



**Board of Trustees - Regular Meeting
Board of Trustees Governance Committee,
Teaching and Learning Committee, Planning and
Operations Committee, Facilities Committee and
Resources Committee
Tuesday, December 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
 - B. [RCC Athletics Marketing Presentation](#)
Information Only
- IV. BOARD COMMITTEE REPORTS
 - A. Governance (None)
 - B. Teaching and Learning
 1. [2018 Grant Proposal Award Summary](#)
Information Only
 2. [Proposed Curricular Changes](#)
The Committee to review the proposed curricular changes for inclusion in the college catalogs and in the schedule of class offerings.

- C. Planning and Operations (None)
- D. Resources
 - 1. [2017-2018 Independent Audit Report for the Riverside Community College District Foundation](#)
The Committee to receive the Riverside Community College District Foundation's independent audit report for the year ended June 30, 2018 for the permanent file of the District.
 - 2. [2017-2018 Proposition 39 Independent Financial and Performance Audits](#)
The Committee to receive the Proposition 39 independent financial and performance audits of the District's Measure C general obligation bond for the year ended June 30, 2018 for the permanent file of the District.
 - 3. [2017-2018 Independent Audit Report for the Riverside Community College District](#)
The Committee to receive the Riverside Community College District's independent audit report for the year ended June 30, 2018 for the permanent file of the District.
- E. Facilities (None)
- V. OTHER BUSINESS (NONE)
- VI. CLOSED SESSION
 - A. [Pursuant to Government Code Section 54956.9 Conference with Legal Counsel - Anticipated Litigation - 1 Case](#)
Recommended Action to be Determined.
- VII. ADJOURNMENT

Agenda Item (III-A)

Meeting 12/4/2018 - 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 (III-B)

Meeting 12/4/2018 - Committee
Agenda Item Chancellor's Report (III-B)
Subject RCC Athletics Marketing Presentation
College/District District
Information Only

Background Narrative:

Director Wooldridge will be presenting marketing and media strategies for the RCC Athletics department. RCC Athletics is based on three pillars; consistency, innovation and adaptation. Mr. Wooldridge will discuss branding, internal efforts for marketing, such as social media, live streaming and website exposure. The journalistic pieces for athletics will be presented with relation to the outside media, including the Press Enterprise.

Prepared By: Irving Hendrick, Interim President, Riverside City College

Attachments:

[RCC Marketing Strategy](#)



THE COMMUNITY'S COLLEGE
RIVERSIDE
ATHLETICS

Media Relationships & Marketing Strategies

JIM WOOLDRIDGE (ATHLETIC DIRECTOR) & NICHOLAS DELLAVALLE (SPORTS INFORMATION DIRECTOR)

@RCC_ATHLETICS



Introduction





RCC ATHLETICS PILLARS

CONSISTENCY

INNOVATION

ADAPTATION

WWW.RCCATHLETICS.COM - @RCC_ATHLETICS

Press Enterprise

Outside entity

Invited to every football game

Strong relationship with sports editors

- Jim Alexander, Allan Steele, Brian Robin

Minimal coverage for all college athletics

Sole coverage on Monday college round up, if printed



In House Efforts



Branding



#TheCommunitysCollege



Athletic Learning Center Re-Branding



Website Statistics

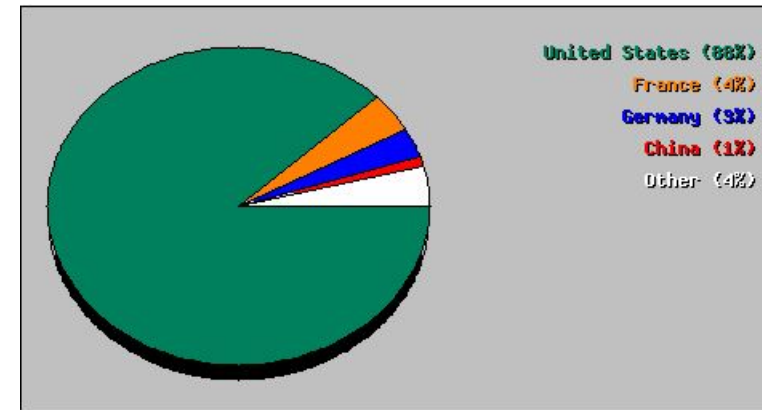
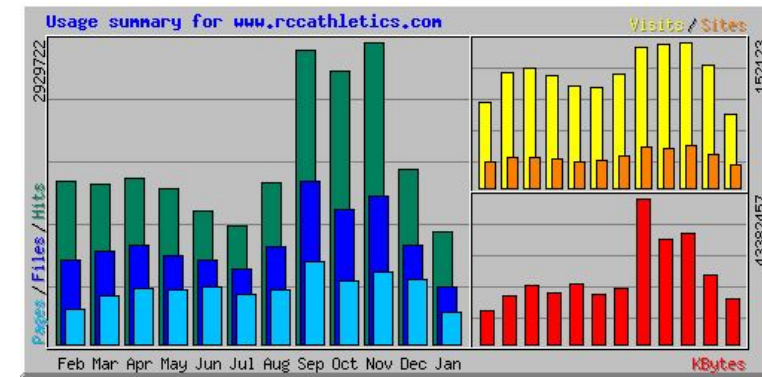
BY THE NUMBERS

Approximately 21.5 million hits in the past year

Average views spiked from 1.5 million hits/month to 2.9 million views/month following redesign

- Speaks to easy navigation

Global Exposure



Website Re-Design

RIVERSIDE CITY COLLEGE ATHLETICS

Sports | Athletic Department | Recruits | Support | Alumni | Composite Schedule

Top Stories | Videos | Standings | More News

SOUTHERN CALIFORNIA FOOTBALL ASSOCIATION

Riverside Football Earns Second Seed in SoCal Regional, Will Host No. 3 El Camino

Chick-fil-A | MAGNOLIA | FOLLOW RCC ATHLETICS

TWITTER

Riverside Athletics
Congratulations to our fantastic sophomores on a great career at RCC and representing RCC Athletics to the highest... <https://t.co/gqDrcTBAI>

INSTAGRAM

FACEBOOK

RCC Athletics
RIVERSIDE WINS

Latest News | Videos

Tigers Take Third at CCCAA Championships; Zaoui Named Co-Swimmer of the Meet

MAY 7, 2017 MONTEREY PARK -- Winning one individual event and finishing third in another relay, the third (and final) day of competition is in the books at the California Community College Athletic Association (CCCAA) Championships and the Riverside City College (RCC) Tigers men's swimming and diving team posted its highest state meet finish in its history with a third place showing. [FULL STORY](#)

Scoreboard	Calendar	Standings
MAY 6, 2017 FINAL		
Softball		
Riverside at El Camino		4
CCCAA Southern California Regional Playoffs - Game 2		6
Box Score		
MAY 6, 2017 FINAL		
Baseball		
Pasadena City vs. Riverside		3
@ Riverside designated home team		2
CCCAA South Regional First Round Series, Game #2, PCC wins series, 2-0		
Box Score		
MAY 5, 2017 FINAL		
Baseball		
Riverside at Pasadena City		11
CCCAA South Regional First Round Series, Game #1		12
Box Score		
MAY 5, 2017 FINAL		
Softball		

More Headlines

SPORTS | SCHEDULES | ATHLETIC DEPARTMENT | RECRUITS | SUPPORT | ALUMNI | SHOP

MEN'S SPORTS

- Baseball
- Basketball
- Cross Country
- Football
- Golf
- Swimming
- Tennis
- Track & Field
- Water Polo

WOMEN'S SPORTS

- Basketball
- Cheer & Rally Cats Dance Team
- Cross Country
- Softball
- Swimming
- Tennis
- Track & Field
- Volleyball
- Sand Volleyball
- Water Polo

Videos

Scoreboard	Calendar	Standings
MAY 6, 2017 FINAL		
Softball		
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Box Score		
MAY 5, 2017 FINAL		
Baseball		
Pasadena City vs. Riverside		3
		2

Journalistic Pieces

Sport	# of Articles Written
Baseball	29
Cheerleading	10
Football	46
General (ALL)	49
Men's Basketball	20
Men's Cross Country	17
Men's Golf	9
Men's Swimming & Diving	7
Men's Tennis	15
Men's Track & Field	15
Men's Water Polo	17
Softball	22
Women's Basketball	22
Women's Beach Volleyball	9
Women's Cross Country	17
Women's Swimming & Diving	7
Women's Tennis	8
Women's Track & Field	15
Women's Indoor Volleyball	27
Women's Water Polo	31
TOTAL	392

Riverside Football Earns Second Seed in SoCal Regional, Will Host No. 3 El Camino

Posted: Nov 13, 2018

For the 10th consecutive season under the leadership of Head Coach Tom Craft, the second-ranked Riverside City College football team has reach the California Community College Athletic Association (CCCCAA) Southern California Regional playoffs. The Tigers have earned the second seed and will play host to the third-seeded El Camino College Warriors on Saturday, November 17 at 6 p.m. at Wheelock Stadium on the campus of Riverside City College.

Per the CCCCAA constitution, the cost of admission is \$12 and \$8 for students with valid identification. There will be no free admission for any fans, members of an affiliation, or Tiger Backer Members. Furthermore, there will be a \$5 parking charge mandated by the RICCDD police.

Live streaming will be available on the [Riverside Athletics YouTube Channel](#). The stream is free of charge.

Riverside has been a staple in the Southern California playoff scene and they continue to paint a picture of sheer dominance in the southern region. The Tigers produced an undefeated record this season and defeated five top-25 teams. One of those victories came against El Camino in the season opener.

Riverside has displayed poise and supremacy on both sides of the line of scrimmage since to opening snap. Offensively, they rank second in the state in total offense (4,951 yards), third in yards-per-game (495.1), fourth in points-per-game (42.3), fourth in total points (423), and fourth in total touchdowns (57). Defensively, Riverside ranks third in allowed points-per-game (12.6), third in points allowed (126), and fourth in allowed rushing yards-per-game (77.9).

The quarterback play has been nothing but reliable for Riverside this season. Sophomore [Stone Smartt](#) had some large shoes to fill and quickly proved that he would be a force to be reckoned with under center. He currently ranks first in the state in passer efficiency (188.4), fourth in completion percentage (65.3), and is tied for fourth in the state in passing touchdowns (26). Additionally, he has thrown for 2,283 yards and is averaging 10.4 yards-per-attempt.

Smartt is stocked with some of the most threatening weapons in the state. His leading receiver is sophomore [Tyronne Marshall](#) who tops his team in receptions (39), receptions-per-game (3.9), total receiving yards (631), and yards-per-game (63.1). Freshman tandem [Jammal Houston](#) and [Tyler Kennedy](#) act as the number two and three receivers, respectively. They have each tallied 20 receptions and have combined for 889 receiving yards.

A stout ground game is a trait the Tigers have presented the entire season. It is a grouping that possesses an abundance of talent that features various skill sets – an earth, wind and fire attack, so to speak. Sophomore running back [Malik Walker](#) paces the pack as he has amassed 810 total yards on 133 attempts leading to a team-high nine touchdowns. Sophomore [Quincy Williams](#), who was named the Southern California Football Association (SCFA) Week Five Offensive Player of the Week, backs him with an even 500 yards on the ground leading to four touchdowns. Freshman [Eric Buchannon](#) has chipped in valuable time with 43 carries for just under 300 yards and a score.

In the rare occasion that the Riverside offense fails to plant themselves in the end zone, they have a reliable leg in the form of sophomore kicker [John Garibay](#). Garibay has booted home nine of his last 10 field goal attempts highlighted by a career-long 47-yard conversion. Furthermore, he has knocked home 90 percent of his point after attempts.

While Riverside has displayed an offensive prowess that is nearly unmatched in the state, it is a defensive unit that mirrors the success.

The Tigers have held seven opponents to 10 or fewer points on the season. They have been a backfield's nightmare highlight by holding Golden West to negative yards rushing.

The Riverside defense is a nightmare for any opponent. Sophomore linebacker [Vic Vramontes](#), who was the CCCCAA Offensive Player of the year just one year ago, made the transition to defense and did so successfully. He paced his team in tackles with 50 to average five stops-per-game. He has recorded 1.5 sacks and recovered one fumble. Sophomore [Nikolas Figueroa](#) compliments Vramontes' effort on the defensive line as he has amassed 10.5 sacks that have gone for a loss of 77 yards. His sack total ranks tied for ninth in the state.

The Tigers secondary is led by freshman safety [Christian Swift](#) and sophomore corner back [Eric Wilson](#). Swift is a magnet to the rock as he has recorded three interceptions, forced three fumbles, and has recovered two forced fumbles. Furthermore, he is second on the team in tackles with 35. Wilson has matched Swift's interception total with three after recording two picks in a contest against Saddleback. He has earned 25 stops on the season.

CCCAA Website Exposure



Riverside City proves dominance in conference showdown win over Southwestern; CCCAA scores here

Posted: Oct 29, 2018 [Like 1](#) [Tweet](#)

CCCAA Football Standings

RIVERSIDE - It was a battle of top-ranked teams on Saturday night in the threatening compounds of Wheelock Stadium as the top-ranked Riverside City College football team played host to the No. 11 Southwestern College Jaguars. On a night that featured two of the most imposing defensive units in the state, it was the Tigers who dominated all facets of the contest as the set every unit to cruise control en route to a commanding 36-6 victory.

It was a slow start for Riverside as the opening five drives ended in either a punt or a turnover. Despite sluggish beginnings, the Riverside defense provided the spark with just two minutes remaining in the first quarter.

Following a 46-yard coffin corner punt by sophomore John Garibay that pinned the Jaguars on the three-yard line, freshman linebacker Kobey Fitzgerald took matters into his own hands on the third play of Southwestern's drive. He broke through the Jaguar's offensive line and forced a fumble in the end zone leading to a safety, thus handing the Tigers a two-point advantage.

Riverside immediately molded their defensive prowess into offensive momentum early in the fourth quarter. It can be coined the Stone Smartt drive as the sophomore quarterback took control and began the drive with a trio of rushes that equaled 14 yards. He capped the drive with a 56-yard touchdown bomb to freshman wide receiver Jammal Houston who broke away from the defense and planted himself in the end zone for six points.

The Smartt-Houston connections continued to flow as they linked up for another lengthy touchdown pass on their second possession of the game - this time for 33-yards - leading to a 16-0 benefit.

After the Tiger defense forced another three-and-out from Southwestern, Smartt continued to push the pigskin down the field with help from sizable rushes compliments of sophomore running back Quincy Wimbish and freshman running back Dunmar Fisher. Smartt polished off the drive with a seven-yard scramble to the house as he leaped to the near-side pylon for the score. Sophomore red zone quarterback Vic Vramontes joined in on the action as he forced his way into the end zone leading to a 30-0 advantage at halftime.

The Tigers let up on the offensive front in the second half by relying on their special teams play. Garibay came in clutch on two separate occasions as seen in a season-long and career-long field goal going for 47 yards. He followed his career best conversion with a 43-yard boot thus leading to a 36-6 win.

The Riverside defense held the Jaguars, who put up at least 20 points in the last three games, to a mere six points. Additionally, they held Southwestern's state-pacing rusher to a measly 79 yards on the ground. In total, Riverside halted the Jaguars to just 145 yards of offense.

Freshman safety Christian Swint paced the defensive brigade with 4.5 tackles. Freshman Jalen Bowens recorded three tackles all for a loss, while freshman defensive lineman Mitchell Agude, sophomore defensive lineman Nickolas Figueroa, and K. Fitzgerald each recorded a sack.

Riverside was electric on offense by putting up 36 points and a total of 440 yards on offense. It is the seventh time this season that the Tigers have scored 30+ points.

Smartt finished 15-for-26 through the air leading to 269 yards and a pair of passing touchdowns. Additionally, he carted the rock 16 times for 50 yards and a score.

Houston was Smartt's go-to weapon through the air as he hauled in eight grabs for 162 yards and a pair of lengthy touchdowns. Sophomore wide receiver Tyrone Marshall backed him with four grabs for 60 yards.

Sophomore running back Malik Walker led all tail backs with 15 carries for 63 hard-earned yards. Wimbish followed with 33 yards off eight carries.

Garibay had a career day in the kicking game highlighted by a 47-yard field goal. Furthermore, he reared back for eight punts going for 358 yards. He was clutch with his positioning as four of his punts landed inside on the 20-yard line.

Riverside (7-1, 3-0 NSU) will hit the road for a conference showdown against the Orange Coast College Pirates on Saturday, November 3 at 6 p.m.

(Nicho DellaValle, Riverside City Athletics)



Photo by Bobby R. Hester

Riverside City blanks Long Beach City, 47-0, in showdown of ranked teams

Posted: Sep 24, 2018 [Like 1](#) [Tweet](#)

CCCAA Scoreboard

LONG BEACH - It was a battle of top-20 teams on Saturday night as the Riverside City College football team hit the road for a non-conference contest against deep rooted rival No. 11 Long Beach City College in Veterans Memorial Stadium. On a crisp night with a cool breeze, the Tigers brought an endless amount of heat that featured a high-powered offense and an unstoppable defense leading to a commanding 47-0 victory.

It was a night of utter dominance for the Tigers. Riverside owned every major offensive and defensive category. The offense put up a total of 487 yards and a season-high points mark reading 47. They averaged 6.6 yards-per-play in comparison to Long Beach's 3.7. Additionally, Riverside more than doubled the amount of the Viking's rushing yards and earned 10 more minutes in time of possession. In other words, Riverside was in control from the opening kickoff.

Riverside planted themselves in the end zone on their first four drives of the contest. Sophomore quarterback Stone Smartt put the Tigers on the board first with a 23-yard touchdown scamper. Riverside continued to pound the rock down the Vikings' throats with three more rushing touchdowns throughout the opening two quarters. Sophomore red zone quarterback Vic Vramontes was responsible for two of the scores, while freshman running back Dunmar Fisher added a 28-yard rushing touchdown.

During the opening drives, sophomore tailback Quincy Wimbish was a huge conduit to the offensive success. Despite not scoring in the first half, he carted the ball nine times for 96 yards which encompassed a 48-yard carry. Additionally, he placed the Tigers in the red zone twice on two separate occasions leading to a 26-0 advantage at halftime.

Riverside continued to press down on the gas pedal in the second half by tossing up 21 more points. After not scoring in the first half, Wimbish linked up with Smartt for a 20-yard touchdown reception late in the third quarter. The duo connected once more in the first minute of the fourth quarter for a 15-yard touchdown reception to push the Tiger's lead to 40-0.

Sophomore tailback Malik Walker added another score on a 19-yard scurry to the near pylon en route to a 47-0 triumph.

Smartt was as efficient as ever under center by going 13-for-19 through the air with 157 yards and a pair of touchdown passes. Wimbish was the beneficiary of those touchdown passes as he caught four passes for 47 yards. He shined on the ground as well by rushing for season-high and career-high 130 yards off 12 carries.

Walker lead the team in touches with 13 leading to 67 yards and a score, while Fisher carried the pigskin 10 times for 62 yards and a touchdown. Freshman wide receiver Tyler Kennedy paced the receiving core in yards with 52 off of just two grabs.

The defensive side of the ball was downright stout. Riverside earned four sacks, nine tackles for a loss, and one turnover. Sophomore defensive end Nicolas Figueroa earned his fourth sack of the season going for a loss of 11 yards, while freshman linebackers Jose Ramirez and Kobey Fitzgerald each recorded a sack for a loss of six yards.

Freshman linebacker Kue Olotoo paced Riverside with 11 stops, while Ramirez backed him with eight. Additionally, he had a forced fumble. Vramontes recorded seven stops as well.

Riverside (3-1) continued action at home on Saturday, September 29 as they host San Diego Mesa for their final non-conference opponent. Kickoff is set for 6 p.m.

(Nicho DellaValle, Riverside City Athletics)

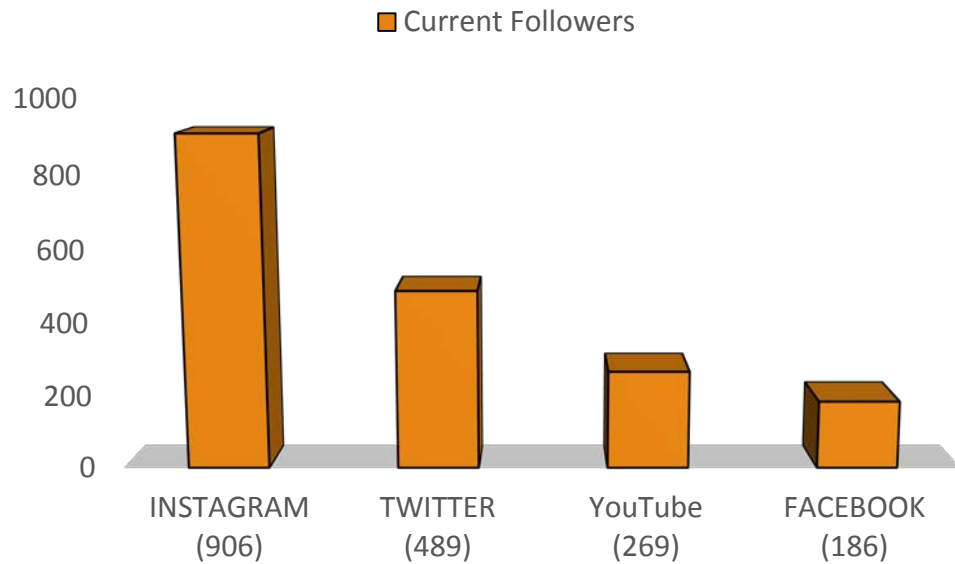


Quincy Wimbush rushed for 130 yards on just 12 carries during Saturday's win by Riverside City College. (Photo by Bobby R. Hester)



Social Media

SOCIAL MEDIA FOLLOWING



UNIQUENESS OF SOCIAL MEDIA

Fan Base Interactions

Exposure to Various Demographics

Recruiting Tool



Social Media Examples



 **rcc_athletics**
Riverside, California

rcc_athletics New Look, Same Goal for @rccfootball. Check out the season preview at www.rccathletics.com! Link in bio. .

#TheCommunitysCollege

samuel_murph_ @garrettkettle stuntin' on em 🍌

kevinwalker @mrwalkerproject 🍌



3,147 likes

AUGUST 30

12:29



< Back

Sandy Karikari

Sandy Karikari

on mobile



Sandy Karikari

Hello... I'm watching from Queensland Australia. Will you be live streaming the game vs SAN DIEGO MESA ? And if yes, is it possible for you to put the link here for me? Or let me know where it is. Thanks so much.

Sandy

Sep 29 · Sent from Messenger



RCC Athletics

Hello Sandy! We hope that you were able to locate the live stream. As you may have already noticed, we have been live streaming all of our football games on our YouTube Channel. Search "Riverside Athletics" and follow our page. It will notify you every time we go live! Here is the link: <https://www.youtube.com/channel/UCvgGOcpFXsSRM5Dj8r00C-A>



youtube.com
Riverside Athletics

6 minutes ago ·



Sandy Karikari

Yes thank you. I have found each game so far. Looking forward to this weeks game !!

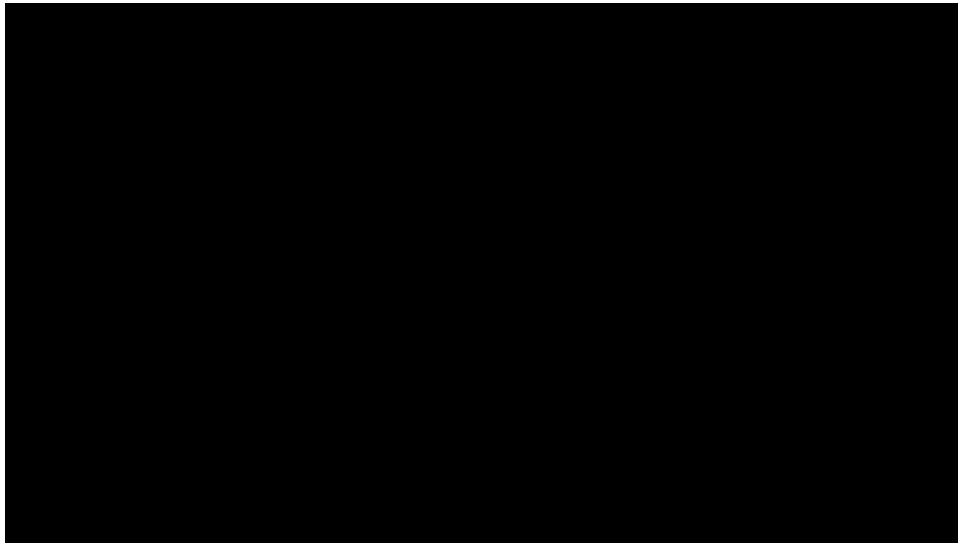
4 minutes ago · Sent from Messenger



Write a message...



Live Streaming



- 208 total subscribers (three months)
- Free to all viewers
- Play-by-play broadcasting
- Multi camera views
- Available on all electronic devices

Live Stream	# of views
RCC Football Jersey Reveal	979
RCC Football vs. Fullerton	2,677
RCC Football vs. San Diego Mesa	777
RCC Men's Water Polo vs. Grossmont	242
RCC Men's Water Polo vs. LA Valley	182
RCC Football vs. Grossmont	1,063
Kate Fox - S.A.A.C. Athlete of the Month Interview	11
Malik Walker – S.A.A.C. Athlete of the Month Interview	1,786
RCC Football vs. Southwestern	1,377
RCC Men's Basketball vs. Long Beach	363
RCC Women's Basketball vs. Bakersfield	136
RCC Football vs. Saddleback	987
TOTAL VIEWS	10,741

Questions?



Agenda Item (IV-B-1)

Meeting 12/4/2018 - Committee
Agenda Item Committee - Teaching and Learning (IV-B-1)
Subject 2018 Grant Proposal Award Summary
College/District District
Information Only

Background Narrative:

Presented for the Board's review is the District Grants Office Fall 2018 Report in accordance with Board Policy (BP) 3280. This report will provide a summary of FY 2018 grant activity and an update on the progress and status of upcoming grants and pending awards district-wide.

Prepared By: Susan Mills, Vice Chancellor Educational Services and Strategic Planning
Christopher Earl, Interim Director of Grants
MaryAnn Doherty, Director of Grants
Colleen Molko, Associate Dean, Career & Technical Education
Jeannie Kim-Han, Dean, Grants and Academic Resource Development

Attachments:

[2018 Grant Proposal Award Summary](#)



Riverside Community College District

Fiscal Year 2018 Grant Submission & Award Summary

Board of Trustees Teaching and Learning Committee



Christopher R. Earl, Interim Director of Grants
December 4th, 2018



Year-to-Year Comparison of Proposal Submissions by College and Administrative Unit

College/ Administrative Unit	Competitive Grant Proposals Submitted			
	FY 2017		FY 2018	
	No.	Amount	No.	Amount
Moreno Valley College	8	\$29,889,593	7	\$32,660,840
Norco College	6	\$6,030,495	10	\$3,471,000
Riverside City College	14	\$9,268,407	18	\$11,333,775
District	7	\$7,045,176	12	\$3,993,632
TOTAL	35	\$52,233,671	47	\$51,459,247



FY 2018 Proposal Submissions by College and Administrative Unit

	Awarded		Declined		Pending	
	No.	Amt.	No.	Amt.	No.	Amt.
Moreno Valley	4	\$1,110,840	3	\$31,550,000	0	N/A
Norco	7	\$2,696,600	2	\$574,400	1	\$200,000
Riverside City	14	\$4,000,918	4	\$7,332,857	0	N/A
District	11	\$3,621,132	1	\$372,500	0	N/A
TOTAL	36	\$11,429,490	10	\$39,829,757	1	\$200,000



FY 2018 Grant Award Revenue by Source (Operating Dollars)

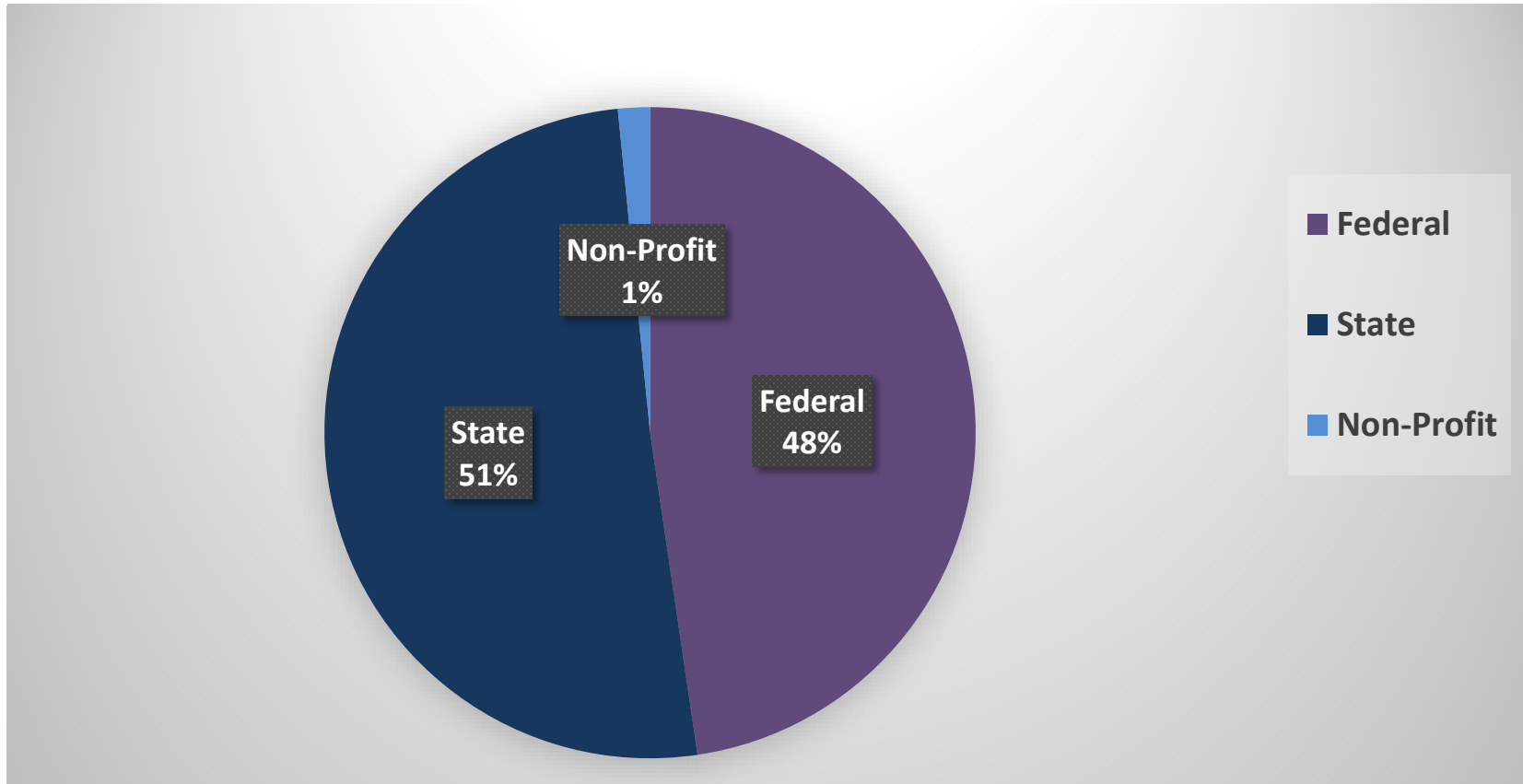
	No.		FY 2018
Federal	37	\$	19,623,576
State*	33	\$	20,852,358
Non-profit**	14	\$	651,736
Total	84	\$	41,127,670

*Does not include categorical funding.

**Includes only RCCD Foundation grants managed through Galaxy.



FY 2018 Grant Award Revenues by Funding Source



Total Awards: \$41,127,670

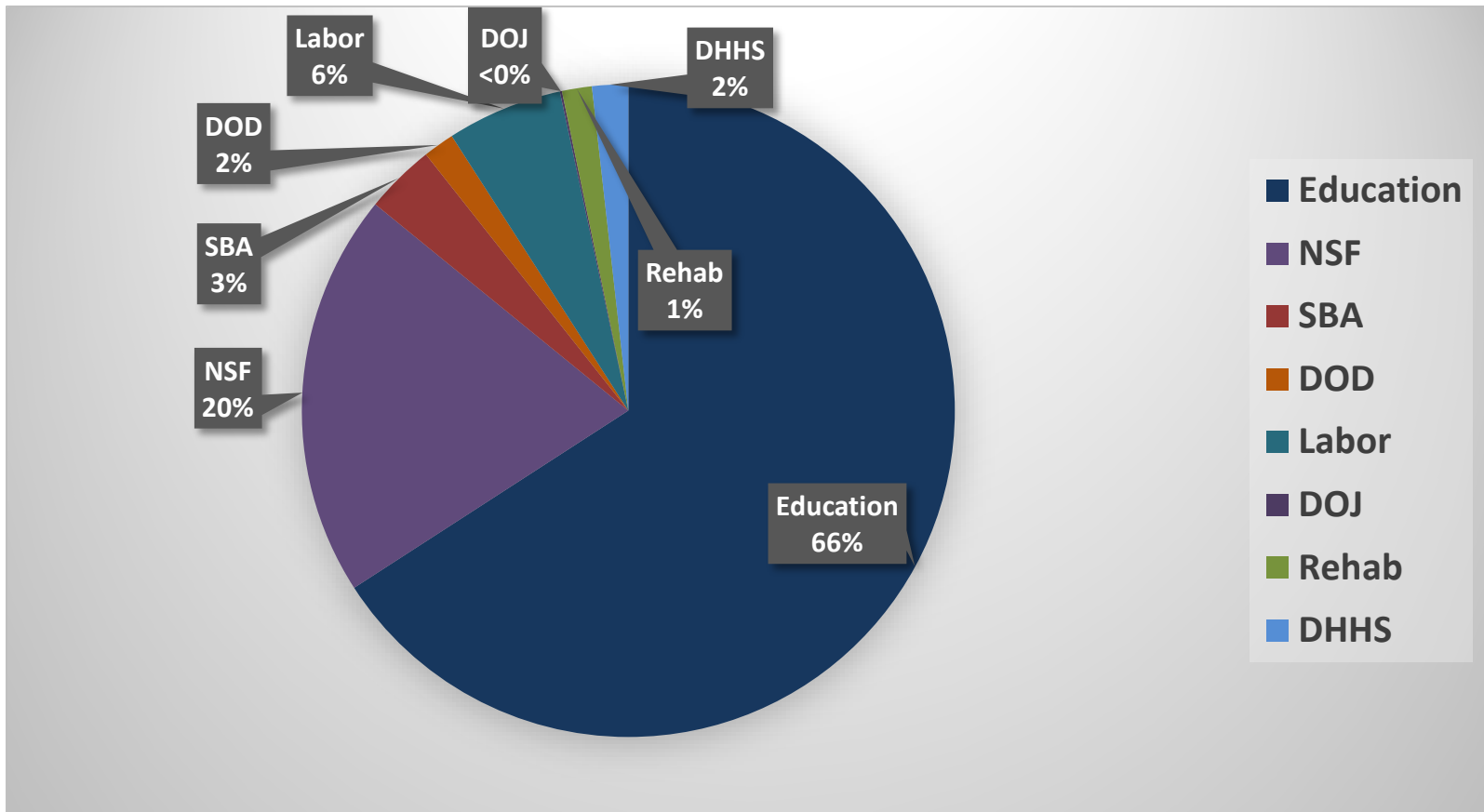


FY 2018 Grant Award Revenue by College and Administrative Unit

College/ Administrative Unit	Active Awards			
	FY 2017		FY 2018	
	No.	Amount	No.	Amount
Moreno Valley College	14	\$3,541,849	25	\$4,380,200
Norco College	16	\$ 9,674,275	20	\$27,151,989
Riverside City College	25	\$3,990,951	25	\$4,658,045
District	14	\$1,133,141	14	\$4,937,436
TOTAL	69	\$18,540,216	84	\$41,127,670



FY 2018 Federal Grant Award Revenue by Federal Agency

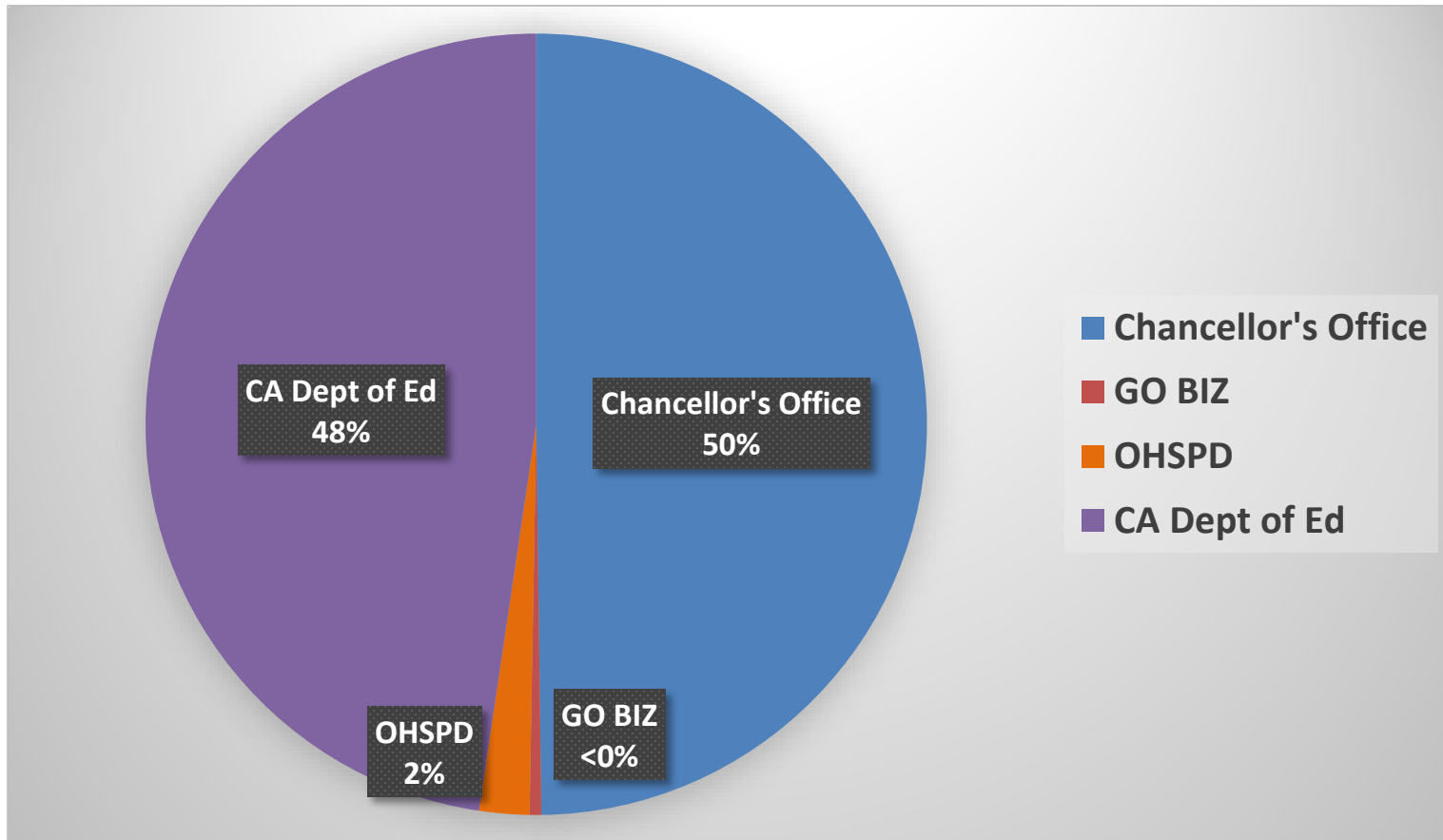


Total Federal Funding: \$19,623,576

Dept. of Education Funding: \$12,924,961



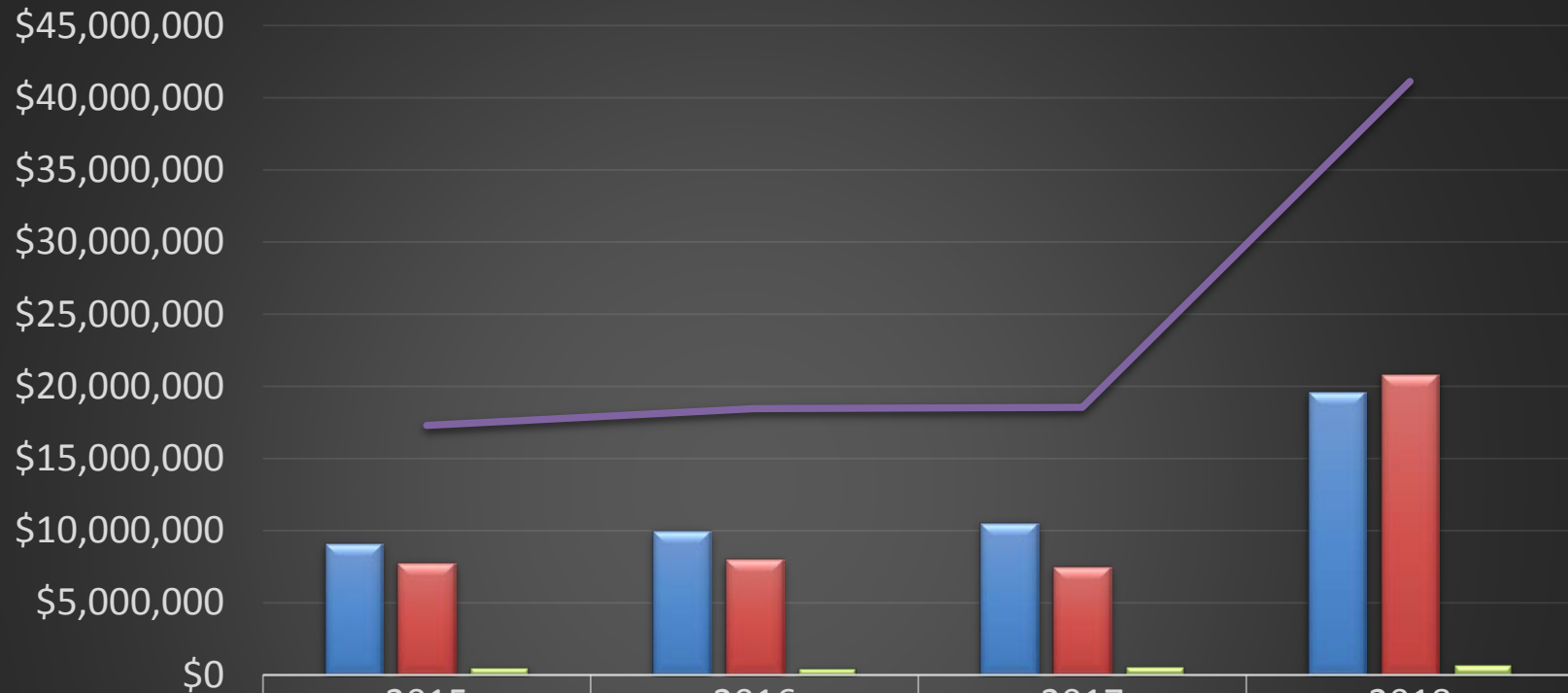
FY 2018 Grant Award Revenue by State Agency



Total State Funding: \$20,852,358 CA Community Colleges Chancellor's Office: \$10,383,074



Grant Award Revenue by Fiscal Year FY 2015 – 2018



	2015	2016	2017	2018
Federal	\$9,070,000	\$10,016,000	\$10,529,500	\$19,623,576
State	\$7,760,000	\$7,995,000	\$7,499,500	\$20,852,358
Non-Profit	\$461,000	\$442,000	\$511,000	\$651,736
Annual Revenue	\$17,291,000	\$18,453,000	\$18,540,000	\$41,127,670

