000	-
8659 Mental Health Services SPP 236	-	-	1,703	243,297
8659 Song Brown OSHPD - PA Program SPP 244	66,929	-	-	-
8659 Song Brown Registered Nursing - 14/16 SPP 254	110,297	-	-	-
8659 Song Brwon Registered Nursing - 18/20 SPP 255	-	-	-	200,000
8659 Song Brown RN Special Project SPP 258	22,933	-	41,012	153,886
8659 Song Brwon RN Special Project 18/20 SPP 262	-	-	-	123,134
8659 Song Brown Registered Nursing 17/19 SPP 265	-	-	95,963	104,037
8699 Upward Bound - Vista Del Lago SPP 283	4,619	-	-	-
8627 Upward Bound - AUSD SPP 284	1,906	-	-	-
8627 Upward Bound - Centennial High School SPP 285	2,059	-	-	-
8627 Upward Bound - Corona High School SPP 286	1,639	-	-	-
8659 Song Brown RN Ed Capitation SPP 317	91,141	108,859	-	-
8659 Song Brown RN Ed Special Programs SPP 318	52,098	72,902	-	-
8659 Foster Parent Pre-Training SPP 325	114,505	111,905	-	-
8627 SFAA - Fiscal Coordination 14/16 SPP 326	(51,502)	(95,272)	-	-
8627 St Financial Assist Program - Fiscal Coord SPP 332	(460,530)	-	-	-
8659 Trade Adjustment Assistance SPP 334	-	-	56,689	-
8659 Commercial Sexual Exploitation of Children SPP 338	1,640	5,009	11,273	12,350
8627 California Career Pathways Trust SPP 340	2,920,822	3,058,247	3,878,979	2,976,731
8659 Strong Workforce Program Local 16/17	-	254,435	1,598,183	1,064,107
8659 Strong Workforce Program Regional 16/17	-	1,030,046	2,233,911	4,439,600
8659 Strong Workforce Program Local 17/18	-	-	-	3,644,099
8659 Strong Workforce Program Regional 17/18	-	-	189,331	8,896,388
8659 Strong Workforce Program Local 18/19	-	-	-	3,608,467
8659 Strong Workforce Program Regional 18/19	-	-	-	9,085,719
8627 CCC Student Mental Health SPP 355	3,498	-	-	-
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	35,904	(1,168)	90,688	9,312
8626 Cal Works Comm Clg Set-Aside Prog SPP 360	27,341	43,172	28,577	-
8659 Song Brown RN Special Programs 17/18 SPP 362	-	63,377	55,874	5,749
8659 Song Brown Health Care Workforce Training SPP 363	-	99,595	100,405	-
8626 CalWorks SPP 367	893,093	1,088,609	1,127,932	1,167,701
8627 Career Technical Ed Enhancement Fund SPP 369	2,631,843	102,037	-	-
8659 CTE Data Unlocked Initiative SPP 374	-	78,317	71,683	100,000
8659 Song Brown OSHPD - PA Program SPP 378	23,261	-	-	-

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8659	AB 86 Adult Ed. Block Grant SPP 382	-	-	-	540,527
8629	Full Time Student Success SPP 383	842,400	1,253,130	1,787,743	-
8659	AB 86 Adult Education Block Grant SPP 387	26,208	376,813	137,506	540,527
8659	AB 86 Adult Education Block Grant 16/17 SPP 388	-	6,701	506,914	26,913
8681	Lottery SPP 735	1,080,217	1,134,734	1,771,052	2,583,582
Total 2.0		27,493,807	31,137,788	41,836,683	89,127,310

3.0 Local Income

8890	United Way-UBM&S STEM U Late Your Mind SPP 010	9,897	148	6,323	973
8820	Created Equal America's Cvl Rights Struggle SPP 012	-	-	1,200	-
8890	Alliance for Allied Health Professionals SPP 019	9,494	-	-	-
8890	CARES Plus SPP 030	14,791	-	-	-
8890	Cashcourse Reimbursement Program SPP 047	768	-	-	-
8820	Non-Traditional Employment for Women SPP 083	14,658	16,000	6,389	1,611
8890	Tri-Tech SBDC Cash Match SPP 110/132	81,218	61,436	-	-
8890	Tri-Tech SBDC Cash Match (odd yrs) SPP 112	65,547	60,547	41,988	-
8890	Middle College High School Val Verde USD SPP 124	54,878	56,530	80,492	115,199
8820	Middle College High School SPP 125	76,110	79,592	76,514	115,095
8820	Nuview Union School District ECHS SPP 126	160,693	188,661	228,289	150,000
8890	City of Moreno Valley SPP 127	-	-	-	47,500
8890	Tri-Tech SBDC Seminars SPP 129	5,366	1,056	114	-
8890	CACT Seminars SPP 134	2,169	969	220	19,936
8890	PAC Income Account - Even Year SPP 146	4,645	4,827	3,869	4,000
8820	The California Wellness Foundation SPP 160	-	10,052	37,365	190,935
8820	Foster Youth Support Services SPP 161	67,462	67,102	53,216	47,799
8820	Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	Innovation in Higher Ed. Planning Grant SPP 163	-	30,000	-	-
8820	Completion Initiative Planning Grant SPP 164	-	905	99,004	-
8890	DSP&S - P2 Recalc SPP 180	969	6,649	11,014	-
8820	Cycling Savvy - WRCOG SPP 216	-	5,235	-	-
8890	California State Trade Export Program SPP 217	-	-	854	-
8890	Sector Navigator Program Income SPP 221	10,924	3,702	-	2,224
8890	CA Step Program Income SPP 222	-	-	1,106	1,294
8820	Firehouse Subs Public Safety Foundation SPP 227	-	-	6,061	-
8820	Kaiser Permanente MVC Dental Hygiene SPP 269	19,220	1,074	955	-
8890	City of Corona 5K SPP 277	-	-	5,000	-
8820	College Connection II SPP 291	-	-	72,271	-
8890	Upward Bound Math and Science - MVUSD SPP 293	30,000	30,000	30,000	30,000
8890	4Faculty Web Services SPP 312	-	-	-	8,437
8820	Student Health Wellness Center SPP 316	6,242	-	-	-
8820	Foster Youth Advocacy Program SPP 331	-	1,989	(145)	2,633
8820	Foster Youth Stuart Grant SPP 335	10,866	17,402	29,303	-
8890	Federal and State Tech (FAST) Cash Match SPP 337	12,005	15,695	2,500	-
8820	Completion Counts - CLIP SPP 352	5,389	9,538	209	4,409

**Riverside Community College District
2018-2019 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
8820	Seeking Safety Program Tay & Adult SPP 361	71,472	73,155	37,736	107,673
8890	Gateway to College Charter School SPP 364	229,668	228,920	241,934	250,000
8820	Leadership Academy Program SPP 384	-	-	-	4,250
8890	Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	-	5,507
8890	Gates Lea Implementation Network (RCEC)	-	51,475	48,526	-
8880	Int'l Student Capital Outlay Surcharge - SPP 709	344,639	63,809	679,932	1,751,598
Total 3.0		<u>1,309,092</u>	<u>1,086,470</u>	<u>1,802,239</u>	<u>2,862,006</u>
 <u>4.0 Intrafund Transfers In (Out)</u>					
From (To) Resource 1000:					
8999	DSP&S Match/Over SPP 180	590,024	634,157	653,504	665,157
8999	Fed Work Study SPP 300	58,007	44,095	49,174	50,207
8999	FWS Off Campus 100% Amer Reads SPP 301	389	108	435	-
8999	FWS Off Campus 100% Amer Counts SPP 302	204	112	358	-
8999	FWS Off Campus Literacy SPP 303	32	7	10	-
8999	FWS On Campus (Instruc/Non-Instruc) SPP 304	252,997	249,540	277,581	375,392
8999	FWS On Campus CalWORKs (25%) SPP 305	570	273	398	-
8999	FWS On Campus CalWORKs (75%) SPP 306	-	-	43	-
8999	FWS Off Campus Com Svc CalWORKs (75%)SPP 307	52	22	19	-
8999	SFAP - Fiscal Coordination SPP 326	474,629	14,341	-	-
8999	SFAP - Fiscal Coordination SPP 332	460,530	-	-	-
8999	College Promise Program	-	-	857,118	2,658,610
8999	Veterans Education SPP 730	2,493	3,884	5,800	4,842
Total 4.0		<u>1,839,926</u>	<u>946,538</u>	<u>1,844,439</u>	<u>3,754,208</u>
 Total Available Funds		 <u>\$ 40,520,387</u>	 <u>\$ 43,099,384</u>	 <u>\$ 56,505,090</u>	 <u>\$ 117,185,007</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 299,922	\$ 204,259	\$ 229,474	\$ 529,640
1170	Instructional Release Time	53,925	56,048	58,779	67,761
	Total 1100	353,846	260,307	288,253	597,401
1218	Regular Full Time Administrator	886,454	1,092,357	1,288,382	1,732,770
1219	Counselors/Librarians/Release Time	2,114,820	2,733,663	3,281,374	4,278,698
	Total 1200	3,001,274	3,826,020	4,569,756	6,011,468
1330	Part-Time Teaching Fall	10,644	-	-	9,844
1331	Part-Time Teaching Summer (Odd years)	3,434	-	-	-
1333	Part-Time Teaching Spring	8,686	5,499	-	47,883
1335	Regular - Overload Fall	3,510	4,741	5,159	-
1336	Regular - Overload Summer (Even years)	-	952	-	-
1337	Regular - Overload Winter	-	1,904	1,983	-
1338	Regular - Overload Spring	1,858	7,657	3,040	-
1339	Regular - Overload Summer (Odd years)	9,195	-	3,026	1,044
1360	Other - Substitute Teaching	2,703	3,495	701	1,096
	Total 1300	40,030	24,249	13,909	59,867
1439	Part-Time Non-Instructional	2,015,752	2,227,129	2,205,046	1,032,853
1469	Substitute Non-Instructional	110	3,535	15,080	8,422
1490	Special Assignments	300,202	318,426	451,169	1,061,203
	Total 1400	2,316,064	2,549,089	2,671,294	2,102,478
	Total 1000 Series	5,711,215	6,659,665	7,543,211	8,771,214
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	-	-	-	77,288
2118	Full-Time Administrator	1,836,413	1,939,425	2,045,699	2,387,316
2119	Full-Time - Regular / Confidential	4,614,607	5,625,241	6,464,114	9,423,922
2129	Permanent Part-Time	1,012,378	997,979	1,110,538	1,310,597
2139/2339	Classified Hourly	759,293	863,635	621,198	642,347
2169/2369	Substitutes	88,735	204,056	238,138	32,062
2190/2390	Special Projects	17,546	550	-	-
	Total 2100	8,328,972	9,630,885	10,479,687	13,873,532
2210	Full-Time Instructional Aides	368,259	260,911	299,088	392,291
2220	Part-Time Instructional Aides	15,342	43,402	81,386	110,145
2230/2449	Part-Time Hourly Instructional Aides	865,163	740,878	763,940	388,477
	Total 2200	1,248,763	1,045,190	1,144,414	890,913
2331	Student Help Non-Instructional	2,139,154	2,388,300	2,685,452	2,084,445
2349	Overtime	62,401	72,615	88,635	16,600
	Total 2300	2,201,555	2,460,916	2,774,087	2,101,045

