

Board of Trustees Regular Meeting (III.A)

Meeting	September 21, 2021
Agenda Item	Resources (III.A)
Subject	Public Hearing and Budget Adoption for the 2021-2022 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	Recommend holding a public hearing on the 2021-2022 budget; and adopt the 2021-2022 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2021-2022 fiscal year. At the June 15, 2021 Board of Trustees meeting, a Public Hearing on the FY 2021-2022 budget was set for 6:00 p.m. on September 21, 2021. Staff proposes that the Board hold an open public hearing and hear testimony on the budget. Upon close of the hearing, the Board will take action on the 2021-2022 Riverside Community College District Budget.

Prepared By: Aaron S. Brown, Vice Chancellor, Business and Financial Services
Misty Griffin, Accounting Services Manager



FINAL BUDGET

Fiscal Year 2021-2022

September 7, 2021

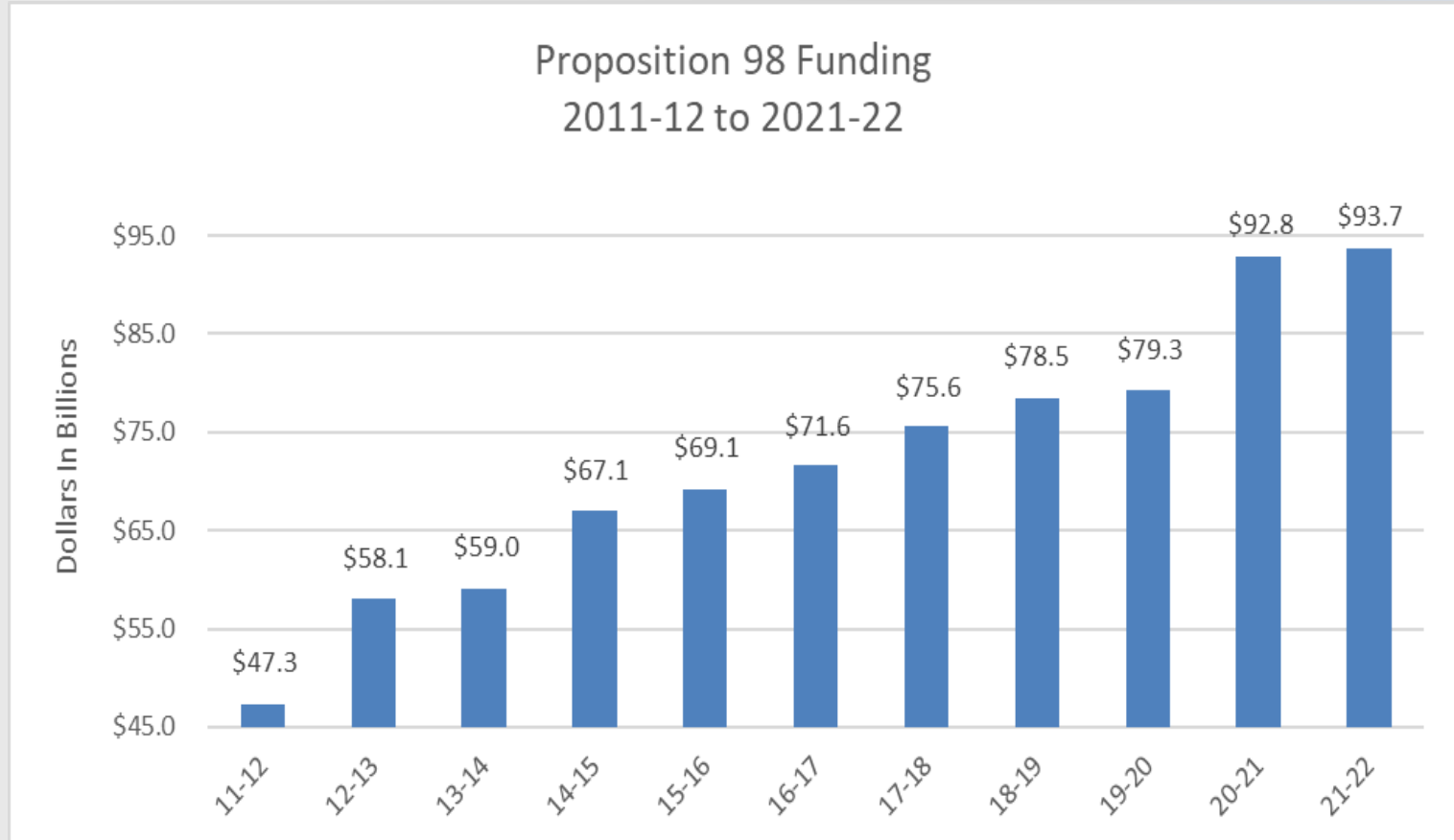


**ADOPTED STATE BUDGET
COMMUNITY COLLEGE SYSTEM
AND
RIVERSIDE COMMUNITY COLLEGE DISTRICT**

Proposition 98

Minimum Guarantee

- FY 2020-21 approved budget set the K-14 minimum guarantee at \$70.9 billion...now revised to \$92.8 billion.
- FY 2021-22 - Governor estimates the guarantee at \$93.7 billion.
 - \$765.3 million in ongoing funding adjustments and \$2,518.3 million in one-time policy adjustments for Community Colleges
 - Community College share of Proposition 98 – 10.93%





Base Changes
(In Millions)

Unrestricted Ongoing Revenues

Apportionment

Growth (.50%)

COLA (5.07%)

Total Apportionment/Unrestricted Ongoing Revenues

Unrestricted One-Time Revenues

Total Unrestricted Revenues

State

\$ 23.8

371.2

\$ 395.0

\$ -

\$ 395.0

Base Changes

(In Millions)

Restricted Ongoing Revenues

State

COLA for Categorical Programs	\$ 29.2
Access to Online Technology and Mental Health Services	30.0
Online Education Infrastructure and Ecosystem	10.6
Apprenticeship Initiative Expansion	15.0
Broadband Access (CENIC)	8.0
Full-Time Faculty Hiring	100.0
Integrated Basic Needs Centers	30.0
Target Student Support Services	74.0
Library Services Platform	4.0
Strong Workforce Program	42.4
Adjunct Faculty Office Hours	10.0
Dreamer Resource Liaisons	5.8
Total Restricted Ongoing Revenues	<u>\$ 359.0</u>



Base Changes
(In Millions)

Restricted One-Time Revenues

	State
Emergency Financial Assistance for Students	\$ 250.0
Students Basic Needs (Food, Housing, Etc.)	100.0
Retention and Enrollment Strategies	100.0
Zero-Textbook Cost	115.0
Instructional Materials for Dual Enrollment Students	2.5