RCCD

RIVERSIDE COMMUNITY
COLLEGE DISTRICT



Moreno Valley College





MVC Strategic Goals

Goal	Purpose
Goal 1: Student Access & Equity	eliminating persistent student equity gaps and improving access to higher education by strengthening a college going culture in our community and implementing effective interventions, programs, and services
Goal 2: Student Learning, Success, & Completion	promoting student learning, success, and educational goal attainment through implementation of the guided pathways framework
Goal 3: Community Engagement & Partnerships	engaging the community, educational partners, and industry employers by fostering innovative collaborations to respond to community needs
Goal 4: Professional Development	Enhancing professional and leadership growth of students, and employees through approaches aligned with the college mission and core commitments.
Goal 5: Institutional Effectiveness and Resources	Continuous institutional improvement and effective resource management, accountability, planning, management, and assessment



MVC Grant Alignment with Strategic Goals

	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
Title V: Developing Hispanic Serving Institutions	✓	✓		✓	✓
Title III: Hispanic Serving Institutions STEM	✓	✓	✓	✓	✓
NSF Improving Undergraduate STEM Education	✓	✓	✓	✓	
NSF Advanced Technological Education	✓	✓	✓	✓	
CCCCO Makerspace Start-up	✓	✓		✓	✓
CCCCO Cooperating Agencies Foster Youth Educational Support Program	✓	✓	✓		✓
Child Care Access Means Parents in School	✓	✓	✓		✓
TRIO Talent Search, Upward Bound, Upward Bound Math & Science, and Talent Search	✓	✓	✓	✓	✓
Kaiser Permanente Foundation	✓	✓		✓	
California Wellness Foundation	✓	✓	✓		✓

MVC Grant Funding Priorities



Investing in Career and Technical Education

- Public Safety Education & Training
- Computer Science & Cyber Security
- Medical Records & Health Information Technology
- Business & Entrepreneurship
- Training our future job creators

MVC Grant Funding Priorities



Expanding TRIO Student Support Services

- Providing direct services and support to low-income, first generation students, and students with disabilities
- Expanding with programs for:
 - Veterans
 - Students with disabilities
 - STEM education and careers
 - Teacher education pathways

MVC Grant Funding Priorities



Interdisciplinary Teaching, Learning, & Research

- Supporting cross-disciplinary instruction
- Professional development for full-time and part-time faculty, classified employees, students, and managers
- Expanding faculty and student research opportunities through innovative teaching and learning pedagogy

Norco College Grants Report

**Riverside Community College District
Teaching and Learning Board Committee
December 4, 2018**



**NORCO
COLLEGE**

Strategic Goals

1. Increase student achievement and success
 2. Improve the quality of student life
 3. Increase student access
 4. Create effective community partnerships
 5. Strengthen student learning
 6. Demonstrate effective planning processes
 7. Strengthen our commitment to our employees
-

How Current Grants Address Strategic Goals

Goals	Increase Student Success	Improve Quality of Student Life	Increase Student Access	Create Effective Community Partnerships	Strengthen Student Learning	Demonstrate Effective Planning	Strengthen Commitment to Employees
Grants							
Guided Pathways	X	X	X	X	X	X	X
Veterans Resource Center	X	X	X	X	X	X	
RCCD Foundation Century Circle	X	X	X	X	X	X	
Upward Bound Programs (3)	X	X	X	X	X	X	
National Science Foundation Apprenticeship Grant	X	X	X	X	X	X	

How Current Grants Address Strategic Goals

Goals Grants	Increase Student Success	Improve Quality of Student Life	Increase Student Access	Create Effective Community Partnerships	Strengthen Student Learning	Demonstrate Effective Planning	Strengthen Commitment to Employees
Next Up Foster Youth Funding	X	X	X	X	X	X	
California Career Pathways Trust	X	X	X	X	X	X	
Title V Accelerated Pathways to Graduation and Transfer	X	X	X	X	X	X	X
Golden State Environment Justice Alliance	X	X	X	X	X	X	
Mental Health Services Funding	X	X		X	X	X	X

Ensuring Alignment with Strategic Initiatives

Grants Committee

- Evaluates alignment, commitments (including sustainability), staff and facilities impacts, benefits of funding
- Makes recommendation to ISPC

Institutional Strategic Planning Council (ISPC)

- Considers Grants Committee recommendation
- Independently evaluates
- Issues independent approval



Future Norco College Grant Funding Priorities

Guided Pathways

Veterans Initiative

Next Phase Prison Education Program

Dual Enrollment Expansion

Apprenticeship Initiative

Office of Grants and Academic Resource Development

Dr. Jeannie Kim-Han, Dean
Riverside City College

Presented to RCCD Board of Trustees
December 4, 2018



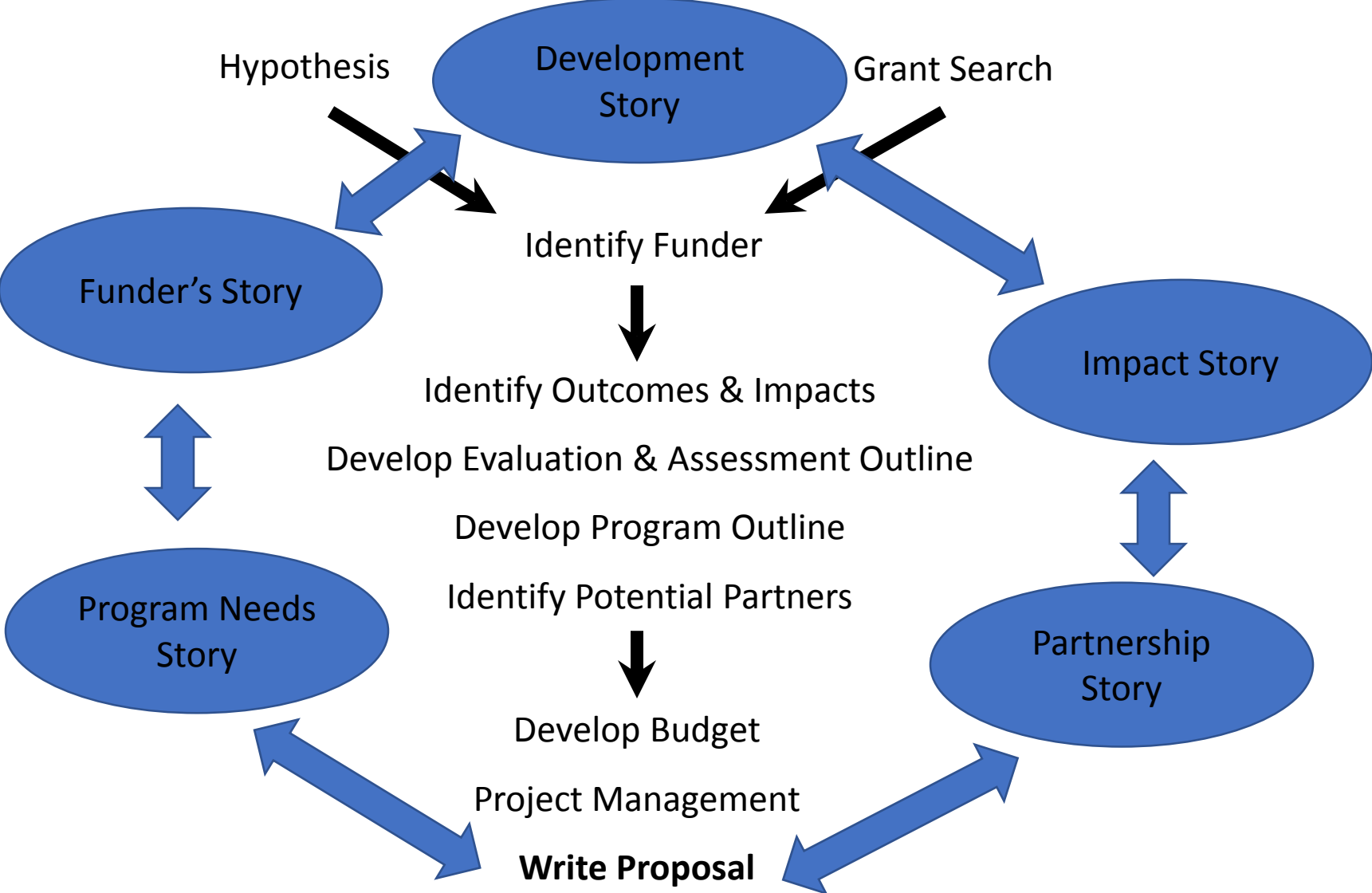
Grant & Academic Resource Development at Riverside City College is about creating and understanding context for a specific purpose...

Increasing student success so that they can be resilient in the new future of work in efforts to eradicate endemic poverty.

RCC's Strategic priorities

- Guided Pathways
- Integrated Academic Support System
 - Academic Counselors
 - Educational Advisors
 - Faculty Advisors
 - Peer Mentors
 - Supplemental Instruction/Small Study Group
 - Tutoring
 - Library Support
- Growing STEM
- College and Career Access Pathways (CCAPs)

Approach to a Sound Proposal



Successes To Date

- STEM en Familia – National Science Foundation (NSF) Hispanic Serving Institutions (HSI) IUSE Grant - \$1.1 million
- Growing Inland Achievement (GIA) Grant via AVID - \$150k
- California State Library Grant - \$25k
- CCCCO Competitive Grants
 - Foster Youth Initiative - \$200k
 - Mental Health Services - \$140k

What's in the Works

	Max Amount	Timeline	TEAM	Principal Investigator	IDC	IDC Recovery
NSF IUSE Grants		Rolling			37.50%	
NSF ATE Grant - Welding	\$ 250,000	Tuesday, October 1, 2019	Jim Knieriem, Mike Medina	Jim Knieriem, Mike Medina	37.50%	\$ 93,750
NSF ATE Grant - CIS & Business	\$ 250,000	Tuesday, October 15, 2019	Skip Berry, Ajene Wilcoxson	Skip Berry, Ajene Wilcoxson	37.50%	\$ 93,750
NSF S-STEM	\$ 650,000	Friday, March 1, 2019	STEM Strategic Planning Team	Melissa Harman	37.50%	\$ 243,750
NSF REU	\$ 500,000	Thursday, August 1, 2019	Virginia White - Costa Rica Site Development	Virginia White	37.50%	\$ 187,500
Veteran's CCCCCO	\$ 200,000	TBD Fall 2018	Kyla O'Conner	Kyla O'Conner	0.00%	\$ -
US Dept of Ag - HSI Grant	\$ 250,000	Monday, April 1, 2019	Virginia White & UCR	Virginia White	10.00%	\$ 25,000
US Dept of Education - Title V - HSI						
- Individual	\$ 2,500,000	April/May 2019	Kristi Woods, LHSS Faculty & Staff, Counseling, Integrated Support	TBD	8.00%	\$ 200,000
- Collaborative CSUSB	\$ 3,500,000	April/May 2019	RCC, GIA, CSUSB	TBD	8.00%	\$ 280,000
Riverside Mental Health Grant	\$ 100,000	Thursday, December 20, 2018	Renee Martin-Thornton	Renee Martin-Thornton		
- Collaborative UCR	\$ 3,500,000	April/May 2019	RCC, GIA, UCR	TBD	8.00%	\$ 280,000
California CCAP STEM Pathways Academy Grant	\$ 1,428,571	Friday, January 25, 2019	**Specific requirements - one per region. 7 to be awarded		4.00%	\$ 57,143
Potential Opportunity	\$ 13,128,571					\$ 1,403,750



Agenda Item (IV-B-2)

Meeting	12/4/2018 - Committee
Agenda Item	Committee - Teaching and Learning (IV-B-2)
Subject	Proposed Curricular Changes
College/District	District
Funding	
Recommended Action	It is recommended that the Board of Trustees approve the proposed curricular changes for inclusion in the college catalogs and in the schedule of class offerings.

Background Narrative:

Presented for the Board's review and consideration are proposed curricular changes. The District Curriculum Committee and the administration have reviewed the attached proposed curricular changes and recommend their adoption by the Board of Trustees.

Prepared By: Susan Mills, Vice Chancellor Educational Services and Strategic Planning

Attachments:

[12042018 Proposed Course Changes](#)

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Deletion					
Course Deletion	Norco	ADJ	16	Interviewing & Counseling	Course was voted on by department and discipline to be deleted, as it has not been taught or offered for a long time on the campuses, and a review of the COR of this course suggests redundancy with the stronger courses offered in corrections; course is being proposed for deletion and removal from the catalog to improve and streamline the overall program and remove ineffective courses.
Course Deletion	Riverside City	ADJ	16	Interviewing & Counseling	Course was voted on by department and discipline to be deleted, as it has not been taught or offered for a long time on the campuses, and a review of the COR of this course suggests redundancy with the stronger courses offered in corrections; course is being proposed for deletion and removal from the catalog to improve and streamline the overall program and remove ineffective courses.
Course Deletion	Moreno Valley	CAT	60	Introduction to Microsoft Access	Course is inactive and not offered in the last 2 years. It is not on any program certificates. Two other CAT/CIS courses cover the introductory content.
Course Deletion	Norco	CAT	60	Introduction to Microsoft Access	Course is inactive and not offered in the last 2 years. It is not on any program certificates. Two other CAT/CIS courses cover the introductory content.

Proposed Curricular Changes

Course_Proposal Proposal Type Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Deletion	Riverside City	CAT	60	Introduction to Microsoft Access	Course is inactive and not offered in the last 2 years. It is not on any program certificates. Two other CAT/CIS courses cover the introductory content.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Exclusion					
Course Exclusion	Moreno Valley	REA	EXCLM 81	MOV Exclusion REA-81	No longer taught (AB 705)
Course Inclusion					
Course Inclusion	Moreno Valley	ART	INCL 2H	MOV Inclusion ART-2H	This course offers higher order thinking skills about issues, problems and explanations for which multiple solutions are possible. This course will also form part of Art History ADT.
Course Inclusion	Moreno Valley	ART	INCL 20	Introductions to Corrections	No rationale included
Course Inclusion	Moreno Valley	ART	INCL 21	Intermediate Sculpture	No rationale included
Course Inclusion	Moreno Valley	ART	INCL 46	Studio Sculpture	No rationale included
Course Inclusion	Moreno Valley	ART	INCL 91	MOV Inclusion ART-91	This will be the first comprehensive Photography Art History survey offered on our campus.
Course Inclusion	Moreno Valley	MAT	INCL 5	MOV Inclusion MAT-5	There is a demand for this course at MVC. Each year, MVC students travel to RCC to take this course.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification					
Course Major Modification	Moreno Valley	ADJ	2	Principles and Procedures of the Justice System	COR update. CID compliance and adding course objectives.
Course Major Modification	Norco	ADJ	2	Principles and Procedures of the Justice System	COR update. CID compliance and adding course objectives.
Course Major Modification	Riverside City	ADJ	2	Principles and Procedures of the Justice System	COR update. CID compliance and adding course objectives.
Course Major Modification	Moreno Valley	ADJ	20	Introduction to Corrections	Modification necessary to comply with Integrated Course Outline requirements and to incorporate into ADJ SB1440 degree.
Course Major Modification	Norco	ADJ	20	Introduction to Corrections	Modification necessary to comply with Integrated Course Outline requirements and to incorporate into ADJ SB1440 degree.
Course Major Modification	Riverside City	ADJ	20	Introduction to Corrections	Modification necessary to comply with Integrated Course Outline requirements and to incorporate into ADJ SB1440 degree.
Course Major Modification	Moreno Valley	ADJ	3	Concepts of Criminal Law	Add Objectives and update per program review
Course Major Modification	Norco	ADJ	3	Concepts of Criminal Law	Add Objectives and update per program review
Course Major Modification	Riverside City	ADJ	3	Concepts of Criminal Law	Add Objectives and update per program review
Course Major Modification	Moreno Valley	ADJ	8	Juvenile Law and Procedures	Update course outline and objectives
Course Major Modification	Norco	ADJ	8	Juvenile Law and Procedures	Update course outline and objectives
Course Major Modification	Riverside City	ADJ	8	Juvenile Law and Procedures	Update course outline and objectives

Proposed Curricular Changes

Course_Proposal Proposal Type Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ADJ	B1A	Intro to Wellness and Physical Conditioning in Prep for Law Enforcement and Correctional Academies	Update class to include a section on ethics, use of force, increase units, and include objectives.
Course Major Modification	Moreno Valley	ADJ	D4B	Dispatcher Role in Critical Incidents Advanced	Update the course with new state standards and objectives.
Course Major Modification	Moreno Valley	ADJ	D7A	Dispatcher Domestic Violence and Sexual Assault	Update state requirements and add objectives.
Course Major Modification	Moreno Valley	ADJ	R1B	Level II Modular Academy Training	Update to add objectives, new state requirements and increase hours/units.
Course Major Modification	Moreno Valley	ADJ	R1C	Regular Basic Course, Modular Format, Module I Training	To bring the lecture and lab hours in line with the regular basic academy. To add objectives and new state requirements.
Course Major Modification	Riverside City	NRN	11	Foundations of Nursing Practice Across the Lifespan	Updating curriculum to align with statewide approved curriculum and to align with CSU concurrent enrollment for BSN. Decreased hours and units to align with CSU 120 unit maximum units for Bachelor's degree.
Course Major Modification	Riverside City	NRN	11A	Nursing Learning Laboratory	Changing SLOs to align with newly proposed curriculum.
Course Major Modification	Riverside City	NRN	12	Acute and Chronic Medical-Surgical Nursing Across the Lifespan and Maternity Nursing	Updating curriculum to align with statewide approved curriculum and to align with CSU concurrent enrollment for BSN.
Course Major Modification	Riverside City	NRN	12A	Nursing Learning Laboratory	Changing SLOs to align with newly proposed curriculum.
Course Major Modification	Riverside City	NRN	21	Acute Adult Medical-Surgical and Mental Health Nursing	Updating curriculum to align with statewide approved curriculum and to align with CSU concurrent enrollment for BSN. Decreased hours and units to align with CSU 120 unit maximum units for Bachelor's degree.
Course Major Modification	Riverside City	NRN	21A	Nursing Learning Laboratory	Changing SLOs to align with newly proposed curriculum.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	NRN	22	Advanced Medical-Surgical Nursing Across the Lifespan and Acute Pediatrics	Updating curriculum to align with statewide approved curriculum and to align with CSU concurrent enrollment for BSN. Decreased hours and units to align with CSU 120 unit maximum units for Bachelor's degree.
Course Major Modification	Riverside City	NRN	22A	Nursing Learning Laboratory	Changing SLOs to align with newly proposed curriculum.
Course Major Modification	Riverside City	PHP	43	Personal Training	revise for program review
Course Major Modification	Riverside City	PHP	A07	Badminton	Program Review- select Gen Ed outcomes, update texts and add assignments.
Course Major Modification	Moreno Valley	PSY	2	Biological Psychology	Update SLO's
Course Major Modification	Norco	PSY	2	Biological Psychology	Update SLO's
Course Major Modification	Riverside City	PSY	2	Biological Psychology	Update SLO's
Course Major Modification	Moreno Valley	PSY	9	Developmental Psychology	Update of COR for Comprehensive Program Review.
Course Major Modification	Norco	PSY	9	Developmental Psychology	Update of COR for Comprehensive Program Review.
Course Major Modification	Riverside City	PSY	9	Developmental Psychology	Update of COR for Comprehensive Program Review.
New Certificate					
New Certificate	Norco	BIO	CERT - local	California Naturalist	No rationale included
New Certificate	Riverside City	CIS	CERT - noncredit	Cyber Skills	New non-credit program: To provide basic skills needed in the field of cybersecurity for improved marketability and employability for the workplace.
New Certificate	Moreno Valley	HMS	CERT	Behaviorial Therapist	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Careers in Social Work	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Child Welfare	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Drug and Alcohol Studies	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Family Studies	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Justice System Studies	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Multicultural Counseling	No rationale included
New Certificate	Moreno Valley	HMS	CERT	Military Social Work	No rationale included

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
New Noncredit Certificate	Riverside City	CIS	CERT - noncredit	Python Programming	<p>New non-credit program:</p> <p>To offer an introduction to Python non-credit certificate for students wanting to get starting in Computer Information Systems, and for students who are looking to enhance their programming skillsets with the Python programming language.</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
New Course					
New Course	Moreno Valley	ADJ	24	Interviewing & Interogation	To create a course on professional communication techniques specific to the criminal justice profession (including information gathering, interviewing, professional communication, and interrogation) to allow the program to remain academically competitive and marketable.
New Course	Norco	ADJ	24	Interviewing & Interogation	To create a course on professional communication techniques specific to the criminal justice profession (including information gathering, interviewing, professional communication, and interrogation) to allow the program to remain academically competitive and marketable.
New Course	Riverside City	ADJ	24	Interviewing & Interogation	To create a course on professional communication techniques specific to the criminal justice profession (including information gathering, interviewing, professional communication, and interrogation) to allow the program to remain academically competitive and marketable.
New Course	Norco	BIO	21	California Naturalist	California Naturalist certification and Project Learning Tree are recognized throughout California as a preparation for citizen scientists and educators to engage students and the public in science and nature.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
New Course	Riverside City	BIO	40	Biometrics	As part of the STEM project, RCC was contacted by the California State Polytechnic University at Pomona to develop a transferable statistical application course, which is equivalent to their Biometrics course (BIO 211/211L). This course is designed for science majors where statistical analysis is fundamental to their research. CPP's course has a statistics and biology prerequisite, and this proposed course has both statistics (MAT 12) and majors-level biology (both BIO 11 and BIO 12) as prerequisites, in order to transfer.
New Course	Riverside City	NRN	14	Health Promotion and Wellness Across the Lifespan	Course was created to satisfy the required 3 unit lower division Lifelong Learning (Area E) for CSU statewide transfer model curriculum. Course will replace NRN-13.
New Program					
New Program	Norco	AS-T		Environmental Science for Transfer	No rationale included
Program Modification					
Program Modification	Moreno Valley		Cert (MCE663)	Human Services	Reducing the units from 26 to 20-23 and adding a Work Experience course
Program Modification	Moreno Valley		A.S. (MAS663)	Human Services	Reducing the major units from 26 to 20-23 and adding a Work Experience course
Discipline Name Change					
Discipline Name Change	Moreno Valley	HMS		Discipline name change from Human Services (HMS) to Social Work, Human Services & Counseling Practices (HMS)	No rationale included
Discipline Name Change	Riverside City	AML	CNG	Discipline name change from American Sign Language (AML) to American Sign Language (ASL)	No rationale included

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R___ M___ N X

TOPs Code: 0408.00

California Naturalist Certificate

California Naturalist Certificate

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The California Naturalist Certificate is an introduction to California's unique ecology and stewardship of California's natural communities with certification from the UC ANR California Naturalist program and training in Project Learning Tree. The UC ANR California Naturalist program uses a science curriculum, hands-on learning, problem-solving, citizen science, and community service to encourage engagement with nature and conservation of local resources.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Integrate knowledge about the interconnectedness of abiotic, biotic and cultural factors and their influence on the natural history of California.
- Develop and implement a naturalist project, which may include nature interpretation for public presentation, collaboration with community organizations, collaborative conservation, and/or citizen science.

Required Courses (3 Units)

BIO-21

California Naturalist

Units

3

Total Units: 3

Proposal Form for Proposed New Certificate Pattern

RIVERSIDE CITY COLLEGE

PROPOSED TITLE FOR NEW CERTIFICATE PATTERN: The Information Systems: Cyber-Skills

PROPOSED CODING FOR NEW CERTIFICATE PATTERN: TOP Code: 0708.10

RATIONALE FOR NEW CERTIFICATE PATTERN: To provide basic skills needed in the field of cybersecurity for improved marketability and employability for the workplace.

The Cyber-Skills Certificate will focus on cybersecurity areas of knowledge needed to enhance current IT skills for those already employed in the IT field or assist with developing cyber-skills for those exploring this as a career path. The courses will explore the tools that are used regularly within the field.

Topics covered will include exploration of the field of cybersecurity, data confidentiality, integrity and availability and best practices for Internet use and social media safety. The student will be exposed to the use of virtualization software which is used extensively throughout cybersecurity and IT careers in general. Protocol analysis will be covered using tools such as Wireshark to demonstrate how to capture and analyze network traffic for cybersecurity incident response and for network troubleshooting.

Certificate Program Learning Outcomes

Upon successful completion of this program, students should be able to:

- Examine the various types of cyber-attacks/threats that exist and recognize the importance of cybersecurity and the career opportunities that exist.
- Classify the various virtualization platforms that exist and decide which is best for a given technological application it pertains to cybersecurity.
- Practice installation, configuration and use protocol analysis tools to analyze network traffic to identify network errors and malicious activity.

Required Courses (54 Hours)

		Hours
CIS-825	Cyber Skills: Introduction to Cybersecurity	18
CIS-826	Cyber Skills: Introduction to Virtualization	18
CIS-827	Cyber Skills: Introduction to Protocol Analysis	18
TOTAL HOURS		54 HOURS

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Behavioral Therapist

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Behavioral Therapist Certificate of Achievement prepares students for various paraprofessional positions providing behavior-analytic therapy and behavior-analytic interventions. Graduates of the program will be prepared to work as entry-level employees in a variety of settings including agencies hiring behavioral therapists, behavior interventionists and ABA (Applied Behavioral Analysis) therapists.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in behavioral therapy.
- Apply Applied Behavioral Analysis techniques when working with children and families.
- Identify diagnostic criteria, skill deficits, needs and targeted behaviors exhibited by clients.
- Assist consumers and family members in matching needs with available community resources.
- Demonstrate an understanding of the IEP (Individualized Education Program) process.
- Participate in role-play application scenarios applying principles of behavioral therapy.
- Discuss, analyze and explain the ethical standards that guide behavioral therapy.
- Complete and reflect upon service-based learning experience.

Required Courses (19 – 22 units)

	<u>Units</u>
HMS-34 Behavioral Therapist - Counseling Emotionally Disabled Students	3
HMS-35 Behavioral Therapist - Counseling Students with a Learning Disability	3
HMS-36 Behavioral Therapist - Counseling Families of Special Needs Youth	3
HMS-37 Behavioral Therapist - Counseling of Clients with Disabilities	3
HMS-38 Behavioral Therapist - Introduction to Applied Behavioral Analysis	3
HMS-39 Behavioral Therapist - Introduction to Special Education and the IEP (Individualized Education Program)	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-6 Introduction to Case Management	3
HMS-7 Psychosocial Rehabilitation	3
HMS-22 Human Behavior and the Social Environment	3
HMS-24 Careers in Social Work – Self-Care for Human Services Professionals	3
HMS-25 Careers in Social Work – Crisis Intervention Management	3

Total Units:

25 – 28

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Behavioral Therapist

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Behavioral Therapist Certificate is to prepare students for various paraprofessional positions providing behavioral therapy to individuals with disabilities and their families. Graduates of the program will be prepared to work as entry-level employees in a 1:1 in-home setting as well as in agency and school-based settings.

2. Catalog Description

This program prepares students with an academic foundation along the career pathway of behavioral therapy to persons with disabilities. Training is provided in Applied Behavioral Analysis, needs assessment, case management, family support, resource referral, understanding of the IEP (Individualized Educational Program), client advocacy, counseling, etc. Students will develop an understanding of the knowledge, skills, and attitudes necessary to transition into entry-level employment and transfer opportunities in the practice area.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in behavioral therapy.
- Apply Applied Behavioral Analysis techniques when working with children and families.
- Identify diagnostic criteria, skill deficits, needs and targeted behaviors exhibited by clients.
- Assist consumers and family members in matching needs with available community resources.
- Demonstrate an understanding of the IEP (Individualized Education Program) process.
- Participate in role-play application scenarios applying principles of behavioral therapy.
- Discuss, analyze and explain the ethical standards that guide behavioral therapy.
- Complete and reflect upon service-based learning experience.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 19 – 22 units.

HMS-34	Behavioral Therapist - Counseling Emotionally Disabled Students	3 Units
HMS-35	Behavioral Therapist - Counseling Students with a Learning Disability	3 Units
HMS-36	Behavioral Therapist - Counseling Families of Special Needs Youth	3 Units
HMS-37	Behavioral Therapist - Counseling of Clients with Disabilities	3 Units
HMS-38	Behavioral Therapist - Introduction to Applied Behavioral Analysis	3 Units
HMS-39	Behavioral Therapist - Introduction to Special Education and the IEP	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-6	Introduction to Case Management	3 Units
HMS-7	Psychosocial Rehabilitation	3 Units
HMS-22	Human Behavior and the Social Environment	3 Units
HMS-24	Careers in Social Work – Self-Care for Human Services Professionals	3 Units
HMS-25	Careers in Social Work – Crisis Intervention Management	3 Units

4. Background and Rationale

The Behavioral Therapist Certificate paves a pathway for students interested in providing services to individuals with disabilities and their families while providing behavioral therapy. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-34: new course; no enrollment data available
HMS-35: new course; no enrollment data available
HMS-36: new course; no enrollment data available
HMS-37: new course; no enrollment data available
HMS-38: new course; no enrollment data available
HMS-39: new course; no enrollment data available
WKX HMS 200: 32 students

Elective Courses:

HMS-6: 32 students
HMS-7: 32 students
HMS-22: new course; no enrollment data available
HMS-24: new course; no enrollment data available
HMS-25: new course; no enrollment data available

HMS-6, HMS-7, HMS-22, HMS-24, HMS-25, HMS-34, HMS-35, HMS-36, HMS-37, HMS-38, HMS-39, and WKX HMS 200 are actively available in Moreno Valley College inventory.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

Mental Health Counselors' occupation is expected to increase employment by 18.3 percent by 2024, adding almost 3,100 new jobs in California. This career path is expected to increase by 20.9 percent in the Inland Empire Region. There are 26, 902 California employers hiring in this occupation.

In 2018, Social and Community Service Managers were reported to have a median hourly wage of \$29.84. This market category is inclusive of social work, human services, and counseling practice professionals.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to behavioral therapy.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President

- Corey Jackson – Sigma Beta Xi – CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-36
HMS-37
HMS-38
HMS-Elective

Semester 2

HMS-39

Semester 2

HMS-34
HMS-35
HMS-39
WKX HMS 200
HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Careers in Social Work

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

This program prepares students with an academic foundation along the career pathway of careers in social work. Diverse practice areas across the micro-macro continuum are discussed, but are not limited to: generalist practice in social work, case management, crisis-intervention, individual, family and group counseling, military social work, school social work, medical social work, child welfare, etc. Students will develop an understanding of the knowledge, skills, and attitudes necessary to transition into entry-level employment in social work and transfer opportunities in the practice area across the micro-macro continuum.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge, skills and attitudes needed for an entry-level paraprofessional position in social work.
- Complete and reflect upon service-based learning experience.
- Increase the capacity for self-awareness and personal growth.
- Assist clients across a variety of social work career settings in matching needs with available community resources.
- Discuss, analyze and explain the ethical standards that guide careers in social work practice.

Required Courses (17 – 20 units)

HMS-6 Introduction to Case Management	3	
HMS-13 Employment Support Strategies	3	
HMS-16 Public Assistance and Benefits	1	
HMS-18 Introduction to Social Work	3	
HMS-19 Generalist Practices of Social Work	3	
HMS-29 Careers in Social Work - Intro to Careers in Social Work	3	
WKX HMS 200 Human Services Work Experience	1-2-3-4	

Elective Courses (6 units)

HMS-4 Introduction to Human Services	3	HMS-5 Introduction to Human Services
HMS-7 Psychosocial Rehabilitation		3

Elective Courses Continued (6 units)

Units

Units

Units

HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-20 Medical Social Work	3
HMS-21 Justice System Studies – Forensic Social Work	3
HMS-22 Human Behavior and the Social Environment	3
HMS-23 Careers in Social Work - Law and Ethics	3
HMS-24 Careers in Social Work - Self-Care for Human Services Professionals	3
HMS-25 Careers in Social Work - Crisis-Intervention Management	3
HMS-26 Careers in Social Work - Trauma-Focused Counseling	3
HMS-27 Careers in Social Work - Multi-Cultural Counseling	3
HMS-28 Careers in Social Work - Military Social Work	3
HMS-37 Behavioral Therapist - Counseling of Clients with Disabilities	3
HMS-42 Family Studies - Counseling in Foster Care	3
HMS-43 Family Studies - Counseling in Gerontology	3
HMS-49 Careers in Social Work - Counseling Athletes	3
HMS-60 Introduction to Drugs and Alcohol	3
HMS-62 Introduction to the DSM-5	3
HMS-73 Administration in Social Work – Social Work Administration Studies	3

Total Units: **23 – 26**

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Careers in Social Work

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal the Careers in Social Work Certificate is to prepare students for various paraprofessional positions in social work. Graduates of the program will be prepared to work as entry-level employees in a variety of settings such as group homes, foster family agencies, adoption agencies, halfway houses, mental health and correctional facilities, and family, child and service agencies under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies.

2. Catalog Description

This program prepares students with an academic foundation along the career pathway of careers in social work. Diverse practice areas across the micro-macro continuum are discussed, but are not limited to: generalist practice in social work, case management, crisis-intervention, individual, family and group counseling, military social work, school social work, medical social work, child welfare, etc. Students will develop an understanding of the knowledge, skills, and attitudes necessary to transition into entry-level employment in social work and transfer opportunities in the practice area across the micro-macro continuum.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge, skills and attitudes needed for an entry-level paraprofessional position in social work.
- Complete and reflect upon service-based learning experience.
- Increase the capacity for self-awareness and personal growth.
- Assist clients across a variety of social work career settings in matching needs with available community resources.
- Discuss, analyze and explain the ethical standards that guide careers in social work practice.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 17 – 20 units.

HMS-6	Introduction to Case Management	3 Units
HMS-13	Employment Support Strategies	3 Units
HMS-16	Public Assistance and Benefits	1 Unit
HMS-18	Introduction to Social Work	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-29	Careers in Social Work - Intro to Careers in Social Work	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-4	Introduction to Human Services	3 Units
HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-7	Psychosocial Rehabilitation	3 Units
HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-20	Medical Social Work	3 Units
HMS-21	Justice System Studies – Forensic Social Work	3 Units
HMS-22	Human Behavior and the Social Environment	3 Units
HMS-23	Careers in Social Work - Law and Ethics	3 Units
HMS-24	Careers in Social Work - Self-Care for Human Services Professionals	3 Units
HMS-25	Careers in Social Work - Crisis-Intervention Management	3 Units
HMS-26	Careers in Social Work - Trauma-Focused Counseling	3 Units
HMS-27	Careers in Social Work - Multi-Cultural Counseling	3 Units
HMS-28	Careers in Social Work - Military Social Work	3 Units
HMS-37	Behavioral Therapist - Counseling of Clients with Disabilities	3 Units
HMS-42	Family Studies - Counseling in Foster Care	3 Units
HMS-43	Family Studies - Counseling in Gerontology	3 Units
HMS-49	Careers in Social Work - Counseling Athletes	3 Units
HMS-60	Introduction to Drugs and Alcohol	3 Units
HMS-62	Introduction to the DSM-5	3 Units
HMS-73	Administration in Social Work – Social Work Administration Studies	3 Units

4. Background and Rationale

The Careers in Social Work Certificate paves a pathway that responds to the needs of individuals, families, community, and larger society. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-6: 32 students
HMS-13: 32 students
HMS-16: 32 students
HMS-18: 52 students
HMS-19: 32 students
HMS-29; 32 students
WKX HMS 200: 32 students

Elective Courses:

HMS-4: 32 students
HMS-5: 32 students
HMS-7: 32 students
HMS-8: 32 students
HMS-17: 32 students
HMS-20; new course; no enrollment data available
HMS-21: 49 students
HMS-22: new course; no enrollment data available
HMS-23: 32 students
HMS-24: new course; no enrollment data available
HMS-25: new course; no enrollment data available
HMS-26: 32 students
HMS-27: new course; no enrollment data available
HMS-28: new course; no enrollment data available
HMS-37: new course; no enrollment data available
HMS-42: new course; no enrollment data available
HMS-43: new course; no enrollment data available
HMS-49: new course; no enrollment data available
HMS-60: new course; no enrollment data available
HMS-62: new course; no enrollment data available
HMS-73: new course; no enrollment data available

HMS-4, HMS-5, HMS-6, HMS-7, HMS-8, HMS-13, HMS-16, HMS-17, HMS-18, HMS-19, HMS-20, HMS-21, HMS-22, HMS-23, HMS-24, HMS-25, HMS-26, HMS-27, HMS-28, HMS-37, HMS-42, HMS-43, HMS-49, HMS-73, and WKX HMS 200 are actively available in Moreno Valley College inventory. HMS-60 and HMS-62 have been approved by the BOT and are

anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

In 2018, Social and Community Service Managers were reported to have a median hourly wage of \$29.84. This market category is inclusive of social work, human services, and counseling practice professionals.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to careers in social work.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
- Corey Jackson – Sigma Beta Xi - CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-18

HMS-19

HMS-29
HMS-Elective

Semester 2 (Winter/Summer)

HMS-16

Semester 3

HMS-6
HMS-13
HMS-Elective
WKX HMS 200

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Child Welfare

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Child Welfare Certificate prepares students for various paraprofessional positions in child welfare, such as child care worker in a group home/residential setting, social service intake specialist, social worker assistant or foster family intake worker. Graduates of the program will be prepared to work as entry-level employees in a variety of settings such as group homes, foster family agencies, adoption agencies, halfway houses, mental health and juvenile correctional facilities, and family, child and service agencies under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies. This certificate also provides a foundation for continuing higher education towards a Bachelor degree in social work, human services and counseling practices related to child welfare.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in child welfare.
- Discuss, analyze and explain the ethical standards that guide the child welfare worker.
- Assist consumers and family members in matching needs with available community resources.
- Demonstrate understanding of safety and risk assessments.
- Complete and reflect upon service-based learning experience.

Required Courses (13 – 16 units)

HMS-18 Introduction to Social Work	<u>Units</u>
HMS-19 Generalist Practices of Social Work	3
HMS-22 Human Behavior in the Social Environment	3
HMS-42 Family Studies - Counseling in Foster Care	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

HMS-5 Introduction to Evaluation and Counseling	<u>Units</u>
HMS-6 Introduction to Case Management	3
HMS-24 Careers in Social Work - Self-Care for Human Services Professionals	3
HMS-25 Careers in Social Work - Crisis-Intervention Management	3
HMS-26 Careers in Social Work - Trauma-Focused Counseling	3
HMS-35 Behavioral Therapist - Counseling Students with a Learning Disability	3
HMS-36 Behavioral Therapist - Counseling Families of Special Needs Youth	3
HMS-44 Justice System Studies – Counseling Youth in Gangs	3
HMS-47 Counseling of Residential Treatment Clients	3
HMS-62 Introduction to the DSM-5	3

Total Units:

19 – 22

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Child Welfare

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Child Welfare Certificate is to pave a pathway to prepare students for providing services to children and their families. The program aims to develop training of helping professionals in counseling and referral-based services while responding to the needs represented in the community. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

2. Catalog Description

The Child Welfare Certificate prepares students for various paraprofessional positions in child welfare, such as child care worker in a group home/residential setting, social service intake specialist, social worker assistant or foster family intake worker. Graduates of the program will be prepared to work as entry-level employees in a variety of settings such as group homes, foster family agencies, adoption agencies, halfway houses, mental health and juvenile correctional facilities, and family, child and service agencies under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies. This certificate also provides a foundation for continuing higher education towards a Bachelor degree in social work, human services and counseling practices related to child welfare.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in child welfare.
- Discuss, analyze and explain the ethical standards that guide the child welfare worker.
- Assist consumers and family members in matching needs with available community resources.
- Demonstrate understanding of safety and risk assessments.
- Complete and reflect upon service-based learning experience.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 13 – 16 units.

HMS-18	Introduction to Social Work	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-22	Human Behavior in the Social Environment	3 Units
HMS-42	Family Studies - Counseling in Foster Care	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-6	Introduction to Case Management	3 Units
HMS-24	Careers in Social Work - Self-Care for Human Services Professionals	3 Units
HMS-25	Careers in Social Work - Crisis-Intervention Management	3 Units
HMS-26	Careers in Social Work - Trauma-Focused Counseling	3 Units
HMS-35	Behavioral Therapist - Counseling Students with a Learning Disability	3 Units
HMS-36	Behavioral Therapist - Counseling Families of Special Needs Youth	3 Units
HMS-44	Justice System Studies – Counseling Youth in Gangs	3 Units
HMS-47	Counseling of Residential Treatment Clients	3 Units
HMS-62	Introduction to the DSM-5	3 Units

4. Background and Rationale

The Child Welfare Certificate paves a pathway for students interested in pursuing training in providing services to children and their families. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-18: 52 students

HMS-19: 32 students

HMS-22: new course; no enrollment data available

HMS-42: new course; no enrollment data available

WKX HMS 200: 30 students

Elective Courses:

HMS-5: 32 students

HMS-6: 32 students

HMS-24: new course; no enrollment data available

HMS-25: new course; no enrollment data available

HMS-26: 32 students

HMS-35: new course; no enrollment data available

HMS-36: new course; no enrollment data available

HMS-44: new course; no enrollment data available

HMS-47: new course; no enrollment data available

HMS-62: new course; no enrollment data available

HMS-5, HMS-6, HMS-18, HMS-19, HMS-22, HMS-24, HMS-25, HMS-26, HMS-35, HMS-36, HMS-42, HMS-44, and HMS-47 are actively available in Moreno Valley College inventory. HMS-62 has been approved

by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

In 2018, Social and Community Service Managers were reported to have a median hourly wage of \$29.84. This market category is inclusive of social work, human services, and counseling practice professionals.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to child welfare.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

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- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
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12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-19
HMS-22
HMS-Elective

Semester 2

HMS-18
HMS-42
WKX HMS 200
HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.40: Alcohol and Controlled Substances

Drug and Alcohol Studies

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Drug and Alcohol Studies Certificate of Achievement prepares students to build strong competencies in drug and alcohol addiction and to prepare for various paraprofessional positions. Graduates of the program will develop the necessary knowledge, skills and attitudes required to be effective in the treatment of alcohol and other drug dependency and abuse in a variety of treatment settings. This certificate will overview direct provision of substance abuse specific services, provision of other support services, early detection, assessment, referral/linkage, mobilization of self-help, advocacy, community development, education, case management, and research. Graduates will be prepared to work as entry-level employees in a variety of settings under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in alcohol and drug studies.
- Articulate a theoretical understanding of substance use, abuse, misuse and addictions, and how these phenomena affect individuals, families, groups, and communities.
- Engage clients at various stages of change using motivational interviewing techniques.
- Demonstrate, at a beginning level, screening and assessment skills to determine if problems related to alcohol, other drugs, and addictions (AODAs) exist.
- Assess for tolerance, psychological dependence, and physical dependence.
- Differentiate between intervention needs of diverse populations affected by AODAs.
- Develop, at a beginning level, intervention strategies and skills to assist in prevention, engagement, intervention, and follow-up with individuals, families, and communities affected by AODAs.
- Assist consumers and family members in matching needs with available community resources.
- Expand knowledge, skills, and attitudes required in the effective treatment of AODAs.
- Complete and reflect upon service-based learning experience.

Required Courses (16 – 19 units)

	<u>Units</u>
HMS-20 Medical Social Work	3
HMS-47 Counseling of Residential Treatment Clients	3
HMS-60 Introduction to Drugs and Alcohol	3
HMS-61 Evaluation of Controlled Substances	3
HMS-62 Introduction to the DSM-5	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-4 Introduction to Human Services	3
HMS-5 Introduction to Evaluation and Counseling	3
HMS-6 Introduction to Case Management	3
HMS-7 Psychosocial Rehabilitation	3
HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-19 Generalist Practices of Social Work	3
HMS-22 Human Behavior and the Social Environment	3
HMS-24 Careers in Social Work – Self-Care for Human Services Professionals	3
HMS-25 Careers in Social Work – Crisis Intervention Management	3

Total Units:**22 – 25**

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Drug and Alcohol Studies

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Drug and Alcohol Studies Certificate is to pave a pathway to prepare students for providing services to individuals and families who interact with the justice system. The program aims to develop training of helping professionals in case management, counseling, and referral-based services while responding to the needs represented in the community. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

Graduates will be prepared to work as entry-level employees in a variety of settings under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies.