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

Object	Account Description	Audited Actuals 2014-2015	Audited Actuals 2015-2016	Audited Actuals 2017-2018	Final Budget Proposal 2018-2019
2430	Student Instructional	211,559	204,951	201,524	38,492
2440	Overtime - Instructional Aides	33,361	12,790	11,605	34,333
2469	Substitutes - Instructional Aides	-	-	16,885	-
	Total 2400	244,920	217,741	230,013	72,825
	Total 2000 Series	12,024,211	13,354,732	14,628,201	16,938,315
3110	STRS Teaching/Instr Aide	76,848	34,993	43,526	107,003
3120	STRS Classified Employee	32,384	31,063	42,701	65,862
3130	STRS Other Academic Employee	720,588	711,977	895,309	1,193,155
3150	STRS On Behalf- Teacher's & Aides	-	(27,782)	2,734	-
3160	STRS On Behalf- Classified	-	466,444	369,140	-
3170	STRS On Behalf- Acad Non-Teaching	-	(207,783)	2,458	-
	Total 3100	829,821	1,008,911	1,355,867	1,366,020
3210	PERS Teaching/Instr Aide	78,254	78,892	107,521	91,147
3220	PERS Classified Employee	837,475	1,119,946	1,430,694	2,241,893
3230	PERS Other Academic Employee	40,912	60,982	98,186	141,785
	Total 3200	956,641	1,259,819	1,636,400	2,474,825
3310	OASDHI Teaching/Instr Aide	41,505	36,143	43,227	33,416
3315	Medicare Teaching/Instr Aide	24,338	19,436	21,358	22,947
3320	OASDHI Classified Employee	441,027	505,695	577,588	770,519
3325	Medicare Classified Employee	121,630	140,462	153,091	200,390
3330	OASDHI Other Academic Employee	23,368	30,931	44,319	46,952
3335	Medicare Other Academic Employee	76,719	92,340	104,649	117,651
	Total 3300	728,586	825,007	944,233	1,191,875
3410	H&W Teaching/Instr Aide	169,428	147,914	202,993	282,629
3420	H&W Classified Employee	1,930,607	2,281,336	2,646,691	3,868,202
3430	H&W Other Academic Employee	655,523	828,948	986,084	1,319,924
3450	OPEB Teaching/Instr Aide	5,172	3,147	3,353	3,242
3460	OPEB Classified Employee	23,675	22,340	23,702	28,749
3470	OPEB Other Academic Employee	13,834	13,167	14,375	16,222
	Total 3400	2,798,238	3,296,852	3,877,198	5,518,968
3510	SUI Teaching/Instr Aide	865	645	736	811
3520	SUI Classified Employee	4,201	4,846	5,275	6,983
3530	SUI Other Academic Employee	2,657	3,186	3,603	4,060
	Total 3500	7,724	8,677	9,614	11,854
3610	Work Comp Teaching/Instr Aide	20,090	7,756	15,807	25,938
3620	Work Comp Classified Employee	117,961	60,344	122,335	255,595
3630	Work Comp Othr Academic Employee	59,574	31,870	66,539	129,760
	Total 3600	197,625	99,970	204,681	411,293
	Total 3000 Series	5,518,636	6,499,237	8,027,993	10,974,835

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Books and Supplies</u>					
4230	Reference Books	80,530	125,572	73,401	138,468
	Total 4200	80,530	125,572	73,401	138,468
4320	Instructional Supplies	894,537	1,111,394	1,516,342	2,409,941
4330	Periodicals & Magazines	41,505	11,099	6,927	60,389
4351	Instructional Media Supplies	1,245	305	93	1,600
4360	Tests	173,188	33,476	70,514	62,145
4370	Commencement Supplies	5,739	8,875	7,599	5,000
	Total 4300	1,116,214	1,165,149	1,601,475	2,539,075
4510	Maintenance Supplies	-	-	2,871	2,871
4550	Office Supplies	-	-	-	1,000
4555	Copying and Printing	141,892	119,111	167,932	209,854
4575	Software < \$500	269	870	3,099	4,989
4590	Office/Other Supplies	429,439	373,472	513,477	10,402,367
	Total 4500	571,600	493,453	687,378	10,621,081
4630	Tires and Tubes	-	-	-	3,000
4644	Repair Parts	270	554	538	500
4690	Other Transportation Supplies	2,198	(470)	425	2,500
	Total 4600	2,468	84	963	6,000
4710	Food	213,676	237,914	278,049	467,941
4717	Groceries	-	-	111	-
4790	Other Food Supplies	1,648	(54)	-	-
	Total 4700	215,324	237,861	278,161	467,941
	Total 4000 Series	1,986,137	2,022,119	2,641,378	13,772,565
5045	Postage	14,783	8,650	20,136	26,879
	Total 5000	14,783	8,650	20,136	26,879
5110	Consultants	592,357	775,321	522,885	1,478,638
5120	Lecturers	9,716	30,555	108,067	143,912
5194	Filming	15,200	300	-	-
5195	Entry Fees	500	125	2,132	17,000
5197	Grant/Contract Sub-Agreement	4,885,847	3,595,682	3,870,231	8,678,647
5198	Professional Services	839,688	836,602	5,582,735	4,137,950
	Total 5100	6,343,308	5,238,586	10,086,050	14,456,147
5210	Mileage	34,516	33,328	32,135	178,102
5211	Meeting Expense	81,050	293,159	455,241	1,556,098
5219	Other Travel Expenses	738,370	528,649	467,736	1,859,772
5220	Conferences	575,694	639,004	806,927	1,843,191

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5200	1,429,630	1,494,140	1,762,040	5,437,163
5310	Memberships	21,111	10,509	66,858	42,024
	Total 5300	21,111	10,509	66,858	42,024
5420	Liability Insurance	-	-	15	100
	Total 5400	-	-	15	100
5520	Electricity	1,149	(1,783)	143	-
5530	Water	285	-	-	-
5540	Telephone	2,145	945	-	750
5541	Cellular Telephone	18,698	26,102	31,573	49,099
5550	Laundry and Cleaning	80	30	-	-
5570	Waste Disposal	97	-	-	-
	Total 5500	22,454	25,294	31,715	49,849
5630	Rents and Leases	64,709	47,650	65,116	228,387
5644	Repairs	20,533	39,182	28,861	25,294
5649	Computer Software Maintenance/Lic	432,184	420,814	674,938	1,080,722
5650	Transportation Contracts	55,385	62,569	53,928	121,043
	Total 5600	572,810	570,215	822,843	1,455,446
5740	Advertising	10,612	78,540	15,979	9,560
5790	Other Legal Expenses	44,639	9,128	24,060	70,538
	Total 5700	55,251	87,668	40,038	80,098
5830	Surveys	2,316	1,740	12,581	3,197
5850	Fingerprints	-	(313)	620	147
5890	Outside Services and Operating Costs	1,540,731	1,663,869	2,473,154	10,366,100
5892	Bank Charges	5,098	8,284	7,041	7,000
5899	Budget Augmentation Holding	85	-	-	6,068,997
	Total 5800	1,548,230	1,673,579	2,493,397	16,445,441
5910	Indirect Charges	485,845	921,841	1,506,413	3,078,906
	Total 5900	485,845	921,841	1,506,413	3,078,906
	Total 5000 Series	10,493,423	10,030,482	16,829,506	41,072,053
Capital Outlay					
Site and Site Improvement					
6125	Demolition/Grading	-	26,300	-	3,300
6126	Construction Contract	-	-	12,637	13,737
6127	Fixtures & Fixed Equipment	62,652	2,756	17,040	-
6129	Other	-	2,260	-	-
	Total 6100	62,652	31,316	29,677	17,037
Buildings					
6213	New Building- Architect's Fee	-	22,441	93,232	189,269
6214	Testing	-	-	2,850	26,508