AB 1460 Implementation and Anti-Racism Initiatives	5.6
Adjunct Faculty Office Hours	90.0
Culturally Competent Faculty Professional Development	20.0
California Workforce Development Board Initiative	20.0
LGBTQ+ Student Support Centers	10.0



Base Changes

(In Millions)

Restricted One-Time Revenues (continued)

	<u>State</u>
Guided Pathways Implementation	\$ 50.0
Equal Employment Opportunity Best Practices Implementation	20.0
Competency Based Education	10.0
Common Course Numbering	10.0
Modernize Community College Registry	1.0
Total Restricted One-Time Revenues	<u>\$ 804.1</u>
Total Restricted Revenues	<u><u>\$ 1,163.1</u></u>



Base Changes
(In Millions)

Other

State

Deferred Maintenance and Instructional Equipment
Proposition 51 - State GO Bond
(32 Continuing Projects and 9 New Projects)
Total "Other" Restricted Revenues

\$ 511.0
581.4
\$ 1,092.4

Riverside Community College District Capital Facilities Projects

- Norco College - Center for Human Performance and Kinesiology*

*Funding for this project is for planning and working drawings only; local match of \$6.8 million is still required.

Student Housing - The FY 2021-22 Budget includes \$2 billion in one-time, non-proposition 98 funds over three years for student housing at the three higher education segments. The funding will be available at \$500 million for FY 2021-22 and \$750 million in each of the next two years.

Apportionment Deferrals - The May Revision pays down \$1.45 billion of apportionment deferrals imposed in the 2020 Budget Act, to eliminate **ALL** deferrals for FY 2021-22.



Pension Relief - The 2020 Budget Act redirected funds previously designated for a long-term buy down of pension liabilities, and instead used them to reduce employer pension contributions in FY 2020-21 and FY 2021-22 by approximately 2% each year. The Governor's Budget Proposal continues implementation of the FY 2021-22 employer contribution reduction. The CalSTRS rate goes from 16.15% to 16.92% and the steep CalPERS rate goes from 20.70% to 22.91%.



Student Financial Aid - The enacted budget provides \$155 million ongoing to eliminate the age and time out of high school eligibility requirements for the CalGrant entitlement for students enrolling in the California Community Colleges. This will provide access to the grants for an additional 133,000 students in the upcoming academic year. The budget also includes \$15 million ongoing to create the Foster Youth Cal Grant Access Award, which provides up to \$6,000 to foster youth to cover non-tuition costs of attendance at a UC or CSU campus or a community college.