2. Catalog Description

The Drug and Alcohol Studies Certificate of Achievement prepares students to build strong competencies in drug and alcohol addiction and to prepare for various paraprofessional positions. Graduates of the program will develop the necessary knowledge, skills and attitudes required to be effective in the treatment of alcohol and other drug dependency and abuse in a variety of treatment settings. This certificate will overview direct provision of substance abuse specific services, provision of other support services, early detection, assessment, referral/linkage, mobilization of self-help, advocacy, community development, education, case management, and research.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in alcohol and drug studies.
- Articulate a theoretical understanding of substance use, abuse, misuse and addictions, and how these phenomena affect individuals, families, groups, and communities.
- Engage clients at various stages of change using motivational interviewing techniques.
- Demonstrate, at a beginning level, screening and assessment skills to determine if problems related to alcohol, other drugs, and addictions (AODAs) exist.
- Assess for tolerance, psychological dependence, and physical dependence.
- Differentiate between intervention needs of diverse populations affected by AODAs.
- Develop, at a beginning level, intervention strategies and skills to assist in prevention, engagement, intervention, and follow-up with individuals, families, and communities affected by AODAs.
- Assist consumers and family members in matching needs with available community resources.
- Expand knowledge, skills, and attitudes required in the effective treatment of AODAs.
- Complete and reflect upon service-based learning experience.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 16 – 19 units.

HMS-20	Medical Social Work	3 Units
HMS-47	Counseling of Residential Treatment Clients	3 Units
HMS-60	Introduction to Drugs and Alcohol	3 Units
HMS-61	Evaluation of Controlled Substances	3 Units
HMS-62	Introduction to the DSM-5	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-4	Introduction to Human Services	3 Units
HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-6	Introduction to Case Management	3 Units
HMS-7	Psychosocial Rehabilitation	3 Units
HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-22	Human Behavior and the Social Environment	3 Units
HMS-24	Careers in Social Work – Self-Care for Human Services Professionals	3 Units
HMS-25	Careers in Social Work - Crisis Intervention Management	3 Units

4. Background and Rationale

The Drug and Alcohol Studies Certificate paves a pathway for students interested in pursuing an educational foundation in drug and alcohol studies. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-20: new course; no enrollment data available

HMS-47: new course; no enrollment data available

HMS-60: new course; no enrollment data available

HMS-61: new course; no enrollment data available

HMS-62: new course; no enrollment data available

WKX HMS 200: 30 students

Elective Courses:

HMS-4: 32 students

HMS-5: 32 students

HMS-6: 32 students
HMS-7: 32 students
HMS-8: 32 students
HMS-17: 32 students
HMS-19: 32 students
HMS-22: new course; no enrollment data available
HMS-24: new course; no enrollment data available
HMS-25: new course; no enrollment data available

HMS-4, HMS-5, HMS-6, HMS-7, HMS-8, HMS-17, HMS-19, HMS-20, HMS-22, HMS-24, HMS-25, HMS-47, and WKX HMS 200 are actively available in Moreno Valley College inventory. HMS-60, HMS-61, HMS-62 have been approved by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

Substance Abuse and Behavioral Disorder Counselors' occupation is expected to increase employment by 19 percent by 2024, adding 1,900 new jobs in California. This career path is expected to increase by 23.9 percent in the Inland Empire/Desert Region. There are 26, 902 California employers hiring in this occupation in the area of Individual and Family Services. The median annual income reported in 2017 is \$43,300 per year and \$20.82 per hour.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of credit certificate related to drug and alcohol studies.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
- Corey Jackson – Sigma Beta Xi - CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-60

HMS-61

HMS-62

HMS-Elective

Semester 2

HMS-20

HMS-47

WKX HMS 200

HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Family Studies

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

This program equips students with training in the area of case management, conflict-resolution, counseling theories and techniques, community services, needs assessment, etc. Students will learn how to work with diverse populations which include, but are not limited to: survivors of domestic violence, children, youth and families in the foster care system, geriatric clients and their families, and youth and adolescents. Students will develop an understanding of the knowledge, skills, and attitudes necessary in the provision of services the micro-macro continuum.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position providing services to families.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor when providing services to families.
- Participate in role-play application scenarios regarding the career pathway of family studies.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques.
- Assist consumers and family members in matching needs with available community resources.

Required Courses (16 – 19 units)

HMS-22 Human Behavior in the Social Environment	<u>Units</u>
	3
HMS-40 Family Studies - Counseling Youth and Adolescents	3
HMS-41 Family Studies - Counseling Victims of Domestic Violence	3
HMS-42 Family Studies - Counseling in Foster Care	3
HMS-43 Family Studies - Counseling in Gerontology	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

HMS-5 Introduction to Evaluation and Counseling	<u>Units</u>
	3
HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-18 Introduction to Social Work	3
HMS-19 Generalist Practices of Social Work	3
HMS-25 Careers in Social Work - Crisis-Intervention Management	3
HMS-26 Careers in Social Work - Trauma-Focused Counseling	3
HMS-27 Careers in Social Work - Multi-Cultural Counseling	3
HMS-36 Behavioral Therapist - Counseling Families of Special Needs Youth	3
HMS-62 Introduction to the DSM-5	3

Total Units:

22 – 25

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Family Studies

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Family Studies Certificate is to pave a pathway to prepare students for providing services to individuals and families. The program aims to develop training of helping professionals in an understanding of counseling theory, technique and practice applications, as well as in referral-based services. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

2. Catalog Description

This program equips students with training in the area of case management, conflict-resolution, counseling theories and techniques, community services, needs assessment, etc. Students will learn how to work with diverse populations which include, but are not limited to: survivors of domestic violence, children, youth and families in the foster care system, geriatric clients and their families, and youth and adolescents. Students will develop an understanding of the knowledge, skills, and attitudes necessary in the provision of services the micro-macro continuum.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position providing services to families.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor when providing services to families.
- Participate in role-play application scenarios regarding the career pathway of family studies.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques.
- Assist consumers and family members in matching needs with available community resources.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 16 – 19 units.

HMS-22	Human Behavior in the Social Environment	3 Units
HMS-40	Family Studies - Counseling Youth and Adolescents	3 Units
HMS-41	Family Studies - Counseling Victims of Domestic Violence	3 Units
HMS-42	Family Studies - Counseling in Foster Care	3 Units
HMS-43	Family Studies - Counseling in Gerontology	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-18	Introduction to Social Work	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-25	Careers in Social Work - Crisis-Intervention Management	3 Units
HMS-26	Careers in Social Work - Trauma-Focused Counseling	3 Units
HMS-27	Careers in Social Work - Multi-Cultural Counseling	3 Units
HMS-36	Behavioral Therapist – Counseling Families of Special Needs Youth	3 Units
HMS-62	Introduction to the DSM-5	3 Units

4. Background and Rationale

The Family Studies Certificate paves a pathway for students interested in providing family counseling and intervention services. It emphasizes cultural considerations, theory, evidence-based practice and therapeutic technique specific to family needs. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-22: new course; no enrollment data available
HMS-40: new course; no enrollment data available
HMS-41: new course; no enrollment data available
HMS-42: new course; no enrollment data available
HMS-43: new course; no enrollment data available
WKX HMS 200: 30 students

Elective Courses:

HMS-5: 32 students
HMS-8: 32 students
HMS-17: 32 students
HMS-18: 52 students
HMS-19: 32 students
HMS-25: 32 students
HMS-26: 32 students
HMS-27: new course; no enrollment data available
HMS-36: new course; no enrollment data available
HMS-62: new course; no enrollment data available

HMS-5, HMS-8, HMS-17, HMS-18, HMS-19, HMS-22, HMS-25, HMS-26, HMS-27, HMS-36, and WKX HMS 200 are actively available in Moreno Valley College inventory. HMS-62 has been approved by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to family studies.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President

- Corey Jackson – Sigma Beta Xi - CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-22
HMS-40
HMS-41
HMS-Elective

Semester 2

HMS-42
HMS-43
WKX HMS 200
HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Justice System Studies

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Justice System Studies Certificate provides a foundational understanding of how to implement social justice theory and advocacy techniques to respond to community needs. Education is provided on providing services to individuals and their families including, but not limited to: human trafficking survivors and perpetrators, youth in gangs, youth on probation, adults on parole, clients within residential treatment programs and within correctional facilities. Graduates will have developed knowledge, skills and attitudes necessary to help clients of diverse cultural backgrounds and within varied settings across the micro-macro continuum.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate a basic understanding of the knowledge, skills and values on the career pathway of social work, human services and counseling practices in the justice system.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques with clients in the justice system.
- Assist consumers and family members in matching needs with available community resources.
- Complete and reflect upon service-based learning experience.

Required Courses (20 – 23 units)

	<u>Units</u>
HMS-16 Public Assistance and Benefits	1
HMS-21 Justice System Studies – Forensic Social Work	3
HMS-44 Justice System Studies – Counseling Youth in Gangs	3
HMS-45 Justice System Studies – Counseling Youth on Probation	3
HMS-47 Counseling of Residential Treatment Clients	3
HMS-46 Justice System Studies – Counseling Adults on Parole	3
HMS-48 Justice System Studies – Case Management Corrections	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-18 Introduction to Social Work	3
HMS-19 Generalist Practices of Social Work	3
HMS-60 Introduction to Drugs and Alcohol	3
HMS-61 Evaluation of Controlled Substances	3
HMS-62 Introduction to the DSM-5	3

Total Units:

26 – 29

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Justice System Studies

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Justice System Studies Certificate is to pave a pathway to prepare students for providing services to individuals and families who interact with the justice system. The program aims to develop training of helping professionals in case management, counseling, and referral-based services, social justice and social advocacy while responding to the needs represented in the community. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

2. Catalog Description

The Justice System Studies Certificate provides a foundational understanding of how to implement social justice theory and advocacy techniques to respond to community needs. Education is provided on providing services to individuals and their families including, but not limited to: human trafficking survivors and perpetrators, youth in gangs, youth on probation, adults on parole, clients within residential treatment programs and within correctional facilities. Graduates will have developed knowledge, skills and attitudes necessary to help clients of diverse cultural backgrounds and within varied settings across the micro-macro continuum.

The Certificate Program Learning Outcomes are:

- Demonstrate a basic understanding of the knowledge, skills and values on the career pathway of social work, human services and counseling practices in the justice system.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques with clients in the justice system.
- Assist consumers and family members in matching needs with available community resources.
- Complete and reflect upon service-based learning experience.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 20 – 23 units.

HMS-16	Public Assistance and Benefits	1 Unit
HMS-21	Justice System Studies – Forensic Social Work	3 Units
HMS-44	Justice System Studies – Counseling Youth in Gangs	3 Units
HMS-45	Justice System Studies – Counseling Youth on Probation	3 Units
HMS-46	Justice System Studies – Counseling Adults on Parole	3 Units
HMS-47	Counseling of Residential Treatment Clients	3 Units
HMS-48	Justice System Studies – Case Management Corrections	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-18	Introduction to Social Work	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-60	Introduction to Drugs and Alcohol	3 Units
HMS-61	Evaluation of Controlled Substances	3 Units
HMS-62	Introduction to the DSM-5	3 Units

4. Background and Rationale

The Justice System Studies certificate paves a pathway for students interested developing counseling skills specific to the practice area. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-16: 32 students
HMS-21: new course; no enrollment data available
HMS-44: new course; no enrollment data available
HMS-45: new course; no enrollment data available
HMS-46: new course; no enrollment data available
HMS-47: new course; no enrollment data available
HMS-48: new course; no enrollment data available
WKX HMS 200: 30 students

Elective Courses:

HMS-8: 32 students
HMS-17: 32 students
HMS-18: 52 students
HMS-19: 32 students
HMS-60: new course; no enrollment data available
HMS-61: new course; no enrollment data available
HMS-62: new course; no enrollment data available

HMS-8, HMS-16, HMS-17, HMS-18, HMS-19, HMS-21, HMS-44, HMS-45, HMS-46, HMS-47, HMS-48 and WKX HMS 200 are actively available in Moreno Valley College inventory. HMS-60, HMS-61, HMS-62 have been approved by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

Mental Health Counselors' occupation is expected to increase employment by 18.3 percent by 2024, adding almost 3,100 new jobs in California. This career path is expected to increase by 20.9 percent in the Inland Empire Region. There are 26, 902 California employers hiring in this occupation.

In 2018, Social and Community Service Managers were reported to have a median hourly wage of \$29.84. This market category is inclusive of social work, human services, and counseling practice professionals.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to justice system studies.

10. Explanation of Employer Relationship.

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department

- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
- Corey Jackson – Sigma Beta Xi – CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-44
HMS-45
HMS-46
HMS-Elective

Semester 2

HMS-16
HMS-Elective

Semester 2

HMS-21
HMS-47
HMS-48
WKX HMS 200

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Multicultural Counseling

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

Multicultural Counseling provides training in the area of case management, conflict-resolution, counseling theories and techniques, community services, needs assessment, etc. Students will learn how to work with individuals, families and communities which are representative of diverse populations, including, but not limited to: African American, Hispanic, Asian and Native American clients. Students will develop an understanding of the knowledge, skills, and attitudes necessary to transition into entry-level employment in multicultural counseling and transfer opportunities in the practice area. Applications are discussed across the micro-macro continuum.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in multicultural counseling.
- Participate in role-play application scenarios regarding multicultural counseling.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques.
- Complete and reflect upon service-based learning experience.
- Assist consumers and family members in matching needs with available community resources.
- Expand knowledge, skills, and attitudes necessary to help people better understand and help themselves.

Required Courses (16 – 19 units)

	<u>Units</u>
HMS-27 Careers in Social Work - Multi-Cultural Counseling	3
HMS-30 Multicultural Counseling – Counseling African Americans	3
HMS-31 Multicultural Counseling – Counseling Hispanics	3
HMS-32 Multicultural Counseling – Counseling Asians	3
HMS-33 Multicultural Counseling – Counseling Native Americans	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-5 Introduction to Evaluation and Counseling	3
HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-18 Introduction to Social Work	3
HMS-19 Generalist Practices of Social Work	3
HMS-22 Human Behavior in the Social Environment	3
HMS-37 Behavioral Therapist – Counseling of Clients with Disabilities	3
HMS-62 Introduction to the DSM-5	3

Total Units:

22 – 25

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Multicultural Counseling

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Multicultural Counseling Certificate is to pave a pathway to prepare students for providing services to individuals and families which represent a wide variety of ethnic backgrounds and to enhance culturally sensitive practice. The program aims to develop training of helping professionals in counseling and referral-based services while responding to the needs represented in the community. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

2. Catalog Description

Multicultural Counseling provides training in the area of case management, conflict-resolution, counseling theories and techniques, community services, needs assessment, etc. Students will learn how to work with individuals, families and communities which are representative of diverse populations, including, but not limited to: African American, Hispanic, Asian and Native American clients. Students will develop an understanding of the knowledge, skills, and attitudes necessary to transition into entry-level employment in multicultural counseling and transfer opportunities in the practice area. Applications are discussed across the micro-macro continuum.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in multicultural counseling.
- Participate in role-play application scenarios regarding multicultural counseling.
- Discuss, analyze and explain the ethical standards that guide the helper/counselor in the application of counseling techniques.
- Complete and reflect upon service-based learning experience.
- Assist consumers and family members in matching needs with available community resources.
- Expand knowledge, skills, and attitudes necessary to help people better understand and help themselves.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 16 – 19 units.

HMS-27	Careers in Social Work – Multi-Cultural Counseling	3 Units
HMS-30	Multicultural Counseling – Counseling African Americans	3 Units
HMS-31	Multicultural Counseling – Counseling Hispanics	3 Units
HMS-32	Multicultural Counseling – Counseling Asians	3 Units

HMS-33	Multicultural Counseling – Counseling Native Americans	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-6	Introduction to Case Management	3 Units
HMS-7	Psychosocial Rehabilitation	3 Units
HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-18	Introduction to Social Work	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-22	Human Behavior and the Social Environment	3 Units
HMS-37	Behavioral Therapist - Counseling of Clients with Disabilities	3 Units
HMS-62	Introduction to the DSM-5	3 Units

4. Background and Rationale

The Multicultural Counseling Certificate paves a pathway for students interested in pursuing an educational foundation in understanding how to provide counseling services to diverse populations. The rationale is to prepare students with building competency in multicultural counseling so that they can provide culturally sensitive counseling services to their communities. This certificate promotes social work, human services, and counseling practices career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-27: new course; no enrollment data available
HMS-30: new course; no enrollment data available
HMS-31: new course; no enrollment data available
HMS-32: new course; no enrollment data available
HMS-33: new course; no enrollment data available
WKX HMS 200: 32 students

Elective Courses:

HMS-5: 32 students
HMS-6: 32 students
HMS-7: 32 students
HMS-8: 32 students
HMS-17: 32 students
HMS-18: 52 students
HMS-19: 32 students
HMS-22; new course; no enrollment data available

HMS-37; new course; no enrollment data available

HMS-62; new course; no enrollment data available

HMS-5, HMS-6, HMS-7, HMS-8, HMS-17, HMS-18, HMS-19, HMS-22, HMS-27, HMS-37, and WKX HMS 200 are actively available in Moreno Valley College inventory. HMS-30, HMS-31, HMS-32, HMS-33, and HMS-62 have been approved by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to multicultural counseling.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services
- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor

- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
- Corey Jackson – Sigma Beta Xi - CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-27
HMS-30
HMS-31
HMS-Elective

Semester 2

HMS-32
HMS-33
WKX HMS 200
HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

NEW CERTIFICATE OF ACHIEVEMENT

College: R__ M_X_ N__

TOP Code: 2104.00: Human Services

Military Social Work

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Military Social Work Certificate equips students with an educational foundation of the principles, theories and practices on the career pathway of military social work. An overview is given of the unique culture of military families, their resilience, and the challenges of military life. Emphasis is on family studies and family psychology of serving veterans and active duty U.S. Armed Forces, an understanding of trauma-focused counseling, mental health and substance abuse counseling and public assistance and benefits.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in the field of military social work.
- Develop an understanding of military culture and how it impacts military members and their families.
- Participate in role-play application scenarios regarding military social work.
- Discuss, analyze and explain the ethical standards that guide the social worker in the application of counseling techniques with active duty military, veterans and their families.
- Complete and reflect upon service-based learning experience.
- Assist consumers and family members in matching needs of military members and their families with available community resources.
- Develop an understanding of how to address substance abuse and mental health needs of military members and their families.

Required Courses (17 – 20 units)

	<u>Units</u>
HMS-7 Psychosocial Rehabilitation	3
HMS-16 Public Assistance and Benefits	1
HMS-18 Introduction to Social Work	3
HMS-26 Careers in Social Work - Trauma-Focused Counseling	3
HMS-28 Careers in Social Work - Military Social Work	3
HMS-60 Introduction to Drugs and Alcohol	3
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-5 Introduction to Evaluation and Counseling	3
HMS-6 Introduction to Case Management	3
HMS-8 Introduction to Group Process	3
HMS-17 Introduction to Public Mental Health	3
HMS-19 Generalist Practices of Social Work	3
HMS-22 Human Behavior in the Social Environment	3
HMS-62 Introduction to the DSM-5	3

Total Units:

23 – 26

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Military Social Work

Criteria A. Appropriateness to Mission

1. Statement of Program Goals and Objectives

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The goal of the Military Social Work Certificate is to pave a pathway to prepare students for providing services to active duty military, veterans, and their families. The program aims to develop training of helping professionals in counseling and referral-based services while responding to the needs represented in the community. Graduates will have developed knowledge, skills and attitudes necessary to help clients across the micro-macro continuum.

2. Catalog Description

This Military Social Work Certificate equips students with an educational foundation of the principles, theories and practices on the career pathway of military social work. An overview is given of the unique culture of military families, their resilience, and the challenges of military life. Emphasis is on family studies and family psychology of serving veterans and active duty U.S. Armed Forces, an understanding of trauma-focused counseling, mental health and substance abuse counseling and public assistance and benefits.

The Certificate Program Learning Outcomes are:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in the field of military social work.
- Develop an understanding of military culture and how it impacts military members and their families.
- Participate in role-play application scenarios regarding military social work.
- Discuss, analyze and explain the ethical standards that guide the social worker in the application of counseling techniques with active duty military, veterans and their families.
- Complete and reflect upon service-based learning experience.
- Assist consumers and family members in matching needs of military members and their families with available community resources.
- Develop an understanding of how to address substance abuse and mental health needs of military members and their families.

3. Program Requirements

The certificate program requires the completion of 6 core classes, for a total of 17 – 20 units.

HMS-7	Psychosocial Rehabilitation	3 Units
HMS-16	Public Assistance and Benefits	1 Unit
HMS-18	Introduction to Social Work	3 Units

HMS-26	Careers in Social Work - Trauma-Focused Counseling	3 Units
HMS-28	Careers in Social Work - Military Social Work	3 Units
HMS-60	Introduction to Drugs and Alcohol	3 Units
WKX HMS 200	Human Services Work Experience	1-2-3-4 Units

In addition, the certificate program requires the completion of 6 elective units from the options listed below:

HMS-5	Introduction to Evaluation and Counseling	3 Units
HMS-6	Introduction to Case Management	3 Units
HMS-8	Introduction to Group Process	3 Units
HMS-17	Introduction to Public Mental Health	3 Units
HMS-19	Generalist Practices of Social Work	3 Units
HMS-22	Human Behavior and the Social Environment	3 Units
HMS-62	Introduction to the DSM-5	3 Units

4. Background and Rationale

The Military Social Work certificate provides a pathway that responds to the needs of the community and growing demand for professionals trained to serve active duty military, veterans and their families. This certificate promotes social work, human services, and counseling career growth and educational advancement in the Inland Empire/Desert Region. It provides an educational platform for students to expand skillsets through training that can potentially improve their opportunities for career, pursuing certifications, and impact on the regional and national workforce.

Service-based learning is integral to the program which will allow for continued and active community service in the Inland/Empire Desert Region.

Criteria B. Need

5. Enrollment and Completer Projections

Enrollment projections for courses are as followed:

Required Courses:

HMS-7: 32 students
HMS-16: 32 students
HMS-18: 52 students
HMS-26: 32 students
HMS-28: new course; no enrollment data available
HMS-60: new course; no enrollment data available
WKX HMS 200: 30 students

Elective Courses:

HMS-5: 32 students
HMS-6: 32 students
HMS-8: 32 students
HMS-17: 32 students
HMS-19: 32 students
HMS-22: new course; no enrollment data available
HMS-62: new course; no enrollment data available

HMS-5, HMS-6, HMS-7, HMS-8, HMS-16, HMS-17, HMS-18, HMS-19, HMS-22, HMS-26, and HMS-28 are actively available in Moreno Valley College inventory. HMS-60 and HMS-62 have been approved by the BOT and are anticipated to be included in the next addendum issued October 2018. All courses are approved for transfer to the CSU.

The certificate program expects to have 15 – 20 students completing this certificate annually beginning in September 2020.

6. Place of Program in Curriculum/Similar Programs

The college has no similar certificate within the college district; this is a unique and new certificate available to our students.

7. Similar Programs at Other Colleges in Service Area

Within the Riverside Community College district, Moreno Valley College is the only college in the district that is currently offering all of these courses within the certificate program. No college in the area has a like or similar program.

8. Labor Market

Employment for the social work occupational group is expected to increase 17% between 2017 and 2022 in the Inland Empire/Desert Region. A total of 6,783 job openings or 1,357 annual openings will be available over the five-year timeframe. The entry-level wage for each occupation in the social work occupational group is above the MIT Living Wage estimate of \$12.30 per hour for a single adult living in the Inland Empire/Desert Region. There appears to be an opportunity for program growth based on the average annual number of program completions for the selected community college program in the region (279 annual average regional credentials), and the annual openings for middle-skill social work occupations in the local region (654 average annual openings).

Mental Health Counselors' occupation is expected to increase employment by 18.3 percent by 2024, adding almost 3,100 new jobs in California. This career path is expected to increase by 20.9 percent in the Inland Empire Region. There are 26, 902 California employers hiring in this occupation.

In 2018, Social and Community Service Managers were reported to have a median hourly wage of \$29.84. This market category is inclusive of social work, human services, and counseling practice professionals.

9. Employer Survey

Post general Advisory Committee survey was conducted. The process utilized Advisory Committee members' recommendations. Advisory Board supported the development of the credit certificate related to military social work.

10. Explanation of Employer Relationship

Employers provide guidance for future student employment, internship and mentorship. They also provide feedback on curriculum, certificate update to parallel with industry certification and workforce demands. Service-based learning is an integral part of the program and new internships will be continually explored.

11. List Members of Advisory Committee

- James Banks – MVC – Professor, Human Services
- Rachel Dyer – MVC – Assistant Professor, Human Services

- Asia Williamson – San Bernardino County Worker – Social Services Consultant – Adjunct Professor
- Jill Rasmussen – LCSW; La Sierra University – MSW Program, Chair and Professor
- Gene Tripp – West Coast Treatment – Treasurer
- Scott Hoage – San Bernardino Valley College – Faculty Human Services Department
- Dr. Stephen Brown – California Baptist University – Associate Dean
- Priscilla Grijalva – Norte Vista High School – School Counselor
- Michele Gardner – MVC Student, Human Services Club President
- Corey Jackson – Sigma Beta Xi - CEO

12. Recommendations of Advisory Committee

During the break-out session for HMS – Human Services, Professor Banks and Professor Dyer introduced the new course proposals and certificate proposals to the members present at the advisory committee. The desire to continue to have service-based learning as an integral part of each certificate was discussed. The plan to have the newly proposed certificates be state-approved was established. Jill Rasmussen, Chair of the Social Work Program at La Sierra University, discussed the relevance the new certificates have in responding to the needs of the community. Scott Hoage confirmed and expressed an interest to teach in the Drug and Alcohol Studies program as he discussed his experience teaching in this services category at San Bernardino Valley College. Hoage verified the course outlines as essential to student success in the service area. A unanimous vote was received in support of all newly proposed certificates. A unanimous vote was also received to change the name of the discipline from Human Services to Social Work, Human Services, and Counseling Practices. It was discussed that this discipline name change would assist the students with identifying the discipline as a pathway to social work and counseling practices in addition to human services.

The vote regarding the new certificates was moved by Priscilla Grijalva, seconded by Rachel Dyer, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

The vote regarding changing the name of the discipline was moved by Priscilla Grijalva, seconded by Michele Gardner, and unanimously approved. (Votes: Yes = 10; No = 0; Abstentions = 0)

C. Curriculum Standards

13. Display of Proposed Sequence

The sequence of courses presented here for the certificate program:

Semester 1

HMS-18
HMS-26
HMS-28
HMS-Elective

Semester 2 (Winter/Summer)

HMS-16

Semester 3

HMS-7
HMS-60
WKX HMS 200
HMS-Elective

15. Library and/or Learning Resources Plan

The Library and/or Learning Resources are adequate to support this program.

16. Facilities and Equipment Plan

The facilities and equipment are adequate to support this program.

17. Financial Support Plan

Resources are adequate to support this program.

18. Faculty Qualifications and Availability

Moreno Valley College has one full-time Professor, one full-time Assistant Professor, and three Adjunct Instructors that may teach the HMS courses:

- BANKS, JAMES; Professor; B.S., University of Wisconsin, Whitewater; MSW, University of Wisconsin, Madison. At Riverside Community College District since 2002.
- DYER, RACHEL; Assistant Professor; B.S., California Baptist University; MSW, California State University, San Bernardino. At Riverside Community College District since 2014 as an Adjunct Instructor and since 2017 as a full-time Assistant Professor.
- HOLLOWAY, WILLIAM; Adjunct Instructor; BSW, California State University, San Bernardino; MSW, University of Maryland. At Riverside Community College District since 2015.
- OUTLEY-JONES, DONNA; Adjunct Instructor; BSW, La Sierra University; MSW, University of Southern California. At Riverside Community College District since 2018.
- SULLIVAN, LYNNETTE; Adjunct Instructor; B.A., Psychology; M.S. Counseling Psychology, California Baptist University; Licensed Marriage and Family Therapist; At Riverside Community College District since 2018.

19. Based on Model Curriculum

This is based on the model curriculum.

20. Licensing or Accreditation Standards

N/A

21. Student Selection and Fees

Students will be allowed to self-select for the program. Moreno Valley College is an open access institution. There are no additional requirements for entrance into this program or additional fees other than textbook requirements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE OF RECORD

Python Programming Certificate College: Riverside

TOP Code: 0707.10

RATIONALE FOR NEW CERTIFICATE PATTERN:

To offer an introduction to Python non-credit certificate for students wanting to get starting in Computer Information Systems, and for students who are looking to enhance their programming skillsets with the Python programming language.

SHORT DESCRIPTION OF THE PROGRAM:

The Python programming certificate is a certificate for the general introduction to the Python programming language. The certificate introduces the Python programming language, decision control structures and iterative control structures of the Python language. The certificate includes working with arrays and functions in the Python programming language.

Certificate Program

Program Learning Outcomes

Upon successful completion of this program, students should be able to:

- Demonstrate the fundamental knowledge about the Python programming language and interpreter.
- Demonstrate fundamental knowledge of structured sequential statements, decision statements, iterative statements, and modular programming concepts in Python.
- Demonstrate fundamental knowledge of input/output programming concepts in Python to create meaningful programs.

Required Courses: 54 Hours

CIS-830	Introduction to Python Programming: Part 1	18 Hrs
CIS-831	Introduction to Python Programming: Part 2	18 Hrs
CIS-832	Introduction to Python Programming: Part 3	18 Hrs

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R__ M__ N_X__

TOPs Code: 0301.00

Associate in Science in Environmental Science for Transfer (AS-T Environmental Science)

Associate in Science in Environmental Science for Transfer

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Associate in Science in Environmental Science for Transfer Degree (AS-T in Environmental Science) introduces the concepts and principles upon which environmental knowledge is based including the biological, chemical, and physical concepts underlying scientific theory and application to environmental issues. Students will develop skills for critical/analytical thinking, perceptive reading/observation and interpretation to apply to environmental concerns affecting our everyday lives. The AS-T in Environmental Science provides students with a core curriculum to develop key skills for applying biological, physical, and chemical principles to the study of the environment and the developing solutions to environmental problems.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Examine the impact of humankind on the environment from scientific, sociological, political, and economic viewpoints both locally and globally.
- Apply concepts and implement skills learned in the sciences, mathematics, and humanities to real-world environmental issues.
- Demonstrate an ability to examine scientific evidence demonstrating how human activities affect many ecosystems and recommend alternatives to present practices.

Required Courses (40-41 Units)

		<u>Units</u>
BIO-60* (Formerly BIO-11)	Introduction to Molecular and Cellular Biology	5
CHE-1A*	General Chemistry I	5
BIO-61*(Formerly BIO-12)	Introduction to Organismal and Population Biology	5
OR		
CHE-1B*	General Chemistry II	5
<u>List A (14-15 Units)</u>		
BIO-19* (Formerly BIO-36)	Environmental Science	3
GEG-1*/1H*	Physical Geography/Honors	3
AND		
GEG-1L*	Physical Geography Laboratory	1
MAT-12*/12H*	Statistics/Honors	4
OR		
PSY/SOC-48*	Statistics for the Behavioral Sciences	3
MAT-1A*	Calculus I	4
<u>List B (11 Units)</u>		
ECO-8*/8H*	Principles of Microeconomics/Honors	3
PHY-2A*+2B*	General Physics I and II	8
OR		
PHY-4A*+4B*	Mechanics AND Electricity & Magnetism	8

*Courses may also be used to fulfill general education requirements for the CSUGE or IGETC pattern, please confer with a counselor.

Associate in Science for Transfer Degree

The Associate in Science in Environmental Science for Transfer degree will be awarded upon completion of 60 California State University (CSU) transferable units including the above major requirements and the Intersegmental General Education Transfer Curriculum (IGETC) for STEM or California State University General Education (CSUGE) for STEM requirements and with a minimum grade point average of 2.0. All courses in the major must be completed with a grade of "C" or better.

Total Units: 40-41

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R__ M_X_ N__

TOPs Code: 2104.00: Human Services

Human Services

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

The Human Services Program prepares students for various paraprofessional positions in human services, such as mental health case manager, job coach/employment specialist, social service intake specialist, or community health worker. Graduates of the program will be prepared to work as entry-level employees in a variety of settings such as group homes, halfway houses, mental health and correctional facilities, family, child and service agencies under the direct supervision of social workers and other human services professionals in public and non-profit social service agencies.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate knowledge and skills needed to prepare for an entry-level paraprofessional position in human services.
- Develop a thoughtful, genuine, and empathetic attitude towards human beings.
- Increase the capacity for self-awareness and personal growth.
- Assist consumers and family members in matching needs with available community resources.
- Expand knowledge, skills, and attitudes necessary to help people better understand and help themselves.

Required Courses (14 - 17 units)

	<u>Units</u>
HMS-4 Introduction to Human Services	3
HMS-5 Introduction to Evaluation and Counseling	3
HMS-6 Introduction to Case Management	3
HMS-8 Introduction to Group Process	3
HMS-16 Public Assistance and Benefits	1
WKX HMS 200 Human Services Work Experience	1-2-3-4

Elective Courses (6 units)

	<u>Units</u>
HMS-7 Introduction to Psychosocial Rehabilitation	3
HMS-13 Employment Support Strategies	3
HMS-14 Job Development	3
HMS-17 Introduction to Public Mental Health	3
HMS-18 Introduction to Social Work	3
HMS-19 Generalist Practices of Social Work	3

Total Units:

20 – 23

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Area of Emphasis					
Area of Emphasis Revision	Moreno Valley Norco Riverside City	KIN	REV AOE	Kinesiology AOE Revision	*Description and PLO updates *Required courses: DELETE KIN 8 and 47 ADD KIN 23 *Elective courses: DELETE KIN 8 and 47 ADD KIN 23
Area of Emphasis Revision	Moreno Valley Norco Riverside City	PHY	REV AOE	Add PHY-10 to Math and Science AOE	Add PHY-10 to Math and Science AOE
General Education Requirements – Plan A	Moreno Valley Norco Riverside City	REA	Plan A	REA-3 Area E, Section 2, Option 2	Add REA-3 to Plan A, Area E, Section 2/Self-Development
Basic Skills Competency	Moreno Valley Norco Riverside City	REA	REV AOE	Reading Competency	1. Rea 3 to satisfy the Reading Competency graduation requirement 2. Basic Skills Competency Requirement Area B.2 will be changed to read: <i>Completion of Reading 3 or Reading 83 or Reading 90 with a “C” or higher</i>
Basic Skills Competency	Moreno Valley Norco Riverside City	MAT	REV COMP	Math Competency	Basic Skills Competency Requirement Area A: “Completion Counts” and “placement above Math 35” will be removed and will then read: <i>Students must demonstrate minimum proficiency in mathematics by the successful completion of a Riverside Community College District mathematics course with a “C” or higher selected from Math 1-36 (excluding MAT-32), or MAT-53 or the equivalent [CLEP, AP/IB Exams, Credit by Exam, other pathways such as Completion Counts, courses from other colleges/universities, placement above Math-35; or Early Assessment Test (EAP for CSU, MCAP)].</i>
Course Deletion					

Proposed Curricular Changes

Course Deletion	Riverside City	COM	19	Reader's Theater	There is not enough demand for this course in this area at this time. Several attempts to offer this course in the last few years have been unsuccessful. While the discipline still believes it is an important topic, there does not seem to be a local audience interested in taking the course.
Course Deletion	Moreno Valley	ENG	60A	English Fundamentals: Sentence to Paragraph	We are deleting in response to AB 705 requirements. This class is 3 levels below transfer and no longer a viable placement for students.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Deletion	Norco	ENG	60A	English Fundamentals: Sentence to Paragraph	We are deleting in response to AB 705 requirements. This class is 3 levels below transfer and no longer a viable placement for students.
Course Deletion	Riverside City	ENG	60A	English Fundamentals: Sentence to Paragraph	We are deleting in response to AB 705 requirements. This class is 3 levels below transfer and no longer a viable placement for students.
Course Deletion	Moreno Valley	ENG	60B	English Fundamentals: Paragraph to Essay	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.
Course Deletion	Norco	ENG	60B	English Fundamentals: Paragraph to Essay	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.
Course Deletion	Riverside City	ENG	60B	English Fundamentals: Paragraph to Essay	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.
Course Deletion	Moreno Valley	ENG	70	Composition Fundamentals	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.
Course Deletion	Norco	ENG	70	Composition Fundamentals	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.
Course Deletion	Riverside City	ENG	70	Composition Fundamentals	We are deleting in response to AB 705 requirements. This class is two levels below transfer and no longer a viable placement for students.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Deletion	Moreno Valley	FIT	E2A	First Responder Medical	The FIT E2A course is outdated and doesn't fit in the fire catalog. The course is being relaunched under the EMS catalog as EMS 41 and is updated to meet the needs of the EMS students and faculty.
Course Deletion	Riverside City	SPA	1A	Spanish 1A	Spanish 1A and 1B have not been offered for a decade. 1A filled well, but 1B filled with 2 - 5 students, which means it was consistently cancelled. It made it difficult for these students to complete the 1A/1B transfer sequence.
Course Deletion	Riverside City	SPA	1B	Spanish 1B	Historically, this course enrolls under five students, making it an economically inefficient class. It gets cancelled, putting students in the position of not completing the 1A/1B transfer sequence.
Course Deletion	Riverside City	SPA	52	Introductory Listening Comprehension II	We propose it for deletion because it has not been offered for decades and is historically low-enrolled.
Course Deletion	Riverside City	SPA	53	Intermediate Listening Comprehension I	We propose deletion because the class has not been offered for at least a decade and it was historically low enrolled.
Course Inclusion					
Course Inclusion	Moreno Valley	CAT	INCL 98B	MOV Inclusion CAT-98B	MOV Inclusion CAT-98B
Course Inclusion	Moreno Valley	CIS	INCL 98B	MOV Inclusion CIS-98B	MOV Inclusion CIS-98B
Course Major Modification					
Course Major Modification	Norco	ADJ	9	Law in American Society	Update curriculum. Remove cross-listing with JUS 9 (currently being proposed for deletion). Update GE SLO links.
Course Major Modification	Riverside City	ADJ	9	Law in American Society	Update curriculum. Remove cross-listing with JUS 9 (currently being proposed for deletion). Update GE SLO links.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ADJ	12	Introduction to Criminalistics	<p>to meet CI-D compliance</p> <p>Moreno valley added this course to their inventory, approved by the BOT on April 19, 2016.</p> <p>The course description needed updating to reflect current forensic science preferences and standards, as well as a discipline meeting discussing changing laboratory hours to 12 hours for consistency, relevance, and student experience.</p> <p>Removed cross-listing with JUS 12 (deletion proposal launched). GB</p>
Course Major Modification	Norco	ADJ	12	Introduction to Criminalistics	<p>to meet CI-D compliance</p> <p>Moreno valley added this course to their inventory, approved by the BOT on April 19, 2016.</p> <p>The course description needed updating to reflect current forensic science preferences and standards, as well as a discipline meeting discussing changing laboratory hours to 12 hours for consistency, relevance, and student experience.</p> <p>Removed cross-listing with JUS 12 (deletion proposal launched). GB</p>
Course Major Modification	Riverside City	ADJ	12	Introduction to Criminalistics	<p>to meet CI-D compliance</p> <p>Moreno valley added this course to their inventory, approved by the BOT on April 19, 2016.</p> <p>The course description needed updating to reflect current forensic science preferences and standards, as well as a discipline meeting discussing changing laboratory hours to 12 hours for consistency, relevance, and student experience.</p> <p>Removed cross-listing with JUS 12 (deletion proposal launched). GB</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	ADJ	14	Advanced Criminal Investigation	Correct error, update spelling errors. Also, discipline meeting (04/13/18) addressing disparities in unit offerings/hours and current lab/lecture ratio hours. Removed cross-listing with JUS 14 (deletion proposal at CC). Removed JUS 13 as a prerequisite, and update entry skill links to ADJ 13 (in review).
Course Major Modification	Riverside City	ADJ	14	Advanced Criminal Investigation	Correct error, update spelling errors. Also, discipline meeting (04/13/18) addressing disparities in unit offerings/hours and current lab/lecture ratio hours. Removed cross-listing with JUS 14 (deletion proposal at CC). Removed JUS 13 as a prerequisite, and update entry skill links to ADJ 13 (in review).
Course Major Modification	Moreno Valley	ANT	1L	Physical Anthropology Laboratory	This course is needed to assist our students in transfer and provide additional laboratory choices in the life sciences for non biology majors. They are required to have this lab if they use Anth 1 to fulfill their Life/Biological Sciences and usually have to make it up at their transfer college.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Norco	ANT	1L	Physical Anthropology Laboratory	This course is needed to assist our students in transfer and provide additional laboratory choices in the life sciences for non biology majors. They are required to have this lab if they use Anth 1 to fulfill their Life/Biological Sciences and usually have to make it up at their transfer college.
Course Major Modification	Riverside City	ANT	1L	Physical Anthropology Laboratory	This course is needed to assist our students in transfer and provide additional laboratory choices in the life sciences for non biology majors. They are required to have this lab if they use Anth 1 to fulfill their Life/Biological Sciences and usually have to make it up at their transfer college.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ART	2	History of Western Art: Renaissance through Contemporary	Add assignments ART-2H was approved by the Board of Trustees on January 11, 2013 and thus the course description was changed. 2018: Update course materials and clean up COR
Course Major Modification	Norco	ART	2	History of Western Art: Renaissance through Contemporary	Add assignments ART-2H was approved by the Board of Trustees on January 11, 2013 and thus the course description was changed. 2018: Update course materials and clean up COR
Course Major Modification	Riverside City	ART	2	History of Western Art: Renaissance through Contemporary	Add assignments ART-2H was approved by the Board of Trustees on January 11, 2013 and thus the course description was changed. 2018: Update course materials and clean up COR
Course Major Modification	Moreno Valley	ART	2H	Honors Art History of Western Art: Renaissance through Contemporary	As part of content review, update of course.
Course Major Modification	Norco	ART	2H	Honors Art History of Western Art: Renaissance through Contemporary	As part of content review, update of course.
Course Major Modification	Riverside City	ART	2H	Honors Art History of Western Art: Renaissance through Contemporary	As part of content review, update of course.
Course Major Modification	Moreno Valley	COM	1/1H	Public Speaking	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.
Course Major Modification	Norco	COM	1/1H	Public Speaking	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.
Course Major Modification	Riverside City	COM	1/1H	Public Speaking	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Norco	COM	11	Storytelling	<p>Modifying and Updating SLOs; along with linking the SLOs to the GELOs. Also updating the textbooks. Removing advisories and entrance skills.</p> <p>Additionally, there is a suggestion this course be added to RCCD GE: Humanities to mirror the CSU pattern.</p>
Course Major Modification	Riverside City	COM	11	Storytelling	<p>Modifying and Updating SLOs; along with linking the SLOs to the GELOs. Also updating the textbooks. Removing advisories and entrance skills.</p> <p>Additionally, there is a suggestion this course be added to RCCD GE: Humanities to mirror the CSU pattern.</p>
Course Major Modification	Moreno Valley	COM	12	Intercultural Communication	<p>Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.</p>
Course Major Modification	Norco	COM	12	Intercultural Communication	<p>Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.</p>
Course Major Modification	Riverside City	COM	12	Intercultural Communication	<p>Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.</p>
Course Major Modification	Moreno Valley	COM	13	Gender and Communication	<p>CIPR Cycle, alignment with C-ID TMC (not COR) and accreditation expectations.</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Norco	COM	13	Gender and Communication	CIPR Cycle, alignment with C-ID TMC (not COR) and accreditation expectations.
Course Major Modification	Riverside City	COM	13	Gender and Communication	CIPR Cycle, alignment with C-ID TMC (not COR) and accreditation expectations.
Course Major Modification	Moreno Valley	COM	2	Introduction to Persuasion	Updates to title, description, objectives, slos, methods of instruction and evaluation and texts
Course Major Modification	Norco	COM	2	Introduction to Persuasion	Updates to title, description, objectives, slos, methods of instruction and evaluation and texts
Course Major Modification	Riverside City	COM	2	Introduction to Persuasion	Updates to title, description, objectives, slos, methods of instruction and evaluation and texts
Course Major Modification	Norco	COM	20	Introduction to Communication Theory	The course is designed to meet lower-division transfer requirements for CSU San Bernardino and CSU Fullerton for communication majors and others as may be relevant, and fulfill general education requirements at most transfer institutions.
Course Major Modification	Riverside City	COM	20	Introduction to Communication Theory	The course is designed to meet lower-division transfer requirements for CSU San Bernardino and CSU Fullerton for communication majors and others as may be relevant, and fulfill general education requirements at most transfer institutions.
Course Major Modification	Moreno Valley	COM	3	Argumentation and Debate	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.