**Riverside Community College District
2017-2018 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2014-2015</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6216	Construction Contract	-	-	-	6,360,882
6219	New Buildings	-	-	-	127,000
6223	Building Remodel- Architect's Fee	-	-	21,100	21,211
6226	Remodel	32,685	12,632	8,300	169,800
6227	Fixtures & Fixed Equipment	9,731	998	9,576	45,397
6228	Inspection	-	-	-	2,100
6229	Other Building Expense	-	-	-	4,275
	Total 6200	<u>42,416</u>	<u>36,071</u>	<u>135,058</u>	<u>6,946,442</u>
Library Books					
6310	Library Books-Purchase	134,261	60,573	92,609	53,323
6311	Library Media Material	24,934	1,906	23,143	1,906
6312	Library Subscriptions	273,160	192,890	220,633	377,188
	Total 6300	<u>432,355</u>	<u>255,369</u>	<u>336,385</u>	<u>432,417</u>
Equipment					
6481	Equip Add'l \$200-4999	1,037,448	865,038	960,514	5,821,688
6482	Equip Add'l >\$5000	657,820	513,173	696,916	393,251
6485	Computer Equip Add'l <\$4999	1,069,911	1,445,719	2,122,644	3,486,309
6486	Computer Equip Add'l >\$5000	135,568	104,413	234,257	94,187
6487/6495	Computer Equip Repl <\$4999	-	-	-	-
	Total 6400	<u>2,900,749</u>	<u>2,928,343</u>	<u>4,014,330</u>	<u>9,795,435</u>
	Total 6000 Series	<u>3,438,172</u>	<u>3,251,099</u>	<u>4,515,450</u>	<u>17,191,331</u>
Other Outgo					
7510	Scholarships	-	-	-	541,600
7511	Student Financial Aid	-	-	363,061	200,000
7520	Student Financial Grant	-	-	-	194,000
7521	Student Financial Aid	-	-	81,704	-
	Total 7500	<u>-</u>	<u>-</u>	<u>444,765</u>	<u>935,600</u>
7620	Student Financial Grants	219,438	292,011	740,844	4,884,034
7640	Book Grants	687,084	583,582	741,379	1,616,124
7650	Meal Grants	33,629	49,051	74,159	166,894
7660	Bus Passes	187,934	83,401	73,738	177,924
7661	Educational Supplies	220,509	274,006	244,466	684,118
	Total 7600	<u>1,348,594</u>	<u>1,282,051</u>	<u>1,874,586</u>	<u>7,529,094</u>
	Total 7000 Series	<u>1,348,594</u>	<u>1,282,051</u>	<u>2,319,351</u>	<u>8,464,694</u>
	Total Expenditures	<u>40,520,387</u>	<u>43,099,385</u>	<u>56,505,090</u>	<u>117,185,007</u>
Total Resource 1190					
Expenditures/Contingency/Fund Balance		<u>\$ 40,520,387</u>	<u>\$ 43,099,385</u>	<u>\$ 56,505,090</u>	<u>\$ 117,185,007</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 1,287,376
Local Income	\$ 3,272,240	
Interfund Transfer From Resource 1110	<u>105,045</u>	
Total Income		<u>3,377,285</u>
Total Available Funds (TAF)		<u>\$ 4,664,661</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,166,621
3000	Employee Benefits	455,437
4000	Books and Supplies	1,368,607
5000	Services and Operating Expenses	238,487
6000	Capital Outlay	<u>103,255</u>
	Total Expenditures	3,332,407
7900	* Contingency / Reserves	<u>1,332,254</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 4,664,661</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,777,662	\$ 2,784,775	\$ 2,862,764	\$ 3,065,440
8860 Interest	4,670	8,265	16,307	11,800
8890 Video /Vending /Pepsi Support	<u>100,000</u>	<u>190,396</u>	<u>194,604</u>	<u>195,000</u>
Total 1.0	<u>2,882,332</u>	<u>2,983,436</u>	<u>3,073,675</u>	<u>3,272,240</u>
2.0 Interfund Transfer				
8980 From Resource 1110	<u>155,045</u>	<u>105,045</u>	<u>105,045</u>	<u>105,045</u>
Total 2.0	<u>155,045</u>	<u>105,045</u>	<u>105,045</u>	<u>105,045</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>773,365</u>	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>
Total Available Funds	<u>\$ 3,810,742</u>	<u>\$ 4,074,724</u>	<u>\$ 4,361,117</u>	<u>\$ 4,664,661</u>

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 253,300	\$ 275,002	\$ 290,243	\$ 303,169
2119	Full-Time - Regular / Confidential	354,573	337,324	379,708	507,862
2129	Permanent Part-Time	131,221	169,855	144,350	112,391
2169/2369	Classified Substitute	12,888	177	9,806	-
	Total 2100	751,981	782,358	824,107	923,422
2331	Student Help	230,857	231,493	246,966	232,435
2349	Overtime	13,965	18,020	6,884	10,764
	Total 2300	244,822	249,513	253,850	243,199
	Total 2000 Series	996,803	1,031,871	1,077,957	1,166,621
<u>Employee Benefits</u>					
3220	PERS Classified Employee	80,802	102,290	118,011	149,591
	Total 3200	80,802	102,290	118,011	149,591
3320	OASDHI Classified Employee	43,265	47,214	48,324	51,348
3325	Medicare Classified Employee	11,026	11,715	12,170	13,546
	Total 3300	54,292	58,929	60,494	64,894
3420	H&W Classified Employee	178,103	197,737	204,185	219,487
3460	OPEB, Classified Employee	2,609	2,137	2,156	2,334
	Total 3400	180,712	199,874	206,341	221,821
3520	SUI Classified Employee	380	404	416	466
	Total 3500	380	404	416	466
3620	WC Classified Employee	10,990	5,149	9,946	18,665
	Total 3600	10,990	5,149	9,946	18,665
3920	OB Classified Employee	231	41	132	-
	Total 3900	231	41	132	-
	Total 3000 Series	327,407	366,687	395,340	455,437
<u>Books and Supplies</u>					
4555	Copying and Printing	109	79	172	270
4590	Office/Other Supplies	4,031	6,014	5,197	6,000
	Total 4500	4,140	6,093	5,369	6,270
4644	Repair Supplies	1,740	544	2,368	2,800
4690	Transportation Supplies	-	-	-	300
	Total 4600	1,740	544	2,368	3,100
4711	Protein	216,236	220,559	236,371	242,450
4712	Dessert	29,904	25,196	27,209	31,600
4713	Dairy	82,050	79,185	80,884	86,500

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
4714	Produce	45,471	40,724	44,148	51,000
4715	Salad	358,184	350,269	356,640	399,000
4716	Bread	61,669	71,016	65,585	74,000
4717	Groceries	348,709	372,617	364,647	368,350
4791	Paper and Soap	86,545	75,428	79,138	84,000
4792	Laundry	9,917	10,259	12,042	12,837
4793	Kitchen Expendables	10,801	5,245	5,365	9,500
	Total 4700	1,249,486	1,250,499	1,272,030	1,359,237
	Total 4000 Series	1,255,366	1,257,136	1,279,767	1,368,607
<u>Services and Operating Expenses</u>					
5045	Postage	2	8	11	25
	Total 5000	2	8	11	25
5110	Consultants	5,581	-	-	-
	TOTAL 5100	5,581	-	-	-
5210	Mileage	146	56	-	150
5220	Conference Expense	270	-	-	500
	Total 5200	416	56	-	650
5310	Memberships and Dues	-	-	230	340
	Total 5300	-	-	230	340
5421	GL & Property Expenses	18,840	12,382	12,936	18,665
	Total 5400	18,840	12,382	12,936	18,665
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	392	631	635	650
5550	Laundry & Cleaning	13,810	13,213	17,816	16,700
	Total 5500	55,102	54,743	59,351	58,250
5630	Rents & Leases	-	1,440	1,632	1,500
5644	Repairs	38,588	47,945	41,166	48,377
5649	Computer Software Maintenance/Lic	163	-	-	-
	Total 5600	38,751	49,385	42,798	49,877
5710	Audit	2,952	2,032	2,952	2,950
5790	Other Licenses/Processing Fees	5,891	6,809	5,085	6,425
	Total 5700	8,843	8,841	8,037	9,375
5890	Outside Services and Operating Costs	6,928	3,277	4,324	8,305
5891	Sales Tax	142	(210)	(3,211)	-
5892	Bank Charges	93,857	93,331	93,641	93,000
	Total 5800	100,927	96,398	94,754	101,305