COVID-19 Pandemic Relief Funding

FY 2019-20 & FY 2020-21

(In Millions)

FEMA	\$	0.01
HEERF I		
- Emergency Aid to Students		9.02
- Institutional Support		9.02
- MSI/HSI		1.17
HEERF II		
- Emergency Aid to Students		9.02
- Institutional Support		33.48
- MSI/HSI		2.34
HEERF III		
- Emergency Aid to Students		37.54
- Institutional Support		36.58
- MSI/HSI		3.98

COVID-19 Pandemic Relief Funding

FY 2019-20 & FY 2020-21

(In Millions)

State COVID-19 Response Block Grant

- Federal	\$ 1.47
- State	1.80

State Disaster Relief

- Emergency Aid to Students	0.34
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State Immediate Action

- Emergency Financial Assistance	3.19
- Cal Fresh Outreach	0.07
- Student Retention & Outreach	0.39

Total	<u>\$ 149.42</u>
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FY 2020-21

ENDING BALANCE

(In Millions)

FY 2020-21 Revenues

Adopted Budget	<u>\$ 217.75</u>
Revenue Adjustments	
FY 2019-20 Apportionment Recalculation	\$ 6.13
FY 2020-21 Apportionment Estimate	2.74
Indirect Costs	3.71
State Institutional Effectiveness Partnership Initiative Project	0.40
Other Local Including Student ID Cards, Moving Violations, etc.	(0.73)
Interest Income	(0.59)
Interfund Transfers	0.49
Facility Rental	(0.82)
Apprenticeship	(0.47)
Other	<u>(0.34)</u>
Total Revenue Adjustments	<u>\$ 10.52</u>
Net Revenues	<u>\$ 228.27</u>

(In Millions)

FY 2020-21 Expenditures

Adopted Budget	\$ 246.40
Estimated Budget Savings:	
Salaries and Benefits	\$ 4.81
Supplies and Services	23.71
Capital Outlay	4.28
Interfund Transfers	4.90
Total Expenditure Budget Savings	<u>\$ 37.70</u>
Net Expenditures	<u>\$ 208.70</u>
Net Current Year Surplus	\$ 19.57
Beginning Balance at July 1, 2020	41.62
Estimated Ending Balance at June 30, 2021	<u><u>\$ 61.19</u></u>