Proposed Curricular Changes

Course Major Modification	Norco	COM	3	Argumentation and Debate	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.
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Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	COM	3	Argumentation and Debate	Updating textbooks & SLOs, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.
Course Major Modification	Riverside City	COM	5	Parliamentary Procedure	Updating textbooks, adding course objectives in alignment with CID and eliminating advisories to be consistent with the principles of AB 705.
Course Major Modification	Moreno Valley	COM	51	Enhancing Communication Skills	Modifying and Updating SLOs & objectives. Also updating (deleting) the textbooks.
Course Major Modification	Riverside City	COM	51	Enhancing Communication Skills	Modifying and Updating SLOs & objectives. Also updating (deleting) the textbooks.
Course Major Modification	Moreno Valley	COM	6	Dynamics of Small Group Communication	Updating SLO's, linking to GESLO's, textbook updates
Course Major Modification	Norco	COM	6	Dynamics of Small Group Communication	Updating SLO's, linking to GESLO's, textbook updates
Course Major Modification	Riverside City	COM	6	Dynamics of Small Group Communication	Updating SLO's, linking to GESLO's, textbook updates
Course Major Modification	Moreno Valley	COM	7	Oral Interpretation of Literature	Update course materials to add objectives, modify SLOs, change advisory, and update texts.
Course Major Modification	Norco	COM	7	Oral Interpretation of Literature	Update course materials to add objectives, modify SLOs, change advisory, and update texts.
Course Major Modification	Riverside City	COM	7	Oral Interpretation of Literature	Update course materials to add objectives, modify SLOs, change advisory, and update texts.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	COM	9	Interpersonal Communication	Modifying and Updating SLOs; along with linking the SLOs to the GELOs. Also updating the textbooks. Removing advisories and entrance skills.
Course Major Modification	Norco	COM	9	Interpersonal Communication	Modifying and Updating SLOs; along with linking the SLOs to the GELOs. Also updating the textbooks. Removing advisories and entrance skills.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	COM	9	Interpersonal Communication	<p>Modifying and Updating SLOs; along with linking the SLOs to the GELOs. Also updating the textbooks. Removing advisories and entrance skills.</p> <p>So, COM 9 would be one of five course options to fulfill RCCD GE of Communication Skills which mirrors CSU/IGETC. Additionally, the Discipline proposes that COM 9 be added to RCCD GE: Social Sciences to also mirror the CSU pattern.</p>
Course Major Modification	Moreno Valley	DEH	34	Cultural Diversity in Healthcare	<p>This course is designed to meet the state and national accreditation requirements for an approved Dental Hygiene Program. Update description.</p>
Course Major Modification	Norco	ELE	64	Programmable Logic Controllers	<p>This course is related to electronics and adding a cross listing of electronics will add more respect with electronics students and the electronics industry.</p> <p>Justification for the change in units: This class has not yet been offered. The MAN faculty strongly feel that the amount of time for both lecture and lab is necessary.</p> <p>9-14-18</p> <p>We will be changing the following:</p> <p>Regarding MAN 64, and ELE 64 SLO "Demonstrate the installation maintenance and troubleshooting of PLCs and PLC modules."</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	EMS	40	Emergency Medical Technician Continuing Education	This course is offered to allow EMTs to maintain their certification.
Course Major Modification	Moreno Valley	ENG	11	Creative Writing	updates for general education SLOs and texts
Course Major Modification	Norco	ENG	11	Creative Writing	updates for general education SLOs and texts
Course Major Modification	Riverside City	ENG	11	Creative Writing	updates for general education SLOs and texts
Course Major Modification	Riverside City	ENG	12	Special Studies in Creative Writing	to include general education SLOs and to update course materials
Course Major Modification	Riverside City	ENG	18	Survey of Native American Literature	We streamlined the SLOs for assessment, created course objectives, and updated the textbook section.
Course Major Modification	Moreno Valley	ENG	1A	English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.
Course Major Modification	Norco	ENG	1A	English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.
Course Major Modification	Riverside City	ENG	1A	English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.
Course Major Modification	Moreno Valley	ENG	1AH	Honors English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.
Course Major Modification	Norco	ENG	1AH	Honors English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.
Course Major Modification	Riverside City	ENG	1AH	Honors English Composition	Course SLOs revised, course objectives added, entry requirements updated to match the revised English 50 COR, and textbooks updated.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ENG	20	Survey of African American Literature	We streamlined the SLOs for assessment, created course objectives, and updated the textbook section.
Course Major Modification	Norco	ENG	20	Survey of African American Literature	We streamlined the SLOs for assessment, created course objectives, and updated the textbook section.
Course Major Modification	Riverside City	ENG	20	Survey of African American Literature	We streamlined the SLOs for assessment, created course objectives, and updated the textbook section.
Course Major Modification	Moreno Valley	ENG	23	The Bible As Literature	We updated the SLOs to be fewer and streamlined and added course objectives as well as updated course materials.
Course Major Modification	Norco	ENG	23	The Bible As Literature	We updated the SLOs to be fewer and streamlined and added course objectives as well as updated course materials.
Course Major Modification	Riverside City	ENG	23	The Bible As Literature	We updated the SLOs to be fewer and streamlined and added course objectives as well as updated course materials.
Course Major Modification	Riverside City	ENG	34	Literature by Women	We revised our SLOs and added objectives.
Course Major Modification	Moreno Valley	ENG	35	Women in Literature	We cleaned up the SLOs to make them more streamlined and better for assessment, and we added language to the MoE section about requiring essay writing and defining critical literary analysis. There is also a textbook update.
Course Major Modification	Norco	ENG	35	Women in Literature	We cleaned up the SLOs to make them more streamlined and better for assessment, and we added language to the MoE section about requiring essay writing and defining critical literary analysis. There is also a textbook update.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	ENG	35	Women in Literature	We cleaned up the SLOs to make them more streamlined and better for assessment, and we added language to the MoE section about requiring essay writing and defining critical literary analysis. There is also a textbook update.
Course Major Modification	Norco	ENG	44	Poetry from the Twentieth Century to the Present	We modified the existing five SLOs as four objectives and one outcome. We changed the language of one SLO-turned-objective to reflect the distinct content of the course and we added a corresponding section under course content while also updating that section with contemporary authors. We also updated the textbook section.
Course Major Modification	Riverside City	ENG	44	Poetry from the Twentieth Century to the Present	We modified the existing five SLOs as four objectives and one outcome. We changed the language of one SLO-turned-objective to reflect the distinct content of the course and we added a corresponding section under course content while also updating that section with contemporary authors. We also updated the textbook section.
Course Major Modification	Norco	ENG	45	Modern Drama	We changed four of the SLOs to objectives, keeping only a single SLO. We updated the textbooks and changed the sample assignments to be more specific.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	ENG	45	Modern Drama	We changed four of the SLOs to objectives, keeping only a single SLO. We updated the textbooks and changed the sample assignments to be more specific.
Course Major Modification	Moreno Valley	ENG	50	Basic English Composition	This course was just revised and approved last academic year (2017-18). We are only putting it through a major mod again this year to remove old pre-requisites we no longer offer, to change SLOs to objectives, and to add ESL and Reading as additional disciplines that may teach this course. The intention is to allow faculty with an FSA in English or ESL or Reading to be able to teach the course (not to cross-list the class as a REA or ESL class).
Course Major Modification	Norco	ENG	50	Basic English Composition	This course was just revised and approved last academic year (2017-18). We are only putting it through a major mod again this year to remove old pre-requisites we no longer offer, to change SLOs to objectives, and to add ESL and Reading as additional disciplines that may teach this course. The intention is to allow faculty with an FSA in English or ESL or Reading to be able to teach the course (not to cross-list the class as a REA or ESL class).

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	ENG	50	Basic English Composition	This course was just revised and approved last academic year (2017-18). We are only putting it through a major mod again this year to remove old pre-requisites we no longer offer, to change SLOs to objectives, and to add ESL and Reading as additional disciplines that may teach this course. The intention is to allow faculty with an FSA in English or ESL or Reading to be able to teach the course (not to cross-list the class as a REA or ESL class).
Course Major Modification	Moreno Valley	ENG	6	British Literature I: Anglo-Saxon through Eighteenth Century	We cleaned up the SLOs to make them more streamlined and better for assessment and created objectives. We also updated textbook information and changed the nomenclature of AD to CE.
Course Major Modification	Norco	ENG	6	British Literature I: Anglo-Saxon through Eighteenth Century	We cleaned up the SLOs to make them more streamlined and better for assessment and created objectives. We also updated textbook information and changed the nomenclature of AD to CE.
Course Major Modification	Riverside City	ENG	6	British Literature I: Anglo-Saxon through Eighteenth Century	We cleaned up the SLOs to make them more streamlined and better for assessment and created objectives. We also updated textbook information and changed the nomenclature of AD to CE.
Course Major Modification	Moreno Valley	ENG	7	British Literature II: Romanticism through Modernism/Post-Modernism	We cleaned up the SLOs to make them more streamlined and better for assessment, created objectives, and updated course materials.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	ENG	7	British Literature II: Romanticism through Modernism/Post-Modernism	We cleaned up the SLOs to make them more streamlined and better for assessment, created objectives, and updated course materials.
Course Major Modification	Riverside City	ENG	7	British Literature II: Romanticism through Modernism/Post-Modernism	We cleaned up the SLOs to make them more streamlined and better for assessment, created objectives, and updated course materials.
Course Major Modification	Norco	ENG	8	Introduction to Mythology	We updated/streamlined the course SLOs and added course objectives to highlight how the course fulfills the needs of students seeking degrees/certificates and/or transferring. There is also a textbook update. Also updated cross-listing with HUM 8.
Course Major Modification	Riverside City	ENG	8	Introduction to Mythology	We updated/streamlined the course SLOs and added course objectives to highlight how the course fulfills the needs of students seeking degrees/certificates and/or transferring. There is also a textbook update. Also updated cross-listing with HUM 8.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ENG	90B	Special Topics in English: Research Methodologies	<p>Revised most of the major categories in the COR to emphasize research methodologies across disciplines, updated and expanded the textbook options, and reconfigure it as transfer level and degree-credit course. Added all three colleges to COR.</p> <p>This course is intended to be taught by faculty teaching in the Honors Program across disciplines with an Honors section. It is a writing-based research course so is an ENG class and not intended to be cross-listed, but multiple disciplines are selected as possible for teaching since it is an academic discipline-based research methodologies course. Selected disciplines: ADJ,</p>
Course Major Modification	Riverside City	ENG	90B	Special Topics in English: Research Methodologies	<p>Revised most of the major categories in the COR to emphasize research methodologies across disciplines, updated and expanded the textbook options, and reconfigure it as transfer level and degree-credit course. Added all three colleges to COR.</p> <p>This course is intended to be taught by faculty teaching in the Honors Program across disciplines with an Honors section. It is a writing-based research course so is an ENG class and not intended to be cross-listed, but multiple disciplines are selected as possible for teaching since it is an academic discipline-based research methodologies course. Selected disciplines: ADJ,</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	ESL	90L	Special Topics in English as a Second Language: Punctuation of Phrases and Clauses	This is a new course that combines two existing courses (ESL 90H and ESL 90I). The existing courses have been taught face to face multiple times. The new course is the same content of the two existing courses.
Course Major Modification	Norco	ESL	90L	Special Topics in English as a Second Language: Punctuation of Phrases and Clauses	This is a new course that combines two existing courses (ESL 90H and ESL 90I). The existing courses have been taught face to face multiple times. The new course is the same content of the two existing courses.
Course Major Modification	Riverside City	ESL	90L	Special Topics in English as a Second Language: Punctuation of Phrases and Clauses	This is a new course that combines two existing courses (ESL 90H and ESL 90I). The existing courses have been taught face to face multiple times. The new course is the same content of the two existing courses.
Course Major Modification	Moreno Valley	ESL	90M	Special Topics in English as a Second Language: Articles and Prepositions	Enhances students' knowledge of prepositions and articles used in Academic English needed to successfully complete English 1A and other transfer-level courses. This course encourages second language learners to master idioms and prepositional phrases in the English language.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	ESL	90M	Special Topics in English as a Second Language: Articles and Prepositions	Enhances students' knowledge of prepositions and articles used in Academic English needed to successfully complete English 1A and other transfer-level courses. This course encourages second language learners to master idioms and prepositional phrases in the English language.
Course Major Modification	Riverside City	ESL	90M	Special Topics in English as a Second Language: Articles and Prepositions	Enhances students' knowledge of prepositions and articles used in Academic English needed to successfully complete English 1A and other transfer-level courses. This course encourages second language learners to master idioms and prepositional phrases in the English language.
Course Major Modification	Moreno Valley	GEG	1/1H	Physical Geography	Link SLOs to GE outcomes. Add assignments. Update textbooks.
Course Major Modification	Norco	GEG	1/1H	Physical Geography	Link SLOs to GE outcomes. Add assignments. Update textbooks.
Course Major Modification	Riverside City	GEG	1/1H	Physical Geography	Link SLOs to GE outcomes. Add assignments. Update textbooks.
Course Major Modification	Moreno Valley	HLS	1	Introduction to Homeland Security	Adding course objectives as required; updating course description and textbook information.
Course Major Modification	Moreno Valley	HLS	2	Preparedness for Emergencies, Disasters & Homeland Security Incidents	Add objectives for the course, which are now required, and to update the course description and textbook information.
Course Major Modification	Moreno Valley	HLS	3	Response to Emergencies, Disasters and Homeland Security Incidents	Update description, textbook, and add objectives to the course.
Course Major Modification	Moreno Valley	HLS	4	Recovery in Emergencies, Disasters and Homeland Security Incidents	Update course objectives, course description, and textbook.
Course Major Modification	Moreno Valley	HLS	5	Investigation of Emergencies, Disasters and Homeland Security Incidents	Update course description, objectives, and textbook.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	HLS	6	Case Studies in Emergencies, Disasters and Homeland Security Incidents	Update course description, objectives, and textbook.
Course Major Modification	Moreno Valley	HUM	23	The Bible As Literature	We updated the Methods of Evaluation section to add language clarifying what is meant by critical thinking and requiring formal academic essay writing. There is also a textbook update.
Course Major Modification	Norco	HUM	23	The Bible As Literature	We updated the Methods of Evaluation section to add language clarifying what is meant by critical thinking and requiring formal academic essay writing. There is also a textbook update.
Course Major Modification	Riverside City	HUM	23	The Bible As Literature	We updated the Methods of Evaluation section to add language clarifying what is meant by critical thinking and requiring formal academic essay writing. There is also a textbook update.
Course Major Modification	Moreno Valley	HUM	8	Introduction to Mythology	We updated/streamlined the course SLOs and added course objectives to highlight how the course fulfills the needs of students seeking degrees/certificates and/or transferring. There is also a textbook update. Also updated cross-listing with ENG 8.
Course Major Modification	Norco	HUM	8	Introduction to Mythology	We updated/streamlined the course SLOs and added course objectives to highlight how the course fulfills the needs of students seeking degrees/certificates and/or transferring. There is also a textbook update. Also updated cross-listing with ENG 8.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	HUM	8	Introduction to Mythology	We updated/streamlined the course SLOs and added course objectives to highlight how the course fulfills the needs of students seeking degrees/certificates and/or transferring. There is also a textbook update. Also updated cross-listing with ENG 8.
Course Major Modification	Moreno Valley	JOU	1	Introduction to Journalism	Add course objectives. Update SLOs. Update entrance skills.
Course Major Modification	Riverside City	JOU	1	Introduction to Journalism	Add course objectives. Update SLOs. Update entrance skills.
Course Major Modification	Moreno Valley	JOU	7	Mass Communications	Add course objectives. Update SLOs. Update entrance skills.
Course Major Modification	Norco	JOU	7	Mass Communications	Add course objectives. Update SLOs. Update entrance skills.
Course Major Modification	Riverside City	JOU	7	Mass Communications	Add course objectives. Update SLOs. Update entrance skills.
Course Major Modification	Riverside City	KIN	28	Basketball Theory	Add course learning objectives, update SLO's, update course content and update course materials. Update description.
Course Major Modification	Riverside City	KIN	44	Yoga Instructor Training	Discipline name change PHP to KIN, update description.
Course Major Modification	Norco	KIN	A03	Adaptive Physical Fitness	Adding course learning objectives and updating SLOs and course materials
Course Major Modification	Riverside City	KIN	A03	Adaptive Physical Fitness	Adding course learning objectives and updating SLOs and course materials
Course Major Modification	Riverside City	KIN	A04	Adaptive Water Exercise	Adding course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	A07	Badminton	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	A11	Tennis, Beginning	Add Learning Objectives, update SLO's and update course materials.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	KIN	A12	Tennis, Intermediate	Add learning objectives, update entrance skills, update SLO's and update course materials.
Course Major Modification	Riverside City	KIN	A13	Tennis, Advanced	Add learning objectives, update entrance skills, update SLO's and update course materials.
Course Major Modification	Norco	KIN	A20	Golf, Beginning	Add course learning objectives, update SLO's, and update course materials.
Course Major Modification	Riverside City	KIN	A20	Golf, Beginning	Add course learning objectives, update SLO's, and update course materials.
Course Major Modification	Norco	KIN	A21	Golf, Intermediate	Add course learning objectives, update SLO's and update course materials
Course Major Modification	Riverside City	KIN	A21	Golf, Intermediate	Add course learning objectives, update SLO's and update course materials
Course Major Modification	Riverside City	KIN	A31A	Beginning Water Aerobics and Deep Water Exercise	Add course learning objectives, update SLO's, and update course materials.
Course Major Modification	Riverside City	KIN	A31B	Intermediate Water Aerobics and Deep Water Exercise	Adding course learning objectives and updating the SLO's and course materials.
Course Major Modification	Riverside City	KIN	A31C	Advanced Water Aerobics and Deep Water Exercise	Adding course learning objectives and updating the SLO's and course materials.
Course Major Modification	Norco	KIN	A55	Slow Pitch Softball	Add course learning objectives and update course materials.
Course Major Modification	Riverside City	KIN	A55	Slow Pitch Softball	Add course learning objectives and update course materials.
Course Major Modification	Riverside City	KIN	A67	Volleyball, Beginning	Add course learning objectives, update SLO's, update sample assignments and update course materials. Update description.
Course Major Modification	Riverside City	KIN	A68	Volleyball, Intermediate	Add course learning objectives, update SLO's, update sample assignments and update course materials.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Riverside City	KIN	A69	Volleyball, Advanced	Add course learning objectives, update SLO's, update sample assignments and update course materials. Update description.
Course Major Modification	Moreno Valley	KIN	A86	Step Aerobics	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	A86	Step Aerobics	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Moreno Valley	KIN	A87	Step Aerobics, Intermediate	Add course learning objectives, update SLO's, update course content and update course materials. update description.
Course Major Modification	Riverside City	KIN	A87	Step Aerobics, Intermediate	Add course learning objectives, update SLO's, update course content and update course materials. update description.
Course Major Modification	Moreno Valley	KIN	A88	Step Aerobics, Advanced	Add course learning objectives, update SLO's, update course content, and update course materials.
Course Major Modification	Riverside City	KIN	A88	Step Aerobics, Advanced	Add course learning objectives, update SLO's, update course content, and update course materials.
Course Major Modification	Moreno Valley	KIN	A89A	Beginning Body Sculpting	Add course learning objectives, update SLO's and update course materials.
Course Major Modification	Riverside City	KIN	A89A	Beginning Body Sculpting	Add course learning objectives, update SLO's and update course materials.
Course Major Modification	Moreno Valley	KIN	A89B	Intermediate Body Sculpting	Add course learning objectives, update SLO's, update course content and update course materials
Course Major Modification	Riverside City	KIN	A89B	Intermediate Body Sculpting	Add course learning objectives, update SLO's, update course content and update course materials

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	KIN	A89C	Advanced Body Sculpting	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	A89C	Advanced Body Sculpting	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	V04	Basketball, Varsity, Men	Add course learning objectives, update SLO's, update course content and update course materials.
Course Major Modification	Riverside City	KIN	V05	Baseball, Varsity, Men	Add course learning objectives, update SLO's and update course materials. Update description.
Course Major Modification	Riverside City	KIN	V52	Fastpitch Fundamentals: Offensive	Update SLOs and course materials, description.
Course Major Modification	Riverside City	KIN	V53	Fastpitch Fundamentals: Defensive	Add course learning objectives, update SLO's, update sample assignments and update course materials, description.
Course Major Modification	Riverside City	KIN	V92	Weight Training, Varsity Athletes	Add course learning objectives, update SLO's and update course materials. update description.
Course Major Modification	Norco	KIN	V94	In-Season Varsity Sport Conditioning	Add course learning objectives, update SLO's, update course content, update sample assignments, and update course materials
Course Major Modification	Riverside City	KIN	V94	In-Season Varsity Sport Conditioning	Add course learning objectives, update SLO's, update course content, update sample assignments, and update course materials
Course Major Modification	Moreno Valley	MAT	12/12H	Statistics	The course is due for revision. In aligning the course with the C-ID descriptor, enough material was added to justify an increase in unit count.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	MAT	12/12H	Statistics	The course is due for revision. In aligning the course with the C-ID descriptor, enough material was added to justify an increase in unit count.
Course Major Modification	Riverside City	MAT	12/12H	Statistics	The course is due for revision. In aligning the course with the C-ID descriptor, enough material was added to justify an increase in unit count.
	Moreno Valley	MDA	10	Medical Terminology	New course combining MDA-1A and MDA-1B into one class.
	Moreno Valley	MDA	11	Medical Documentation and Terminology	Course is being added at recommendation of Advisory Committee and medical assisting survey. It is designed to improve student's ability to document pertinent information in patient's record.
	Moreno Valley	MDA	50	Medical Assisting Core	Course being added based on feedback from industry.
	Moreno Valley	MDA	54A	Clinical Medical Assisting II	Additional lecture and laboratory hours needed to allow the students more practice time to acquire basic skills needed in a medical office.
Course Major Modification	Moreno Valley	MDA	54B	Clinical Medical Assisting II	Adding objectives and updating course information .
	Moreno Valley	MDA	58A	Medical Transcription	Adding objectives and updating course information
	Moreno Valley	MDA	58B	Advanced Medical Transcription	Adding objectives and updating course information
Course Major Modification	Moreno Valley	MDA	59	Medical Office Procedures	Updating course information, change in units and adding objectives
	Moreno Valley	MDA	60	Survey of Human Disease Processes	Adding objectives and updating textbook/course information
	Moreno Valley	MDA	61	Pharmacology for Medical Office Personnel	Add objectives and update textbook/course information
	Moreno Valley	MDA	62	CPT/Coding	Adding course objectives and updating course information.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
	Moreno Valley	MDA	63	Diagnostic Coding	Adding course objectives and updating course information.
	Moreno Valley	MDA	64	Advanced Diagnostic Coding	Add course objectives and update course information.
	Moreno Valley	MDA	100	Clinical Externship	This is a new course based on recommendations by Advisory Committee. It designed to provide students with on-the-job experience.
	Moreno Valley	MDA	200	Medical Assisting Work Experience	To change the course description to be compliant with the State Chancellor's office recommendation. COR has not been updated since 2008.
Course Major Modification	Moreno Valley	REA	3	Reading for Academic and Lifelong Literacy	The reading discipline revised the course outline of record so there is an emphasis on academic and lifelong literacy. We included psychological, social, and physical factors that affect academic achievement and learning beyond college. We would like this course to satisfy the CSU General Education requirement for Lifelong Learning and Self-Development and the RCCD General Education requirement for Area E, Section 2 on Self Development. This class will also be added to the courses that satisfy the reading competency requirement. Update description.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Norco	REA	3	Reading for Academic and Lifelong Literacy	The reading discipline revised the course outline of record so there is an emphasis on academic and lifelong literacy. We included psychological, social, and physical factors that affect academic achievement and learning beyond college. We would like this course to satisfy the CSU General Education requirement for Lifelong Learning and Self-Development and the RCCD General Education requirement for Area E, Section 2 on Self Development. This class will also be added to the courses that satisfy the reading competency requirement. Update description.
Course Major Modification	Riverside City	REA	3	Reading for Academic and Lifelong Literacy	The reading discipline revised the course outline of record so there is an emphasis on academic and lifelong literacy. We included psychological, social, and physical factors that affect academic achievement and learning beyond college. We would like this course to satisfy the CSU General Education requirement for Lifelong Learning and Self-Development and the RCCD General Education requirement for Area E, Section 2 on Self Development. This class will also be added to the courses that satisfy the reading competency requirement. Update description.
Course Major Modification	Moreno Valley	REA	4	Critical Reading as Critical Thinking	Reduction of the number of Student Learning Outcomes. Update description.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	REA	4	Critical Reading as Critical Thinking	Reduction of the number of Student Learning Outcomes. Update description.
Course Major Modification	Riverside City	REA	4	Critical Reading as Critical Thinking	Reduction of the number of Student Learning Outcomes. Update description.
Course Major Modification	Moreno Valley	SPA	1	Spanish 1	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Norco	SPA	1	Spanish 1	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	1	Spanish 1	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Moreno Valley	SPA	11	Spanish Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.
Course Major Modification	Norco	SPA	11	Spanish Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.
Course Major Modification	Riverside City	SPA	11	Spanish Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.
Course Major Modification	Moreno Valley	SPA	12	Latin American Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Norco	SPA	12	Latin American Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.
Course Major Modification	Riverside City	SPA	12	Latin American Culture and Civilization	Update description and textbooks; add objectives and sample methods of evaluation and instruction; edit course content.
Course Major Modification	Moreno Valley	SPA	1H	Honors Spanish 1	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	1H	Honors Spanish 1	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Moreno Valley	SPA	2	Spanish 2	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content.
Course Major Modification	Norco	SPA	2	Spanish 2	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content.
Course Major Modification	Riverside City	SPA	2	Spanish 2	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content.
Course Major Modification	Moreno Valley	SPA	2H	Honors Spanish 2	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	SPA	3	Spanish 3	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Norco	SPA	3	Spanish 3	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	3	Spanish 3	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Moreno Valley	SPA	3N	Spanish for Spanish Speakers	Update course materials and add course objectives.
Course Major Modification	Riverside City	SPA	3N	Spanish for Spanish Speakers	Update course materials and add course objectives.
Course Major Modification	Moreno Valley	SPA	4	Spanish 4	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Norco	SPA	4	Spanish 4	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	4	Spanish 4	Update description and textbooks; clarify SLO 3; add objectives, TBA lab content, and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	51	Introductory Listening Comprehension I	Update description; clarify SLO 3; add objectives and sample methods of evaluation and instruction

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
Course Major Modification	Moreno Valley	SPA	8	Intermediate Conversation	Update description and textbooks; clarify SLO 3; add objectives and sample methods of evaluation and instruction; revise content
Course Major Modification	Norco	SPA	8	Intermediate Conversation	Update description and textbooks; clarify SLO 3; add objectives and sample methods of evaluation and instruction; revise content
Course Major Modification	Riverside City	SPA	8	Intermediate Conversation	Update description and textbooks; clarify SLO 3; add objectives and sample methods of evaluation and instruction; revise content
Course Minor Modification					
Course Minor Modification	Norco	CON	67	Mechanical Code	New Edition to text
Course Minor Modification	Norco	CON	70	Fundamentals of Soils Technology	Change under materials the Uniform Building Code 1997 to International Building Code 2015
New Course					
New Course	Moreno Valley	ADJ	40	Law Enforcement Crime Analysis	This is a new course that will become part of a new program in Crime Analysis designed to meet the needs of law enforcement to incorporate technology in the analysis of patterns of criminal acts.
New Course	Norco	BUS	DISC APP	Apprenticeship	Apprenticeship new discipline at Norco
New Course	Moreno Valley	EMS	41	Emergency Medical Responder	To help prepare students to meet the rigors of an entry-level provider for fire, EMS and safety positions in private or public setting that deal with medical and traumatic injuries.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
New Course	Moreno Valley	ENG	90BH	Honors Special Topics in English: Research Methodologies	<p>Revised most of the major categories in the COR to emphasize research methodologies across disciplines, updated and expanded the textbook options, and reconfigure it as transfer level and degree-credit course. Added all three colleges to COR.</p> <p>This course is intended to be taught by faculty teaching in the Honors Program across disciplines with an Honors section. It is a writing-based research course so is an ENG class and not intended to be cross-listed, but multiple disciplines are selected as possible for teaching since it is an academic discipline-based research methodologies course. Selected disciplines: ADJ,</p>
New Course	Riverside City	ENG	90BH	Honors Special Topics in English: Research Methodologies	<p>Revised most of the major categories in the COR to emphasize research methodologies across disciplines, updated and expanded the textbook options, and reconfigure it as transfer level and degree-credit course. Added all three colleges to COR.</p> <p>This course is intended to be taught by faculty teaching in the Honors Program across disciplines with an Honors section. It is a writing-based research course so is an ENG class and not intended to be cross-listed, but multiple disciplines are selected as possible for teaching since it is an academic discipline-based research methodologies course. Selected disciplines: ADJ,</p>

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
New Course	Moreno Valley Norco Riverside City	MAT	105	Corequisite Support for Math 5	Citing AB 705, students whose high school math courses and GPA are below established State levels from CCCC, are more likely to succeed in a college level math course with support.
New Course	Moreno Valley Norco Riverside City	MAT	112	Corequisite Support for Math 12	Citing AB 705, students whose high school math courses and GPA are below established State levels from CCCC, are more likely to succeed in a college level math course with support.
New Course	Moreno Valley Norco Riverside City	MAT	125	Corequisite Support for Math 25	Citing AB 705, students whose high school math courses and GPA are below established State levels from CCCC, are more likely to succeed in a college level math course with support.
New Course	Moreno Valley Norco Riverside City	MAT	136	Corequisite Support for Math 36	Citing AB 705, students whose high school math courses and GPA are below established State levels from CCCC, are more likely to succeed in a college level math course with support.
New Course	Moreno Valley	MDA	54A	Clinical Medical Assisting I	Additional lecture and laboratory hours needed to allow the students more practice time to acquire basic skills needed in a medical office.
New Course	Riverside City	MUS	98	Careers in Music	Necessary career information and guidance for modern music students and students interested in similar, entrepreneurial careers. This course is consistent with similar course offerings at the CSU.

Proposed Curricular Changes

Course_Proposal Title	Course_Campus (Multi) Title	Course_Subject Code	Course Course Number	Course Title	Course Rationale
New Course	Riverside City	MUS	P11	Live Sound Techniques I	New course in demand by many music technology students. Will become part of a future additional music technology certificate.
New Program					
New Program	Moreno Valley	FIT	CERT FSL	Fire Service Leadership	New program
New Program	Moreno Valley	HLS	CERT	Homeland Security, Moreno Valley	New program
New Program	Riverside City	KIN	RADT ND	Associate in Science in Nutrition and Dietetics for Transfer	New program
New Program	Riverside City	THE	CERT MT	Musical Theatre Local Certificate	New program
New Program	Moreno Valley		CERT	IT Systems Support and Sales	New program
New Program	Moreno Valley		CERT	Education Paraprofessional	New program
New Program	Riverside City	THE	CERT TT	Technical Theatre CTE Certificate	New program
Program Modification					
Program Modification	Moreno Valley	ADJ	CERT BPS	PRGM MOD AdminofJus/Basic Public Safety Dispatch, Moreno Valley	See attached POR
Program Modification	Moreno Valley	ADJ	CERT DA	PRGM MOD AdminofJus/Basic Correctional Deputy Academy, Moreno Valley	See attached POR
Program Modification	Moreno Valley	ADJ	CERT LEI	PRGM MOD AdminofJus/LawEnf BasicPcOffAcad Intensive, Moreno Valley	See attached POR
Program Modification	Moreno Valley	ADJ	CERT LEM	PRGM MOD AdminofJus/LawEnf BasicPcOffModAcad, Moreno Valley	See attached POR
Program Modification	Moreno Valley		MCE/MAS 718	Medical Assisting	See attached POR

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R___M_√_N___

TOPs Code: 2133.00

Fire Service Leadership

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

This program is a professional development program designed for experienced firefighters within the firefighting industry. Modeled after the California State Fire Marshal's Company Officer and Chief Officer Certification Program, this program allows students to take courses to satisfy the certification requirements of the State Fire Marshal while simultaneously earning degree credit. The program emphasizes ethical managerial leadership practices and provides breadth in areas of instruction, command, human resources, administration, leadership, ethics, and organizational finance.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Demonstrate skills and knowledge that is expected of upper level management positions within the fire service through application of leadership, management, and ethical decision making models.
- Analyze complex emergency response scenarios and effectively identify strategies and tactics for successful mitigation.
- Develop mission-specific goals and strategies to support executive leadership and effectively manage fire department daily operations as well as all-risk situations.
- Competently apply and continuously analyze intergovernmental relationships between city, county, state, and federal agencies as they are defined in the National Incident Management system and the State of California Master Mutual Aid Plan.

Required Courses

		<u>Units</u>
FIT-C-30	Intermediate ICS	0.50
FIT-CO2A	Human Resource Management	2.00
FIT-CO2B	General Administrative Functions	1.00
FIT-CO2C	Fire Inspection & Investigations	2.00
FIT-CO2D	All Risk Command Operations	2.00
FIT-CO2E	Wildland Incident Operations	1.50
FIT-CFO3A	Human Resource Management Chief Fire Officer	1.50
FIT-CFO3B	Budget and Fiscal Responsibilities Chief Fire Officer	1.00
FIT-CFO3C	General Administration Functions Chief Fire Officer	1.00
FIT-CFO3D	Emergency Services Delivery Responsibilities	1.00
FIT-M20	Personal Philosophy-Leadership	2.50
FIT-M21	Leading Others Ethically	2.50

Elective Courses

		<u>Units</u>
N/A		0.00

Total Units: **18.50**

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R__M_X_N__

TOPs Code:2105.30_43.0301

Homeland Security

Program Proposal

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

This program focuses on intensive instruction designed to prepare students for jobs in homeland security.

PROGRAM DESCRIPTION

This program is designed to introduce students to a comprehensive overview of homeland security from an all-hazard, multidisciplinary perspective. Examination of threats to homeland security, including natural and technological disasters, as well as acts of domestic and international terrorism, including weapons of mass destruction. Roles and responsibilities of government agencies, private organizations, and individual citizens in homeland security including law enforcement, fire, EMS, public health, education, mental health; and water, utility, and sanitation districts. Upon completion of HLS-1, students will meet the state and federal requirements for certification in SEMS/NIMS by completing: IS 100, Introduction to Incident Command; IS 200 ICS for Single Resources and Initial Action Incidents; IS 700 National Incident Management System: An Introduction; and IS 800 National Response Plan: An Introduction.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Define the roles and responsibilities of government agencies, private organizations, and individual citizens in the field of homeland security.
- Discuss specific types of threats to homeland security.
- Describe basic preparedness for major incidents from multi-disciplinary perspectives.
- Compare and contrast the different roles and responsibilities required for an effective local, state, and federal response structure.
- Conduct an examination of recovery efforts using a multi-disciplinary approach.
- Identify investigative techniques, legal issues, resources, and documentation required of first responders, emergency personnel, and community members for major incidents.
- Using case studies, analyze all-hazard, multi-disciplinary situations covering current and historical events and summarize their impact on society and policy.

Required Courses (18 units):

Units

HLS-1 Introduction to Homeland Security	3
HLS-2 Preparedness for Emergencies, Disasters and Homeland Security Incidents	3
HLS-3 Response to Emergencies, Disasters and Homeland Security Incidents	3
HLS-4 Recovery in Emergencies, Disasters and Homeland Security Incidents	3
HLS-5 Investigation of Emergencies, Disasters and Homeland Security Incidents	3
HLS-6 Case Studies in Emergencies, Disasters and Homeland Security Incidents	3

Total Units:

18

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R_X M__N__

TOPs Code: 130600_____

Associate in Science in Nutrition and Dietetics for Transfer degree

PROGRAM PREREQUISITE:

None.

Short description of Program

The Associate Degree for Transfer in Nutrition and Dietetics prepares students for success in a baccalaureate degree in Nutrition and Dietetics with the lower division course work required to transfer into the CSU system. Students completing the Associate Degree for Transfer in Nutrition and Dietetics will be prepared to transfer to a CSU as juniors and pursue a baccalaureate degree in Nutrition and Dietetics. Students transferring to a non-CSU campus should consult the catalog and determine the specific requirements of the campus to which they are applying.

The study of Nutrition provides a broad foundation in a practical and personally applicable exposure to a variety of scientific areas of nutrition, such as Chemistry, Microbiology, Anatomy, Physiology and Biology. Students in the program learn how the scientific method and process contributes to nutritional requirements and how nutrients function from a cellular to a more practical level and then apply this knowledge to their own health. This program will help the student understand the relationship of nutrition and disease prevention throughout the lifecycle.

Program Learning Outcomes

Upon successful completion of this program, students should be able to:

- Evaluate scientific concepts of nutrition related to the functioning of the nutrients in the basic life process and apply these concepts to determine the effects of nutrients on the human body.
- Outline the process by which the human body ingests, digests, absorbs, transports, utilizes and excretes food substances.
- List and describe the basic chemical structures of the six classes of nutrients, their action, interaction and balance in relation to health and disease.

Required Courses (15-21 units)

		<u>Units</u>
KIN-4	Nutrition	3
PSY-1	Introduction to Psychology	3
CHE-1A	General Chemistry, 1A	5
OR		
CHE 1A/1AH AND CHE-1B/1BH	General Chemistry/Honors, 1A/1AH and 1B/1BH	10
BIO 55	Microbiology	4

List A: Select one to two (3-13 units)

CHE 1A/1AH		
AND		
CHE 1B/1BH	General Chemistry 1A/1AH and 1B/1BH	10
BIO 50A	Anatomy and Physiology 1	4
AND		
BIO 50B	Anatomy and Physiology 2	4
MATH 12/12H	Statistics/Statistics Honors	4
OR		
SOC 48	Statistics for the Behavioral Sciences	3
Or		
PSY 48	Statistics for the Behavioral Sciences	3

List B – Select one (3-4 units)

HES 1	Health Science	3
OR		
KIN 36	Wellness: Lifestyle Choices	3

Associate Degree for Transfer

The Associate Degree for Transfer in Nutrition and Dietetics will be awarded upon completion of course work totaling 60 California State University (CSU) transferable units including the major requirements and the Intersegmental General Education Transfer Curriculum (IGETC) or California State University General Education (SCUGE) requirements with a minimum grade point average of 2.0. All courses in the major must be completed with a grade "C" or better.

Proposal Form for New Local Certificate

RIVERSIDE CITY COLLEGE

TITLE: Musical Theatre Local Certificate

DATE OF REQUEST: 10/30/18
FACULTY MEMBER SPONSORING PROPOSAL: Jodi Julian
CURRICULUM COMMITTEE REPRESENTATIVE: Mark Haines
DEPARTMENT CHAIR: Jodi Julian

RATIONALE FOR PROPOSED CERTIFICATE:

As a community college preparing students for BFA programs in Musical Theatre as a Discipline (along with the integration of Performance Riverside, our Discipline Musical Theatre Summer Conservatory, and multiple area productions and theme parks presenting musical theatre) it is imperative we explore a certificate not only to go along with the ADT, but to prepare students for work in the industry.

PROGRAM OUTLINE OF RECORD

Musical Theatre Local Certificate

College: Riverside City College

SHORT DESCRIPTION OF PROGRAM

The Musical Theatre Program is a dynamic training experience for students who seek a professional career in Musical Theatre. The curriculum is fundamentally craft-based, offering rich and intensive courses in singing, acting, music and dancing. We also have a commitment to bringing in guest artists and other visiting professionals to complement our existing curriculum. Our comprehensive course of study requires that students who successfully complete the program must be motivated, committed, hard-workers, as well as gifted. Students must demonstrate continued progress and development and pass ongoing faculty evaluation in order to remain in the program. Performance opportunities include Performance Riverside, a semi-professional theatre located on the campus of Riverside City College, which is home to a season of three productions each year, and, our flexible black box space which produces 1-2 productions each year.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Perform and/or design material appropriate to their area of emphasis as individuals in productions.
- Demonstrate identify, and work conceptually with all elements and styles of theatre.
- Experience the process of audition, rehearsal, design and performance through various forms of theatrical literature.

PLEASE ATTACH ADDITIONAL PAGES IF NEEDED

Proposal Form due to Technical Review Committee Chair by deadline above, for possible inclusion in Fall Catalog. All changes are District-Wide, unless changes are college-specific, and require discipline and department approval, where appropriate.

REQUIRED COURSES

MUSICAL THEATRE TECHNIQUES (Choose 9 units from the following):	UNITS
THE-37 Musical Theatre Techniques	3
THE-55 Beginning Musical Theatre I	3
THE-56 Beginning Musical Theatre II	3
THE-57 Intermediate Musical Theatre I	3
THE 58 Intermediate Musical Theatre II	3
MUSICAL THEATRE PRACTICUM (Choose 3 units from the following):	UNITS
THE-5 Theater Practicum	3
THE-6 Advanced Theater Practicum	3
DANCE TECHNIQUES (Choose 2 units from the following):	UNITS
DAN-D60 Dance Techniques for Musical Theatre	0.5
DAN-D20 Introduction to Social Dance	1
DAN-D21 Ballet, Beginning	1
DAN-D22 Ballet, Intermediate	1
DAN-D23 Ballet, Advanced	1
DAN-D30 Social Dance Styles	1
DAN-D32 Jazz, Beginning	1
DAN-D33 Jazz, Intermediate	1
DAN-D34 Jazz, Advanced	1
DAN-D43 Tap, Beginning	1
DAN-D44 Tap, Intermediate	1
DAN-D45 Tap, Advanced	1
CLASS PIANO (Choose 1 unit from the following):	UNITS
MUS-32A Class Piano I	1
MUS-32B Class Piano II	1
MUS-32C Class Piano III	1
MUS-32D Class Piano IV	1
APPLIED MUSIC (Choose 2 units from the following):	UNITS
MUS-38 Beginning Applied Music I	2
MUS-78 Beginning Applied Music II	2
MUS-87 Applied Music Training	1
TOTAL: 17 UNITS	

PLEASE ATTACH ADDITIONAL PAGES IF NEEDED

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RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE OF RECORD

College R__M__N__
TOP's Code: 0708.20

**IT Technician Pathway - Certificate in IT Systems Support and
Sales**

PROGRAM PREREQUISITE:

None

SHORT DESCRIPTION OF PROGRAM:

The IT Systems Support and Sales certificate will provide students with proficiency in the areas of computer hardware and software troubleshooting, operating systems configuration, practical networking and security, customer service, user support, business retail practices.