**Riverside Community College District
2017-2018 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5000 Series	<u>228,461</u>	<u>221,815</u>	<u>218,117</u>	<u>238,487</u>
Capital Outlay					
Site Improvement					
6127	Fixtures and Fixed Equipment	-	-	47,011	39,446
		-	-	-	-
	Total 6100	<u>-</u>	<u>-</u>	<u>47,011</u>	<u>39,446</u>
Buildings					
6226	Remodel Projects	-	-	10,508	-
6227	Fixtures and Fixed Equipment	-	-	-	-
	Total 6200	<u>-</u>	<u>-</u>	<u>10,508</u>	<u>-</u>
Equipment					
6481	Equip Add'l < \$5000	3,937	11,034	26,582	61,809
6482	Equip Add'l > \$5000	825	-	-	-
6485	Computer Equipment	916	3,785	9,972	2,000
6486	Computer Equip Add'l >\$5000	-	-	7,883	-
6491	Equipment Replacement \$200 - \$4999	-	-	603	-
6492	Equipment Replacement >\$5000	10,784	-	-	-
	Total 6400	<u>16,462</u>	<u>14,819</u>	<u>45,041</u>	<u>63,809</u>
	Total 6000 Series	<u>16,462</u>	<u>14,819</u>	<u>102,560</u>	<u>103,255</u>
	Total Expenditures	<u>2,824,499</u>	<u>2,892,328</u>	<u>3,073,741</u>	<u>3,332,407</u>
Contingency/Fund Balance					
7910	Restricted	986,243	1,182,396	1,287,376	1,332,254
	Total 7900	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>	<u>1,332,254</u>
	Total 7000 Series	<u>986,243</u>	<u>1,182,396</u>	<u>1,287,376</u>	<u>1,332,254</u>
Total Resource 3200					
Expenditures/Contingency/Fund Balance		<u>\$ 3,810,742</u>	<u>\$ 4,074,724</u>	<u>\$ 4,361,117</u>	<u>\$ 4,664,661</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 1,129,579
Federal Income	\$ 12,000	
State Income	73,799	
Local Income	1,364,000	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,524,799</u>
Total Available Funds (TAF)		<u>\$ 2,654,378</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 717,642
2000	Classified Salaries	549,505
3000	Employee Benefits	279,711
4000	Books and Supplies	58,725
5000	Services and Operating Expenses	90,298
6000	Capital Outlay	<u>122,265</u>
	Total Expenditures	1,818,146
7900	* Contingency / Reserves	<u>836,232</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,654,378</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8190 Federal Income	\$ 55,087	\$ 33,691	\$ 6,816	\$ 12,000
Total 1.0	55,087	33,691	6,816	12,000
2.0 State Income				
8629 State Bailout Funds	73,597	74,069	75,229	73,799
8690 Other State Revenue	25,423	3,148	17,284	-
Total 2.0	99,020	77,217	92,513	73,799
3.0 Local Income				
8860 Interest	3,959	7,494	15,797	14,000
8871 Parent Fees	1,196,652	1,446,069	1,418,199	1,350,000
8890 Fundraising & Miscellaneous	-	-	-	-
Total 3.0	1,200,611	1,453,564	1,433,996	1,364,000
4.0 Interfund Transfer				
8980 From Resource 1110	75,000	75,000	-	75,000
Total 4.0	75,000	75,000	-	75,000
5.0 Unaudited Beginning Balance July 1	601,631	799,193	1,090,566	1,129,579
Total 5.0	601,631	799,193	1,090,566	1,129,579
Total Available Funds	\$ 2,031,349	\$ 2,438,665	\$ 2,623,891	\$ 2,654,378

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Academic Salaries</u>					
1219	Regular Full Time ECS Staff	\$ 64,982	\$ 38,393	\$ -	\$ 57,483
	Total 1200	64,982	38,393	-	57,483
1439	Part-Time ECS Staff	530,929	544,523	605,369	587,233
1469	Substitute Non-Instructional	39,539	43,808	69,811	72,926
	Total 1400	570,467	588,331	675,181	660,159
	Total 1000 Series	635,449	626,724	675,181	717,642
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	91,413	172,118	191,509	193,094
2119	Full Time - Regular / Confidential	28,216	37,928	64,602	94,411
2139/2339	Classified Hourly	1,420	13,953	16,008	15,000
	Total 2100	121,048	223,999	272,120	302,505
2331	Student Help	158,421	239,280	217,310	247,000
2369	Substitutes	-	4,718	2,318	-
	Total 2300	158,421	243,998	217,310	247,000
	Total 2000 Series	279,469	467,997	489,429	549,505
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	-	6,262	11,767	14,945
3130	STRS Academic Non-Teaching	59,983	38,140	40,634	107,474
3170	STRS On Behalf - Acad Non-Teaching	-	3,148	17,284	-
	Total 3100	59,983	38,140	69,685	122,419
3220	PERS Classified Employee	15,081	20,938	27,039	35,348
	Total 3200	15,081	20,938	27,039	35,348
3320	OASDHI Classified Employee	7,730	10,239	10,708	12,133
3325	Medicare Classified Employee	1,779	3,300	9,790	4,386
3330	OASDI - Academic Non-Teaching	-	60	-	-
3335	Medicare Academic Non-Teaching	9,363	9,084	-	9,573
	Total 3300	18,872	22,683	20,498	26,092
3420	H&W Classified Employee	32,633	40,085	56,842	64,130
3430	H&W Academic Non-Teaching	21,574	6,306	5,499	8,411
3460	OPEB, Classified Employee	769	947	986	1,100
3470	OPEB, Academic Non-Teaching	1,836	1,300	1,350	1,435
	Total 3400	56,812	48,638	64,677	75,076
3520	SUI Classified Employee	63	114	138	144
3530	SUI Academic Non-Teaching	323	313	337	359
	Total 3500	386	426	476	503

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3620	Work Comp Classified Employee	3,030	2,343	4,542	8,791
3630	Work Comp Academic Non-Teaching	6,666	3,114	6,383	11,482
	Total 3600	9,696	5,458	10,926	20,273
3920	OB Classified Employee	298	(354)	239	-
3930	OB Academic Non-Teaching	(367)	-	-	-
	Total 3900	(70)	(354)	239	-
	Total 3000 Series	160,760	135,929	193,539	279,711
<u>Books and Supplies</u>					
4230	Reference Books and Materials	-	-	113	113
4530	Grounds Supplies	710	-	-	711
4555	Copying and Printing	340	512	404	700
4590	Office/Other Supplies	21,868	19,253	27,415	26,000
	Total 4500	22,919	19,765	27,932	27,524
4710	Food	13,597	17,034	16,297	20,650
4720	Meals for Needy Children	4,614	3,200	3,282	4,000
4790/91	Other Food Supplies	3,494	5,773	6,377	6,551
	Total 4700	21,706	26,007	25,955	31,201
	Total 4000 Series	44,624	45,772	53,887	58,725
<u>Services and Operating Expenses</u>					
5045	Postage	2	1	29	55
	Total 5000	2	1	29	55
5198	Professional Services	13,774	(2,500)	2,813	4,630
	Total 5100	13,774	(2,500)	2,813	4,630
5310	Memberships / Dues	-	250	150	250
	Total 5300	-	250	150	250
5421	GL & Property Expenses	17,292	13,137	14,003	20,273
	Total 5400	17,292	13,137	14,003	20,273
5510	Natural Gas	1,094	1,199	943	1,400
5520	Electricity	30,289	25,669	28,486	30,000
5530	Water	4,159	4,349	4,022	4,850
5541	Cellular Telephone	-	465	753	500
	Total 5500	35,542	31,682	34,203	36,750
5620	All Other Contracts	(6,000)	-	-	-
5644	Repair/Supplies Non-instr	135	-	10,402	11,200
5649	Computer Software Maintenance/Lic	81	-	8,964	9,335
5691	Government Fees	605	605	605	605

**Riverside Community College District
2018-2019
Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Audited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5600	<u>(5,179)</u>	<u>605</u>	<u>19,971</u>	<u>21,140</u>
5790	Other (Permits, Fees, etc.)	968	968	1,376	1,100
	Total 5700	<u>968</u>	<u>968</u>	<u>1,376</u>	<u>1,100</u>
5850	Fingerprints	-	99	-	-
5890	Outside Services and Operating Costs	-	-	-	3,000
5892	Bank Charges	653	750	2,540	3,100
	Total 5800	<u>653</u>	<u>849</u>	<u>2,540</u>	<u>6,100</u>
	Total 5000 Series	<u>63,052</u>	<u>44,742</u>	<u>75,086</u>	<u>90,298</u>
Capital Outlay					
Site and Site Improvements					
6127	Fixtures/Fixed Equipment	32,026	2,880	-	-
	Total 6100	<u>32,026</u>	<u>2,880</u>	<u>-</u>	<u>-</u>
Buildings					
6223	Architect's Fees	178	-	-	-
6226	Remodel Projects	9,437	-	-	-
6227	Fixtures/Fixed Equipment	-	-	-	10,000
6228	Inspection	943	-	-	-
	Total 6200	<u>10,558</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Equipment					
6481	Equip Add'l \$200-4999	6,217	8,888	-	105,892
6482	Equipment Addt'l > \$5,000	-	5,507	-	5,508
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	865	865
	Total 6400	<u>6,217</u>	<u>14,395</u>	<u>865</u>	<u>112,265</u>
	Total 6000 Series	<u>48,801</u>	<u>17,275</u>	<u>865</u>	<u>122,265</u>
	Total Expenditures	<u>1,232,156</u>	<u>1,338,439</u>	<u>1,487,987</u>	<u>1,818,146</u>
Contingency/Fund Balance					
7910	Restricted	799,193	1,100,226	1,135,904	836,232
	Total 7900	<u>799,193</u>	<u>1,100,226</u>	<u>1,135,904</u>	<u>836,232</u>
	Total 7000 Series	<u>799,193</u>	<u>1,100,226</u>	<u>1,135,904</u>	<u>836,232</u>
Total Resource 3300					
Expenditures/Contingency/Fund Balance		<u>\$ 2,031,349</u>	<u>\$ 2,438,665</u>	<u>\$ 2,623,891</u>	<u>\$ 2,654,378</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income		\$	5,869,488
Local Income			<u>87,944</u>
Total Income			<u>5,957,432</u>
Total Available Funds (TAF)		\$	<u>5,957,432</u>

EXPENDITURES

Object Code

6000	Capital Outlay		\$	<u>5,957,432</u>
	Total Expenditures			5,957,432
7900	Contingency / Reserves			<u>-</u>
	Total Resource 4100 Including Contingency / Reserves		\$	<u>5,957,432</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 1,570,171	\$ 1,050,592	\$ 2,229,493	\$ 3,727,423
8658 Prop 39: Clean Energy Jobs Act	<u>597,797</u>	<u>305,619</u>	<u>581,658</u>	<u>2,142,065</u>
Total 1.0	<u>2,167,968</u>	<u>1,356,211</u>	<u>2,811,151</u>	<u>5,869,488</u>
2.0 Local Income				
8860 Interest Income	32,047	-	-	-
8890 Other Local Revenue	<u>85,229</u>	<u>33,116</u>	<u>22,850</u>	<u>87,944</u>
Total 2.0	<u>117,276</u>	<u>33,116</u>	<u>22,850</u>	<u>87,944</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 4370	<u>20,950</u>	-	-	-
Total 3.0	<u>20,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance				
Total 4.0	<u>12,422</u>	<u>44,470</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 2,318,616</u>	<u>\$ 1,433,796</u>	<u>\$ 2,834,001</u>	<u>\$ 5,957,432</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
	2349 Classified Overtime	\$ 597	\$ -	\$ -	\$ -
	Total 2300	597	-	-	-
	Total 2000 Series	597	-	-	-
<u>Employee Benefits</u>					
	3320 OASDHI Classified Employee	37	-	-	-
	3325 Medicare Classified Employee	9	-	-	-
	Total 3300	46	-	-	-
	3620 Work Comp Classified Employee	11	-	-	-
	Total 3600	11	-	-	-
	Total 3000 Series	57	-	-	-
<u>Services and Operating Expenses</u>					
	5421 GL and Property Expense	11	-	-	-
	Total 5400	11	-	-	-
	5644 Repair/Supplies Non-instr	-	18,876	-	-
	Total 5600	-	18,876	-	-
	5740 Advertising	4,096	1,699	2,783	-
	Total 5700	4,096	1,699	2,783	-
	5890 Outside Services and Operating Costs	2,600	(925)	-	-
	Total 5800	2,600	(925)	-	-
	Total 5000 Series	6,707	19,650	2,783	-
<u>Site and Site Improvement</u>					
	6121 Advertising & Legal	1,416	1,416	3,611	1,872
	6122 Engineering	25,169	24,506	-	-
	6123 Architect's Fee	15,662	12,875	4,356	-
	6126 Construction	-	161,000	218,000	-
	6127 Fixtures/Fixed Equipment	-	153,983	-	7,495
	6129 Other Site Improvement	84,350	228,001	12,525	-
	Total 6100	126,597	581,782	238,492	9,367
<u>Buildings</u>					
	6218 Inspection	-	-	-	8,580
	6221 Advertising/Legal	1,392	1,656	6,512	1,886
	6222 Engineering	925	-	81,696	-
	6223 Architect's Fees	8,098	16,608	104,014	63,472
	6224 Testing	37,900	-	-	-
	6226 Construction	1,514,511	623,535	2,222,849	5,695,294
	6227 Fixtures/Fixed Equipment	445,547	146,096	150,873	6,696

**Riverside Community College District
2018-2019 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6228	Inspection	5,145	-	24,382	-
6229	Other	126,671	-	2,400	172,137
	Total 6200	2,140,188	787,894	2,592,726	5,948,065
	Total 6000 Series	2,266,785	1,369,676	2,831,218	5,957,432
 <u>Intrafund Transfer</u>					
8999	From Resource 4130	-	44,470	-	-
	Total 8999	-	44,470	-	-
	Total 8000 Series	-	44,470	-	-
	 Total Expenditures	 2,274,147	 1,433,796	 2,834,001	 5,957,432
 <u>Contingency/Fund Balance</u>					
7920	Restricted	44,470	-	-	-
	Total 7000 Series	44,470	-	-	-
 Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 2,318,616	\$ 1,433,796	\$ 2,834,001	\$ 5,957,432

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,885,451
Local Income	<u>115,000</u>
Total Available Funds (TAF)	<u>\$ 2,000,451</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>-</u>
	Total Expenditures	-
7900	Contingency / Reserves	<u>2,000,451</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,000,451</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8860 Interest	\$ 10,556	\$ 56,247	\$ 114,410	\$ 115,000
Total 1.0	<u>10,556</u>	<u>56,247</u>	<u>114,410</u>	<u>115,000</u>
2.0 Intrafund Transfer				
8999 From Resource 4100	-	44,470	-	-
Total 2.0	<u>-</u>	<u>44,470</u>	<u>-</u>	<u>-</u>
3.0 Incoming Interfund Transfer				
8980 From Resource 1000	1,270,000	2,630,000	-	-
Total 3.0	<u>1,270,000</u>	<u>2,630,000</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1				
Total 4.0	<u>8,510,141</u>	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>
Total Available Funds	<u>\$ 9,790,697</u>	<u>\$ 3,120,522</u>	<u>\$ 1,866,653</u>	<u>\$ 2,000,451</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Capital Outlay</u>					
Buildings					
6211	Advertising & Legal	\$ 1,489	\$ -	\$ -	\$ -
6213	Architect's Fees	-	148,463	39,034	-
6214	Testing	-	650	-	-
6215	Demolition/Grading	-	5,375	(1,499)	-
6216	Construction	7,041,249	762,210	(62,246)	-
6218	Inspection	-	7,011	-	-
6219	Other	769,498	301,391	8,092	-
6221	Advertising/Legal	-	8,068	-	-
	Total 6200	<u>7,812,236</u>	<u>1,233,168</u>	<u>(16,619)</u>	<u>-</u>
Equipment					
6481	Equip Add'l \$200-\$4999	958,917	55,146	(2,180)	-
6482	Equip Add'l >\$5000	267,884	66,635	-	-
6485	Computer Equip Add'l <\$4999	33,729	13,331	-	-
6486	Computer Equip Add'l >5000	328,125	-	-	-
	Total 6400	<u>1,588,655</u>	<u>135,112</u>	<u>(2,180)</u>	<u>-</u>
	Total 6000 Series	<u>9,400,891</u>	<u>1,368,279</u>	<u>(18,799)</u>	<u>-</u>
	Total Expenditures	<u>9,400,891</u>	<u>1,368,279</u>	<u>(18,799)</u>	<u>-</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	389,806	1,752,243	1,885,451	2,000,451
	Total 7900	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,000,451</u>
	Total 7000 Series	<u>389,806</u>	<u>1,752,243</u>	<u>1,885,451</u>	<u>2,000,451</u>
Total Resource 4130					
Expenditures/Contingency/Fund Balance		<u>\$ 9,790,697</u>	<u>\$ 3,120,522</u>	<u>\$ 1,866,653</u>	<u>\$ 2,000,451</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 6,529,670
Local Income	<u>116,000</u>
Total Available Funds (TAF)	<u>\$ 6,645,670</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 710,876
3000	Employee Benefits	397,208
5000	Services and Operating Expenses	318,833
6000	Capital Outlay	<u>25,600,661</u>
	Total Expenditures	27,027,578
7900	Contingency / Reserves / (Deficit)	<u>(20,381,908)</u>
	Total Resource 4390 Including Contingency / Reserves	<u>\$ 6,645,670</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8820 Contributions	\$ (92,218)	\$ -	\$ -	\$ -
8860 Interest	141,732	84,627	115,495	116,000
8890 Other Local Revenue	-	213,750	(210,934)	-
Total 1.0	<u>49,515</u>	<u>298,377</u>	<u>(95,439)</u>	<u>116,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	<u>44,817,527</u>	-	-	-
Total 2.0	<u>44,817,527</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>945,022</u>	<u>10,608,458</u>	<u>8,624,143</u>	<u>6,529,670</u>
Total Available Funds	<u>\$ 45,812,064</u>	<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,645,670</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 104,589	\$ 113,029	\$ 40,064	\$ 448,679
2119	Full Time Classified	294,704	176,152	91,510	262,197
	Total 2100	399,293	289,181	131,574	710,876
2349	Classified Overtime	4,141	3,945	4,465	-
	Total 2300	4,141	3,945	4,465	-
	Total 2000 Series	403,434	293,126	136,039	710,876
<u>Employee Benefits</u>					
3220	PERS Classified	46,241	40,285	20,623	128,399
	Total 3200	46,241	40,285	20,623	128,399
3320	OASDHI Classified	24,754	18,256	8,775	44,073
3325	Medicare Classified	5,789	4,272	2,053	10,308
	Total 3300	30,543	22,528	10,828	54,381
3420	H&W Classified	105,046	66,928	27,325	201,277
3460	OPEB Classified	1,008	614	284	1,422
	Total 3400	106,054	67,542	27,609	202,699
3520	SUI Classified	200	147	71	356
	Total 3500	200	147	71	356
3620	Work Comp Classified	4,600	1,465	1,239	11,373
	Total 3600	4,600	1,465	1,239	11,373
3920	Other - Classified	137	(142)	(457)	-
	Total 3900	137	(142)	(457)	-
	Total 3000 Series	187,774	131,825	59,914	397,208
<u>Books and Supplies</u>					
4555	Copying and Printing	-	3	72	-
4590	Office/Other Supplies	1,531	1,530	-	-
	Total 4500	1,531	1,533	72	-
4644	Repair Parts	-	-	68	-
	Total 4600	-	-	68	-
	Total 4000 Series	1,531	1,533	140	-
<u>Services and Operating Expenses</u>					
5110	Consultants	149,559	117,752	423,049	291,077
5198	Professional Services	7,583	224	11,920	6,920