PROGRAM LEARNING OUTCOMES:

Upon successful completion of this program, students should be able to:

- 1) Troubleshoot computer hardware and software issues.
- 2) Install and configure systems for personal and business usage.
- 3) Configure home and small business networking and security settings.
- 4) Provide user support and customer service with technical problems.
- 5) Apply business and communication practices in technical system services, maintenance and support.

The certificate program requires the completion of 6 core classes, for a total of 18 units.

<u>Required Courses</u>	<u>Units</u>
BUS-10 Introduction to Business	3
BUS-24 Business Communication	3
BUS-47 Applied Business and Management Ethics	3
CIS-1A Introduction to Computer Information Systems	3
CIS-25 Information and Communication Technology Essentials	3
<hr/>	
Total Units:	15

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
PROGRAM OUTLINE of RECORD**

College: R M_X N _

TOPs Code: _____

Education Paraprofessional Program

PROGRAM PREREQUISITE:

None.

SHORT DESCRIPTION of PROGRAM

This program prepares individuals to assist a teacher in regular classroom settings or in providing instruction and supervision to special student populations, such as bilingual/bicultural students, special education students, adult learners, and students learning English. This includes instruction in techniques of general classroom supervision, maintaining order, assisting with lessons, and carrying out related assignments.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Provide assistance to a teacher in regular classroom settings or in facilitating instruction and supervision to special student populations, such as bilingual/bicultural students, special education students, adult learners, and students learning English.
- Demonstrate instruction techniques of general classroom, such as assisting with lessons, maintaining order and implementing related assignments.
- Engage in professional communication with teachers and related school staff.

Required Courses

Units

EDU-1	Introduction to Elementary Classroom Teaching	4 units
EDU-200	Education Work Experience	1 unit
EAR-20	Child Growth and Development	3 units
HES-1	Health Science	3 units
COM-1/1H	Public Speaking	3 units
ENG 1A/1AH	English Composition	4 units
BIO 1/1H	General Biology	4 units

Total: 22 units

Total Units: 22 units

Proposal Form for New CTE Certificate

RIVERSIDE CITY COLLEGE

TITLE: Technical Theatre CTE Certificate

CODING: 1006

DATE OF REQUEST:

10/30/18

FACULTY MEMBER SPONSORING PROPOSAL:

Jodi Julian

CURRICULUM COMMITTEE REPRESENTATIVE:

Mark Haines

DEPARTMENT CHAIR:

Jodi Julian

RATIONALE FOR PROPOSED CERTIFICATE:

With the attached job market data it is imperative we find a solution for area technicians to work in the industry or prepare them for transfer.

PROGRAM OUTLINE OF RECORD

Technical Theatre CTE Certificate

College: Riverside City College

SHORT DESCRIPTION OF PROGRAM

This program will provide training in basic technical theatre skills for career employment in production and performance within the Theatre Industry

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Perform and/or design material appropriate to their area of emphasis as individuals in productions.
- Demonstrate identify, and work conceptually with all elements and styles of theatre.
- Experience the process of audition, rehearsal, design and performance through various forms of theatrical literature.

PLEASE ATTACH ADDITIONAL PAGES IF NEEDED

Proposal Form due to Technical Review Committee Chair by deadline above, for possible inclusion in Fall Catalog. All changes are District-Wide, unless changes are college-specific, and require discipline and department approval, where appropriate.

REQUIRED COURSES

THEATRE STAGECRAFT AND PRACTICUM (9 units):

	UNITS
THE-41 Elementary Stagecraft	3
THE-5 Theater Practicum	3
THE-6 Advanced Theater Practicum	3

DESIGN AND PRACTICAL APPLICATION (Choose 9 units from the following):

	UNITS
THE-25 Makeup for the Stage	3
THE-44 Theatrical Set Design	3
THE-46 Theatrical Costume Design	3
THE-48 Lighting Design	3

TOTAL: 18 UNITS

PLEASE ATTACH ADDITIONAL PAGES IF NEEDED

Proposal Form due to Technical Review Committee Chair by deadline above, for possible inclusion in Fall Catalog. All changes are District-Wide, unless changes are college-specific, and require discipline and department approval, where appropriate.

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE OF RECORD

COLLEGE: R__M_X_N__
TOPs CODE: 2105.00
MCE784

Administration of Justice/Basic Public Safety Dispatch Course

Program Modification

PROGRAM PREREQUISITE:

None. Limitations on enrollment include the following: Must be a minimum of 18 years old, have no felony convictions, have no misdemeanor convictions involving weapons or acts of violence, and have a valid driver's license or learner's permit.

SHORT DESCRIPTION OF PROGRAM

This program provides basic skills and knowledge on emergency and non-emergency situations for proper telephone etiquette, customary radio protocols, accessing local emergency service systems, and individual stress management.

PROGRAM LEARNING OUTCOMES*

Upon successful completion of the program, students should be able to:

- 1) Demonstrate proper skills and etiquette on the telephone.
- 2) Demonstrate usual and customary radio protocols.
- 3) Explain how to access local emergency service systems.
- 4) Discuss individual stress management skills.
- 5) Demonstrate effective communications skills in handling complex situations.

Required Courses (6 units)

ADJ-D1A Basic Public Safety Dispatch

Units

6

Electives (2 units):

ADJ D1B	Dispatcher Update	1
ADJ D1C	Communications Training Officer	2
ADJ D3A	Handling the Rising Tide of Suicide	.25
ADJ D4A	Dispatcher Role in Critical Incidents	.25
ADJ D5A	Dispatcher Public Safety Advanced	.5
ADJ D6A	Crisis Negotiator Concepts	.25
ADJ D7A	Dispatcher's Role in Domestic Violence/Sexual Assault	.25

Total Required Units:

8

*This course is a basic overview of public safety dispatching and satisfies the July 1, 2011, revised curriculum set by the Peace Officer Standards and Training (P.O.S.T.) for basic public safety dispatching.

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE OF RECORD

COLLEGE: R__M_X_N__
TOPs CODE: 2105.10_43.0102
MCE783

Administration of Justice/Basic Correctional Deputy Academy*

Program Modification

PROGRAM PREREQUISITE:

None. Limitation on enrollment: Completion of P.O.S.T. reading and writing examination. Completion of P.O.S.T. physical fitness assessment. Possession of a valid California driver's license. Successful completion of medical examination. Fingerprint clearance through the California Department of Justice.

SHORT DESCRIPTION OF PROGRAM

This program provides entry-level training for correctional officers.

PROGRAM OBJECTIVES*

At the conclusion of this program, the student should be able to:

- 1) Identify the basic safety components of working in a correctional facility, including, but not limited to inmate safety, personal safety and facility safety.
- 2) Demonstrate an understanding of the importance of classification of inmates.
- 3) Identify the key liability issues that impact the individual correctional officer and the facility as a whole.

PROGRAM LEARNING OUTCOMES*

Upon successful completion of this program, students should be able to:

1. Interpret codes, statutes, and policies as they relate to the care and custody of inmates in a correctional facility.
2. Participate in the muscular strength development, cardiorespiratory endurance training, body composition assessment, physical agility, and muscular flexibility training to meet the principal demands of corrections environment.
3. Apply principles and tactics to maintain control and security while working with groups of inmates in a correctional facility.
4. Demonstrate the ability to provide basic first aid and life support measures as prescribed by the California Code Regulations.

Certificate Program

Required Course (14 units):

ADJ-C1D Basic Correctional Deputy Academy

Units

14

*This program meets or exceeds the mandates of the California Board of Corrections and Rehabilitation. This program fulfills the state-mandated Corrections Standards Authority training

requirements to work in city or county correctional facilities intended to incarcerate adult offenders.

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R__M_X_N__

TOPs Code: 2105.00
MCE563

Administration of Justice/Law Enforcement

Basic Peace Officer **Modular Academy**

Program Modification

PROGRAM PREREQUISITE:

None. Non-Course Requirement: Completion of the P.O.S.T. Reading and Writing Skills Examination or equivalent examination; completion of the P.O.S.T. Physical Fitness Assessment; completion of the P.O.S.T. personal history statement; possession of a valid California driver's license; successful completion of a medical examination and fingerprint clearance through the California State Department of Justice.

SHORT DESCRIPTION of PROGRAM

This program focuses on intensive basic instruction designed to meet the minimum requirements of a peace officer established as state law.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Analyze the various aspects of police work.
- Identify minimum competencies in police functions of most frequent occurrence.
- Compare and contrast the concepts of uniformity in police practices and procedures.
- Compare and contrast basic techniques for evaluating and analyzing occupationally hazardous situations and selection of the appropriate response or procedure.
- Apply laws of arrest, search and seizure, documentation of evidence and patrol procedures in a variety of scenarios and environments.
- Identify the various laws and case decisions that impact law enforcement and effectively apply these concepts in different situations and environments.
- Demonstrate the ability to perform the basics of the police function.

Required Courses (35 units):

	<u>Units</u>
ADJ-R1C Regular Basic Course, Modular Format, Module I Training	19
ADJ-R1B Level II Modular Academy Training	9
ADJ-R1A2 Level III Modular Academy Training	7

Total Units:

35

RIVERSIDE COMMUNITY COLLEGE DISTRICT PROGRAM OUTLINE of RECORD

College: R__M_X_N__

TOPs Code: 2105.00
MCE563

Administration of Justice/Law Enforcement

Program Modification

Basic Peace Officer Academy Intensive

PROGRAM PREREQUISITE:

None. Non-Course Requirement: Completion of the P.O.S.T. Reading and Writing Skills Examination or equivalent examination; completion of the P.O.S.T. Physical Fitness Assessment; completion of the P.O.S.T. personal history statement; possession of a valid California driver's license; successful completion of a medical examination and fingerprint clearance through the California State Department of Justice.

SHORT DESCRIPTION of PROGRAM

This program focuses on intensive basic instruction designed to meet the minimum requirements of a peace officer established as state law.

PROGRAM LEARNING OUTCOMES

Upon successful completion of this program, students should be able to:

- Analyze the various aspects of police work.
- Identify minimum competencies in police functions of most frequent occurrence.
- Compare and contrast the concepts of uniformity in police practices and procedures.
- Compare and contrast basic techniques for evaluating and analyzing occupationally hazardous situations and selection of the appropriate response or procedure.
- Apply laws of arrest, search and seizure, documentation of evidence and patrol procedures in a variety of scenarios and environments.

Course Objectives:

1. Apply laws of arrest, search and seizure, documentation of evidence, and patrol procedures in a variety of scenarios and environments.
2. Identify the various laws and case decisions that impact law enforcement and effectively apply these concepts in different situations and environments.
3. Demonstrate the ability to perform the basics of the police function.

Required Courses (49 units):

ADJ B1B Basic Peace Officer ~~Training~~-Academy Intensive

Units

49

Total Units:

49

MORENO VALLEY COLLEGE

PROGRAM: Certificate in Medical Assisting (Revision)

Mission of Moreno Valley College: *Responsive to the educational needs of its region, Moreno Valley College offers academic programs and student support services which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Lifelong learning opportunities are provided, especially, in health and public service preparation.*

The Medical Assisting (MDA) Discipline offers courses with minimal prerequisites and provides students with entry level skills necessary for success in the field. The Medical Assisting Program supports the mission of the campus and district by providing accessible, pre-professional, career preparation in healthcare and promoting lifelong learning. The overall goal of the Medical Assisting Program is to graduate competent people who will be prepared to work in today's ever changing medical environment.

The proposed changes to the MA program are designed to address the changes in technology and skill sets required by physicians. The revised certificate program includes a student externship. Students will gain soft and technical skills necessary to become successful medical assistants. The changes were made with the input and support of our advisory committee. Additionally, we partnered with Riverside County Medical Association to survey physician offices to determine the skills they required in their medical assistants (results attached).

Current Medical Assisting Program

Administrative/Clinical Medical Assisting Certificate (22 units)

Required Courses (16 units)

- | | | |
|----------|---|---------|
| • MDA-1A | Medical Terminology 1A | 3 units |
| • MDA-1B | Medical Terminology 1B | 3 units |
| • MDA-54 | Clinical Medical Assisting and Pharmacology | 5 units |
| • MDA-59 | Medical Office Procedures | 5 units |

Electives (6 units)

- | | | |
|--------------|--|---------|
| • CIS-1A | Introduction of Computer Information Systems | 3 units |
| • CAT/CIS-3 | Computer Applications Using Windows | 3 units |
| • CAT/CIS-50 | Keyboarding and Document Processing | 3 units |
| • CAT/CIS-84 | WordPerfect for Windows | 3 units |

Revised Medical Assisting Program

Administrative/Clinical Medical Assisting Certificate (30 units)

Required Courses (30 units)

- MDA-10 Medical Terminology 3 units
- MDA-50 Medical Assisting Core 2 units
- MDA-54A Clinical Medical Assisting I 2 units
- MDA-54B Clinical Medical Assisting II 4 units
- MDA-11 Medical Documentation and Terminology 2 units
- MDA-59 Medical Office Procedures 3.5 units
- MDA-60 Survey of Human Diseases 2 units
- MDA-61 Pharmacology for Medical Office Personnel 2 units
- MDA-100 Clinical Externship 3.5 units
- BIO-45 Survey of Human Anatomy and Physiology 3 units

One of the following:

- CIS-1A Introduction of Computer Information Systems 3 units
- CAT/CIS-3 Computer Applications for Business 3 units
- CAT/CIS-80 Word Processing: Microsoft Word for Windows 3 units

Medical Terminology 1A and 1B are being combined into one class. Currently anatomy and physiology must be covered in the class; however, this will now be taught in BIO-45. Therefore, we will be able to concentrate and medical terminology. The addition of MDA-60 and MDA-61 will also reinforce the terminology learned in MDA-10 while increasing knowledge of disease processes and pharmacology. Medical documentation will increase the students ability to record all required elements in the patient's chart necessary for patient care and reimbursement. The clinical externship will provide the students with real life experience in a medical facility.

Proposed Sequencing

Fall Semester

- *Medical Terminology 3 units
- Medical Assisting Core 2 units
- Medical Office Procedures 3 units
- *Anatomy 10 3 units
- *Computer Applications 3 units
- Survey of Human Disease (on-line) 2 units

(Recommend at least one of the starred courses be taken in the summer prior to starting the program)

Winter

- Pharmacology (on-line) 2 units
- Clinical Medical Assisting 1.5 units

Spring

- Clinical Medical Assisting II 4 units
- Medical Documentation and Terminology 3 units
- Clinical Externship 3.5 units

Agenda Item (IV-D-1)

Meeting	12/4/2018 - Committee
Agenda Item	Committee - Resources (IV-D-1)
Subject	2017-2018 Independent Audit Report for the Riverside Community College District Foundation
College/District	District
Funding	N/A
Recommended Action	It is recommended that the Board of Trustees receive the Riverside Community College District Foundation's independent audit report for the year ended June 30, 2018 for the permanent file of the District.

Background Narrative:

An independent audit of the Foundation's 2017-2018 financial statements was performed by CliftonLarsenAllen, LLP Certified Public Accountants (CLA). A representative of the firm will be available to present the report. Results of the audit are summarized below.

- Auditor's Opinion – The auditors have issued an unmodified opinion for the financial audit as of June 30, 2018, which is also known as a "clean" opinion. Unmodified is the highest level of assurance the auditors can provide of the four available opinions and indicates the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.
- Audit Findings – There were no findings or questioned costs.
- Auditor's Required Communication – In accordance with the U.S. Auditing Standards AU-C 260, at the conclusion of the audit engagement CLA is required to communicate information to the Board of Trustees regarding their responsibility under Generally Accepted Auditing Standards (GAAS). Attached for your information is the required communication.
- The audit report was presented to and accepted by the Foundation's Board of Directors on November 13, 2018.

Prepared By: Aaron Brown, Vice Chancellor, Business and Financial Services
Launa K. Wilson, District Foundation Executive Director
Melissa Elwood, Controller

Attachments:

[12042018_Foundation Audit Report FY17-18 and CLA USAS Letter](#)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION
(A California Nonprofit Corporation)**

FINANCIAL STATEMENTS

**For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017
and
Independent Auditors' Report**

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION
(A California Nonprofit Corporation)

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June 30, 2018

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Riverside Community College District Foundation
Riverside, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Riverside Community College District Foundation (the Foundation), a California nonprofit corporation, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Riverside Community College District Foundation
Riverside, California

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2018, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Foundation's June 30, 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 7, 2017. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.



CliftonLarsonAllen LLP
Glendora, California
November 5, 2018

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

STATEMENT OF FINANCIAL POSITION

June 30, 2018

With Comparative Totals as of June 30, 2017

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<u>Assets</u>		
Current Assets:		
Cash and cash equivalent	\$ 573,182	\$ 472,210
Accounts receivable	17,567	27,625
Pledge receivable - current portion	135,859	39,532
Prepaid expenses	12,743	
Total Current Assets	<u>\$ 739,351</u>	<u>\$ 539,367</u>
Non-Current Assets:		
Investments	9,522,729	8,669,696
Funds held with FCCC	454,164	446,836
Pledges receivable, net	506,192	773,314
Split interest agreements receivable	2,083,503	2,035,849
Total Non-Current Assets	<u>12,566,588</u>	<u>11,925,695</u>
Total Assets	<u>\$ 13,305,939</u>	<u>\$ 12,465,062</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities:		
Accounts payable	\$ 3,982	\$
Due to Riverside Community College District	130,951	65,351
Refundable advances	187,082	229,448
Total Current Liabilities	<u>322,015</u>	<u>294,799</u>
Net Assets:		
Unrestricted	549,070	833,591
Temporarily restricted	5,767,232	4,915,781
Permanently restricted	6,667,622	6,420,891
Total Net Assets	<u>12,983,924</u>	<u>12,170,263</u>
Total Liabilities and Net Assets	<u>\$ 13,305,939</u>	<u>\$ 12,465,062</u>

See accompanying notes to the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

	June 30, 2018			June 30, 2017	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
Revenue					
Support and revenue					
Contributions	\$	\$ 628,318	\$ 246,731	\$ 875,049	\$ 797,281
Grants		322,803		322,803	211,457
Special events		103,087		103,087	134,652
Administrative fees	115,756			115,756	-
Donated salaries and benefits	550,701			550,701	425,905
Donated facilities	10,808			10,808	11,040
In-kind donations	41,378			41,378	155,490
Total Support	<u>718,643</u>	<u>1,054,208</u>	<u>246,731</u>	<u>2,019,582</u>	<u>1,735,825</u>
Other income					
Investment income	(82,209)	800,965		718,756	849,514
Change in value - split interest agreements		47,652		47,652	54,651
Change in value - funds held by FCCC		7,327		7,327	29,658
Total Other Income	<u>(82,209)</u>	<u>855,944</u>	<u>-</u>	<u>773,735</u>	<u>933,823</u>
Total revenues before net assets released from restrictions					
assets released from restrictions	636,434	1,910,152	246,731	2,793,317	2,669,648
Net assets released from restrictions	<u>1,058,701</u>	<u>(1,058,701)</u>		<u>-</u>	<u>-</u>
Total Revenue	<u>1,695,135</u>	<u>851,451</u>	<u>246,731</u>	<u>2,793,317</u>	<u>2,669,648</u>
Operating Expenses					
Program services	1,236,091			1,236,091	1,116,761
Supporting services					
Management and general	524,285			524,285	283,219
Fundraising	219,280			219,280	273,151
Total Expenses	<u>1,979,656</u>	<u>-</u>	<u>-</u>	<u>1,979,656</u>	<u>1,673,131</u>
Change in net assets	<u>(284,521)</u>	<u>851,451</u>	<u>246,731</u>	<u>813,661</u>	<u>996,517</u>
Net Assets					
Beginning of year, before restatement	833,591	4,915,781	6,420,891	12,170,263	10,496,645
Restatements				-	677,101
Beginning of year	<u>833,591</u>	<u>4,915,781</u>	<u>6,420,891</u>	<u>12,170,263</u>	<u>11,173,746</u>
End of year	<u>\$ 549,070</u>	<u>\$ 5,767,232</u>	<u>\$ 6,667,622</u>	<u>\$ 12,983,924</u>	<u>\$ 12,170,263</u>

See accompanying notes to the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Cash flows from operating activities		
Cash received from donations, grants and fundraisers	\$ 1,418,206	\$ 1,026,885
Cash paid for student scholarships, grants and campus programs	(862,538)	(819,113)
Cash paid for operating expenses and fundraising	<u>(307,827)</u>	<u>(143,565)</u>
Net cash provided (used) by operating activities	<u>247,841</u>	<u>64,207</u>
 Cash flows from investing activities		
Reinvested interest and dividends, net of expense	230,628	130,654
Proceeds from sale of investements	113,057	184,552
Purchase of investments	<u>(490,554)</u>	<u>(1,128,136)</u>
Net cash provided (used) by investing activities	<u>(146,869)</u>	<u>(812,930)</u>
 Net increase (decrease) in cash and cash equivalents	100,972	(748,723)
 Cash and cash equivalents, beginning of year	<u>472,210</u>	<u>1,220,933</u>
 Cash and cash equivalents, end of year	<u>\$ 573,182</u>	<u>\$ 472,210</u>
 Reconciliation of change in net assets to cash provided (used) by operating activities		
Change in net assets	813,661	996,517
Adjustment to reconcile change in net assets to cash provided (used) by operating activities		
Realized and unrealized gains on investments	(488,128)	(718,860)
Reinvested interest and dividends, net of expense	(230,628)	(130,654)
Donated stock	(21,220)	-
Allowance and write off of uncollectable accounts, net	33,809	(3,904)
Change in value - split interest agreements	(47,652)	(54,651)
Change in value - funds held by FCCC	(7,327)	(29,658)
(Increase) decrease in operating assets:		
Accounts receivable	10,058	(5,909)
Pledges receivable, net	170,795	80,387
Prepaid	(12,743)	-
Increase (decrease) in operating liabilities:		
Accounts payable	3,982	
Due to Riverside Community College District	65,600	(59,009)
Refundable advances	<u>(42,366)</u>	<u>(10,052)</u>
Net cash provided (used) by operating activities	<u>\$ 247,841</u>	<u>\$ 64,207</u>

See accompanying notes to the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

	<u>June 30, 2018</u>				<u>June 30, 2017</u>
	Program Services	Management and General	Fundraising	Total	Total
Donated salaries and benefits	\$ 105,175	\$ 298,157	\$ 147,369	\$ 550,701	\$ 425,905
Donated facilities	2,064	5,852	2,892	10,808	11,040
In-kind donations		41,378		41,378	155,490
Scholarships	541,042			541,042	520,549
Grant fulfillment	200,007			200,007	218,798
Support - instructional and student programs	121,489			121,489	79,766
Professional fees		17,975	7,374	25,349	-
Printing	1,539	1,853		3,392	7,895
Office expenses	5,028	110		5,138	50
Postage, shipping and delivery		165		165	1,232
Insurance	1,597			1,597	1,597
Equipment	15,685	57,033	1,608	74,326	1,423
Meetings and conferences	1,978			1,978	-
Travel	817			817	-
Memberships and dues	145			145	183
Advertising	435			435	-
Special events			60,037	60,037	70,845
Contract services	100,980			100,980	96,098
Administrative fees	115,756			115,756	-
Allowance and write off of uncollectable pledges receivable, net	(20)	33,829		33,809	(3,904)
Other expenses	22,374	67,933		90,307	86,164
	<u>\$ 1,236,091</u>	<u>\$ 524,285</u>	<u>\$ 219,280</u>	<u>\$ 1,979,656</u>	<u>\$ 1,673,131</u>

See accompanying notes to the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2018

With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 1: ORGANIZATION

The Riverside Community College District Foundation (the Foundation), is a nonprofit public benefit corporation incorporated in the State of California on October 21, 1975, to solicit funds, provide support for the programs and projects of the Riverside Community College District (the District), and to account for the issuance of scholarships to the students of the District. The Foundation also serves as a link between the District and the community.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Donations, other than cash, or the equivalent of cash (stocks, bonds, etc.), are recorded at estimated fair value at the time of the donation.

Classification of Net Assets

The Foundation reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets

Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets

Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Foundation and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted net assets are restricted for scholarships, endowment grants and other programmatic support.

Permanently Restricted Net Assets

Net assets subject to donor-imposed stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on any related investments for general or specific purposes.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018 *With Comparative Totals for the Fiscal Year Ended June 30, 2017*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Contributions

Contributions, including unconditional promises to give are recognized as revenues in the period the contribution or unconditional promise is received. Contributions of assets other than cash are recorded at their estimated fair value at the time of the gift.

The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents are defined as all checking and money market accounts with an original maturity of 90 days or less.

Accounts Receivable

Accounts receivable consists primarily of interest and donations receivable. Bad debts are accounted for by the direct write off method. Management has deemed all amounts as collectable; therefore, no allowance for doubtful accounts is considered necessary.

Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional pledges that are due in more than one year are recognized at fair value using the applicable mid-term federal rate published by the Internal Revenue Service (IRS) for the month of June 2018. Amortization of the discount is included in contribution revenue.

The Foundation has net pledges receivables for unconditional promises to give in the amount of \$642,051 and \$812,846 at June 30, 2018 and 2017, respectively. Management has reviewed the collectability of these pledges and determines the balances to be fully collectable; however, a 5% allowance of uncollectable pledges is established. A plan to regularly evaluate pledges receivable and the potential collectability is in place and reviewed throughout the year. The allowance and write off of uncollectable pledges receivable is netted in the statement of functional expense.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018 *With Comparative Totals for the Fiscal Year Ended June 30, 2017*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Investment income (interest and dividends) is included in the change in net assets from operations unless the income or loss is restricted by donor or law.

Split-Interest Agreements

The Foundation has two charitable remainder trusts and one testamentary trust, referred to as split-interest agreements. The terms and discount rates for these agreements are based upon the life expectancy of the donor(s) and present value tables provided by the Internal Revenue Service for determining the amount of the charitable contribution. The charitable remainder trusts are administered by a third-party. Assets associated with the split-interest agreements are recognized at the present value of the estimated future benefits of the agreement.

Accounts Payable

Accounts payable consists of amounts due to vendors for goods and services received prior to June 30th annually.

Functional Allocations of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Reclassifications

Certain reclassifications to the summarized comparative information have been made to conform to the current year presentation. The reclassifications has no effect on the previously reported net assets or change in net assets.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018 *With Comparative Totals for the Fiscal Year Ended June 30, 2017*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Administrative Fee

To allow for sufficient operating support, a 5% administrative fee may be assessed on all new gifts to the Foundation. In addition, an annual fee of up to 2% may be charged on all gifts. These fee assessments are reviewed on an annual basis.

In-Kind Donations

The Foundation receives non-cash donations for items auctioned during their special fundraising events. These donations have been reflected in the statement of activities as in-kind donations and as management and general expenses. The amount represents the fair value, when available, of the donated item.

Comparative Totals

The financial statements and notes include certain prior-year summarized comparative information in total, but not by net assets class. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the fiscal year ended June 30, 2017.

Income Taxes

The Foundation is a non-profit foundation exempt from federal income and California franchise taxes under Section 501(c)(3) of the Internal Revenue Code and corresponding California provisions.

The Foundation has evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of any audit by taxing authorities at the federal and state levels. The primary tax positions evaluated relate to the Foundation's continued qualification as a tax-exempt organization and whether there are unrelated business income activities that would be taxable. Management has determined that all income tax positions will more likely than not be sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required.

The Foundation files informational returns in the U.S. federal jurisdiction, and the state of California. With few exceptions, the Foundation is no longer subject to U.S. federal and state examinations for generally three and four years, respectively.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018 *With Comparative Totals for the Fiscal Year Ended June 30, 2017*

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Subsequent Events

The Foundation has evaluated subsequent events through November 5, 2018, which is the date these financial statements were available to be issued. There were no subsequent events requiring disclosure as of June 30, 2018.

NOTE 3: CONCENTRATION OF CREDIT RISK

Financial Instruments and Credit Risk

The Foundation manages deposit concentration risk by placing cash and money market accounts, with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Foundation has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due organizations supportive of our mission. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the organizations.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Foundation's deposits may not be returned to it. The Foundation occasionally has a need to maintain cash balances in excess of \$250,000, the amount insured by the Federal Deposit Insurance Corporation (FDIC).

Investments

Investments with brokers are insured by the Securities Investor Protection Corporation (SIPC) up to \$500,000 of which \$250,000 may be cash. Insurance protects assets in the case of broker-dealer insolvency and not against declines in market valuation. As of June 30, 2018 the Foundation had investments in excess of the SIPC insurance amount. The Foundation followed established policies in directing and monitoring the investment management of the Foundation's investments during the year.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 4: INVESTMENTS

Investment return for the fiscal year ended June 30, 2018 was as follows:

	<u>2018</u>	<u>2017</u>
Realized loss on investments, net	\$ 103,576	\$ (57,503)
Unrealized gain on investments, net	384,552	776,363
Interest and dividends	<u>296,935</u>	<u>180,310</u>
Total investment income	<u>785,063</u>	<u>899,170</u>
Investment expenses	<u>(66,307)</u>	<u>(49,656)</u>
Total investment income, net of expenses	<u>\$ 718,756</u>	<u>\$ 849,514</u>

Realized losses result from the sale of investments below historical cost. Unrealized losses result from the decline in market value of investments held from period to period.

Cost and fair values at June 30, 2018, are as follows:

	<u>June 30, 2018</u>		<u>June 30, 2017</u>	
	Cost	Fair Value	Cost	Fair Value
Investments				
Fixed Income (Level 1)	\$ 3,451,894	\$ 3,386,543	\$ 5,907,371	\$ 6,198,760
Equities (Level 1)	<u>4,932,653</u>	<u>6,136,186</u>	<u>2,029,915</u>	<u>2,470,936</u>
Total	<u>\$ 8,384,547</u>	<u>\$ 9,522,729</u>	<u>\$ 7,937,286</u>	<u>\$ 8,669,696</u>

Levels 1 through 3 have been assigned to the fair value measurement of investments. The fair value of measurement is determined as follows:

- Level 1 – quoted prices in an active market for identical assets.
- Level 2 – quoted prices for similar assets and market-corroborated inputs.
- Level 3 – the organization’s own assumptions about market participation, including assumptions about risk, developed based on the best information available in the circumstances.

NOTE 5: SPLIT INTEREST AGREEMENTS

The Foundation is the beneficiary of three split-interest agreement (two charitable remainder unitrusts and one testamentary trust) for which the Foundation is not the administrator. The Foundation recognized the present value of the estimated future benefits of the agreement to be received as temporarily restricted contribution revenue and as a receivable when notified of the agreement.

Contributions receivable from split-interests agreements totaled \$2,083,503 and \$2,035,849 at June 30, 2018 and 2017, respectively. The Foundation will not receive its share of the trust assets until the last heir to the estates passes away.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 6: PLEDGES RECEIVABLE

Unconditional promises to give at June 30, 2018 are as follows:

	2018	2017
Receivable - less than one year	\$ 135,859	\$ 39,532
Receivable - one to five years	550,757	843,478
Gross unconditional pledges	686,616	883,010
Less: discount	(44,565)	(70,164)
Net pledges receivable	<u>\$ 642,051</u>	<u>\$ 812,846</u>

Pledges receivable have been discounted to present value using a discount rate of 2.17% in 2017-18 and 1.96% in 2016-17.

NOTE 7: REFUNDABLE ADVANCES

During the fiscal year ended June 30, 2016, the Foundation was awarded and received a \$250,000 grant to sustain and strengthen campus-based support and services that promote the health, wellbeing and higher education success of current and former foster youth across the District, through May 31, 2019. Of the total received, \$62,918 had been incurred as general and administrative fees and thus recognized as revenue through the fiscal year ended June 30, 2018. During the years ended June 30, 2018 and 2017, total expenses incurred as general and administrative fees and thus recognized as revenue were \$42,366 and \$10,052, respectively.

NOTE 8: INVESTMENT WITH FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES (FCCC)

The Foundation has entered into a partnership arrangement with the California Community Colleges Scholarship Endowment (CCCSE) through the Foundation for California Community Colleges (FCCC). The FCCC has an investment advisory committee charged with the responsibility for directing and monitoring the investment management of the CCCSE's assets.

The Foundation has transferred a total of \$365,253 to the FCCC for Osher Scholarships and a donation of \$26,668 was made on the Foundation's behalf for Sempra Energy Scholarships. These funds are invested in a pooled investment fund held by the FCCC (Level 2). At June 30, 2018 the fair value of these pooled investments totaled \$454,163, which consisted of cash of \$22,708, equity securities of \$313,373, and fixed income instruments of \$118,082. A net investment gain of \$27,862 was recognized during the fiscal years ended June 30, 2018. At June 30, 2017 the fair value of these pooled investments totaled \$446,836, which consisted of cash of \$22,342, equity securities of \$290,444, and fixed income instruments of \$134,051. A net investment gain of \$52,392 was recognized during fiscal year ended June 30, 2017.

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 8: INVESTMENT WITH FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES (FCCC)

FCCC Net Assets as of June 30, 2018

	<u>June 30, 2018</u>			<u>June 30, 2017</u>
	Temporarily Restricted	Permanently Restricted	Total	Total
Osher Scholarships	\$ 56,556	\$ 365,253	\$ 421,809	\$ 414,999
Sempre Energy Scholarships	5,687	26,668	32,355	31,837
	<u>\$ 62,243</u>	<u>\$ 391,921</u>	<u>\$ 454,164</u>	<u>\$ 446,836</u>

Changes in FCCC Net Assets for the Fiscal Year Ended June 30, 2018

	<u>June 30, 2018</u>			<u>June 30, 2017</u>
	Temporarily Restricted	Restricted	Total	Total
Endowment net assets, beginning of year	\$ 54,915	\$ 391,921	\$ 446,836	\$ 417,178
Contributions	-	-	-	-
Investment return:				
Investment income, net of expenses	7,338	-	7,338	7,957
Net appreciation (realized and unrealized)	20,524	-	20,524	44,435
Total investment return	<u>27,862</u>	<u>-</u>	<u>27,862</u>	<u>52,392</u>
Other changes:				
Fund distributions	(20,534)	-	(20,534)	(22,734)
Total other changes	<u>(20,534)</u>	<u>-</u>	<u>(20,534)</u>	<u>(22,734)</u>
Endowment net assets, end of year	<u>\$ 62,243</u>	<u>\$ 391,921</u>	<u>\$ 454,164</u>	<u>\$ 446,836</u>

The CCCSE was set up to provide matching scholarships funds for California community colleges. The CCCSE was formed through a generous \$50 million matching commitment from the Osher Foundation and an initial contribution of \$25 million. The CCCSE began to distribute scholarship funding from the initial \$25 million gift to each participating community college in the 2009-10 year. The allocation is based on each college's full time equivalent students (FTES) and each scholarship will be valued at \$1,000 for a school year. For the year ended June 30, 2018, the Foundation received \$63,286 including \$20,534 in fund distributions from investment returns from the Osher Scholarship Fund. For the fiscal year ended June 30, 2017, the Foundation received \$68,390 including \$22,734 in fund distributions from investment returns

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS For the Fiscal Year Ended June 30, 2018 *With Comparative Totals for the Fiscal Year Ended June 30, 2017*

NOTE 8: INVESTMENT WITH FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES (FCCC)

from the Osher Scholarship Fund.

NOTE 9: ENDOWMENT

The Foundation's endowment consists of various endowments established for scholarships and educational program purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the organization
7. The investment policies of the organization

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 9: ENDOWMENT

Endowment Net Asset Composition by Type of Fund as of June 30, 2018

	<u>June 30, 2018</u>			<u>June 30, 2017</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-restricted	\$	\$ 1,349,485	\$ 6,069,051	\$ 7,418,536
Board-designated	81,272			81,272
	<u>\$ 81,272</u>	<u>\$ 1,349,485</u>	<u>\$ 6,069,051</u>	<u>\$ 7,499,808</u>
				<u>\$ 6,906,335</u>

Changes in Endowment Net Assets for the Fiscal Year Ended June 30, 2018

	<u>June 30, 2018</u>			<u>June 30, 2017</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 72,898	\$ 1,048,975	\$ 5,784,462	\$ 6,906,335
Contributions			284,589	284,589
Investment return:				106,708
Investment income, net of expenses	1,206	92,010		93,216
Net depreciation (realized and unrealized)	7,168	546,946		554,114
Total investment return	<u>8,374</u>	<u>638,956</u>	<u>-</u>	<u>647,330</u>
Other changes:				
Distributions		(338,446)		(338,446)
Total other changes	<u>-</u>	<u>(338,446)</u>	<u>-</u>	<u>(338,446)</u>
Endowment net assets, end of year	<u>\$ 81,272</u>	<u>\$ 1,349,485</u>	<u>\$ 6,069,051</u>	<u>\$ 7,499,808</u>
				<u>\$ 6,906,335</u>

Return Objectives and Risk Parameters

The Foundation has adopted an investment policy which actively safeguards the assets while maintaining some growth to ensure the donations will provide a benefit to the college and its student population. Endowment assets include those assets of donor-restricted funds that the Foundation must hold in perpetuity or for a donor-specified period(s) as well as board designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to balance safety of principal, growth of principal and

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 9: ENDOWMENT

generation of income.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Foundation invests the funds for long-term growth and income, while preserving principal with minimum risk.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Foundation has a spending policy which allows an annual spending limit of no more than 4.5% of a trailing three-year average of the total Endowment market value calculated on June 30 of each year.

NOTE 10: NET ASSETS RELEASED FROM RESTRICTIONS

Net assets of \$1,058,701 were released from temporary donor restrictions during the fiscal year 2017-18. The Foundation met donor imposed restrictions by incurring qualified expenses.

NOTE 11: RESTRICTED NET ASSETS

The Foundation has temporarily restricted and permanently restricted endowed scholarship programs or programs as of June 30, 2018 and is represented as follows:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Temporarily restricted		
Scholarships	\$ 3,275,825	\$ 2,696,518
Other restricted programs	2,491,407	2,219,263
Total temporarily restricted	<u>\$ 5,767,232</u>	<u>\$ 4,915,781</u>
Permanently restricted		
Endowed scholarships	\$ 6,667,622	\$ 6,420,891
Total permanently restricted	<u>\$ 6,667,622</u>	<u>\$ 6,420,891</u>

NOTE 12: RELATED PARTY

The Foundation was organized as an independent organization under California Business Code and has a signed master agreement with the District. The agreement allows the District to provide administrative services to assist the Foundation in carrying out its purpose. The District pays salaries and benefits of the executive director, assistant director, and three administrative positions. In addition, working space for employees who perform administrative services for

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018
With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 12: RELATED PARTY

the Foundation is provided by the District at no charge. In return, the Foundation provides various levels of monetary support and service to the District. These transactions are recorded within financial statements as distributions, student programs, and scholarship expense.

The donated services and facilities for the fiscal year ended June 30, 2018 were valued at \$550,701 and \$10,808. The donated services and facilities for the fiscal year ended June 30, 2017 were valued at \$425,905 and \$11,040. These were recognized in the financial statements as donated services and facilities and operating expenses. In addition, certain expenses for professional services, supplies and equipment for the Foundation were paid for by the District. For the fiscal years ended June 30, 2018 and 2017, these expenses were valued at \$41,378 and \$155,490, respectively, and are recognized as in-kind donations and operating expenses.

NOTE 13: PRIOR YEAR RESTATEMENTS

Restatements applied to the beginning temporarily and permanently restricted net assets at July 1, 2016 comprise of four amounts. A summary and description of these restatements are as follows:

	Temporarily Restricted	Permanently Restricted	Total
Change in designation	\$ 2,021,862	\$ (2,021,862)	\$ -
Funds held with FCCC - Osher			
Donation		85	85
Cumulative change in value	22,349		22,349
Funds held with FCCC - Sempra Energy			
Donation		26,668	26,668
Cumulative change in value	2,908		2,908
Split interest agreement - testamentary trust	625,091		625,091
Total restatements	<u>\$ 2,672,210</u>	<u>\$ (1,995,109)</u>	<u>\$ 677,101</u>

Change in Designation

The corpus amounts of net assets were researched by the Foundation during the fiscal year ended June 30, 2017 to identify earnings on permanently restrictions donations which had previously been classified as permanently restricted. These amounts has been transferred to temporarily restricted net assets, in the amount of \$2,021,862.

Funds Held with FCCC – Osher

The Foundation had not previously recognized the additional funds sent by a donor to FCCC on the Foundations behalf as funds held with FCCC or the change in value of Osher as management’s interpretation was to not recognize the change in value since management did

RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2018

With Comparative Totals for the Fiscal Year Ended June 30, 2017

NOTE 13: PRIOR YEAR RESTATEMENTS

not manage or maintain control of the investment. Additional research determined that the change in value be reflected in the statement of activities and changes in net assets. A restatement of \$22,349 was applied to increase temporarily restricted net assets and \$85 to increase permanently restricted net assets was applied. These amounts represents the additional fair value of funds held with FCCC at June 30, 2016 and the additional donation.

Funds Held with FCCC – Sempra Energy

The Foundation had not previously recognized the additional funds sent by Sempra Energy to FCCC on the Foundations behalf as funds held with FCCC. Management's interpretation was to not recognize the donation and change in value since management did not manage or maintain control of the investment. Additional research determined that the additional funds sent to FCCC on the Foundations behalf be recognized as funds held with FCCC and change in value be reflected in the statement of activities and changes in net assets. A restatement of \$2,908 to increase temporarily restricted net assets and \$26,668 to increase permanently restricted net assets was applied. These amounts represent the fair value of funds held with FCCC at June 30, 2016 and the donation.

Split Interest Agreement – Testamentary Trust

As discussed in Note 13, the Foundation had researched and reviewed donor files to verify corpus amounts. During this process, the Foundation identified a testamentary trust that had not previously recognized the as a receivable from the split-interest agreement. A restatement of \$625,091 was applied to increase temporarily restricted net assets. This amount represents the fair value of the split interest agreement receivable at June 30, 2016.



CliftonLarsonAllen LLP
CLAconnect.com

November 5, 2018

The Board of Directors
Riverside Community College District Foundation
Riverside, California

We have audited the financial statements of Riverside Community College District Foundation (the Foundation) for the year ended June 30, 2018, and have issued our report thereon dated November 5, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 29, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Foundation are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017-18. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are:

Allowances for Uncollectable Accounts – The Foundation utilizes the reserve method of accounting for bad debts and evaluates its ability to collect pledges receivable based on specific donor circumstances, current economic conditions and trends, historical experience and the age of past due pledges receivable. See Notes 2 and 6.

Fair Value of Pledges Receivable – Unconditional promises to give that are not due on a current basis are measured at fair value. Management has elected to measure fair value using the present value valuation technique and has assumed a discount rate of 2.17% in 2017-18 and 1.96% in 2016-17. See Notes 2 and 6.

The Board of Directors
Riverside Community College District Foundation
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Qualitative Aspects of Accounting Practices (continued)

Fair Value of Investments – Investments are reported at fair value based on the priority of the inputs to the valuation technique and classified based on a three-level fair value hierarchy as discussed in Notes 4 and 9.

Fair Value of Split-Interest Agreements – The Trusts are reported at fair value based on the present value of the net proceeds that are expected to be available to the Foundation at their maturity dates. Management has elected to measure fair value using the present value valuation technique and has assumed a discount rate of 1.49% in 2017-18 and 1.96% in 2016-17 through the estimated maturity dates. See Note 5.

Functional Expenses - Management's estimate of the functional allocation of expenses shared between programs, management and general, and fundraising is based on a reasonable and consistent basis using factors such as direct payroll allocation, square footage, full time equivalents within each department, and total direct expenses.