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5100	157,142	117,975	434,969	297,997
5421	GL & Property Expenses	7,625	3,518	1,632	7,448
	Total 5400	7,625	3,518	1,632	7,448
5649	Computer Software Maintenance/Lic	12,750	12,750	12,750	13,388
	Total 5600	12,750	12,750	12,750	13,388
5710	Audit	11,000	11,400	13,200	-
5730	Legal	-	-	4,956	-
	Total 5700	11,000	11,400	18,156	-
5890	Outside Services and Operating Costs	-	500	-	-
	Total 5800	-	500	-	-
	Total 5000 Series	188,517	146,143	467,507	318,833
<u>Capital Outlay</u>					
Site and Site Improvements					
6121	Advertising & Legal	3,909	-	-	-
6122	Engineering	(6,366)	-	-	567,798
6123	Architect's Fee	-	-	-	9,968
6124	Testing	11,303	(1,035)	-	-
6127	Fixtures/Fixed Equipment	(56,091)	(57,675)	-	532,873
	Total 6100	(47,245)	(58,710)	-	1,110,639
Buildings					
6211	Advertising/Legal	60,619	-	3,830	-
6212	Engineering	(79,954)	46,903	155,075	-
6213	Architect's Fee	859,947	74,205	34,545	8,786,190
6214	Testing	185,491	1,350	-	-
6215	Demolition/Grading	33,394	25,061	(9,500)	-
6216	Construction	27,359,935	414,196	739,967	15,350,261
6217	Fixtures/Fixed Equipment	20,980	6,581	-	-
6218	Inspection	347,285	624	24,522	-
6219	Other Building Expense	2,294,437	307,345	135,654	-
6221	Advertising/Legal	-	161,000	-	-
6223	Architects Fee	-	-	25,914	86
6226	Remodel	6,979	-	18,879	216,653
6227	Fixtures/Fixed Equipment	566	-	-	-
6229	Other	-	(100)	-	-
	Total 6200	31,089,679	1,037,164	1,128,886	24,353,190
Equipment					
6481	Equip Add'l \$200-\$4999	1,411,277	230,646	97,315	86,832
6482	Equip Add'l >\$5000	591,954	62,882	-	50,000
6485	Computer Eq Add'l \$200-\$4999	175,838	65,237	35,182	-

**Riverside Community College District
2018-2019 Final Budget
Resource 4390 - 2015E General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
6486	Computer Eq Add'l >\$5000	1,679,847	-	74,050	-
6495	Computer Eq Replacement \$200-\$499	-	722	-	-
	Total 6400	<u>3,858,916</u>	<u>359,487</u>	<u>206,548</u>	<u>136,832</u>
	Total 6000 Series	<u>34,901,350</u>	<u>1,337,941</u>	<u>1,335,434</u>	<u>25,600,661</u>
	Total Expenditures	<u>35,682,605</u>	<u>1,910,568</u>	<u>1,999,034</u>	<u>27,027,578</u>
<u>Contingency/Fund Balance</u>					
7910	Restricted	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
	Total 7900	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
	Total 7000 Series	<u>10,129,460</u>	<u>8,996,266</u>	<u>6,529,670</u>	<u>(20,381,908)</u>
Total Resource 4390					
Expenditures/Contingency/Fund Balance		<u>\$ 45,812,064</u>	<u>\$ 10,906,834</u>	<u>\$ 8,528,704</u>	<u>\$ 6,645,670</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 3,121,053
Local Income	<u>9,933,311</u>
Total Available Funds (TAF)	<u>\$ 13,054,364</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 147,090
3000	Employee Benefits	78,951
5000	Services and Operating Expenses	<u>10,112,840</u>
	Total Expenditures	10,338,881
7900	Contingency / Reserves	<u>2,715,483</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 13,054,364</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 1,728	\$ (1,728)	\$ -	\$ -
Total 1.0	<u>1,728</u>	<u>(1,728)</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8830 Health Premiums from Other Funds	7,345,255	8,571,660	9,482,744	9,852,599
8860 Interest	5,845	23,213	70,453	70,500
8890 Administrative Fees	6,151	7,614	10,212	10,212
Total 2.0	<u>7,357,252</u>	<u>8,602,486</u>	<u>9,563,410</u>	<u>9,933,311</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>(1,080,107)</u>	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>
Total Available Funds	<u>\$ 6,278,873</u>	<u>\$ 9,190,118</u>	<u>\$ 11,314,014</u>	<u>\$ 13,054,364</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ 13,974	\$ 17,116	\$ 13,797
2119	Full Time Regular / Confidential	79,679	79,696	112,233	133,293
2129	Permanent Part-Time	-	14,904	2,846	-
	Total 2100	79,679	108,573	132,194	147,090
2349	Overtime	18	1	-	-
	Total 2300	18	1	-	-
	Total 2000 Series	79,697	108,574	132,194	147,090
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	1,728	-	-	-
3170	STRS On Behalf - Acad Non-Teaching	-	(1,728)	-	-
	Total 3100	1,728	(1,728)	-	-
3220	PERS Classified	9,387	13,150	20,236	26,567
	Total 3200	9,387	13,150	20,236	26,567
3320	OASDHI Classified	4,875	5,807	8,019	9,060
3325	Medicare Classified	1,140	1,547	1,900	2,133
	Total 3300	6,015	7,353	9,919	11,193
3420	H&W Classified	17,453	23,410	46,658	38,470
3460	OPEB Classified	198	222	263	294
	Total 3400	17,652	23,632	46,921	38,764
3520	SUI Classified	40	53	65	74
	Total 3500	40	53	65	74
3620	Work Comp Classified	-	539	1,219	2,353
3630	WC - Academic Non-Teaching	924	-	-	-
	Total 3600	924	539	1,219	2,353
3920	OB Classified	28	70	52	-
	Total 3900	28	70	52	-
	Total 3000 Series	35,774	43,069	78,413	78,951
<u>Services and Operating Expenses</u>					
5110	Consultant	(6,154)	(5,145)	70,585	71,000
5198	Professional Services	26,150	34,620	34,177	43,100
	Total 5100	19,996	29,475	104,762	114,100
5400	Self Insurance Claims	5,282,154	6,846,362	7,363,052	9,481,387
5421	GL & Property Expenses	1,506	1,303	1,586	2,353
5450	Insurance Claims	269,305	410,729	510,273	515,000

**Riverside Community College District
2018-2019 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
	Total 5400	<u>5,552,965</u>	<u>7,258,394.47</u>	<u>7,874,911.32</u>	<u>9,998,740</u>
5691	Governmental Fees	<u>1,082</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
	Total 5600	<u>1,082</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
	Total 5000 Series	<u>5,574,042</u>	<u>7,287,870</u>	<u>7,982,353</u>	<u>10,112,840</u>
	Total Expenditures	<u>5,689,513</u>	<u>7,439,513</u>	<u>8,192,961</u>	<u>10,338,881</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
	Total 7900	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
	Total 7000 Series	<u>589,360</u>	<u>1,750,605</u>	<u>3,121,053</u>	<u>2,715,483</u>
Total Resource 6100					
Expenditures/Contingency/Fund Balance		<u>\$ 6,278,873</u>	<u>\$ 9,190,118</u>	<u>\$ 11,314,014</u>	<u>\$ 13,054,364</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,362,754
Local Income	<u>2,044,460</u>
Total Available Funds (TAF)	<u>\$ 3,407,214</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 458,038
3000	Employee Benefits	217,196
4000	Books and Supplies	16,000
5000	Services and Operating Expenses	1,697,465
6000	Capital Outlay	<u>7,500</u>
	Total Expenditures	2,396,199
7900	Contingency / Reserves	<u>1,011,015</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 3,407,214</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 State Income				
8690 Other State Revenue	\$ 4,492	\$ 1,198	\$ 344	\$ -
Total 1.0	<u>4,492</u>	<u>1,198</u>	<u>344</u>	<u>\$ -</u>
2.0 Local Income				
8830 Workers Comp Premiums From Other Funds	1,430,330	657,283	1,339,736	1,984,460
8860 Interest	28,999	39,479	60,334	60,000
8878 Insurance	1,933	21,333	-	-
Total 2.0	<u>1,461,263</u>	<u>718,094</u>	<u>1,400,071</u>	<u>2,044,460</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>3,907,285</u>	<u>3,078,468</u>	<u>2,277,159</u>	<u>1,362,754</u>
Total Available Funds	<u>\$ 5,373,040</u>	<u>\$ 3,797,761</u>	<u>\$ 3,677,574</u>	<u>\$ 3,407,214</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 192,740	\$ 186,295	\$ 227,852	\$ 259,266
2119	Full Time Regular / Confidential	45,278	50,430	91,239	198,772
2129	Permanent Part-Time	-	-	13,920	-
	Total 2100	<u>238,018</u>	<u>236,726</u>	<u>333,011</u>	<u>458,038</u>
2349	Overtime	211	252	5,813	-
	Total 2300	<u>211</u>	<u>252</u>	<u>5,813</u>	<u>-</u>
	Total 2000 Series	<u>238,229</u>	<u>236,978</u>	<u>338,824</u>	<u>458,038</u>
<u>Employee Benefits</u>					
3120	STRS - Classified	7,097	1,153	-	-
3130	STRS - Academic Non-Teaching	4,492	-	-	-
3160	STRS On Behalf - Classified	-	5,690	344	-
3170	STRS On Behalf - Acad Non-Teaching	-	(4,492)	-	-
	Total 3100	<u>11,589</u>	<u>2,351</u>	<u>344</u>	<u>-</u>
3220	PERS Classified	20,001	31,296	45,772	82,730
	Total 3200	<u>20,001</u>	<u>31,296</u>	<u>45,772</u>	<u>82,730</u>
3320	OASDHI Classified	10,141	12,581	17,646	25,019
3325	Medicare Classified	3,480	3,400	4,795	6,642
	Total 3300	<u>13,622</u>	<u>15,981</u>	<u>22,441</u>	<u>31,661</u>
3420	H&W Classified	40,631	49,923	72,143	94,331
3460	OPEB Classified	577	495	665	917
	Total 3400	<u>41,207</u>	<u>50,418</u>	<u>72,808</u>	<u>95,248</u>
3520	SUI Classified	120	118	165	229
	Total 3500	<u>120</u>	<u>118</u>	<u>165</u>	<u>229</u>
3620	Work Comp Classified	2,891	1,178	3,079	7,328
	Total 3600	<u>2,891</u>	<u>1,178</u>	<u>3,079</u>	<u>7,328</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
3920	OB Classified	(235)	142	574	-
	Total 3900	(235)	142	574	-
	Total 3000 Series	89,196	101,485	145,183	217,196
<u>Books and Supplies</u>					
4555	Copying and Printing	67	4	718	1,000
4590	Office/Other Supplies	5,360	11,647	138,441	15,000
	Total 4500	5,427	11,651	139,158	16,000
4710	Food	377	-	-	-
	Total 4700	377	-	-	-
	Total 4000 Series	5,804	11,651	139,158	16,000
<u>Services and Operating Expenses</u>					
5045	Postage	7	-	-	-
	TOTAL 5000	7	-	-	-
5110	Consultants	-	-	-	3,000
5130	Doctors / Nurses	1,319	8,894	(2,896)	7,000
5198	Professional Services	194,807	251,470	136,696	150,000
	Total 5100	196,126	260,364	133,800	160,000
5210	Mileage	1,218	549	482	500
5220	Conference	4,599	2,358	1,382	4,500
	Total 5200	5,817	2,907	1,864	5,000
5310	Dues / Memberships	462	760	760	760
	Total 5300	462	760	760	760
5420	Work. Comp. Excess Liability Insur.	215,996	194,081	198,787	198,787
5421	GL & Property Expenses	4,503	2,844	4,066	7,328
5450	Claims Expense	21,200	14,997	20,400	27,600
5451	Claims Payments	1,208,165	632,567	1,251,409	1,260,000
	Total 5400	1,449,863	844,489	1,474,662	1,493,715
5541	Cell Phone	1,977	1,652	1,173	1,000
	Total 5500	1,977	1,652	1,173	1,000
5644	Repairs	506	2,682	(197)	900
5691	Governmental Fees	35,000	22,255	35,790	35,790
	Total 5600	35,506	24,937	35,593	36,690

**Riverside Community College District
2018-2019 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
5730	Legal	-	-	5,000	300
5740	Advertising	1,584	-	209	-
	Total 5700	<u>1,584</u>	<u>-</u>	<u>5,209</u>	<u>300</u>
	Total 5000 Series	<u>1,691,343</u>	<u>1,135,109</u>	<u>1,653,061</u>	<u>1,697,465</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	-	1,452	-	-
	Total 6100	<u>-</u>	<u>1,452</u>	<u>-</u>	<u>-</u>
Buildings					
6223	Architects Fee	-	7,612	1,397	5,000
	Total 6200	<u>-</u>	<u>7,612</u>	<u>1,397</u>	<u>5,000</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	17,524	37,196	2,500
6482	Equipment Addt'l > \$5,000	-	8,790	-	-
	Total 6400	<u>-</u>	<u>26,314</u>	<u>37,196</u>	<u>2,500</u>
	Total 6000 Series	<u>-</u>	<u>35,378</u>	<u>38,593</u>	<u>7,500</u>
	Total Expenditures	<u>2,024,572</u>	<u>1,520,601</u>	<u>2,314,819</u>	<u>2,396,199</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,348,468	2,277,159	1,362,754	1,011,015
	Total 7900	<u>3,348,468</u>	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,011,015</u>
	Total 7000 Series	<u>3,348,468</u>	<u>2,277,159</u>	<u>1,362,754</u>	<u>1,011,015</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 5,373,040</u>	<u>\$ 3,797,761</u>	<u>\$ 3,677,574</u>	<u>\$ 3,407,214</u>

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 901,520
Local Income	<u>2,004,460</u>
Total Available Funds (TAF)	<u>\$ 2,905,980</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 193,218
3000	Employee Benefits	91,242
4000	Books and Supplies	2,200
5000	Services and Operating Expenses	2,096,446
6000	Capital Outlay	<u>7,500</u>
	Total Expenditures	2,390,606
7900	Contingency / Reserves	<u>515,374</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 2,905,980</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 2	\$ -	\$ -	\$ -
Total 1.0	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 State Income				
8690 STRS on Behalf	-	2,188	132	-
8699 Other State Revenue	(2)	-	-	-
Total 2.0	<u>(2)</u>	<u>2,188</u>	<u>132</u>	<u>-</u>
3.0 Local Income				
8830 General Liability Premiums From Other Funds	2,044,709	1,343,959	1,474,802	1,984,460
8860 Interest	5,794	10,754	18,696	20,000
8890 Other Local Revenue	(9,457)	1,690	-	-
Total 3.0	<u>2,041,047</u>	<u>1,356,403</u>	<u>1,493,498</u>	<u>2,004,460</u>
4.0 Unaudited Beginning Balance July 1				
Total 4.0	<u>288,426</u>	<u>1,243,332</u>	<u>1,374,080</u>	<u>901,520</u>
Total Available Funds	<u>\$ 2,329,472</u>	<u>\$ 2,601,923</u>	<u>\$ 2,867,710</u>	<u>\$ 2,905,980</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 74,131	\$ 71,582	\$ 87,635	\$ 99,718
2119	Full Time Regular / Confidential	17,415	19,514	43,839	93,500
2129	Permanent Part-Time	-	-	6,959	-
	Total 2100	91,546	91,096	138,433	193,218
2349	Overtime	81	118	2,959	-
	Total 2300	81	118	2,959	-
	Total 2000 Series	91,627	91,214	141,393	193,218
<u>Employee Benefits</u>					
3120	STRS - Classified	2,730	444	-	-
3160	STRS On Behalf - Classified	-	2,188	132	-
	Total 3100	2,730	2,632	132	-
3220	PERS Classified	7,693	12,053	18,978	34,900
	Total 3200	7,693	12,053	18,978	34,900
3320	OASDHI Classified	3,901	4,847	7,361	10,679
3325	Medicare Classified	1,339	1,310	1,997	2,802
	Total 3300	5,239	6,157	9,358	13,481
3420	H&W Classified	15,627	19,201	30,447	39,288
3460	OPEB Classified	222	191	277	385
	Total 3400	15,849	19,392	30,724	39,673
3520	SUI Classified	46	45	69	97
	Total 3500	46	45	69	97
3620	Work Comp Classified	1,112	454	1,284	3,091
	Total 3600	1,112	454	1,284	3,091
3920	OB Classified	(90)	55	270	-
	Total 3900	(90)	55	270	-
	Total 3000 Series	32,579	40,787	60,815	91,242
<u>Books and Supplies</u>					
4320	Instructional Supplies	1,068	-	-	-
	Total 4300	1,068	-	-	-
4540	Health Supplies	1,701	1,252	-	-
4555	Copying and Printing	500	-	-	-
4590	Office/Other Supplies	1,122	92	73,620	2,200
	Total 4500	3,323	1,344	73,620	2,200
	Total 4000 Series	4,391	1,344	73,620	2,200