Donated Services, Facilities and In-Kind Donations – The Foundation records the value of donated services and facilities, and donated items as in-kind donations on the statement of activities and statement of functional expense when there is an objective basis available to measure their value. See Notes 2 and 12.

Unrelated Business Income Tax (UBIT) – The Foundation has considered the Financial Accounting Standards Board's (FASB) statement related to uncertainty in income taxes. This guidance requires organizations to evaluate tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities. The primary tax positions evaluated relate to the Foundation's tax exempt status and the potential for unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of income tax contingencies are required. See Note 2.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The Board of Directors
Riverside Community College District Foundation
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Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear. The most sensitive disclosures affecting the financial statements were:

Investments - The disclosure of investments described in Note 4 to the financial statements summarizes the cost and fair value information for the investments held by the Foundation as of June 30, 2018 and 2017. Fair value measurements of the investments are assigned a category based on the source of valuation for the indicated investments (measured using significant unobservable inputs).

Uniform Prudent Management of Institutional Funds Act (UPMIFA) – UPMIFA is the disclosure pertaining to endowments and interpretation of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) described in Note 8 to the financial statements. This disclosure summarizes the Board’s interpretation of UPMIFA and the criteria used to determine the value of permanently restricted net assets as of June 30, 2018, with comparative information as of June 30, 2017.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2018.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. Exhibit A summarizes uncorrected misstatements of the financial statements.

The Board of Directors
Riverside Community College District Foundation
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In addition, a reconciliation between the internal financial statements ending net assets and the audited ending net assets has been provided for management's use in Exhibit B. A post-closing entry from 2016-17 for investments earnings was recognized in the 2017-18 Statement of Activities. This adjustment had no effect on the ending net assets.

Significant Issues Discussed with Management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Foundation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

The following issues are considered significant and relevant to communicate to management and those charged with governance in overseeing the financial reporting process:

Master Agreement

In accordance with California Code and Regulations (Title 5, Division 6, Chapter 10, Subchapter 4.5, Section 59257) the Riverside Community College District (the District) and the Foundation have entered into a master agreement dated November 17, 2009.

The agreement allows the District to provide administrative services and working space to assist the Foundation in carrying out its purpose and establishes monitoring procedures. Per the terms of the agreement, this document is to be reviewed every five years.

We recommend the agreement be reviewed to ensure it is updated and reflects the current operations of the Foundation & monitoring procedures of the District.

Items to be Considered in the Future Audits

The Financial Accounting Standards Board (FASB) released a new standard pertaining to the presentation of financial statements for not for-profit entities that will have significant implications to the Riverside Community College District Foundation's financial statements. This standard is effective for fiscal years beginning after December 15, 2017. For the Riverside Community College District Foundation, this standard is effective for the fiscal year June 30, 2019 and early implementation is allowed.

The proposed standard contains a number of changes to the current Not-for-Profit financial statement model. Some of the more significant changes include a shift in the presentation of net assets on the statement of financial position and the statement of activities from the current three classes (unrestricted, temporarily restricted, and permanently restricted) to two classes (net assets with and net assets without donor restrictions). This change attempts to highlight the specific nature of each net asset restriction rather than on whether there are temporary or permanent restrictions.

The Board of Directors
Riverside Community College District Foundation
Page 5

In addition to the changes to the basic financial statements, certain disclosures will also be enhanced to provide additional information. Disclosures impacted by the new requirements include, but are not limited to, the availability of resources to meet cash needs for general expenditures within the next year, resources restricted by governing board actions, the composition of net assets subject to donor restrictions and how the restrictions affect the use of resources, and the nature and function of operating expenses.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Foundation’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

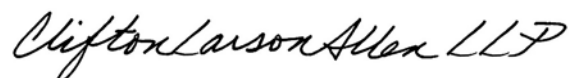
Other Information in Documents Containing Audited Financial Statements

We are aware that the District issues other documents that contain the audited basic financial statements of the Foundation. When such documents are to be published, such as the Foundation’s Annual Report, we have a responsibility to determine that such financial information is materially consistent with the audited statements of the Foundation.

Closing

This information is intended solely for the use of the Board of Directors and management of the Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



CliftonLarsonAllen LLP
Glendora, California

Exhibits:

- A. Schedule of Uncorrected Misstatements
- B. Reconciliation between Internal and External Financial Statements

EXHIBIT A
Schedule of Uncorrected Misstatements

Account	Description	Debit	Credit	Net Effect on Ending Net Assets
Journal Entry # 1				
To reverse the duplicate recognition of donated stock. The donated stock was recorded in the general ledger investment account number for UBS Financial - Equities, but recognized as unrealized gain in the general ledger investment account number for Union Bank during the reconciliation process.				
99.0-00-8860	INTEREST INCOME	\$ 21,220	\$	\$
97.0-00-9150U	UBS Financial - Equities : INVESTMENTS	<u> </u>	21,220	
Total		<u>21,220</u>	<u>21,220</u>	(21,220)
Journal Entry # 2				
To correct the change in net present value for split interest agreement for the Wetzel testamentary trust. The beginning balance was not updated in the calculation.				
98.0-00-8815	REMAINDER TRUST CONTRIBUTIONS	54,185		
98.0-00-9164	BENEFICL INT, REMAINDER TRUST	<u> </u>	54,185	
Total		<u>54,185</u>	<u>54,185</u>	(54,185)
Journal Entry # 3				
To correct the unrestricted administrative fees charged to the split interest agreements for the Stover Charitable Remainder Unitrusts. Change is in classification only.				
Journal entry has no effect on ending net assets.				
99.0-00-8815	REMAINDER TRUST CONTRIBUTIONS	1,301		
99.0-00-9710	UNAPPROPRIATED FUND BALANCE	69,688		
97.0-00-8815	REMAINDER TRUST CONTRIBUTIONS		1,301	
97.0-00-9710	UNAPPROPRIATED FUND BALANCE		69,688	
Total		<u>70,989</u>	<u>70,989</u>	-
Journal Entry # 4				
To reverse pledge receivable for premiums paid by donor for life insurance.				
Contributions for payments is associated with a contingent receivable and should not be accrued.				
98.0-00-8820	CONTRIBUTIONS, GIFTS, GRANTS	24,500		
97.0-00-9165	PLEDGES RECEIVABLE	<u> </u>	24,500	
Total		<u>24,500</u>	<u>24,500</u>	(24,500)
				<u>\$ (99,905)</u>

EXHIBIT B
Reconciliation between Internal and External Financial Statements

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Unrestricted (97000)	\$ 467,798	\$	\$	\$ 467,798
Restricted Programs (98000-98499)		2,506,679		2,506,679
Scholarships (98500-98999)		481,089		481,089
Spendable PR (99000)		2,794,736		2,794,736
Perm Rest (88000)			6,733,622	6,733,622
Ending net assets - per financial highlights	<u>467,798</u>	<u>5,782,504</u>	<u>6,733,622</u>	<u>12,983,924</u>
Reclassifications:				
Board designated endowments	<u>81,272</u>	<u>(15,272)</u>	<u>(66,000)</u>	<u>-</u>
Ending net assets - per audited financial statements	<u>\$ 549,070</u>	<u>\$ 5,767,232</u>	<u>\$ 6,667,622</u>	<u>\$ 12,983,924</u>

Agenda Item (IV-D-2)

Meeting	12/4/2018 - Committee
Agenda Item	Committee - Resources (IV-D-2)
Subject	2017-2018 Proposition 39 Independent Financial and Performance Audits
College/District	District
Funding	N/A
Recommended Action	It is recommended that the Board of Trustees receive the Proposition 39 independent financial and performance audits of the District's Measure C general obligation bond for the year ended June 30, 2018 for the permanent file of the District.

Background Narrative:

In accordance with the provisions of Proposition 39, independent financial and performance audits of the District's Measure C general obligation bond were performed by CliftonLarsonAllen LLP Certified Public Accountants (CLA). A representative of the audit firm will be available to present the reports. Results of the audits are summarized below.

- Auditor's Opinion – The auditors have issued unmodified opinions for both the financial and performance audits as of June 30, 2018 and 2017, which is also known as a "clean" opinion. Unmodified is the highest level of assurance the auditors can provide of the four available opinions and indicates the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.
- Audit Findings – There were no findings or questioned costs related to the financial and performance audits.
- Auditor's Required Communication – In accordance with the U.S. Auditing Standards AU-C 260, at the conclusion of the audit engagement CLA is required to communicate information to the Board of Trustees regarding their responsibility under Generally Accepted Auditing Standards (GAAS). Attached for your information is the required communication.
- The audit report was presented to the Citizens Bond Oversight Committee at its regularly scheduled meeting on October 18, 2018.

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

Attachments:

[12042018_2017-2018 Proposition 39 Financial and Performance Audit and USAS Letter](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RIVERSIDE COUNTY

**REPORT ON PROPOSITION 39 FUNDING
FINANCIAL AND PERFORMANCE AUDITS
June 30, 2018**

RIVERSIDE COMMUNITY COLLEGE DISTRICT

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**FINANCIAL AUDIT OF THE GENERAL OBLIGATION BOND FUNDED CAPITAL
OUTLAY PROJECTS**



CliftonLarsonAllen LLP
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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
The Measure C Citizens' Bond Oversight Committee
Riverside Community College District

Report on the Financial Statements

We have audited the accompanying financial statements of the General Obligation Bond Funded Capital Outlay Projects of the Riverside Community College District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Board of Trustees
The Measure C Citizens' Bond Oversight Committee
Riverside Community College District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the General Obligation Bond Funded Capital Outlay Projects of the District as of June 30, 2018, and the change in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present fairly only the General Obligation Bond Funded Capital Outlay Projects and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2018 or the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Information

Our audit of the General Obligation Bond Funded Capital Outlay Projects of the District was conducted for the purpose of forming an opinion on the financial statements referred to above. The supplementary schedule is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary schedule, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedule, is fairly stated in all material respects in relation to the financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2018 on our consideration of the District's internal control over the General Obligation Bond Funded Capital Outlay Projects financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over the General Obligation Bond Funded Capital Outlay Projects financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over the General Obligation Bond Funded Capital Outlay Projects financial reporting and compliance.



CliftonLarsonAllen LLP
Glendora, California
October 9, 2018

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**BALANCE SHEET
June 30, 2018**

Assets

Cash in county treasury	\$ 7,269,061
Accounts receivable	141,151
Total Assets	\$ 7,410,212

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 702,251
Due to other funds	178,291
Total Liabilities	880,542

Fund Balance

Restricted	6,529,670
Total Fund Balance	6,529,670
Total Liabilities and Fund Balance	\$ 7,410,212

See the accompanying notes to the financial statements

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2018**

Revenues	
Interest income	\$ 115,494
Other local revenue	<u>(210,933)</u>
Total Revenues	<u>(95,439)</u>
Expenditures	
Salaries	136,031
Benefits	59,913
Supplies	140
Other services	467,514
Capital outlay	<u>1,335,435</u>
Total Expenditures	<u>1,999,033</u>
Net change in fund balance	(2,094,472)
Fund Balance at Beginning of Year	<u>8,624,142</u>
Fund Balance at End of Year	<u><u>\$ 6,529,670</u></u>

See the accompanying notes to the financial statements

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.

Financial Reporting Entity

These financial statements are not intended to present fairly the financial position and results of operations of the District in compliance with accounting principles generally accepted in the United States of America.

Fund Structure

The Statement of Revenues, Expenditures and Change in Fund Balance is a statement of financial activities of the General Obligation Bond Funded Capital Outlay Projects related to the current reporting period. Fund expenditures frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations or the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The General Obligation Bond Funded Capital Outlay Projects is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Cash in the county treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Fund Balance Classification

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the governmental fund financial statements present fund balance classifications that comprise a hierarchy based on the extent to which the District is bound to honor constraints on the specific purposes for which amounts can be spent. Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors,

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation are considered restricted. The fund balance of the General Obligation Bond Funded Capital Outlay Projects is therefore classified as restricted.

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the General Obligation Bond Funded Capital Outlay Projects are determined by its measurement focus. The General Obligation Bond Funded Capital Outlay Projects is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the General Obligation Bond Funded Capital Outlay Projects are accounted for in the basic financial statements of the District.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: DEPOSITS – CASH IN COUNTY TREASURY

In accordance with Education Code Section 84000, the District maintains substantially all of its cash in the Riverside County Treasury as part of the common investment pool. These pooled funds are carried at amortized cost which approximates fair value. The fair value is 99.39% of the District’s deposits for the General Obligation Bond Funded Capital Outlay Projects in this pool as of June 30, 2018, as provided by the County Treasurer.

The county is authorized to deposit cash and invest excess funds by California Government Code Sections 53534, 53601, 53635, and 53648. The county is restricted to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The funds maintained by the county are either secured by federal depository insurance or are collateralized. The county investment pool is not required to be rated. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018**

NOTE 2: DEPOSITS – CASH IN COUNTY TREASURY

The county investment pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool. California Government Code statutes and the County Board of Supervisors set forth the various investment policies that the County Treasurer follows. The method used to determine the value of the participant's equity withdrawn is based on the book value, which is amortized costs, of the participant's percentage participation on the date of such withdrawals.

The pool sponsor's annual financial report may be obtained from the County of Riverside Treasurer-Tax Collector Capital Markets, 4080 Lemon Street, 4th Floor, Riverside, CA 92502.

NOTE 3: BONDED DEBT

On March 2, 2004, the voters of Riverside Community College District approved Measure C, a \$350 million bond measure designed to provide funds to improve facilities and safety at the Moreno Valley, Norco, and Riverside City Colleges.

Series D and D-1

In October 2011, the District issued General Obligation Bonds, Series D and D-1 in the amount of \$109,999,278. These bonds consisted of \$7,699,278 tax-exempt Series D bonds and \$102,300,000 in federally taxable Build America Bonds Series D-1. The Build America Bonds program was created by the American Recovery and Reinvestment Act to assist state and local governments in financing capital projects at lower borrowing costs and to stimulate the economy and create jobs.

The District elected to treat the Series D-1 bonds as "Build America Bonds" under Section 54AA of the Tax Code, and the Series D-1 Bonds be "qualified bonds" under Section 54AA(g)(2) of the Tax Code which make the District eligible for a cash subsidy payment from the United States Treasury equal to 35% of the interest payable on the Series D-1 Bonds. The District will deposit the cash subsidy payments with the County to be credited to the Debt Service Fund for the Series D-1 Bonds. Cash subsidy payments are expected to be received contemporaneously with each interest payment date.

Refunding

In April 2014, the District issued General Obligation Refunding Bonds, Series A (Tax Exempt) in the amount of \$29,130,000 to advance refund all or a portion of the outstanding principal amount of the District's General Obligation Series A Bonds, 2005 Refunding Bonds and General Obligation Series C Bonds and to pay costs of issuance associated with the Bonds. General Obligation Refunding Bonds, Series B (Federally Taxable) in the amount of \$43,960,000 were

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018**

NOTE 3: BONDED DEBT

also issued to advance refund a portion of the outstanding principal amount of the District's 2005 Refunding Bonds and to pay costs of issuance associated with the Bonds.

Series E and Refunding

In July 2015, the District issued General Obligation Bonds, Series E in the amount of \$45,004,145 to finance the repair, acquisition, construction, and equipping of certain district facilities, and to pay all legal, financial, and contingent costs in connection with the issuance of the Bonds. General Obligation Refunding Bonds were also issued in the amount of \$43,920,000 to advance refund the outstanding principal amount of the District's General Obligation Series C Bonds, and to pay costs of issuance associated with the Bonds.

The outstanding general obligation bonded debt of the District at June 30, 2018 is:

General Obligation Bonds	Date of Issue	Original Maturity Date	Interest Rate %	Amount of Original Issue	Outstanding July 1, 2017	Issued	Redeemed	Outstanding June 30, 2018
2010 Series D	10/27/2010	8/1/2025	2.36-5.53	\$ 7,699,278	\$ 7,190,569	\$	\$ 349,375	\$ 6,841,194
2010 Series D-1	10/27/2010	8/1/2040	6.97-7.02	102,300,000	102,300,000			102,300,000
2014 Tax Exempt Refunding	5/29/2014	8/1/2027	2.00-5.00	29,130,000	28,260,000		425,000	27,835,000
2014 Taxable Refunding	5/29/2014	8/1/2024	0.40-3.61	43,960,000	39,115,000		3,660,000	35,455,000
2015 Series E	7/1/2015	8/1/2039	3.81-5.05	45,004,145	42,414,145		1,265,000	41,149,145
2015 Refunding	7/1/2015	8/1/2032	2.00-5.00	43,920,000	42,885,000		100,000	42,785,000
Total				<u>\$ 272,013,423</u>	<u>\$ 262,164,714</u>	<u>\$ -</u>	<u>\$ 5,799,375</u>	<u>\$ 256,365,339</u>

The annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 4,894,266	\$ 12,818,830
2020	5,295,056	13,067,432
2021	5,813,846	13,082,058
2022	6,680,859	12,506,165
2023	7,232,769	12,629,696
2024-2028	44,564,218	61,050,746
2029-2033	60,025,470	51,521,140
2034-2038	71,733,811	59,582,504
2039-2041	50,125,044	23,209,545
Total	<u>\$ 256,365,339</u>	<u>\$ 259,468,116</u>

Capital appreciation bonds were issued as part of the 2010 Series D and 2015 Series E issuances. Prior to their applicable maturity dates, each capital appreciation bond will accrete interest on the principal component, with all interest accreting through the applicable maturity date and payable only upon maturity or prior payment of the principal component. Accreted interest accrued has been reflected in the long term debt balance on the District's general purpose financial statements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2018**

NOTE 4: COMMITMENTS AND CONTINGENCIES

Purchase Commitments

As of June 30, 2018 the District was committed under various capital expenditure purchase agreements for bond projects totaling approximately \$1,930,000.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees
The Measure C Citizens' Bond Oversight Committee
Riverside Community College District
Riverside, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the General Obligation Bond Funded Capital Outlay Projects financial statements of the Riverside Community College District (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's General Obligation Bond Funded Capital Outlay Projects financial statements, and have issued our report thereon dated October 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
Glendora, California
October 9, 2018

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**SCHEDULE OF FINDINGS AND RESPONSES
June 30, 2018**

There were no findings related to the financial audit of the General Obligation Bond Funded Capital Outlay Projects for the year ended June 30, 2018. In addition, there were no findings related to the financial audit of the General Obligation Bond Funded Capital Outlay Projects for the year ended June 30, 2017.

**PERFORMANCE AUDIT OF THE GENERAL OBLIGATION BOND FUNDED
CAPITAL OUTLAY PROJECTS**



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
The Measure C Citizens' Bond Oversight Committee
Riverside Community College District

We have conducted a performance audit of the Riverside Community College District (the District) Measure C General Obligation Bond funds for the year ended June 30, 2018.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 16 of this report which includes determining the District's compliance with the performance requirements for the Proposition 39 Measure C General Obligation Bond funds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure C General Obligation Bond funds for the fiscal year ended June 30, 2018, only for the specific projects developed by the District's Board of Trustees, and approved by the voters in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

A handwritten signature in black ink that reads 'CliftonLarsonAllen LLP'.

CliftonLarsonAllen LLP
Glendora, California
October 9, 2018

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**PROPOSITION 39 PERFORMANCE AUDIT
June 30, 2018**

BACKGROUND INFORMATION

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges under certain circumstances and subject to certain conditions.

On March 2, 2004, the voters of Riverside Community College District approved Measure C, a \$350 million bond measure designed to provide funds to improve facilities and safety at the Moreno Valley, Norco, and Riverside campuses.

Pursuant to the requirements of Proposition 39, and related state legislation, the Board of Trustees of the District established a Citizens' Bond Oversight Committee and appointed its members. The principal purpose of the Citizens' Bond Oversight Committee, as set out in state law, is to inform the public as to the expenditures of the proceeds of the bonds issued pursuant to the Measure C bond authorization. The Citizens' Bond Oversight Committee is required to issue at least one report annually as to its activities and findings.

Section 1(b)(3)(C) of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the General Obligation Bond Funded Capital Outlay Projects – Measure C Bond Program have been expended only for the authorized bond projects.

OBJECTIVES

The objectives of our performance audit were to:

- Determine the expenditures charged to the District Measure C General Obligation Bond Funded Capital Outlay Projects.
- Determine whether expenditures charged to the Measure C General Obligation Bond Funded Capital Outlay Projects have been made in accordance with the bond project list approved by the voters through the approval of Measure C in March 2004.

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2017 to June 30, 2018. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources, other than the proceeds of the bonds, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit or in this report.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**PROPOSITION 39 PERFORMANCE AUDIT
June 30, 2018**

PROCEDURES PERFORMED

- We identified the expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
- We selected a judgmental sample of expenditures considering all object codes and projects for the year ended June 30, 2018. Our sample included 32 transactions totaling \$1,772,996 (98% of non-salary related expenditures) and \$195,944 of salaries and benefits (100% of salaries and benefits).
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to projects were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Supported by proper bid documentation, as applicable;
 - Properly expended on the authorized bond projects as listed on the voter-approved bond project list;
 - Used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures of the funds held in the General Obligation Bond Funded Capital Outlay Projects – Measure C Bond Program and that such expenditures were made on authorized bond projects.

SUPPLEMENTARY INFORMATION

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**PROPOSITION 39 PERFORMANCE AUDIT
BOND PROJECT SUMMARY
June 30, 2018**

The District has identified the following projects to be funded with proceeds from the general obligation bonds. The District incurred costs of \$320,443,170 through June 30, 2018 for these construction projects. Capital outlay and other financing expenditures were as follows:

	BUDGET	TOTAL PROJECT COSTS THROUGH June 30, 2017	FY 17-18 ACTUAL COSTS	TOTAL PROJECT COSTS THROUGH June 30, 2018
Phase I - Parking Structure - Riverside	\$ 20,940,662	\$ 20,940,662	\$ -	\$ 20,940,662
Wheelock PE Complex/Athletic Field - Riverside	4,516,435	4,516,435	-	4,516,435
Swing Space - Riverside	4,273,734	4,273,733	-	4,273,733
Quad Modernization - Riverside	9,171,807	9,171,807	-	9,171,807
RCCD System Office Purchase	2,629,981	2,629,981	-	2,629,981
MLK Renovation - Riverside	1,010,614	1,010,614	-	1,010,614
Bridge Space - Riverside	1,175,132	1,175,132	-	1,175,132
Industrial Technology Facility Project - Norco	9,715,350	9,715,349	-	9,715,349
Computer/Network/ System Upgrades - District Wide	1,002,052	1,002,052	-	1,002,052
Phone and Voicemail Upgrades - District Wide	349,000	349,000	-	349,000
Scheduled Maintenance - Historic - District Wide	1,403,045	1,403,045	-	1,403,045
Nursing/Sciences Building - Riverside	16,347,203	16,347,203	-	16,347,203
Student/Academic Services Facility Project - Moreno Valley	5,917,791	5,917,791	-	5,917,791
Wheelock PE Complex Gymnasium Retrofit - Phase I & II - Riverside	13,204,882	13,204,882	-	13,204,882
Feasibility / Planning / Management / Staffing	7,194,104	6,782,847	293,031	7,075,878
Stokoe Innovative Learning Center - Riverside	7,399,505	7,399,506	-	7,399,506
ECS Secondary Effects - Moreno Valley	286,227	286,227	-	286,227
Room Renovations - Norco	100,019	100,019	-	100,019
Food Services Remodel - Riverside	987,705	987,705	-	987,705
Food Services Remodel - Moreno Valley	2,649,606	2,649,607	-	2,649,607
Infrastructure Projects - District Wide	484,414	484,414	-	484,414
Hot Water Loop System & Boiler Repl. - Moreno Valley	869,848	869,848	-	869,848
Emergency Phone Project - District Wide	379,717	379,717	-	379,717
Utility Retrofit Project - District Wide	6,181,188	6,181,189	-	6,181,189
Modular Redistribution Norco/MoVal/BC/Riv	8,425,862	8,425,862	-	8,425,862
ECS Building Upgrade Project - Moreno Valley/Norco	389,561	389,561	-	389,561
PBX Building - Riverside	428,119	428,119	-	428,119
PBX / NOC / M & O Facility - Norco	11,277,010	11,336,910	-	11,336,910
PBX / NOC / M & O Facility - Moreno Valley	2,896,858	2,771,210	127,633	2,898,843
Life Science / Physical Science Reconstruction - Riverside	208,000	152,500	55,414	207,914
Center for Student Success - Norco	15,633,873	15,633,873	-	15,633,873
Long Range Master Plan - District Wide	1,439,077	1,439,077	-	1,439,077
Logic Domain - Capital Project Management System	213,375	187,238	12,750	199,988
Aquatics Center - Riverside	10,874,233	10,865,983	8,250	10,874,233
Soccer Field / Artificial Turf - Norco	3,879,314	3,879,314	-	3,879,314
Learning Gateway Building - Moreno Valley	4,984,261	4,984,261	-	4,984,261
Bradshaw Building Electrical Project - Riverside	366,353	366,353	-	366,353
Quad Basement Remodel Project - Riverside	352,941	352,941	-	352,941
Black Box Theatre Remodel Project - Riverside	10,955	10,955	-	10,955
Technology Building A Remodel Project - Riverside	11,375	11,375	-	11,375
Center for Health, Wellness, and Kinesiology Phase I - Norco	86,500	86,500	-	86,500

See independent auditor's report

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS**

**PROPOSITION 39 PERFORMANCE AUDIT
BOND PROJECT SUMMARY
June 30, 2018**

	BUDGET	TOTAL PROJECT COSTS THROUGH June 30, 2017	FY 17-18 ACTUAL COSTS	TOTAL PROJECT COSTS THROUGH June 30, 2018
Health Science Center - Moreno Valley	164,971	164,971	-	164,971
ADA Transition Plan - District Wide	6,046,162	6,046,162	-	6,046,162
March Dental Education Center - Moreno Valley	9,873,530	9,873,529	-	9,873,529
Secondary Effects Project - Norco	16,028,180	16,028,180	-	16,028,180
Utility Infrastructure Project - District Wide	6,232,049	6,232,049	-	6,232,049
Safety and Site Improvement Project - Norco	967,442	967,442	-	967,442
Safety and Site Improvement Project - Moreno Valley	719,827	719,827	-	719,827
Administrative Move to Humanities Bldg - Moreno Valley	25,990	25,990	-	25,990
Science Laboratories Remodel Project - Moreno Valley	302,804	302,804	-	302,804
Ben Clark Public Safety Training Center - Center Status - Moreno Valley	84,500	64,954	-	64,954
Interim Parking Lease - Riverside	177,023	177,023	-	177,023
Center for Human Performance - Moreno Valley	112,009	112,009	-	112,009
Cosmetology Building - Riverside	142,500	142,500	-	142,500
Alumni Carriage House Restoration Project	122,270	122,270	-	122,270
IT Upgrade (including audit) - District Wide	6,000,000	5,162,971	109,232	5,272,203
Culinary Arts / District Office Building - District	33,596,018	32,399,371	(54,174)	32,345,197
Parking Structure Fall Deterrent - Riverside	7,576	7,576	-	7,576
Nursing Portables - Moreno Valley	705,338	705,338	-	705,338
Central Plant Boiler Replacement - Norco	161,847	161,847	-	161,847
DSA Project Closures - District Wide	7,290	7,290	-	7,290
Scheduled Maintenance - New - District Wide	2,860,000	2,652,532	-	2,652,532
Electronic Contract Document Storage - District Wide	50,000	-	-	-
2014 - 2015 IPP/FPP District	-	-	-	-
Program Contingency	4,655,039	-	-	-
Program Reserve	4,111,519	-	-	-
District Design Standards	355,000	345,031	-	345,031
Library Learning Center - Moreno Valley	143,000	127,000	15,914	142,914
Student Services Building - Riverside	25,925,000	20,641,542	1,059,381	21,700,923
Lovekin Parking/Tennis Project - Riverside	4,351,724	4,351,724	-	4,351,724
Food Services "grab-n-go" Facility Project - Riverside	81,372	81,372	-	81,372
Master Plan Updates - District Wide	1,259,800	708,909	352,724	1,061,633
Swing Space - Market Street Properties	737,303	737,303	-	737,303
Groundwater Monitoring Wells - Norco	211,149	211,148	-	211,148
Emergency Phone Project - Moreno Valley	341,582	341,582	-	341,582
Self-Generation Incentive Program - Norco	3,110,000	3,027,126	-	3,027,126
Physicians Assistant Laboratory Remodel - Moreno Valley	49,191	49,191	-	49,191
Visual & Performing Arts Center - Norco	114,000	114,000	-	114,000
Audio Visual Upgrade and Lighting Project - Moreno Valley	134,457	134,457	-	134,457
Mechanical Upgrade Project - Moreno Valley	660,245	660,245	-	660,245
Cellular Repeater Booster System - Riverside	25,000	-	18,879	18,879
Student Services Project - Moreno Valley	11,000,000	-	-	-
Coil School for the Arts - Riverside	24,280,001	25,736,075	-	25,736,075
Coil School for the Arts - Parking Structure	1,456,076	-	-	-
Total Capital Outlay	347,056,472	318,444,137	1,999,033	320,443,170
Series A Refunding Escrow	57,686,474	57,686,474	-	57,686,474
COPS Payoffs	11,582,875	11,582,873	-	11,582,873
Costs of issuance	2,839,859	3,026,475	-	3,026,475
Debt service	1,926,402	2,835,612	-	2,835,612
Election costs	98,238	98,236	-	98,236
Total Other Financing Uses	74,133,848	75,229,670	-	75,229,670
TOTALS	\$ 421,190,320	\$ 393,673,807	\$ 1,999,033	\$ 395,672,840

See independent auditor's report



CliftonLarsonAllen LLP
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October 9, 2018

The Board of Trustees
The Measure C Citizens' Bond Oversight Committee
Riverside Community College District
Riverside, California

We have audited the financial statements of the General Obligation Bond Funded Capital Outlay Projects of Riverside Community College District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were accruals of receivables and liabilities. We evaluated that these estimates are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures. The financial statement disclosures are neutral, consistent, and clear.

Riverside Community College District
October 9, 2018
Page 2

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our financial and performance audits.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements

Disagreement with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the audit report. We are pleased to report that no such disagreements arose during the course of our audit

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 9, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants related to the General Obligation Bond Funded Capital Outlay Projects.

Significant Issues Discussed with Management Prior to Engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these

Riverside Community College District
October 9, 2018
Page 3

discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees, Measure C Citizens' Bond Oversight Committee, and management of the District and is not intended to be, and should not be used, by anyone other than these specified parties.

Closing

We will be pleased to respond to any questions you have about the foregoing. If you would like any information or would like to discuss any of the matters raised, please do not hesitate to contact Renee Graves at (626) 857-7300. We appreciate the opportunity to continue to be of service to Riverside Community College District.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP
Glendora, California

Agenda Item (IV-D-3)

Meeting	12/4/2018 - Committee
Agenda Item	Committee - Resources (IV-D-3)
Subject	2017-2018 Independent Audit Report for the Riverside Community College District
College/District	District
Funding	N/A
Recommended Action	It is recommended that the Board of Trustees receive the Riverside Community College District's independent audit report for the year ended June 30, 2018 for the permanent file of the District.

Background Narrative:

In accordance with Education Code Section 84040(b), an independent audit of the District's 2017-2018 financial statements was performed by Vavrinek, Trine, Day & Co., LLP Certified Public Accountants (VTD). A representative of the firm will be available to present the report. Results of the audit are summarized below.

- Auditor's Opinion – The auditors have issued an unmodified opinion for the financial and State and Federal audit as of June 30, 2018, which is also known as a "clean" audit. Unmodified is the highest level of assurance the auditors can provide of the four available opinions. This opinion indicates the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles, and the District complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major Federal and State programs.
- Audit Findings – There were no findings or questioned costs.
- Auditor's Required Communication – In accordance with the U.S. Auditing Standards AU-C 260, at the conclusion of the audit engagement VTD is required to communicate information to the Board of Trustees regarding their responsibility under Generally Accepted Auditing Standards (GAAS). Attached for your information is the required communication.
- Management Recommendation Letter – Attached is VTD's recommendation for strengthening internal controls and operating efficiency as it relates to cash collections.

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

Attachments:

[12042018_RCCD Annual Financial Report FY17-18, VTD USAS Letter and VTD Management Letter](#)



RIVERSIDE COMMUNITY
COLLEGE DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2018

RIVERSIDE COMMUNITY COLLEGE DISTRICT

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FINANCIAL SECTION



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Riverside Community College District
Riverside, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of Riverside Community College District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the 2017-2018 *Contracted District Audit Manual*, issued by the California Community Colleges Chancellor's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the District as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 2 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statements No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis on pages 5 through 12, the Schedule of Changes in the District's Net OPEB Liability and Related Ratios on page 70, the Schedule of OPEB Investment Returns on page 71, the Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program on page 72, the Schedule of the District's Proportionate Share of the Net Pension Liability on page 73, and the Schedule of District Contributions for Pensions on page 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Vanneth, Tamm, Day & Co, LLP

Riverside, California
November 21, 2018

USING THIS ANNUAL REPORT

The purpose of this annual report is to provide readers with information about the activities, programs, and financial condition of the Riverside Community College District (the District) as of June 30, 2018. The report consists of three basic financial statements: the Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; and Statement of Cash Flows and provides information about the District as a whole. This section of the annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section. Responsibility for the completeness and accuracy of this information rests with District management.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Riverside Community College District's financial statements are presented in accordance with Governmental Accounting Standards Board Statements (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and No. 35, *Basic Financial Statements - and Management Discussion and Analysis - for Public College and Universities*. These statements allow for the presentation of financial activity and results of operations which focuses on the District as a whole. The government-wide financial statements present the overall results of operations whereby all of the District's activities are consolidated into one total versus the traditional presentation by fund type. The focus of the Statement of Net Position is designed to be similar to the bottom line results of the District. This statement combines and consolidates current financial resources with capital assets and long-term obligations. The Statement of Revenues, Expenses, and Changes in Net Position focuses on the costs of the District's operational activities with revenues and expenses categorized as operating and nonoperating, and expenses are reported by natural classification. The Statement of Cash Flows provides an analysis of the sources and uses of cash within the operations of the District.

The California Community Colleges Chancellor's Office has recommended that all State community colleges follow the Business-Type Activity (BTA) model for financial statement reporting purposes.

FINANCIAL HIGHLIGHTS

- The District's primary funding source is from apportionment received from the State of California. The basis of this apportionment is the calculation of Full-Time Equivalent Students (FTES). During the 2017-2018 fiscal year, total reported resident FTES were 30,535 as compared to 29,652 in the 2016-2017 fiscal year. The District has no unfunded credit FTES for fiscal year 2017-2018.
- Several scheduled maintenance projects at the District and its three colleges resulted in building and site improvements totaling \$1,237,507 in the 2017-2018 fiscal year. The completed projects, listed below, are primarily funded through Physical Plant and Instructional Support, the District's voter approved General Obligation Bond (Measure C), and one-time budget savings allocations.

Security Improvements, Phase II – District-wide
 Carpet/Tile Replacement, Humanities – Moreno Valley College
 Landscaping, Phase II – Moreno Valley College
 ATEC Building Tile Roof Replacement – Norco College
 Third Street Access and Egress Paving – Norco College
 Asphalt Repair – Riverside City College
 Hazmat/Asbestos Removal – Riverside City College
 Noble Building Demolition – Riverside City College

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

- Employee salaries increased by 9.85 percent or \$13.0 million from the 2016-2017 fiscal year and employee benefits increased by 32.40 percent or \$13.0 million. The increase in salaries is primarily due to a contractual salary increase of 2.0 percent for all permanent employees; a contractual salary increase of 2.5 percent for part-time faculty; a COLA increase of 1.56 percent; scheduled salary step increases; employee reclassifications; and an increase in the number of positions. The increase in benefit costs is due to increases in health and welfare benefit costs; an increase of 1.85 percent in CalSTRS employer contributions; 1.64 percent CalPERS employer contributions; and fixed charge increases associated with the increased number of positions discussed above.
- During the 2017-2018 fiscal year, the District provided approximately \$83.8 million in financial aid to students, representing an increase of 9.4 percent over the \$76.6 million in fiscal year 2016-2017. This aid was provided in the form of grants, scholarships, loans, and tuition reductions funded through the Federal government, State Chancellor's Office, and local funding as shown below.

Federal Pell Grants (PELL)	\$ 47,476,986
Federal Supplement Education Opportunity Grant (FSEOG)	1,108,524
Federal Direct Student Loans (Direct Loans)	3,785,564
Federal Work Study Program (FWS)	1,143,357
State of California Cal Grants (B & C)	5,584,064
State of California Full Time Student Success Grant	1,787,743
California Community College Promise Grant	<u>22,879,802</u>
Total Financial Aid Provided to Students	<u>\$ 83,766,040</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

THE DISTRICT AS A WHOLE

Net Position

Table 1

	(as restated)		
	2018	2017	Change
ASSETS			
Current Assets			
Cash and investments	\$ 133,980,113	\$ 124,319,728	\$ 9,660,385
Accounts receivable (net)	17,692,325	12,075,155	5,617,170
Other current assets	157,003	194,466	(37,463)
Total Current Assets	<u>151,829,441</u>	<u>136,589,349</u>	<u>15,240,092</u>
Capital assets (net)	<u>429,548,028</u>	<u>440,959,728</u>	<u>(11,411,700)</u>
Total Assets	<u>581,377,469</u>	<u>577,549,077</u>	<u>3,828,392</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	8,636,776	9,479,658	(842,882)
Deferred outflows of resources related to pensions	61,177,833	40,579,912	20,597,921
Total Deferred Outflows of Resources	<u>69,814,609</u>	<u>50,059,570</u>	<u>19,755,039</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 651,192,078</u>	<u>\$ 627,608,647</u>	<u>\$ 23,583,431</u>
Current Liabilities			
Accounts payable and other current liabilities	\$ 67,152,941	\$ 55,136,096	\$ 12,016,845
Current portion of long-term obligations	7,073,716	7,673,413	(599,697)
Total Current Liabilities	<u>74,226,657</u>	<u>62,809,509</u>	<u>11,417,148</u>
Long-Term Obligations	<u>512,267,025</u>	<u>496,207,689</u>	<u>16,059,336</u>
Total Liabilities	<u>586,493,682</u>	<u>559,017,198</u>	<u>27,476,484</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	<u>17,238,691</u>	<u>10,299,894</u>	<u>6,938,797</u>
NET POSITION			
Net investment in capital assets	178,793,863	186,569,478	(7,775,615)
Restricted	23,113,535	20,111,913	3,001,622
Unrestricted	<u>(154,447,693)</u>	<u>(148,389,836)</u>	<u>(6,057,857)</u>
Total Net Position	<u>47,459,705</u>	<u>58,291,555</u>	<u>(10,831,850)</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 651,192,078</u>	<u>\$ 627,608,647</u>	<u>\$ 23,583,431</u>

The District's components of assets, liabilities, and net position are noted on page 14.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Operating Results for the Year

The results of this year's operations for the District as a whole are reported in the Statement of Revenues, Expenses, and Changes in Net Position on page 15.

Table 2

	2018	2017	Change
Operating Revenues			
Tuition and fees (net)	\$ 20,645,851	\$ 19,689,266	\$ 956,585
Grants and contracts	67,573,811	43,605,674	23,968,137
Other operating revenues	10,212	30,635	(20,423)
Total Operating Revenues	<u>88,229,874</u>	<u>63,325,575</u>	<u>24,904,299</u>
Operating Expenses			
Salaries and benefits	198,426,634	172,382,755	26,043,879
Supplies and maintenance	56,687,139	48,651,743	8,035,396
Student financial aid	63,492,406	53,298,914	10,193,492
Depreciation	17,803,097	16,960,528	842,569
Total Operating Expenses	<u>336,409,276</u>	<u>291,293,940</u>	<u>45,115,336</u>
Loss on Operations	<u>(248,179,402)</u>	<u>(227,968,365)</u>	<u>(20,211,037)</u>
Nonoperating Revenues			
State apportionments	114,799,282	111,781,459	3,017,823
Property taxes	54,642,122	53,128,130	1,513,992
State revenues	6,960,968	9,627,908	(2,666,940)
Federal and State financial aid grants	61,378,617	52,841,452	8,537,165
Net investment income	1,682,844	807,537	875,307
Net interest expense	(14,638,528)	(14,619,076)	(19,452)
Other nonoperating revenues	9,519,831	16,077,997	(6,558,166)
Total Nonoperating Revenue	<u>234,345,136</u>	<u>229,645,407</u>	<u>4,699,729</u>
Other Revenues (Losses)			
State capital income	3,213,350	1,356,211	1,857,139
Local capital income (losses)	(210,934)	213,750	(424,684)
Total Other Revenues (Losses)	<u>3,002,416</u>	<u>1,569,961</u>	<u>1,432,455</u>
Net Increase (Decrease) in Net Position	<u>\$ (10,831,850)</u>	<u>\$ 3,247,003</u>	<u>\$ (14,078,853)</u>

The District's primary revenue sources are local property taxes, student enrollment fees, and State apportionment, which increased in fiscal year 2017-2018. Property taxes levied and received from property within the District's boundaries increased slightly during the year.

Grant and contract revenues relate primarily to student financial aid and to specific Federal and State grants received for programs serving the students and programs of the District. These grant and program revenues are restricted to allowable expenses related to the programs.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

During 2017-2018, the District's investment income was \$1.7 million and interest expense was \$14.6 million. Interest income is primarily derived from cash held in the Riverside County Treasury. Investment income has increased approximately \$0.9 million from the 2016-2017 fiscal year due to the interest yield on funds held in the Riverside County Investment Pool.

In accordance with requirements set forth by the California Community Colleges Chancellor's Office, the District reports operating expenses by object code. Operating expenses by functional classification are as follows:

Table 3

Year ended June 30, 2018:

	Salaries and Employee Benefits	Supplies, Materials, and Other Operating Expenses and Services	Student Financial Aid	Depreciation	Total
Instructional activities	\$ 92,167,130	\$ 4,388,111	\$ -	\$ -	\$ 96,555,241
Academic support	26,148,065	14,799,433	-	-	40,947,498
Student services	34,030,178	6,145,832	-	-	40,176,010
Plant operations and maintenance	8,340,605	6,235,915	-	-	14,576,520
Instructional support services	25,530,860	17,208,962	-	-	42,739,822
Community services and economic development	2,210,501	530,447	-	-	2,740,948
Ancillary services and auxiliary operations	9,999,295	3,163,444	-	-	13,162,739
Student aid	-	-	63,492,406	-	63,492,406
Physical property and related acquisitions	-	4,214,995	-	-	4,214,995
Unallocated depreciation	-	-	-	17,803,097	17,803,097
Total	<u>\$ 198,426,634</u>	<u>\$ 56,687,139</u>	<u>\$ 63,492,406</u>	<u>\$ 17,803,097</u>	<u>\$ 336,409,276</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
 JUNE 30, 2018**

Changes in Cash Position

Table 4

	2018	2017	Change
Cash Provided by (Used in)			
Operating activities	\$ (221,828,653)	\$ (239,677,310)	\$ 17,848,657
Noncapital financing activities	230,563,709	271,965,452	(41,401,743)
Capital financing activities	(377,342)	(10,258,004)	9,880,662
Investing activities	1,302,671	635,101	667,570
Net Increase (Decrease) in Cash	9,660,385	22,665,239	(13,004,854)
Cash, Beginning of Year	124,319,728	101,654,489	22,665,239
Cash, End of Year	<u>\$ 133,980,113</u>	<u>\$ 124,319,728</u>	<u>\$ 9,660,385</u>

The Statement of Cash Flows on pages 16 and 17 provides information about cash receipts and payments during the year. This statement also assists users in assessing the District's ability to meet its obligations as they come due and its need for external financing. The District's primary operating receipts are student tuition and fees and Federal, State, and local grants and contracts. The primary operating expense of the District is the payment of salaries and benefits to faculty, administrators, and classified staff.

While State apportionment revenues and property taxes are the primary source of noncapital related revenue, the GASB accounting standards require that this source of revenue is shown as nonoperating revenue as it comes from the general resources of the State and not from the primary users of the college's programs and services, the students. The District depends upon this funding to continue the current level of operations.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the District had \$617.9 million in a broad range of capital assets, including land, buildings, and furniture and equipment. At June 30, 2018, the District's net capital assets were \$429.5 million. Major capital improvement projects are ongoing throughout the District. These projects are primarily funded through Physical Plant and Instructional Support and Proposition 39: Clean Energy revenues, and District General Obligation Bonds. Projects are accounted for within the Construction in Progress account until the project is completed at which time the cost of the buildings and/or improvements will be recorded to the depreciable Buildings and Improvement category.

Note 6 in the financial statements provides additional information on capital assets. A summary of capital assets is presented below.

Table 5

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Land and construction in progress	\$ 146,793,875	\$ 1,423,942	\$(55,809,532)	\$ 92,408,285
Buildings and land improvements	417,886,397	59,261,520	(674,274)	476,473,643
Furniture and equipment	47,736,895	1,884,741	(561,758)	49,059,878
Subtotal	612,417,167	62,570,203	(57,045,564)	617,941,806
Accumulated depreciation	(171,457,439)	(17,803,097)	866,758	(188,393,778)
	<u>\$440,959,728</u>	<u>\$ 44,767,106</u>	<u>\$(56,178,806)</u>	<u>\$ 429,548,028</u>

Obligations

At the end of the 2017-2018 fiscal year, the District had \$275.3 million in general obligation bonds outstanding, including premium. These bonds are repaid in annual installments, in accordance with the obligation requirements for each debt issuance, by way of property tax assessments on property within the District's boundaries.

The District is also obligated to employees of the District for compensated absences, load banking benefits, and retiree health payments.

Lease purchase agreements for equipment have been entered into to finance certain capital assets.

Aggregate Net Pension Liability (NPL)

At year-end, the District had an aggregate net pension liability of \$195.5 million. The District has therefore recorded its proportionate share of net pension liabilities for CalSTRS and CalPERS.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Note 10 in the financial statements provides additional information on long-term obligations. A summary of long-term obligations is presented below.

Table 6

	(as restated)			Balance
	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
General obligation bonds	\$ 279,417,963	\$ 2,887,054	\$ (6,989,065)	\$ 275,315,952
Aggregate net other postemployment benefits (OPEB) liability	43,868,844	738,654	(162,910)	44,444,588
Aggregate net pension obligation	176,820,554	18,647,419	-	195,467,973
Other liabilities	3,773,741	338,487	-	4,112,228
Total Long-Term Obligations	\$ 503,881,102	\$ 22,611,614	\$ (7,151,975)	\$ 519,340,741
Amount due within one year				\$ 7,073,716

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revises its budget to provide for unanticipated changes in revenues and expenditures. The Board of Trustees adopted the final amendment to the budget for the 2017-2018 fiscal year on June 19, 2018.

The District's final revised budget for the unrestricted General Fund anticipated that expenditures would exceed revenues by \$30.23 million. The actual results for the year showed revenues exceeded expenditures by \$2.09 million.

ECONOMIC FACTORS AFFECTING THE FUTURE OF THE RIVERSIDE COMMUNITY COLLEGE DISTRICT

The financial position of the District is closely tied to the economic position of the State of California since the District's largest source of general unrestricted revenue is State apportionment at 51.63 percent of total revenues. The District reported an increase of 75 FTES during fiscal year 2017-2018 resulting from an increase of course offerings. Beginning in FY 2018-2019, the State of California adopted a new method for funding California community colleges, referred to as the Student Centered Funding Formula. The Student Centered Funding Formula shifts the emphasis of funding from solely on access through full-time equivalent students to a combination of access, equity and student success, with the equity component determined by the number of College Promise and Pell Grants awarded, and the student success component determined, among other aspects, by the number of degrees and certificates awarded. The District's fiscal year 2018-2019 unrestricted general fund adopted budget anticipates revenue increases of \$18.37 million, expenditure increases of \$19.35 million, and a Board-approved contingency of 5.0 percent. The District continues to manage enrollment and operating costs to ensure ongoing financial stability and to achieve reserve levels required by Board policy and the State Chancellor's Office.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Riverside Community College District at 3801 Market Street, Riverside, California 92501.

BASIC FINANCIAL STATEMENTS

RIVERSIDE COMMUNITY COLLEGE DISTRICT

STATEMENT OF NET POSITION - PRIMARY GOVERNMENT JUNE 30, 2018

ASSETS

Current Assets

Cash and cash equivalents	\$ 3,022,627
Investments - unrestricted	52,761,841
Investments - restricted	78,195,645
Accounts receivable	16,045,621
Student accounts receivable, net	1,612,391
Due from fiduciary funds	34,313
Prepaid expenses	126,260
Inventories	30,743

Total Current Assets	<u>151,829,441</u>
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Noncurrent Assets

Nondepreciable capital assets	92,408,285
Depreciable capital assets, net of depreciation	337,139,743

Total Noncurrent Assets	<u>429,548,028</u>
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TOTAL ASSETS	<u>581,377,469</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred charges on refunding	8,636,776
Deferred outflows of resources related to pensions	61,177,833

TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>69,814,609</u>
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LIABILITIES

Current Liabilities

Accounts payable	15,262,647
Accrued interest payable	4,861,401
Due to fiduciary funds	132,862
Unearned revenue	42,350,349
Claims liability	4,545,682
Compensated absences payable - current portion	1,603,716
Bonds payable - current portion	5,470,000

Total Current Liabilities	<u>74,226,657</u>
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Noncurrent Liabilities

Compensated absences and load banking payable - noncurrent portion	2,508,512
Bonds payable - noncurrent portion	260,290,680
Bond premium	9,555,272
Aggregate net other postemployment benefits (OPEB) liability	44,444,588
Aggregate net pension liability	195,467,973

Total Noncurrent Liabilities	<u>512,267,025</u>
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TOTAL LIABILITIES	<u>586,493,682</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources related to pensions	17,238,691
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NET POSITION

Net investment in capital assets	178,793,863
Restricted for:	
Debt service	12,156,648
Capital projects	1,885,451
Educational programs	9,071,436
Unrestricted	(154,447,693)

TOTAL NET POSITION	<u>\$ 47,459,705</u>
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The accompanying notes are an integral part of these financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2018**

OPERATING REVENUES	
Student Tuition and Fees	\$ 43,525,653
Less: Scholarship discount and allowance	<u>(22,879,802)</u>
Net tuition and fees	<u>20,645,851</u>
Grants and Contracts, Noncapital:	
Federal	12,475,636
State	45,612,861
Local	<u>9,485,314</u>
Net grants and contracts, noncapital	<u>67,573,811</u>
Other Operating Revenues	<u>10,212</u>
TOTAL OPERATING REVENUES	<u><u>88,229,874</u></u>
OPERATING EXPENSES	
Salaries	145,222,476
Employee benefits	53,204,158
Supplies, materials, and other operating expenses and services	51,738,750
Student financial aid	63,492,406
Equipment, maintenance, and repairs	4,948,389
Depreciation	<u>17,803,097</u>
TOTAL OPERATING EXPENSES	<u><u>336,409,276</u></u>
OPERATING LOSS	<u><u>(248,179,402)</u></u>
NONOPERATING REVENUES (EXPENSES)	
State apportionments, noncapital	114,799,282
Federal financial aid grants, noncapital	53,444,995
State financial aid grants, noncapital	7,933,622
Local property taxes levied for general purposes	38,128,216
Local property taxes levied for capital debt	16,513,906
State taxes and other revenues	6,960,968
Investment income	1,568,056
Interest expense on capital related debt	(14,638,528)
Investment income on capital related debt	114,788
Loss on disposal of capital assets	(369,273)
Other nonoperating revenue	<u>9,889,104</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u><u>234,345,136</u></u>
LOSS BEFORE OTHER REVENUES	<u><u>(13,834,266)</u></u>
OTHER REVENUES	
State revenues, capital	3,213,350
Local revenues, capital	<u>(210,934)</u>
TOTAL OTHER REVENUES	<u><u>3,002,416</u></u>
CHANGE IN NET POSITION	<u><u>(10,831,850)</u></u>
NET POSITION, BEGINNING OF YEAR, AS RESTATED (SEE NOTE 15)	<u><u>58,291,555</u></u>
NET POSITION, END OF YEAR	<u><u>\$ 47,459,705</u></u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT
 FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES	
Tuition and fees	\$ 20,028,779
Payments to vendors for supplies and services	(57,205,425)
Payments to or on behalf of employees	(191,476,248)
Payments to students for scholarships and grants	(63,492,406)
Federal, State, and local grants and contracts, noncapital	70,306,435
Other operating receipts	<u>10,212</u>
Net Cash Flows From Operating Activities	<u>(221,828,653)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State apportionments	114,799,282
Noncapital grants and contracts	61,378,617
Property taxes - non-debt related	38,128,216
State taxes and other apportionments	6,911,269
Other nonoperating	<u>9,346,325</u>
Net Cash Flows From Noncapital Financing Activities	<u>230,563,709</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Purchase of capital assets	(2,183,857)
State revenue, capital projects	3,343,631
Local revenue, capital projects	(210,934)
Property taxes - related to capital debt	16,513,906
Principal paid on capital debt	(6,989,065)
Interest paid on capital debt	(14,695,387)
Interest received on capital related debt	114,788
Deferred charges on refunding	842,882
Other expenses for capital financing activities, net	<u>2,886,694</u>
Net Cash Flows From Capital Financing Activities	<u>(377,342)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received from investments	<u>1,302,671</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	9,660,385
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>124,319,728</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 133,980,113</u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT, CONTINUED
 FOR THE YEAR ENDED JUNE 30, 2018**

**RECONCILIATION OF NET OPERATING LOSS TO NET CASH FLOWS
 FROM OPERATING ACTIVITIES**

Operating Loss	<u>\$ (248,179,402)</u>
Adjustments to Reconcile Operating Loss to Net Cash Flows	
From Operating Activities:	
Depreciation	17,803,097
Changes in Assets, Deferred Outflows, Liabilities, and Deferred Inflows:	
Accounts receivable	(4,700,924)
Inventories	(72)
Prepaid expenses	22,070
Accounts payable and other accrued liabilities	(463,477)
Unearned revenue	6,816,476
Compensated absences and load banking	338,487
Claims liability	971,053
Aggregate net other postemployment benefits (OPEB)	575,744
Deferred outflows of resources related to pensions	(20,597,921)
Aggregate net pension obligation	18,647,419
Deferred inflows of resources related to pensions	<u>6,938,797</u>
Total Adjustments	<u>26,350,749</u>
Net Cash Flows From Operating Activities	<u><u>\$ (221,828,653)</u></u>

**CASH AND CASH EQUIVALENTS CONSIST
 OF THE FOLLOWING:**

Cash in banks	\$ 3,022,627
Unrestricted cash in county treasury	52,761,841
Restricted cash in county treasury	78,195,645
Total Cash and Cash Equivalents	<u><u>\$ 133,980,113</u></u>

NON CASH TRANSACTIONS

On behalf payments for benefits	\$ 5,786,555
Board of Governors fee waivers	22,879,802
	<u><u>\$ 28,666,357</u></u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**FIDUCIARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2018**

	Retiree OPEB Trust	Associated Students Trust
ASSETS		
Cash and cash equivalents	\$ -	\$ 2,568,489
Investments	1,169,405	-
Accounts receivable	-	6,794
Due from primary government	-	132,862
Prepaid expenses	-	9,581
Total Assets	<u>1,169,405</u>	<u>2,717,726</u>
LIABILITIES		
Accounts payable	-	88,212
Due to primary government	-	34,313
Due to student groups	-	1,411,842
Total Liabilities	<u>-</u>	<u>1,534,367</u>
NET POSITION		
Restricted for postemployment benefits other than pensions	1,169,405	-
Unreserved	-	1,183,359
Total Net Position	<u>\$ 1,169,405</u>	<u>\$ 1,183,359</u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2018**

	Retiree OPEB Trust	Associated Students Trust
ADDITIONS		
Interest and investment income	\$ 116,869	\$ -
District contributions	6,209,619	-
Other local revenues	-	991,781
Total Additions	6,326,488	991,781
DEDUCTIONS		
Benefit payments	5,968,234	-
Services and operating expenditures	2,197	952,678
Total Deductions	5,970,431	952,678
Change in Net Position	356,057	39,103
Net Position - Beginning, as Restated (See Note 15)	813,348	1,144,256
Net Position - Ending	\$ 1,169,405	\$ 1,183,359

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - ORGANIZATION

The Riverside Community College District (the District) was established in 1916 as a political subdivision of the State of California and is a comprehensive, public, two-year institution offering educational services to residents of the surrounding area. The District operates under a locally elected five-member Board of Trustees form of government, which establishes the policies and procedures by which the District operates. The Board must approve the annual budgets for the General Fund, special revenue funds, capital project funds, and proprietary funds, but these budgets are managed at the department level. Currently, the District operates three colleges located within western Riverside County. While the District is a political subdivision of the State of California, it is legally separate and is independent of other State and local governments, and it is not a component unit of the State in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 61. The District is classified as a Public Educational Institution under Internal Revenue Code Section 115 and is, therefore, exempt from Federal taxes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The District has adopted GASB Statement No. 61, *Determining Whether Certain Organizations are Component Units*. This statement amends GASB Statement No. 14, *The Financial Reporting Entity*, to provide additional guidance to determine whether certain organizations, for which the District is not financially accountable, should be reported as component units based on the nature and significance of their relationship with the District. The basic criteria for including a component unit are (1) the economic resources held or received by the other entity are entirely or almost entirely for the direct benefit of the District, (2) the District is entitled to, or has the ability to otherwise access, a majority of the economic resources held or received by the other entity, and (3) the other entity's resources to which the District is entitled or has the ability to otherwise access are significant to the District. If any of these criteria are not met, the final criterion for including a component unit is whether the other entity is closely related to, or financially integrated with, the District. As defined by accounting principles generally accepted in the United States of America and established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, the District, and the following component unit:

- **Riverside Community College District Development Corporation**

The Riverside Community College District Development Corporation (the Corporation) is a legally separate organization and a component unit of the District. The Corporation was formed to provide financing and acquire assets for the District. A majority of the Corporation's Board of Directors either serves by reason of their position in the District or is appointed by the District's Board of Trustees. The financial activity has been "blended" or consolidated within the financial statements as the District as if the activity was the District's. Within the other supplementary information section of the report, the activity is included as the Riverside Community College District Development Corporation Fund as a Special Revenue Fund of the District. Individually prepared financial statements are not prepared for the Corporation. Condensed component unit information for the Corporation, the District's blended component unit, for the year ended June 30, 2018, is as follows:

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

Condensed Statement of Net Position

ASSETS	
Cash and cash equivalents	<u>\$ 16,189</u>
NET POSITION	
Restricted for:	
Capital projects	<u>\$ 16,189</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Position

NONOPERATING REVENUES	
Interest income	<u>\$ 7</u>
CHANGE IN NET POSITION	7
NET POSITION, BEGINNING OF YEAR	<u>16,182</u>
NET POSITION, END OF YEAR	<u>\$ 16,189</u>

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB Statements No. 34 and No. 35 as amended by GASB Statements No. 37, No. 38, and No. 39. This presentation provides a comprehensive government-wide perspective of the District's assets, liabilities, activities, and cash flows and replaces the fund group perspective previously required. Fiduciary activities, with the exception of the Student Financial Aid Fund, are excluded from the basic financial statements. Accordingly, the District's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. The significant accounting policies followed by the District in preparing these financial statements are in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. Additionally, the District's policies comply with the California Community Colleges Chancellor's Office *Budget and Accounting Manual*. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All material intra-agency and intra-fund transactions have been eliminated.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are classified as operating revenues. These transactions are recorded on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, operating revenues consist primarily of student fees, noncapital grants and contracts, and auxiliary activities through the bookstore and cafeteria.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, Federal and State financial aid grants, entitlements, and donations. Property tax revenue is recognized in the fiscal year received. State apportionment revenue is earned based upon criteria set forth from the Community Colleges Chancellor's Office and includes reporting of full-time equivalent students (FTES) attendance. The corresponding apportionment revenue is recognized in the period the FTES are generated. Revenue from Federal and State financial aid grants are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements may include time and/or purpose requirements.

Operating expenses are incurred to provide instructional services including support costs, auxiliary services, and depreciation of capital assets. All other expenses not meeting this definition are reported as nonoperating. Expenses are recorded on the accrual basis as they are incurred; when goods are received or services are rendered.

The financial statements are presented in accordance with the reporting model as prescribed in GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*, as amended by GASB Statements No. 37, No. 38, No. 39, and No. 61. The business-type activities model followed by the District requires the following components of the District's financial statements:

- Management's Discussion and Analysis
- Basic Financial Statements for the District as a whole including:
 - Statements of Net Position - Primary Government
 - Statements of Revenues, Expenses, and Changes in Net Position - Primary Government
 - Statements of Cash Flows - Primary Government
 - Financial Statements for the Fiduciary Funds including:
 - Statements of Fiduciary Net Position
 - Statements of Changes in Fiduciary Net Position
- Notes to the Financial Statements

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include unrestricted cash with county treasury balances for purposes of the Statement of Cash Flows. Restricted cash and cash equivalents represent balances restricted by external sources such as grants and contracts or specifically restricted for the repayment of capital debt.

Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held at June 30, 2018, are stated at fair value. Fair value is estimated based on quoted market prices at year-end. Short-term investments have an original maturity date greater than three months, but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Restricted Assets

Restricted assets arise when restrictions on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation. Restricted assets represent investments required by debt covenants to be set aside by the District for the purpose of satisfying certain requirements of the bonded debt issuance.

Accounts Receivable

Accounts receivable include amounts due from the Federal, State and/or local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable also consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff, the majority of each residing in the State of California. The District provides for an allowance for uncollectible accounts as an estimation of amounts that may not be received. This allowance is based upon management's estimates and analysis. The allowance was estimated at \$363,214 for the year ended June 30, 2018.

Prepaid Expenses

Prepaid expenses represent payments made to vendors and others for services that will benefit periods beyond June 30.

Inventories

Inventories consist primarily of cafeteria food and supplies held for resale to the students and faculty of the college. Inventories are stated at cost, utilizing the weighted average method. The cost is recorded as an expense as the inventory is consumed.

Capital Assets and Depreciation

Capital assets are long-lived assets of the District as a whole and include land, construction in progress, buildings, leasehold improvements, and equipment. The District maintains an initial unit cost capitalization threshold of \$5,000 and an estimated useful life greater than one year. Assets are recorded at historical cost, or estimated historical cost, when purchased or constructed. The District does not possess any infrastructure. Donated capital assets are recorded at estimated fair market value at the date of donation. Improvements to buildings and land that significantly increase the value or extend the useful life of the asset are capitalized; the costs of routine maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are charged as an operating expense in the year in which the expense was incurred. Major outlays for capital improvements are capitalized as construction in progress as the projects are constructed.

Depreciation of capital assets is computed and recorded utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 15 to 50 years; improvements, 10 years; equipment, 3 to 8 years; vehicles, 5 to 10 years.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Debt Premiums

Debt premiums are amortized over the life of the bonds using the straight-line method.

Deferred Charge on Refunding

Deferred charge on refunding is amortized using the straight-line method over the remaining life of the new debt or the life of the old debt, whichever is shorter.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt and for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. The current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignation and retirements that occur prior to year-end that have not yet been paid within the fund from which the employees who have accumulated the leave are paid. The District also participates in "load-banking" with eligible academic employees whereby the employee may teach extra courses in one period in exchange for time off in another period. The liability for this benefit is reported on the government-wide financial statements.

Sick leave is accumulated without limit for each employee based upon negotiated contracts. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, retirement credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Retirement credit for unused sick leave is available to all full-time employees based on the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement Systems (CalPERS) criteria.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized. Unearned revenue includes (1) amounts received for tuition and fees prior to the end of the fiscal year that are related to the subsequent fiscal year and (2) amounts received from Federal and State grants received before the eligibility requirements are met are recorded as unearned revenue.

Noncurrent Liabilities

Noncurrent liabilities include bonds payable, bond premiums, compensated absences, load banking, the aggregate net OPEB liability, and aggregate net pension obligations with maturities greater than one year.

Net Position

GASB Statements No. 34 and No. 35 report equity as "Net Position" and represent the difference between assets and liabilities. The net position is classified according to imposed restrictions or availability of assets for satisfaction of District obligations according to the following net asset categories:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. To the extent debt has been incurred, but not yet expended for capital assets, such accounts are not included as a component of net investment in capital assets.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Restricted: Net position is reported as restricted when there are limitations imposed on their use, either through enabling legislation adopted by the District, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Unrestricted: Net position that is not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of the Board of Trustees or may otherwise be limited by contractual agreements with outside parties.

When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first and the unrestricted resources when they are needed. The government-wide financial statements report \$23,113,535 of restricted net position.

Operating Revenues and Expenses

Classification of Revenues - The District has classified its revenues as either operating or nonoperating. Certain significant revenue streams relied upon for operation are classified as nonoperating as defined by GASB Statements No. 34 and No. 35. Classifications are as follows:

Operating revenues - Operating revenues include activities that have the characteristics of exchange transactions such as student tuition and fees, net of scholarship discounts and allowances, Federal, State, and local grants and contracts, and sales and services of auxiliary enterprises.

Nonoperating revenues - Nonoperating revenues include activities that have the characteristics of nonexchange transactions such as State apportionments, property taxes, investment income, gifts and contributions, and other revenue sources defined in GASB Statements No. 34 and No. 35.

Classification of Expenses - Nearly all of the District's expenses are from exchange transactions and are classified as either operating or nonoperating according to the following criteria:

Operating expenses - Operating expenses are necessary costs to provide the services of the District and include employee salaries and benefits, supplies, operating expenses, and student financial aid.

Nonoperating expenses - Nonoperating expenses include interest expense and other expenses not directly related to the services of the District.

State Apportionments

Certain current year apportionments from the State are based on financial and statistical information of the previous year. Any corrections due to the recalculation of the apportionment are made in February of the subsequent year. When known and measurable, these recalculations and corrections are accrued in the year in which the FTES are generated.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. The County of Riverside Assessor is responsible for assessment of all taxable real property. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Riverside bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when the County notifies the District of the availability of the revenues.

The voters of the District passed a General Obligation Bond in 2004 for the acquisition, construction, and remodeling of certain District property. As a result of the passage of the Bond, property taxes are assessed on the property within the District specifically for the repayment of the debt incurred. The taxes are assessed, billed, and collected as noted above and remitted to the District when collected.

Scholarships, Discounts, and Allowances

Student tuition and fee revenue is reported net of scholarships, discounts, and allowances. Fee waivers approved by the Board of Governors are included within the scholarships, discounts, and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances represent the difference between stated charges for enrollment fees and the amount that is paid by students or third parties making payments on the students' behalf.

Federal Financial Assistance Programs

The District participates in federally funded Pell Grants, SEOG Grants, and Work-Study programs, as well as other programs funded by the Federal government. Financial aid to students is either reported as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to students in the form of reduced tuition. These programs are audited in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Interfund Activity

Interfund transfers and interfund receivables and payables are eliminated during the consolidation process in the Primary Government and Fiduciary Funds' financial statements, respectively.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Change in Accounting Principles

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by State and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The District has implemented the provisions of this Statement as of June 30, 2018.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The District has implemented the provisions of this Statement as of June 30, 2018.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The District has implemented the provisions of this Statement as of June 30, 2018.

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section (ECS) 41001). The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The County Treasurer also holds investments in a separate investment agreement account other than the County Pooled Investment noted above on behalf of the District. Funds in this investment agreement are strictly related to the District's general obligation bonds.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, consist of the following:

	<u>Primary Government</u>
Cash on hand and in banks	\$ 2,972,627
Cash in revolving	50,000
Investments	<u>130,957,486</u>
Total Deposits and Investments	<u>\$ 133,980,113</u>
	 <u>Fiduciary Funds</u>
Cash on hand and in banks	\$ 2,568,489
Investments	<u>1,169,405</u>
Total Deposits and Investments	<u>\$ 3,737,894</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Riverside County Investment Pool.

Specific Identification

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

<u>Investment Type</u>	<u>Fair Market Value</u>	<u>Maturity Date*</u>
Riverside County Investment Pool	\$ 130,222,070	1.17
Mutual Funds	<u>1,169,405</u>	N/A
Total	<u>\$ 131,391,475</u>	

*Weighted average of maturity in years.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the Riverside County Investment Pool are rated AAA/S1 by Fitch Ratings Ltd. as of June 30, 2018. The District's investments in Mutual Funds are not required to be rated, nor have they been rated as of June 30, 2018.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District had bank balances of \$5,483,877 exposed to custodial credit risk because it was uninsured, but collateralized at 110 percent of balance over \$250,000 with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

NOTE 4 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Riverside County Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The District's fair value measurements are as follows at June 30, 2018:

Investment Type	Fair Value	Level 1 Inputs	Uncategorized
Riverside County Investment Pool	\$ 130,222,070	\$ -	\$ 130,222,070
Mutual Funds	1,169,405	1,169,405	-
Total	\$ 131,391,475	\$ 1,169,405	\$ 130,222,070

All assets have been valued using a market approach, with quoted market prices.

NOTE 5 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018, consisted primarily of intergovernmental grants, entitlements, interest, and other local sources.

The accounts receivable are as follows:

	Primary Government
Federal Government	
Categorical aid	\$ 3,382,896
State Government	
Categorical aid	6,021,531
Lottery	1,281,260
Local Sources	
Interest	519,044
Property taxes	1,470,081
Self insurance	778,710
Other local sources	2,592,099
Total	\$ 16,045,621
Student receivables	\$ 1,975,605
Less allowance for bad debt	(363,214)
Student receivables, net	\$ 1,612,391
Total Receivables, Net	\$ 17,658,012
	Fiduciary Funds
Other local	\$ 6,794

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the District for the fiscal year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Capital Assets Not Being Depreciated				
Land	\$ 32,502,697	\$ -	\$ -	\$ 32,502,697
Construction in progress	114,291,178	1,423,942	55,809,532	59,905,588
Total Capital Assets Not Being Depreciated	<u>146,793,875</u>	<u>1,423,942</u>	<u>55,809,532</u>	<u>92,408,285</u>
Capital Assets Being Depreciated				
Land improvements	14,459,363	882,791	-	15,342,154
Buildings and improvements	403,427,034	58,378,729	674,274	461,131,489
Furniture and equipment	47,736,895	1,884,741	561,758	49,059,878
Total Capital Assets Being Depreciated	<u>465,623,292</u>	<u>61,146,261</u>	<u>1,236,032</u>	<u>525,533,521</u>
Total Capital Assets	<u>612,417,167</u>	<u>62,570,203</u>	<u>57,045,564</u>	<u>617,941,806</u>
Less Accumulated Depreciation				
Land improvements	11,350,389	948,376	-	12,298,765
Buildings and improvements	118,932,981	14,729,169	305,000	133,357,150
Furniture and equipment	41,174,069	2,125,552	561,758	42,737,863
Total Accumulated Depreciation	<u>171,457,439</u>	<u>17,803,097</u>	<u>866,758</u>	<u>188,393,778</u>
Net Capital Assets	<u>\$ 440,959,728</u>	<u>\$ 44,767,106</u>	<u>\$ 56,178,806</u>	<u>\$ 429,548,028</u>

Depreciation expense for the year was \$17,803,097.

The District was the beneficiary of an extensive bequest of Mine Okubo's estate, a Japanese-American artist, inclusive of paintings, works of art, reference materials, photographs, books, writings, letters, and printed material. The District took possession of the materials bequeathed from the estate of Ms. Okubo as of June 30, 2009. The District has included the collection and materials as priceless in the District's capital assets (non-depreciable assets). During the course of the next several years and as the District learns the collection's long-term historical value, the values will be added to the District's capital assets. As of June 30, 2018, the District has not recorded a value for the collection in the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consisted of the following:

	<u>Primary Government</u>
Accrued payroll and benefits	\$ 1,225,140
Apportionment	5,468,465
Federal categorical programs	44
State categorical programs	108,114
Construction payables	1,454,986
Vendor payables	<u>7,005,898</u>
Total	<u>\$ 15,262,647</u>
	<u>Fiduciary Funds</u>
Vendor payables	<u>\$ 88,212</u>

NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2018, consisted of the following:

	<u>Primary Government</u>
Federal financial assistance	\$ 13,483
State categorical aid	30,448,467
Scheduled maintenance	3,282,291
Prop 39 Clean Energy	2,142,060
Other State aid	983,582
Enrollment fees	1,326,303
Health and liability self-insurance	2,435,231
Other local	<u>1,718,932</u>
Total	<u>\$ 42,350,349</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 9 - INTERFUND TRANSACTIONS

Interfund Receivables and Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund activity within the governmental funds and fiduciary funds, respectively, has been eliminated respectively in the consolidation process of the basic financial statements. Balances owing between the primary government and the fiduciary funds are not eliminated in the consolidation process. As of June 30, 2018, the amounts owed between the primary government and the fiduciary funds were \$34,313 and \$132,862, respectively.

Interfund Operating Transfers

Operating transfers between funds of the District are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Operating transfers within the funds of the District have been eliminated in the consolidation process. Transfers between the primary government and the fiduciary funds are not eliminated in the consolidation process. During the 2018 fiscal year, there were no transfers made between the primary government and the fiduciary funds.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 10 - LONG-TERM OBLIGATIONS

Long-Term Obligations Summary

The changes in the District's long-term obligations during the 2018 fiscal year consisted of the following:

	(as restated)			Balance June 30, 2018	Due in One Year
	Balance July 1, 2017	Additions	Deductions		
Bonds Payable					
General obligation bonds, Series 2010 D/D-1	\$ 113,222,831	\$ 744,652	\$ 765,000	\$ 113,202,483	\$ 970,000
Unamortized debt premium	1,342,895	-	58,176	1,284,719	-
General obligation bonds, Refunding Bonds 2014, Series A and B	67,375,000	-	4,085,000	63,290,000	4,400,000
Unamortized debt premium	3,758,479	-	372,742	3,385,737	-
General obligation bonds, Series 2015 E	45,605,795	2,142,402	1,265,000	46,483,197	-
Unamortized debt premium	164,557	-	7,452	157,105	-
Refunding Bonds 2015	42,885,000	-	100,000	42,785,000	100,000
Unamortized debt premium	5,063,406	-	335,695	4,727,711	-
Total Bonds Payable	279,417,963	2,887,054	6,989,065	275,315,952	5,470,000
Other Liabilities					
Compensated absences	2,974,674	274,537	-	3,249,211	1,603,716
Load banking	799,067	63,950	-	863,017	-
Aggregate net other postemployment benefits (OPEB) liability	43,868,844	738,654	162,910	44,444,588	-
Aggregate net pension liability	176,820,554	18,647,419	-	195,467,973	-
Total Other Liabilities	224,463,139	19,724,560	162,910	244,024,789	1,603,716
Total Long-Term Obligations	\$ 503,881,102	\$ 22,611,614	\$ 7,151,975	\$ 519,340,741	\$ 7,073,716

Description of Debt

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local property tax collections. The compensated absences and aggregate net pension liability are paid by the fund for which the employees' salaries are paid from. The District's General Fund makes payments for the aggregate net other postemployment benefits (OPEB) liability and load banking.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Bonded Debt

2010 General Obligation Bonds

During December 2010, the District issued the 2010 General Obligation Bonds in the amount of \$109,999,278. The bonds mature beginning on August 1, 2015 through August 1, 2040, with interest yields ranging from 2.36 to 5.53 percent. The bonds issued included \$102,300,000 of current interest Build America Bonds (Series 2010D-1 Bonds) and \$7,699,278 of capital appreciation tax-exempt bonds (Series 2010D Bonds), with the value of the capital appreciation bonds maturing to a principal balance of \$15,920,000. At June 30, 2018, the principal balance outstanding was \$113,202,483 and unamortized premium cost of \$1,284,719. Premium costs are amortized over the life of the bonds as a component of interest expense on the bonds.

The District has designated the Series 2010D-1 Bonds as "Build America Bonds" for purposes of the American Recovery and Reinvestment Act of 2009 (the Stimulus Act), the interest on which is not excluded from gross income for Federal income tax purposes, but is exempt from State of California personal income taxes. The District expects to receive a cash subsidy from the United States Treasury equal to 35 percent of the interest payable on such Series 2010D-1 Bonds. The District is obligated to make all payments of principal and interest on the Series 2010D-1 Bonds from the sources described in the official statement whether or not it receives cash subsidy payments pursuant to the Stimulus Act. Effective March 1, 2013, the subsidy percentage was reduced by 8.7 percent, to 26.3 percent as a result of sequestration by the Federal government. The sequestration percentage was again adjusted to 7.2 percent as of October 1, 2013, resulting in a semi-annual subsidy of \$1,170,987. As of June 30, 2018, the sequestration percentage remains at 7.2 percent.

The bonds are being used for the purposes of financing the repair, acquisition, construction, and equipping of certain District facilities, and to pay all legal, financial, and contingent costs in connection with the issuance of the bonds. The bonds are general obligations of the District payable solely from the proceeds of ad valorem property taxes. Interest with respect of the bonds accrues from the date of their delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2015.

2014 General Obligation Refunding Bonds

During May 2014, the District issued the \$73,090,000 2014 General Obligation Refunding Bonds, Series A and Series B (federally taxable) in the amounts of \$29,130,000 and \$43,960,000, respectively. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the statement of net position and are amortized to interest expense over the life of the liability. The refunding resulted in an economic gain of \$4,105,270 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted at 5.81 percent.

Series A tax-exempt bonds have a final maturity to occur on August 1, 2027, with interest rates from 2.00 to 5.00 percent. The net proceeds of \$34,006,704 (representing the principal amount of \$29,130,000 plus premium on issuance of \$4,876,704) from the issuance were used to advance refund a portion of the District's outstanding 2004 General Obligation Bonds, Series 2004A, advance refund a portion of the District's 2005 General Obligation Refunding Bonds, advance refund a portion of the 2004 General Obligation Bonds, Series 2007C, and pay the costs associated with the issuance of the refunding bonds. At June 30, 2018, the principal balance outstanding was \$27,835,000. Unamortized premium received on issuance of the bonds amounted to \$3,385,737 as of June 30, 2018.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Series B federally taxable bonds have a final maturity to occur on August 1, 2024, with interest rates from 0.40 to 3.61 percent. The proceeds of \$43,960,000 from issuance were used to advance refund a portion of the District's outstanding 2005 General Obligation Refunding Bonds, and pay the costs associated with the issuance of the federally taxable bonds. At June 30, 2018, the principle balance outstanding was \$35,455,000.

2015 General Obligation Bonds, Series 2015E

During July 2015, the District issued the 2015 General Obligation Bonds, Series E in the amount of \$45,004,145. The bonds mature beginning on August 1, 2015 through August 1, 2039, with interest yields ranging from 3.81 to 5.05 percent. At June 30, 2018, the principal outstanding was \$46,483,197 and unamortized premium cost of \$157,105. Premium costs are amortized over the life of the bonds as a component of interest expense on the bonds.

The bonds are being used for the purposes of financing the costs of renovating, acquiring, construction, repairing, and equipping District buildings and to pay all legal, financial, and contingent costs in connection with the issuance of the bonds. The bonds are general obligations of the District payable solely from the proceeds of ad valorem property taxes. Interest with respect of the bonds accrues from the date of their delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2015.

2015 General Obligation Refunding Bonds

During July 2015, the District issued the 2015 General Obligation Refunding Bonds in the amount of \$43,920,000. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the statement of net position and are amortized to interest expense over the life of the liability. The refunding resulted in an economic gain of \$5,372,100 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted at 4.32 percent.

The bonds have a final maturity to occur on August 1, 2032, with interest rates from 2.00 to 5.00 percent. The net proceeds of \$49,654,797 (representing the principal amount of \$43,920,000 plus premium on issuance of \$5,734,797) from the issuance were used to advance refund a portion of the District's outstanding 2004 General Obligation Bonds, Series 2007C, advance refund the remaining balance of the District's 2005 General Obligation Refunding Bonds and pay the costs associated with the issuance of the refunding bonds. At June 30, 2018, the principal balance outstanding was \$42,785,000. Unamortized premium received on issuance of the bonds amounted to \$4,727,711 as of June 30, 2018.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Accreted Interest		Bonds Outstanding June 30, 2018
				Outstanding July 1, 2017	Issued	Addition	Redeemed	
2010	2041	2.36%-5.53%	\$ 109,999,278	\$ 113,222,831	\$ -	\$ 744,652	\$ 765,000	\$ 113,202,483
2014	2028	0.40%-5.00%	73,090,000	67,375,000	-	-	4,085,000	63,290,000
2015	2040	3.81%-5.05%	45,004,145	45,605,795	-	2,142,402	1,265,000	46,483,197
2015	2033	2.00%-5.00%	43,920,000	42,885,000	-	-	100,000	42,785,000
				<u>\$ 269,088,626</u>	<u>-</u>	<u>\$ 2,887,054</u>	<u>\$ 6,215,000</u>	<u>\$ 265,760,680</u>

The General Obligation Bonds, Series 2010 D/D1 mature through 2041 as follows:

Fiscal Year	Principal (Including accreted interest to date)	Accreted Interest	Current Interest to Maturity	Total
2019	\$ 915,087	\$ 54,913	\$ 7,164,193	\$ 8,134,193
2020	986,542	188,458	7,164,193	8,339,193
2021	1,071,954	288,046	7,164,193	8,524,193
2022	1,324,987	235,013	7,164,193	8,724,193
2023	1,425,661	349,339	7,164,193	8,939,193
2024-2028	5,178,252	2,191,748	35,820,965	43,190,965
2029-2033	8,165,000	-	35,483,394	43,648,394
2034-2038	51,670,000	-	24,554,543	76,224,543
2039-2041	42,465,000	-	4,623,855	47,088,855
Total	<u>\$ 113,202,483</u>	<u>\$ 3,307,517</u>	<u>\$ 136,303,722</u>	<u>\$ 252,813,722</u>

The General Obligation Bonds, 2014 Refunding Bonds, Series A and B mature through 2028 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 4,400,000	\$ 2,396,286	\$ 6,796,286
2020	4,770,000	2,284,479	7,054,479
2021	5,175,000	2,141,647	7,316,647
2022	5,635,000	1,966,891	7,601,891
2023	6,130,000	1,763,760	7,893,760
2024-2028	37,180,000	4,620,795	41,800,795
Total	<u>\$ 63,290,000</u>	<u>\$ 15,173,858</u>	<u>\$ 78,463,858</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The General Obligation Bonds, Series 2015 E mature through 2040 as follows:

Fiscal Year	Principal (Including accreted interest to date)	Accreted Interest	Total
2019	\$ -	\$ -	\$ -
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024-2028	3,703,353	1,556,647	5,260,000
2029-2033	11,327,995	9,197,005	20,525,000
2034-2038	22,741,765	30,543,235	53,285,000
2039-2040	8,710,084	16,044,916	24,755,000
Total	\$ 46,483,197	\$ 57,341,803	\$ 103,825,000

The General Obligation Bonds, 2015 Refunding mature through 2033 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 100,000	\$ 2,056,975	\$ 2,156,975
2020	100,000	2,054,975	2,154,975
2021	100,000	2,052,975	2,152,975
2022	100,000	2,050,475	2,150,475
2023	100,000	2,047,475	2,147,475
2024-2028	500,000	10,192,375	10,692,375
2029-2033	41,785,000	4,288,138	46,073,138
Total	\$ 42,785,000	\$ 24,743,388	\$ 67,528,388

Compensated Absences

At June 30, 2018, the liability for compensated absences was \$3,249,211.

Load Banking

At June 30, 2018, the liability for load banking was \$863,017.

Aggregate Net Pension Obligation

At June 30, 2018, the liability for the aggregate net pension liability amounted to \$195,467,973. See Note 12 for additional information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

Aggregate Net Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2018, the District reported aggregate net OPEB liability and OPEB expense for the following plans:

<u>OPEB Plan</u>	<u>Aggregate Net OPEB Liability</u>	<u>OPEB Expense</u>
District Plan	\$ 43,453,968	\$ 4,516,450
Medicare Premium Payment (MPP) Program	990,620	(162,910)
Total	<u>\$ 44,444,588</u>	<u>\$ 4,353,540</u>

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the plan is vested in the District management. Management of the trustee assets is vested with the California Employers' Retiree Benefit Trust.

Plan Membership

At June 30, 2018, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	108
Active employees	<u>1,050</u>
	<u>1,158</u>

California Employers' Retiree Benefit Trust (CERBT)

The CERBT OPEB Trust (the Trust) is an irrevocable governmental trust pursuant to Section 115 of the IRC for the purpose of funding certain postemployment benefits other than pensions. The Trust is administered by the California Public Employees' Retirement System (CalPERS) as directed by the investment alternative choice selected by the District. The District retains the responsibility to oversee the management of the Trust, including the requirement that investments and assets held within the Trust continually adhere to the requirements of the California Government Code Section 53600.5 which specifies that the trustee's primary role is to preserve capital, to maintain investment liquidity, and to protect investment yield. As such, the District acts as the fiduciary of the Trust. The financial activity of the Trust has been discretely presented.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the District are established and may be amended by agreements with the District, the Faculty Association (CCA/CTA/NEA), the local California School Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the District, CTA, CSEA, and the unrepresented groups. For fiscal year 2017-2018, the District contributed \$6,209,619 to the Plan, of which \$3,585,234 was used for current premiums and \$2,624,385 was used to fund the OPEB Trust. Of this amount, \$2,383,000 was disbursed as a reimbursement to the District for current year OPEB premiums.

Investment

Investment Policy

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the governing board by a majority vote of its members. It is the policy of the District to pursue an investment strategy that reduces risks through the prudent diversification for the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocation over short time spans. The following was the governing board's adopted asset allocation policy as of June 30, 2018:

<u>Asset Class</u>	<u>Target Allocation</u>
Global Equity	40%
Fixed Income	39%
Treasury Inflation-Protected Securities (TIPS)	10%
Real Estate Investment Trusts (REITs)	8%
Commodities	3%

Rate of Return

For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was 4.51 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Net OPEB Liability of the District

The District's net OPEB liability of \$43,453,968 was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The components of the net OPEB liability of the District at June 30, 2018, were as follows:

Total OPEB liability	\$ 44,623,373
Plan fiduciary net position	<u>(1,169,405)</u>
District's net OPEB liability	<u>\$ 43,453,968</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>2.62%</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	3.00 percent, average, including inflation
Investment rate of return	6.73 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.00 percent for medical; 5.00 percent for dental

The discount rate was based on the 20 year municipal bond rate.

Mortality rates were based on the 2016 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actual assumptions used in the June 30, 2018 valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2018.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2018, (see the discussion of the Plan's investment policy) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Global Equity	6.73%
Fixed Income	6.73%
Treasury Inflation-Protected Securities (TIPS)	6.73%
Real Estate Investment Trusts (REITs)	6.73%
Commodities	6.73%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.73 percent. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance at June 30, 2017	\$ 43,528,662	\$ 813,348	\$ 42,715,314
Service cost	1,751,284	-	1,751,284
Interest	2,928,661	-	2,928,661
Contributions - employer	-	6,209,619	(6,209,619)
Net investment income	-	116,869	(116,869)
Benefit payments	(3,585,234)	(5,968,234)	2,383,000
Administrative expense	-	(2,197)	2,197
Net change in total OPEB liability	1,094,711	356,057	738,654
Balance at June 30, 2018	<u>\$ 44,623,373</u>	<u>\$ 1,169,405</u>	<u>\$ 43,453,968</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% decrease (5.73%)	\$ 47,763,137
Current discount rate (6.73%)	44,623,373
1% increase (7.73%)	41,730,361

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

<u>Healthcare Cost Trend Rates</u>	<u>Total OPEB Liability</u>
1% decrease (5% for medical; 4% for dental)	\$ 40,889,520
Current healthcare cost trend rate (6% for medical; 5% for dental)	44,623,373
1% increase (7% for medical; 6% for dental)	48,916,343

OPEB Expense

For the year ended June 30, 2018, the District recognized OPEB expense of \$4,516,450.