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Services and Operating Expenses</u>					
5045	Postage	3	-	-	-
	TOTAL 5000	3	-	-	-
5198	Professional Services	42,076	26,522	35,850	38,350
	Total 5100	42,076	26,522	35,850	38,350
5210	Mileage	275	28	-	-
5220	Conferences	-	322	-	80
	Total 5200	275	350	-	80
5310	Dues / Memberships	801	360	360	525
	Total 5300	801	360	360	525
5420	Work. Comp. Excess Liability Insur.	707,256	730,701	830,497	925,000
5421	GL & Property Expenses	1,732	1,095	1,697	3,091
5450	Claims Expense	-	468	(12,313)	12,500
5451	Claims Payments	(39,106)	(159,904)	55,590	315,000
	Total 5400	669,882	572,359	875,471	1,255,591
5541	Cell Phone	634	537	397	400
	Total 5500	634	537	397	400
5644	Repairs	1,352	(372)	(197)	1,500
	Total 5600	1,352	(372)	(197)	1,500
5730	Legal	239,746	493,721	774,379	800,000
	Total 5700	239,746	493,721	774,379	800,000
5880	Personal Property Damage	98	1,020	-	-
	Total 5800	98	1,020	-	-
	Total 5000 Series	954,866	1,094,498	1,686,260	2,096,446
<u>Capital Outlay</u>					
<u>Buildings</u>					
6223	Architects Fee	-	-	141	7,500
	Total 6200	-	-	141	7,500
<u>Equipment</u>					
6481	Equipment Addt'l \$200 to \$4,999	-	-	3,961	-
6482	Equip Repl \$5000>	2,678	-	-	-
	Total 6400	2,678	-	3,961	-
	Total 6000 Series	2,678	-	4,102	7,500
	Total Expenditures	1,086,140	1,227,843	1,966,189	2,390,606

**Riverside Community College District
2018-2019 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,243,332	1,374,080	901,520	515,374
	Total 7900	1,243,332	1,374,080	901,520	515,374
	Total 7000 Series	1,243,332	1,374,080	901,520	515,374
Total Resource 6120					
Expenditures/Contingency/Fund Balance		\$ 2,329,472	\$ 2,601,923	\$ 2,867,710	\$ 2,905,980

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

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1	\$ 1,243,646
Local Income	<u>463,543</u>
Total Available Funds (TAF)	<u>\$ 1,707,189</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>2,271</u>
	Total Expenditures	2,271
7900	Contingency / Reserves	<u>1,704,918</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 1,707,189</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
1.0 Local Income				
8835 Contract Services - OPEB	\$ 325,131	\$ 273,984	\$ 290,168	\$ 312,543
8860 Interest	207	184	922	1,000
8890 Other Local Revenue	-	240,977	116,869	150,000
Total 1.0	<u>325,339</u>	<u>515,145</u>	<u>407,959</u>	<u>463,543</u>
2.0 Unaudited Beginning Balance July 1	-	325,339	837,884	1,243,646
Total 2.0	<u>-</u>	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>
Total Available Funds	<u>\$ 325,339</u>	<u>\$ 840,484</u>	<u>\$ 1,245,843</u>	<u>\$ 1,707,189</u>

**Riverside Community College District
2018-2019 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2015-2016</u>	<u>Audited Actuals 2016-2017</u>	<u>Unaudited Actuals 2017-2018</u>	<u>Final Budget Proposal 2018-2019</u>
<u>Contingency/Fund Balance</u>					
5890	Other Services	\$ -	\$ 2,600	\$ 2,197	\$ 2,271
	Total 5800	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
	Total 5000 Series	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
	Total Expenditures	<u>-</u>	<u>2,600</u>	<u>2,197</u>	<u>2,271</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	325,339	837,884	1,243,646	1,704,918
	Total 7900	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,704,918</u>
	Total 7000 Series	<u>325,339</u>	<u>837,884</u>	<u>1,243,646</u>	<u>1,704,918</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 325,339</u>	<u>\$ 840,484</u>	<u>\$ 1,245,843</u>	<u>\$ 1,707,189</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ -
Federal Income		
Moreno Valley College		
Federal Work Study	\$ 400,000	
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	600,000	
Total Moreno Valley College	20,600,000	
Norco College		
Federal Work Study	350,000	
FSEOG Student Grants and Book Waivers	350,000	
PELL Student Grants and Book Waivers	11,000,000	
Subsidized Loan	600,000	
Un-Subsidized Loan	600,000	
Total Norco College	12,900,000	
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	2,000,000	
Un-Subsidized Loan	1,500,000	
Total Riverside City College	39,875,000	
Total Federal Income		73,375,000
Total Available Funds (TAF)		\$ 73,375,000

EXPENDITURES

<u>Object Code</u>		
Federal Expenditures		
7510	Moreno Valley College	
	Federal Work Study	\$ 400,000
	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	600,000
	Total Moreno Valley College	20,600,000
	Norco College	\$ 12,900,000
	Federal Work Study	350,000
	FSEOG Student Grants and Book Waivers	350,000
	PELL Student Grants and Book Waivers	11,000,000
	Subsidized Loan	600,000
	Un-Subsidized Loan	600,000
	Total Norco College	12,900,000
	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	2,000,000
	Un-Subsidized Loan	1,500,000
	Total Riverside City College	39,875,000
	Total Federal Expenditures	\$ 73,375,000
	Contingency	-
	Total Student Federal Grants	\$ 73,375,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		<u>\$ -</u>
Moreno Valley College		
Cal Grants	\$ 1,600,000	
Student Success Completion Grant	<u>667,178</u>	
Total Moreno Valley College		2,267,178
Norco College		
Cal Grants	1,000,000	
Student Success Completion Grant	<u>476,042</u>	
Total Norco College		1,476,042
Riverside City College		
Cal Grants	3,100,000	
Student Success Completion Grant	<u>1,837,017</u>	
Total Riverside City College		<u>4,937,017</u>
State Income - Cal Grant B, C, and SSCG		<u>8,680,237</u>
Total Available Funds (TAF)		<u><u>\$ 8,680,237</u></u>

EXPENDITURES

Object Code

7510 Moreno Valley College		
Cal Grants	\$ 1,600,000	
Student Success Completion Grant	<u>667,178</u>	
Total Moreno Valley College		\$ 2,267,178
Norco College		
Cal Grants	1,000,000	
Student Success Completion Grant	<u>476,042</u>	
Total Norco College		1,476,042
Riverside City College		
Cal Grants	3,100,000	
Student Success Completion Grant	<u>1,837,017</u>	
Total Riverside City College		<u>4,937,017</u>
Total State - Cal Grant B and C		\$ 8,680,237
Contingency		<u>-</u>
Total State of California Student Grants		<u><u>\$ 8,680,237</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		\$ 117,578
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>450,000</u>	
Total Income		<u>850,000</u>
Total Available Funds (TAF)		<u><u>\$ 967,578</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 223,516	
	Norco College	223,516	
	Riverside City College	<u>520,547</u>	
	Total Expenditures		\$ 967,578
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 967,578</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2018-2019

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 1,204,903</u>
Local Income		
ASMVC		
Student Fees	\$ 204,011	
Interest	<u>208</u>	
Total ASMVC Local Income		204,219
ASNC		
Student Fees	267,504	
Interest	<u>208</u>	
Total ASNC Local Income		267,712
ASRCC		
Student Fees	628,485	
Interest	<u>484</u>	
Total ASRCC Local Income		<u>628,969</u>
Total Local Income ASRCCD		<u>1,100,900</u>
Total Available Funds (TAF)		<u><u>\$ 2,305,803</u></u>

EXPENDITURES

Account Code

934	ASMVC - ASB	\$ 188,700	
930	ASMVC - Organizations Funding	<u>15,001</u>	
	Total ASMVC Expenditures		\$ 203,701
921	ASNC - ASB	358,773	
924	ASNC - Organizations Funding	<u>59,810</u>	
	Total ASNC Expenditures		418,583
910	ASRCC - ASB	265,433	
906	ASRCC - Athletics	254,500	
905	ASRCC - Organizations Funding	<u>155,491</u>	
	Total ASRCC Expenditures		<u>675,424</u>
	Total Expenditures		\$ 1,297,708
	Contingency		<u>1,008,095</u>
	Total ASRCCD Accounts		<u><u>\$ 2,305,803</u></u>

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.

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 consist-

ing 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.

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. In 2004, the District established guidelines for budgeting the unrestricted general operating contingency account at not less than 5%.

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.

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.

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 XIII A 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.

Agenda Item (VI-A)

Meeting	9/4/2018 - Committee
Agenda Item	Closed Session (VI-A)
Subject	Pursuant to Government Code Section 54957, Public Employee Discipline/Dismissal/Release
College/District	District
Funding	n/a
Recommended Action	To be Determined

Background Narrative:

None.

Prepared By: Terri Hampton, Vice Chancellor, HR and Employee Relations

Attachments:

None.