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

Contributions

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District contributions. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the OPEB

At June 30, 2018, the District reported a liability of \$990,620 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2016, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2017 and June 30, 2016, was 0.2355 percent and 0.2465, respectively, resulting in a net decrease in the proportionate share of 0.0110 percent.

For the year ended June 30, 2018, the District recognized OPEB expense of \$(162,910).

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Actuarial Methods and Assumptions

The total OPEB liability for the MPP Program as of June 30, 2016, was determined based on a financial reporting actuarial valuation that used the June 30, 2016 assumptions presented in the table below. The June 30, 2017 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total OPEB liability to June 30, 2017, using the assumptions listed in the following table:

Measurement Date	June 30, 2017	June 30, 2016
Valuation Date	June 30, 2016	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2016	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.58%	2.85%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2016, CalSTRS used custom mortality tables based on RP2000 Series tables issued by the Society of Actuaries, adjusted to fit CalSTRS specific experience through June 30, 2015. For the valuation as of June 30, 2017, CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015, experience study adopted by the board in February 2017. CalSTRS now uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among the members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 571 or an average of 0.32 percent of the potentially eligible population (177,763).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2017 and 2016, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2017 and 2016 was 3.58 percent and 2.85 percent, respectively. The MPP Program is funded on a pay-as-you-go basis as described in Note 2, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.58 percent and 2.85 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2017 and 2016, respectively, was applied to all periods of projected benefit payments to measure the total OPEB liability.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.58%)	\$ 1,096,685
Current discount rate (3.58%)	990,620
1% increase (4.58%)	887,449

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 895,177
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	990,620
1% increase (4.7% Part A and 5.1% Part B)	1,085,110

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 11 - RISK MANAGEMENT

Property and Liability Insurance Coverages

The District is exposed to various risks of loss related to torts and liability; theft of, damage to and destruction of assets; errors and omissions and injuries to employees. The District obtains coverage for these risks as a member of various joint powers authorities or through the purchase of coverage from a risk retention group. The District has coverage up to \$55,000,000 for liability and tort risks. This coverage is subject to a \$100,000 self-insured retention. The District carries replacement coverage on its buildings and furniture and equipment with limits of \$800,000,000 (total pool value) with a \$50,000 self-insurance retention. A property and equipment audit performed by the Joint Powers Authority is used to identify the aforementioned exposures. However, claims against the property coverage would use current replacement value to respond to a covered event. Employee health benefits are covered by the employees enrolling in either one of two health maintenance organizations or in the District's self-insured health plan. The District's self-insured limit for the self-insured plan is \$100,000, and it purchases insurance coverage for the excess claims. The District purchases coverage for the dental benefits from a joint powers authority.

Joint Powers Authority Risk Pools

During fiscal year ended June 30, 2018, the District contracted with the California Schools Risk Management (CSRМ) Joint Powers Authority for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2017-2018, the District participated in the California Schools Risk Management Fund Joint Powers Authority (JPA), an insurance purchasing pool. The District is self-insured for the first \$500,000 of each workers' compensation claim. The intent of the JPA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the JPA. The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the JPA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall saving. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the JPA. Participation in the JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

Insurance Program / JPA Name	Type of Coverage	Limits
Self-Insured Certificate #7582 (California)	Workers' Compensation	\$ 500,000
California Schools Risk Management (CSRМ)	Excess Worker's Compensation	\$ 1,000,000
California Schools Risk Management (CSRМ)	General Liability	\$ 500,000
Southern California Schools Risk Management (SCSRМ) and Schools Excess Liability Fund (SELF)	Excess Liability	\$ 4,500,000
California Schools Risk Management (CSRМ)	Property	\$ 25,000,000
		\$ 600,000,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

Rates are set through an annual calculation process. The District pays a monthly contribution which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of the claim's flow. The Board of Directors has the right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate costs of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience. The estimated liabilities are calculated using historical experience and internal actuarial analysis.

Claims Liabilities

The District establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2016 to June 30, 2018:

	Self- Insurance
Liability Balance, July 1, 2016	\$ 3,370,882
Claims and changes in estimates	8,878,989
Claims payments	<u>(8,675,242)</u>
Liability Balance, June 30, 2017	3,574,629
Claims and changes in estimates	11,196,098
Claims payments	<u>(10,225,045)</u>
Liability Balance, June 30, 2018	<u>\$ 4,545,682</u>
Assets available to pay claims at June 30, 2018	<u><u>\$ 9,931,010</u></u>

The District records an estimated liability for indemnity healthcare, workers' compensation, torts, and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of the reported claims including future claim adjustment expenses and an estimate for claims incurred, but not reported based on historical experience. The estimated liabilities are calculated using an actuarial valuation of its self-insured medical benefits, workers' compensation, and general liability programs.

Employee Medical Benefits

The District has contracted with Kaiser Permanente, and Health Net, and also offers the RCCD Self-Insured PPO Health Plan to provide employee medical benefits. The District provides health and welfare benefits to all full-time and permanent part-time employees (20 hours or more) and their dependents. Those employees working less than full-time will receive a pro-rata share of the benefit package. Employees in positions less than 20 hours per week do not receive any fringe benefits.

- Medical - The employee has a choice of Kaiser Permanente, Health Net, or the RCCD Self-Insured PPO Health Plan. The employee may elect to change carriers once per year during open enrollment. Normally, such election shall be effective October 1 of each year.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

- Dental - Delta Dental insurance coverage for employees and dependents shall be provided by the District. All employees shall participate in the program.
- Life Insurance - The District provides a \$50,000 life insurance policy by a carrier designated by the District. All employees shall participate in this life insurance program.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2018, the District reported the net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Collective Net Pension Liability</u>	<u>Collective Deferred Outflows of Resources</u>	<u>Collective Deferred Inflows of Resources</u>	<u>Collective Pension Expense</u>
CalSTRS	\$ 120,279,953	\$ 37,806,494	\$ 14,432,541	\$ 11,547,647
CalPERS	75,188,020	23,371,339	2,806,150	12,256,748
Total	<u>\$ 195,467,973</u>	<u>\$ 61,177,833</u>	<u>\$ 17,238,691</u>	<u>\$ 23,804,395</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required State contribution rate	9.328%	9.328%

Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above, and the District's total contributions were \$11,721,821.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:	
District's proportionate share of net pension liability	\$ 120,279,953
State's proportionate share of net pension liability associated with the District	71,156,604
Total	<u>\$ 191,436,557</u>

The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2017 and June 30, 2016, was 0.1301 percent and 0.1386 percent, respectively, resulting in a net decrease in the proportionate share of 0.0085 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$11,547,647. In addition, the District recognized pension expense and revenue of \$7,162,595 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 11,721,821	\$ -
Net change in proportionate share of net pension liability	3,356,600	9,131,275
Differences between projected and actual earnings on the pension plan investments	-	3,203,390
Differences between expected and actual experience in the measurement of the total pension liability	444,807	2,097,876
Changes of assumptions	22,283,266	-
Total	<u>\$ 37,806,494</u>	<u>\$ 14,432,541</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ (2,663,096)
2020	2,015,179
2021	290,576
2022	(2,846,049)
Total	<u>\$ (3,203,390)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 2,173,577
2020	2,173,577
2021	2,173,577
2022	2,173,578
2023	3,304,025
Thereafter	2,857,188
Total	<u>\$ 14,855,522</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.10%)	\$ 176,609,157
Current discount rate (7.10%)	120,279,953
1% increase (8.10%)	74,564,987

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above, and the total District contributions were \$7,094,279.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$75,188,020. The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2017 and June 30, 2016, was 0.3150 percent and 0.3277 percent, respectively, resulting in a net decrease in the proportionate share of 0.0127 percent.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

For the year ended June 30, 2018, the District recognized pension expense of \$12,256,748. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 7,094,279	\$ -
Net change in proportionate share of net pension liability	-	1,920,904
Differences between projected and actual earnings on the pension plan investments	2,600,991	-
Differences between expected and actual experience in the measurement of the total pension liability	2,693,676	-
Changes of assumptions	10,982,393	885,246
Total	<u>\$ 23,371,339</u>	<u>\$ 2,806,150</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ (70,477)
2020	3,000,980
2021	1,094,791
2022	(1,424,303)
Total	<u>\$ 2,600,991</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 3,609,077
2020	3,947,655
2021	3,313,187
Total	<u>\$ 10,869,919</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 110,625,671
Current discount rate (7.15%)	75,188,020
1% increase (8.15%)	45,789,521

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

On Behalf Payments

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS for the fiscal year ended June 30, 2018, which amounted to \$5,786,555 (9.328 percent) of salaries subject to CalSTRS. Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. No contributions were made for CalPERS for the year ended June 30, 2018. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. These amounts have been reflected in the basic financial statements as a component of operating revenue and employee benefit expense.

Deferred Compensation

The District offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 403(b) and Section 457. The plans, available to all District employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the Financial Agent, until paid or made available to the employee or other beneficiary.

The CalSTRS 403b Comply is the Financial Agent for the District.

Public Agency Retirement System (PARS) - Alternate Retirement System

The Omnibus Budget Reconciliation Act of 1990 [Internal Revenue Code Section 3121 (b) (7) (F)] requires State and local public agencies to provide a retirement plan for all employees not covered under existing employer pension plans and/or Social Security.

The District is a member of the Public Agency Retirement System (PARS), a multiple-employer retirement trust established in 1990 by a coalition of public employers. The plan covers the District's part-time, temporary, and other employees not covered under CalPERS or CalSTRS, but whose salaries would otherwise be subject to Social Security tax. Benefit provisions and other requirements are established by District management based on agreements with various bargaining units. PARS is a defined contribution qualified retirement plan under Section 401 (a) of the Internal Revenue Code.

The minimum total contribution is 7.5 percent of employees' salaries, of which the employee contributes the total 7.5 percent. District employees are covered under PARS Plan #763 as of June 30, 2018. Total contributions to the plan amounted to \$736,271.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 13 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES

The District is a member of the School Excess Liability Fund (SELF), the Riverside Community College - County Superintendent Self-Insurance Program for Employees (RCCCSSIPE), the Riverside Employers/Employees Plan (REEP), and the Southern California Schools Risk Management (SCSRM) Joint Powers Authorities (JPAs). The District pays annual premiums for its property liability, health, and workers' compensation coverage. The relationship between the District and the JPAs is such that they are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, transactions between the JPAs and the District are included in these statements. Audited financial statements are available from the respective entities.

The District's share of year-end assets, liabilities, or fund equity has not been calculated. During the year ended June 30, 2018, the District made payments of \$79,464, \$1,562,746, \$21,600, and \$1,031,597 to SELF, RCCCSSIPE, REEP, and SCSRM, respectively.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Grants

The District receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial statements of the District at June 30, 2018.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Operating Leases

The District has entered into various operating leases for buildings and equipment with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the District will cancel any of the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

Year Ending June 30,	Lease Payment
2019	\$ 43,293
2020	41,175
2021	25,449
2022	17,819
Total	<u>\$ 127,736</u>

Construction Commitments

As of June 30, 2018, the District had the following budgetary commitments with respect to the unfinished capital projects:

<u>Project</u>	<u>Estimated Cost to Complete</u>	<u>Percent Complete</u>	<u>Estimated Completion</u>
Moreno Valley - Student Services	\$ 11,000,000	0.00%	FY 2018-2019
Riverside - Student Services/Administration Building	4,224,079	83.71%	FY 2018-2019
District - IT Upgrade	727,797	87.87%	FY 2018-2019
Riverside City College Culinary Arts Academy and District Office Building	398,016	98.82%	FY 2018-2019
Norco - Self-Generation Incentive Program - SPP 882	82,874	97.34%	FY 2018-2019
	<u>\$ 16,432,766</u>		

The projects are funded through a combination of general obligation bonds and capital project apportionments from the State Chancellor's Office, as well as private donations and redevelopment funding sources.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2018**

NOTE 15 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

<u>Primary Government</u>	
Net Position - Beginning	\$ 91,393,327
Inclusion of aggregate net OPEB liability from the adoption of GASB Statement No. 75	<u>(33,101,772)</u>
Net Position - Beginning, as Restated	<u>\$ 58,291,555</u>
 <u>Fiduciary Funds</u>	
Net Position - Beginning	\$ 1,144,256
Restatement of retiree OPEB trust for implementation of GASB Statement No. 74	<u>813,348</u>
Net Position - Beginning, as Restated	<u>\$ 1,957,604</u>

REQUIRED SUPPLEMENTARY INFORMATION

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 1,751,284
Interest	2,928,661
Benefit payments	<u>(3,585,234)</u>
Net changes in total OPEB liability	1,094,711
Total OPEB Liability - beginning	<u>43,528,662</u>
Total OPEB Liability - ending (a)	<u><u>\$ 44,623,373</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 6,209,619
Net investment income	116,869
Benefit payments	(5,968,234)
Administrative expense	<u>(2,197)</u>
Net change in plan fiduciary net position	356,057
Plan fiduciary net position - beginning	<u>813,348</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 1,169,405</u></u>
District's net OPEB liability - ending (a) - (b)	<u><u>\$ 43,453,968</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>2.62%</u>
Covered-employee payroll	<u>\$ 85,823,805</u>
District's net OPEB liability as a percentage of covered-employee payroll	<u>50.63%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF OPEB INVESTMENT RETURNS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	<u>4.51%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
 OPEB LIABILITY - MPP PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>
Year ended June 30,	
District's proportion of the net OPEB liability	<u>0.2355%</u>
District's proportionate share of the net OPEB liability	<u>\$ 990,620</u>
District's covered-employee payroll	<u>N/A¹</u>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	<u>N/A¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.01%</u>

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY
 FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
CalSTRS		
District's proportion of the net pension liability	<u>0.1301%</u>	<u>0.1386%</u>
District's proportionate share of the net pension liability	\$ 120,279,953	\$ 112,090,120
State's proportionate share of the net pension liability associated with the District	<u>71,156,604</u>	<u>63,810,906</u>
Total	<u>\$ 191,436,557</u>	<u>\$ 175,901,026</u>
District's covered-employee payroll	<u>\$ 73,435,278</u>	<u>\$ 70,453,924</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>163.79%</u>	<u>159.10%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69%</u>	<u>70%</u>
CalPERS		
District's proportion of the net pension liability	<u>0.3150%</u>	<u>0.3277%</u>
District's proportionate share of the net pension liability	<u>\$ 75,188,020</u>	<u>\$ 64,730,434</u>
District's covered-employee payroll	<u>\$ 40,162,918</u>	<u>\$ 39,288,878</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>187.21%</u>	<u>164.76%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72%</u>	<u>74%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.1322%</u>	<u>0.1408%</u>
\$ 89,023,018	\$ 82,251,502
<u>47,083,363</u>	<u>49,667,008</u>
<u>\$ 136,106,381</u>	<u>\$ 131,918,510</u>
<u>\$ 63,394,932</u>	<u>\$ 62,691,527</u>
<u>140.43%</u>	<u>131.20%</u>
<u>74%</u>	<u>77%</u>
<u>0.3284%</u>	<u>0.3371%</u>
<u>\$ 48,412,453</u>	<u>\$ 38,273,998</u>
<u>\$ 36,230,238</u>	<u>\$ 35,391,662</u>
<u>133.62%</u>	<u>108.14%</u>
<u>79%</u>	<u>83%</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF DISTRICT CONTRIBUTIONS FOR PENSIONS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
CalSTRS		
Contractually required contribution	\$ 11,721,821	\$ 9,238,158
Contributions in relation to the contractually required contribution	<u>11,721,821</u>	<u>9,238,158</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 81,232,301</u>	<u>\$ 73,435,278</u>
Contributions as a percentage of covered-employee payroll	<u>14.43%</u>	<u>12.58%</u>
CalPERS		
Contractually required contribution	\$ 7,094,279	\$ 5,574,613
Contributions in relation to the contractually required contribution	<u>7,094,279</u>	<u>5,574,613</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 45,678,186</u>	<u>\$ 40,162,918</u>
Contributions as a percentage of covered-employee payroll	<u>15.53%</u>	<u>13.88%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

2016	2015
\$ 7,559,706	\$ 5,629,470
<u>7,559,706</u>	<u>5,629,470</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 70,453,924	\$ 63,394,932
<u>10.73%</u>	<u>8.88%</u>
\$ 4,655,732	\$ 4,264,299
<u>4,655,732</u>	<u>4,264,299</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 39,288,878	\$ 36,230,238
<u>11.85%</u>	<u>11.77%</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the Plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - There were no changes of assumptions since the previous valuation.

Schedule of OPEB Investment Returns

This schedule presents information on the annual money-weighted rate of return on OPEB plan investments. In future years, as data becomes available, ten years of information will be presented.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB liability - MPP program and the Plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The plan rate of investment return assumption was changed from 2.85 percent to 3.58 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the Plans' fiduciary net positions and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

Schedule of District Contributions for Pensions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

SUPPLEMENTARY INFORMATION

RIVERSIDE COMMUNITY COLLEGE DISTRICT

DISTRICT ORGANIZATION JUNE 30, 2018

The Riverside Community College District was founded in 1916 and is comprised of an area of approximately 440 square miles located in the western portion of Riverside County. There were no changes in the boundaries of the District during the current year. The District's colleges are accredited by the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges (ACCJC, WASC), which is one of six regional associations that accredit public and private schools, colleges, and universities in the United States.

The District is currently comprised of three Colleges: Riverside City, Norco, and Moreno Valley Colleges.

BOARD OF TRUSTEES

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Tracey Vackar	President	December 2018
Janet Green	Vice President	December 2018
Mary Figueroa	Secretary	December 2020
Virginia Blumenthal	Member	December 2018
Bill Hedrick	Member	December 2020

DISTRICT ADMINISTRATION

Dr. Wolde-Ab Isaac, Ph.D.	Chancellor
Mr. Aaron Brown	Vice Chancellor, Business and Financial Services
Dr. Susan Mills	Vice Chancellor, Educational Services and Strategic Planning
Dr. Terri Hampton	Vice Chancellor, Human Resources and Employee Relations

COLLEGE ADMINISTRATION

Dr. Irving Hendrick	Interim, President, Riverside City College
Dr. Bryan Reece	President, Norco College
Dr. Robin Steinback	President, Moreno Valley College

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF DEFENSE				
Procurement Technical Assistance For Business Firms	12.002		\$ 285,097	\$ -
U.S. DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership	16.607		2,073	-
U.S. DEPARTMENT OF LABOR				
Workforce Investment Act				
Passed through from Chaffey Community College				
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	TC-26434-14- 60-A-6	1,018,782	-
Research and Development Cluster				
NATIONAL SCIENCE FOUNDATION				
GP-Impact: Geoscientist Development	47.050		19,145	-
Flying with Swallows: Improve STEM Education at MVC	47.076		77,676	-
The Information Assurance Auditing Project	47.076		60,126	-
National Center for Supply Chain Automation	47.076		625,771	105,082
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through from Regents of the University of California, Riverside				
Agents of Change for a Healthier Tomorrow	93.884	S-000834	16,322	-
Total Research and Development Cluster			799,040	105,082
SMALL BUSINESS ADMINISTRATION				
Federal and State Technology (FAST)				
Passed through from California State University, Fullerton Auxiliary Services Corporation	59.058		42,605	-
Tri-Tech Small Business Development Center	59.037	SBAHQ-17-B-0065	82,558	-
Passed through from California Department of Food and Agriculture				
CA State Trade Export	59.061	SBAHQ-17-IT-0010; SBAHQ-16-IT-0032	156,710	-
Total Small Business Administration			281,873	-
U.S. DEPARTMENT OF VETERANS AFFAIRS				
Veterans Services	64.117		4,854	-

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
TRIO Cluster:				
Student Support Services Program	84.042A		\$ 1,296,907	\$ -
Talent Search	84.044A		210,926	-
Upward Bound Program	84.047A		1,272,114	-
Upward Bound Program - Math & Science	84.047M		228,209	-
Subtotal TRIO Cluster			3,008,156	-
Student Financial Assistance Cluster:				
Federal Supplement Education Opportunity Grant (FSEOG)	84.007		1,108,524	-
FSEOG Administrative	84.007		64,928	-
Federal Direct Student Loans (Direct Loans)	84.268		3,785,564	-
Federal Work Study Program (FWS)	84.033		1,143,357	-
Federal Work Study Administrative	84.033		69,446	-
Federal Pell Grants (PELL)	84.063		47,476,986	-
Federal Pell Administrative	84.063		7,135	-
Subtotal Student Financial Assistance Cluster			53,655,940	-
Higher Education Act				
Title V - Accelerating Pathways to Graduation and Transfer	84.031S		627,722	-
Title V - Moreno Valley College Title V Corrections Scenario Training	84.031S		148,096	-
Title V - Bright Pathways to STEM Success	84.031S		126,329	-
Title V - MVC STEM Project	84.031S		583,247	-
Title V - STEM Engineering Pathways	84.031C		1,064,570	-
Passed through from University Enterprise Corporation at CSUSB				
Title V - Here to Career	84.031S	GT16146	74,163	-
Career and Technical Education Act				
Passed through from California Community Colleges Chancellor's Office				
Career and Technical Education, Title I-B Regional Consortia Desert	84.048	17-150-006	219,025	-
Career and Technical Education, Title I-C	84.048	17-C01-045	1,061,854	-
Career and Technical Education Transitions	84.048A	17-C01-045	69,767	-
Rehabilitation Act				
Passed through from California Department of Rehabilitation				
Workability	84.126A	29287	219,146	-
Total U.S. Department of Education			60,858,015	-

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through from California Community Colleges Chancellor's Office				
Temporary Assistance for Needy Families (TANF)	93.558	[1]	\$ 190,552	\$ -
Foster & Kinship Care Education Program (FKCE)	93.658	[1]	57,236	-
Passed through from Yosemite Community College District				
Early Childhood Study - Consortium Grant	93.575	17-18-4165	24,371	-
Passed through from Riverside County Superintendent of Schools				
Independent Living Skills - Emancipation Services	93.674	C-1005010	42,387	-
Total U.S. Department of Health and Human Services			<u>314,546</u>	<u>-</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
AmeriCorps Student Ambassador Program	94.006		11,321	-
Total Expenditures of Federal Awards			<u>\$ 63,575,601</u>	<u>\$ 105,082</u>

[1] Pass-Through Identifying Number not available.

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
AB 86 Adult Education Block Grant	\$ 540,527	\$ 671,332	\$ 1,211,859
Adult Education Program Data Block	-	44,867	44,867
Alliance for Allied Health Prof	-	17	17
Basic Skills	1,359,220	366,454	1,725,674
Board Financial Assistance Program	1,448,948	-	1,448,948
Cal Grant B	5,597,697	-	5,597,697
California Apprenticeship Initiative	-	726,914	726,914
California Career Pathways Trust	-	6,879,110	6,879,110
CalWORKs	1,123,625	-	1,123,625
CalWORKs Community College Set-Aside	100,000	29,487	129,487
Campus Safety and Sexual Assault	64,937	-	64,937
CARE	257,940	-	257,940
CCC Maker Implementation Grant with Sierra College	100,000	-	100,000
Commercial Sexual Exploitation of Children	13,000	-	13,000
Community College Basic Skills and Student Outcomes Transformation	1,508,217	572,695	2,080,912
Community College Completion	393,500	-	393,500
CTE Data Unlocked Initiative	-	171,683	171,683
CTE Pathways	-	30,348	30,348
Deputy Sector Navigator	235,000	-	235,000
Disabled Student Programs and Services (DSPS)	3,112,910	-	3,112,910
Enrollment Growth for ADN-RN	382,000	-	382,000
EOPS Special Project Set Aside	450,000	186,893	636,893
Extended Opportunity Program and Services (EOPS)	1,905,553	-	1,905,553
Faculty and Staff Diversity	50,000	6,282	56,282
Foster Care Education Program	65,225	-	65,225
Foster Parent Pre-Training	-	274,296	274,296
Full Time Student Success	1,774,500	13,300	1,787,800
Guided Pathways	926,030	-	926,030
Hunger Free Campus Support Allocation	61,808	-	61,808
Innovation in Higher Education	455,670	-	455,670
Instructional Equipment	614,225	387,549	1,001,774
JFK Middle College HS Counseling	20,000	-	20,000
Makerspace Start-Up	-	70,382	70,382
Mental Health Services	350,000	-	350,000
Middle College High School	100,000	-	100,000
Moreno Valley College's Cyber Camp	3,950	-	3,950
Nextup (CAFYES)	802,770	-	802,770
One-Time Emergency Aid Funding for Dreamer Students	167,925	-	167,925
Proposition 39 Clean Energy	200,000	-	200,000

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Accounts Payable	Unearned Revenue	Total Revenue	Program Expenditures
\$ 1,211,859	\$ -	\$ -	\$ (567,440)	\$ 644,419	\$ 644,419
44,867	-	-	(26,112)	18,755	18,755
17	-	-	-	17	17
1,726,078	-	(405)	(1,177,812)	547,861	547,861
1,448,948	-	-	-	1,448,948	1,448,948
5,584,454	-	(390)	-	5,584,064	5,584,064
46,913	106,535	-	(33,547)	119,901	119,901
6,879,110	-	-	(3,000,132)	3,878,978	3,878,978
1,133,368	3,931	(9,367)	-	1,127,932	1,127,932
36,231	90,688	(7,654)	-	119,265	119,265
64,937	-	-	(64,937)	-	-
237,939	15,499	(7,534)	-	245,904	245,904
10,000	80,000	-	-	90,000	90,000
-	11,273	-	-	11,273	11,273
988,426	195,634	-	(166,634)	1,017,426	1,017,426
391,636	1,864	-	-	393,500	393,500
171,683	-	-	(100,000)	71,683	71,683
30,348	-	-	-	30,348	30,348
(60,000)	242,043	-	-	182,043	182,043
3,112,910	-	-	-	3,112,910	3,112,910
152,800	229,200	-	-	382,000	382,000
125,298	258,658	(3,500)	-	380,456	380,456
1,905,553	7,380	(34,689)	-	1,878,244	1,878,244
56,282	-	-	(37,787)	18,495	18,495
56,144	12,072	-	-	68,216	68,216
149,608	59,044	(20,716)	-	187,936	187,936
1,787,743	-	-	-	1,787,743	1,787,743
926,031	-	-	(921,578)	4,453	4,453
61,808	-	-	(35,761)	26,047	26,047
2,000,000	-	-	(1,922,426)	77,574	77,574
1,001,774	-	-	(129,428)	872,346	872,346
-	20,000	-	(3,129)	16,871	16,871
4,522	-	-	-	4,522	4,522
-	1,703	-	-	1,703	1,703
40,000	57,676	-	-	97,676	97,676
3,408	-	-	-	3,408	3,408
802,770	-	-	(802,770)	-	-
167,925	-	-	-	167,925	167,925
79,243	1,086	-	(74,880)	5,449	5,449

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS, CONTINUED
 FOR THE YEAR ENDED JUNE 30, 2018**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Sector Navigator	\$ 372,500	\$ -	\$ 372,500
SFAP Fiscal Coordination	-	119,252	119,252
Song Brown Health Care Workforce Training Act	-	100,405	100,405
Song Brown Registered Nursing	200,000	-	200,000
Song Brown RN Education Special Programs	61,623	-	61,623
Song Brown RN Special Program	69,898	-	69,898
SSSP Special Project Set-Aside	8,273,681	1,198,894	9,472,575
Staff Development	-	2,788	2,788
Strong Workforce Program Local	3,644,099	2,663,788	6,307,887
Strong Workforce Program Regional	9,085,719	6,673,511	15,759,230
Student Equity	3,627,327	1,576,001	5,203,328
Student Health and Wellness	5,000	-	5,000
Student Success and Support Program	6,199,860	1,680,273	7,880,133
Veteran Resource Center-Ongoing	150,563	-	150,563
Veterans Resource Center	2,000,000	-	2,000,000
Total State Programs			

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Accounts Payable	Unearned Revenue	Total Revenue	Program Expenditures
\$ -	\$ 355,350	\$ -	\$ -	\$ 355,350	\$ 355,350
119,252	-	(23,859)	-	95,393	95,393
50,405	50,000	-	-	100,405	100,405
75,000	25,000	-	(4,037)	95,963	95,963
32,445	23,429	-	-	55,874	55,874
19,948	21,065	-	-	41,013	41,013
1,787,510	3,347,401	-	-	5,134,911	5,134,911
2,788	-	-	(2,788)	-	-
6,307,887	-	-	(4,709,704)	1,598,183	1,598,183
15,759,230	-	-	(13,335,988)	2,423,242	2,423,242
5,203,329	-	-	(1,511,255)	3,692,074	3,692,074
-	5,000	-	-	5,000	5,000
7,880,134	-	-	(973,137)	6,906,997	6,906,997
150,563	-	-	(127,098)	23,465	23,465
-	800,000	-	(720,087)	79,913	79,913
<u>\$ 69,769,124</u>	<u>\$ 6,021,531</u>	<u>\$ (108,114)</u>	<u>\$ (30,448,467)</u>	<u>\$ 45,234,074</u>	<u>\$ 45,234,074</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF WORKLOAD MEASURES FOR STATE GENERAL
APPORTIONMENT ANNUAL (ACTUAL) ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2018**

CATEGORIES	* Revised Reported Data	Audit Adjustments	Audited Data
A. Summer Intersession (Summer 2017 only)			
1. Noncredit	30.77	-	30.77
2. Credit	1,524.76	-	1,524.76
B. Summer Intersession (Summer 2018 - Prior to July 1, 2018)			
1. Noncredit	-	-	-
2. Credit	1,332.23	-	1,332.23
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	17,751.86	-	17,751.86
(b) Daily Census Contact Hours	3,006.06	-	3,006.06
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit	51.30	-	51.30
(b) Credit	2,127.70	-	2,127.70
3. Alternative Attendance Accounting Procedure			
(a) Weekly Census Contact Hours	2,574.23	-	2,574.23
(b) Daily Census Contact Hours	2,136.02	-	2,136.02
D. Total FTES	<u>30,534.93</u>	<u>-</u>	<u>30,534.93</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	275.96	-	275.96
H. Basic Skills Courses and Immigrant Education			
1. Noncredit	7.92	-	7.92
2. Credit	1,929.20	-	1,929.20

*Annual report was revised as of October 31, 2018.

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION
FOR THE YEAR ENDED JUNE 30, 2018**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Academic Salaries</u>							
Instructional Salaries							
Contract or Regular	1100	\$ 33,140,604	\$ -	\$ 33,140,604	\$ 33,140,604	\$ -	\$ 33,140,604
Other	1300	33,130,392	-	33,130,392	33,130,392	-	33,130,392
Total Instructional Salaries		66,270,996	-	66,270,996	66,270,996	-	66,270,996
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	13,114,156	-	13,114,156
Other	1400	-	-	-	2,510,041	-	2,510,041
Total Noninstructional Salaries		-	-	-	15,624,197	-	15,624,197
Total Academic Salaries		66,270,996	-	66,270,996	81,895,193	-	81,895,193
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	27,780,995	-	27,780,995
Other	2300	-	-	-	2,153,424	-	2,153,424
Total Noninstructional Salaries		-	-	-	29,934,419	-	29,934,419
Instructional Aides							
Regular Status	2200	2,180,733	-	2,180,733	2,180,733	-	2,180,733
Other	2400	416,164	-	416,164	416,164	-	416,164
Total Instructional Aides		2,596,897	-	2,596,897	2,596,897	-	2,596,897
Total Classified Salaries		2,596,897	-	2,596,897	32,531,316	-	32,531,316
Employee Benefits	3000	22,930,605	-	22,930,605	46,173,989	-	46,173,989
Supplies and Material	4000	-	-	-	1,935,449	-	1,935,449
Other Operating Expenses	5000	-	-	-	15,597,023	-	15,597,023
Equipment Replacement	6420	-	-	-	1,542	-	1,542
Total Expenditures Prior to Exclusions		91,798,498	-	91,798,498	178,134,512	-	178,134,512

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Exclusions</u>							
Activities to Exclude							
Instructional Staff - Retirees' Benefits and Retirement Incentives	5900	\$ -	\$ -	\$ -	\$ 722,751	\$ -	\$ 722,751
Student Health Services Above Amount Collected	6441	-	-	-	27,132	-	27,132
Student Transportation	6491	-	-	-	-	-	-
Noninstructional Staff - Retirees' Benefits and Retirement Incentives	6740	-	-	-	1,722,327	-	1,722,327
Objects to Exclude							
Rents and Leases	5060	-	-	-	876,878	-	876,878
Lottery Expenditures							
Academic Salaries	1000	-	-	-	-	-	-
Classified Salaries	2000	-	-	-	3,281,954	-	3,281,954
Employee Benefits	3000	-	-	-	1,902,601	-	1,902,601
Supplies and Materials	4000	-	-	-	-	-	-
Software	4100	-	-	-	-	-	-
Books, Magazines, and Periodicals	4200	-	-	-	-	-	-
Instructional Supplies and Materials	4300	-	-	-	-	-	-
Noninstructional Supplies and Materials	4400	-	-	-	-	-	-
Total Supplies and Materials		-	-	-	-	-	-

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 39,383	\$ -	\$ 39,383
Capital Outlay							
Library Books	6000	-	-	-	-	-	-
Equipment	6300	-	-	-	-	-	-
Equipment - Additional	6400	-	-	-	-	-	-
Equipment - Replacement	6410	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Capital Outlay							
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		-	-	-	8,573,026	-	8,573,026
Total for ECS 84362, 50 Percent Law		\$ 91,798,498	\$ -	\$ 91,798,498	\$ 169,561,486	\$ -	\$ 169,561,486
Percent of CEE (Instructional Salary Cost/Total CEE)		54.14%		54.14%	100.00%		100.00%
50% of Current Expense of Education					\$ 84,780,743		\$ 84,780,743

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311)
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no adjustments to the Annual Financial and Budget Report (CCFS-311) which required reconciliation to the audited financial statements at June 30, 2018.

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**PROPOSITION 30 EDUCATION PROTECTION ACCOUNT (EPA)
 EXPENDITURE REPORT
 FOR THE YEAR ENDED JUNE 30, 2018**

Activity Classification	Object Code				Unrestricted
EPA Proceeds:	8630				\$ 23,420,013
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 23,203,583	\$ 216,430	\$ -	\$ 23,420,013
Revenues Less Expenditures					\$ -

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2018**

**Amounts Reported for Governmental Activities in the Statement
of Net Position are Different Because:**

Total Fund Balance and Retained Earnings:

General Funds	\$ 54,102,247
Special Revenue Funds	2,433,144
Capital Outlay Projects	8,415,121
Debt Service Funds	17,018,049
Proprietary Fund	5,385,328
Student Financial Aid Fund	<u>580,296</u>

**Total Fund Balances and Retained Earnings -
All District Funds**

\$ 87,934,185

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is:	617,941,806	
Accumulated depreciation is:	<u>(188,393,778)</u>	429,548,028

In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred. (4,861,401)

Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds.

Deferred outflows of resources related to pensions at year-end consist of:

Pension contributions subsequent to measurement date	18,816,100	
Net change in proportionate share of net pension liability	3,356,600	
Differences between projected and actual earnings on pension plan investments	2,600,991	
Differences between expected and actual experience in the measurement of the total pension liability	3,138,483	
Changes of assumptions	<u>33,265,659</u>	
Total Deferred Outflows of Resources Related to Pensions		61,177,833

Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds.

Deferred inflows of resources related to pensions at year-end consist of:

Net change in proportionate share of net pension liability	(11,052,179)	
Differences between projected and actual earnings on pension plan investments	(3,203,390)	
Differences between expected and actual experience in the measurement of the total pension liability	(2,097,876)	
Changes of assumptions	<u>(885,246)</u>	
Total Deferred Inflows of Resources Related to Pensions		(17,238,691)

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF NET POSITION, CONTINUED
 JUNE 30, 2018**

Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is shorter) and are included with governmental activities.		\$ 8,636,776
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year-end consist of:		
Bonds payable	\$ 265,920,611	
Compensated absences and load banking	4,112,228	
Aggregate net other postemployment benefits (OPEB) liability	44,444,588	
Aggregate net pension liability	195,467,973	
In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest unmatured on the general obligation bonds to date is:	9,395,341	
Less compensated absences already recorded in funds	(1,603,716)	(517,737,025)
Total Net Position		<u>\$ 47,459,705</u>

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

District Organization

This schedule provides information about the District's organization, governing board members, and administration members.

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Build America Bonds and Medi-Cal Administrative Activities funds that have been recorded in the current period as revenues that have not been expended as of June 30, 2018.

Description	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenses, and Changes in Net Position:		\$ 65,920,631
Build America Bonds	N/A	(2,338,214)
Medi-Cal Administrative Activities	93.778	(6,816)
Total Expenditures of Federal Awards		<u>\$ 63,575,601</u>

Schedule of Expenditures of State Awards

The accompanying Schedule of Expenditures of State Awards includes the State grant activity of the District and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The information in this schedule is presented to comply with reporting requirements of the California State Chancellor's Office.

Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance

FTES is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds, including restricted categorical funding, are made to community college districts. This schedule provides information regarding the annual attendance measurements of students throughout the District.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation

ECS 84362 requires the District to expend a minimum of 50 percent of the unrestricted General Fund monies on salaries of classroom instructors. This is reported annually to the State Chancellor's Office. This schedule provides a reconciliation of the amount reported to the State Chancellor's Office and the impact of any audit adjustments and/or corrections noted during the audit.

Reconciliation of Annual Financial and Budget Report (CCFS-311) With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the District's audited financial statements.

Proposition 30 Education Protection Account (EPA) Expenditure Report

This schedule provides the District's summary of receipts and uses of the monies received through the EPA.

Reconciliation of Governmental Funds to the Statement of Net Position

This schedule provides a reconciliation of the adjustments necessary to bring the District's internal fund financial statements, prepared on a modified accrual basis, to the government-wide full accrual basis financial statements required under GASB Statements No. 34 and No. 35 business-type activities reporting model.

INDEPENDENT AUDITOR'S REPORTS



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Riverside Community College District
Riverside, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of Riverside Community College District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 21, 2018.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 2 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statements No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated November 21, 2018.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Riverside, California
November 21, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Riverside Community College District
Riverside, California

Report on Compliance for Each Major Federal Program

We have audited Riverside Community College District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2018. The District's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Riverside, California
November 21, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Riverside Community College District
Riverside, California

Report on State Compliance

We have audited Riverside Community College District's (the District) compliance with the types of compliance requirements as identified in the 2017-2018 California Community Colleges Chancellor's Office *District Audit Manual* that could have a direct and material effect on each of the District's State programs as noted below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with State laws and regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the standards and procedures identified in the 2017-2018 California Community Colleges Chancellor's Office *District Audit Manual*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the applicable programs noted below. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of the District's compliance with those requirements.

Unmodified Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the State programs noted below that were audited for the year ended June 30, 2018.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with State laws and regulations applicable to the following:

Section 421	Salaries of Classroom Instructors (50 Percent Law)
Section 423	Apportionment for Instructional Service Agreements/Contracts
Section 424	State General Apportionment Funding System
Section 425	Residency Determination for Credit Courses
Section 426	Students Actively Enrolled
Section 427	Dual Enrollment (CCAP and Non-CCAP)
Section 428	Student Equity
Section 429	Student Success and Support Program (SSSP) Funds
Section 430	Scheduled Maintenance Program
Section 431	Gann Limit Calculation
Section 435	Open Enrollment
Section 439	Proposition 39 Clean Energy Fund
Section 440	Intersession Extension Programs
Section 444	Apprenticeship Related and Supplemental Instruction (RSI) Funds
Section 475	Disabled Student Programs and Services (DSPS)
Section 479	To Be Arranged Hours (TBA)
Section 490	Proposition 1D and 51 State Bond Funded Projects
Section 491	Education Protection Account Funds

The District reports no Instructional Service Agreements/Contracts for Apportionment Funding; therefore, the compliance tests within this section were not applicable.

The District does not offer an Intersession Extension Program; therefore, the compliance tests within this section were not applicable.

The District did not receive any funding through Proposition 1D and State Bond Funded Projects; therefore, the compliance tests within this section were not applicable.

Vanneth Tuma, Day & Co, LLP

Riverside, California
November 21, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**SUMMARY OF AUDITOR'S RESULTS
 FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.007, 84.033, 84.063, 84.268</u>	<u>Student Financial Assistance Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,907,268</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
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RIVERSIDE COMMUNITY COLLEGE DISTRICT

**FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Findings

None reported.

Federal Awards Findings

None reported.

State Awards Findings

None reported.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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Board of Trustees
Riverside Community College District
Riverside, California

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of Riverside Community College District (the District) for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated March 14, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. As described in Note 2 to the financial statements, the District changed accounting policies related to reporting of the aggregate net other postemployment benefit (OPEB) liability by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, for the year ended June 30, 2018. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the claims liability is based on actuarial evidence provided by an actuary. We evaluated the key factors and assumptions used to develop the estimates for the claims liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the aggregate net other postemployment benefit (OPEB) liability is based on actuarial evidence provided by an actuary. We evaluated the key factors and assumptions used to develop the estimates for the OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

In addition, management's estimate of the aggregate net pension obligation and associated accounts is based on actuarial evidence provided by the pension plan sponsors. We evaluated the key factors and assumptions used to develop the estimates for pension obligation, pension cost, and both deferred inflows and outflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Board of Trustees
Riverside Community College District
Page 2 of 3

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements of the financial statements.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 21, 2018.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention. We have also issued a management letter which provides suggestions for improvements in internal control.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Board of Trustees
Riverside Community College District
Page 3 of 3

We were engaged to report on the supplementary information as listed on the table of contents of the Annual Financial Report, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Vaughn, Tuma, Day & Co, LLP

Riverside, California
November 21, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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Board of Trustees and Management
Riverside Community College District
Riverside, California

In planning and performing our audit of the financial statements of Riverside Community College District (the District) for the year ended June 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following item represents a condition noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated November 21, 2018, on the financial statements of the District.

Cash Collections

During our testing over cash collections, we observed the cashier in the Cosmetology Department at Riverside City College collecting money without ringing up individual sales into the department's point-of-sale (POS) system at the time of the transaction. Instead, the cashier would accumulate multiple service tickets and input each transaction once the line of customers cleared.

Recommendation

Improper cash collection procedures opens up the opportunity for fraud and/or loss of revenues. Following established procedures on proper use of a POS system is a control to both ensure that service tickets are being inputted correctly and timely, but also to act as a secure location for cash until the nightly deposit into the safe. It is recommended that the Department maintains proper cash handling & use of POS procedures to prevent the risk of fraud and inaccurate recording of assets.

This communication is intended solely for the information and use of management, Board of Trustees, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Riverside, California
November 21, 2018

Agenda Item (VI-A)

Meeting	12/4/2018 - Committee
Agenda Item	Closed Session (VI-A)
Subject	Pursuant to Government Code Section 54956.9 Conference with Legal Counsel - Anticipated Litigation - 1 Case
College/District	District
Funding	n/a
Recommended Action	To be Determined

Background Narrative:

None.

Prepared By: Wolde-Ab Isaac, Chancellor

Attachments:

None.