FY 2021-22

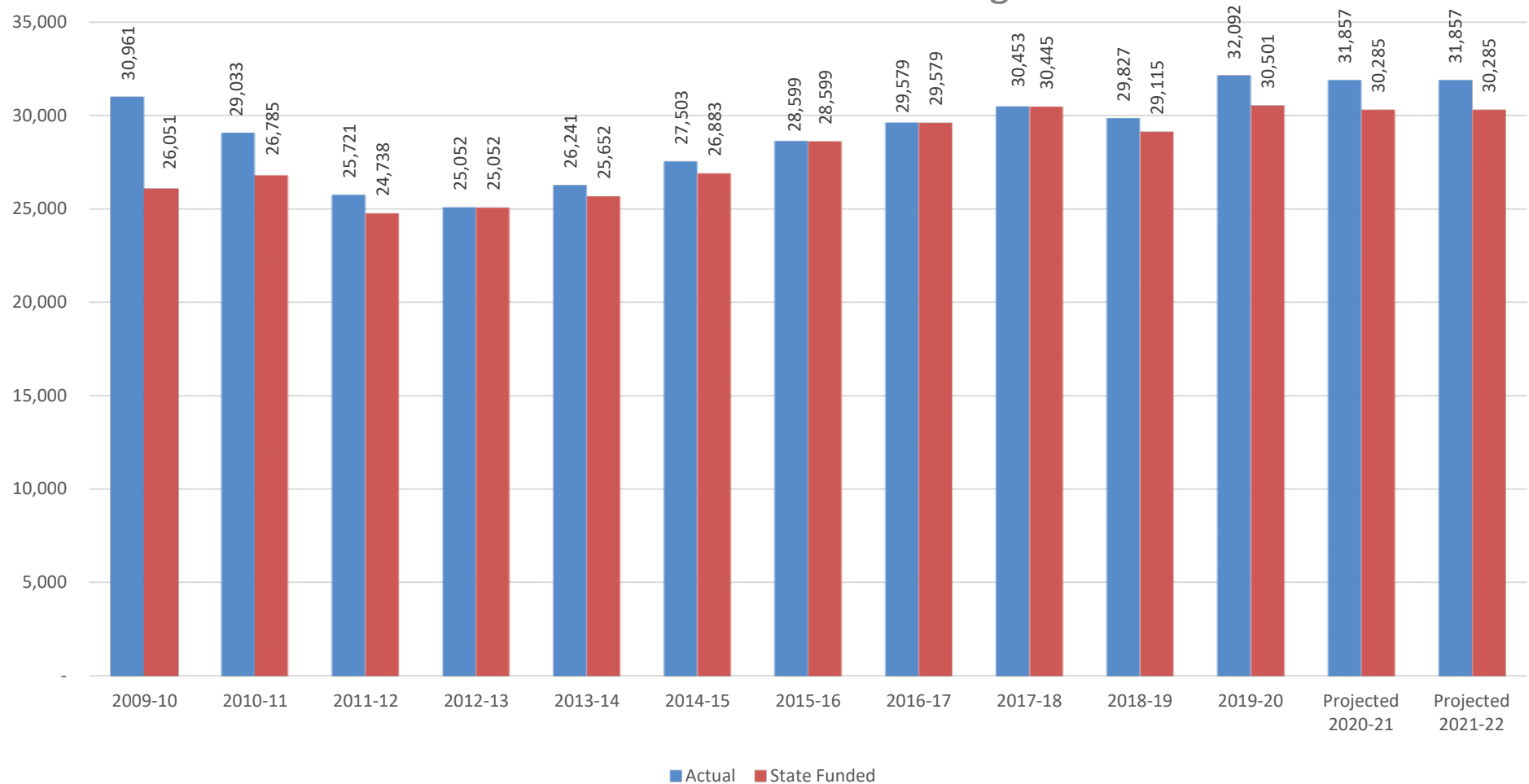
FINAL BUDGET

Assumptions

- Primarily online instruction for the Summer 2021 and a combination of face-to-face Instruction Fall 2021, Winter 2022, and Spring 2022.
- Apportionment deficit of 1.03% was applied to the SCFF calculation.
- FY 2021-22 Credit, Resident FTES Target is 31,857
- COLA at 5.07% has been included.
- Step/Column/Professional Growth have been included.
- An estimate of Full-Time Faculty Hiring funding has been included.
- PERS and STRS increases have been included.
- Adjustments to health insurance have been included using final rates.
- The Emergency Conditions Allowance for Apportionment protection is in place.

Riverside Community College District FY 2021-22 Final Budget

Historical Look at Resident Credit FTES Actual vs. State Funding



Riverside Community College District FY 2021-22 Final Budget

Riverside Community College District Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula FY 2021-2022 Advance				
Base Allocation: 70%				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$ 4,212	\$ 5,907	\$ 3,552	
		Funded FTES	Amount	
Basic Allocation			\$	13,460,264
Credit FTES (Rolling 3 Year Avg. FY 19-20 - 29,269.68; FY 20-21 - 29,269.68; FY 21-22 - 29,269.68 87,809.04/3 = 29,269.68 + 146.35 Growth + 391.32 Restoration = 29,807.35)		29,807.35	\$	125,548,556.20
Incarcerated Credit FTES 198.00 + .99 Growth		198.99	\$	1,175,433.93
Special Admit Credit FTES 960.45 + 4.80 Growth		965.25	\$	5,701,731.75
CDCP Credit FTES 3.21 + .16 Growth		3.37	\$	19,907
Non-Credit FTES 126.75 + .63 Growth		127.38	\$	452,454
Total FTES Allocation		31,102.34		
Total Base Allocation		31,102.34	\$	146,358,346
Supplemental Allocation: 20%				
	Supplemental Rate per Point	\$ 996		
Supplemental Metric	Rate	Total Counts	Total Dollars	% to Total
	(a)	(b)	(a) + (b)	
AB 540 Students	\$ 996	1,598	\$ 1,591,710	3.39%
Pell Grant	\$ 996	15,713	\$ 15,651,148	33.29%
California Promise Grant Students (BOG Waivers)	\$ 996	29,883	\$ 29,765,369	63.32%
Total Supplemental Allocation		47,194	\$	47,008,226 100%

Riverside Community College District

FY 2021-22 Final Budget

Riverside Community College District					
Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula					
FY 2021-2022 Advance					
Student Success Incentive Allocation: 10%					
Success Rate per Point (Success/Equity)		\$ 587	\$ 148	\$ 148	
	Rate	Total Counts	Total Dollars	% to	
	(a)	(b)	(a) + (b)	Total	
Success Metrics					
Associate Degree for Transfer (ADT)	\$ 2,348	1,420	\$ 3,334,669	17.59%	
Associate Degree	\$ 1,761	2,683	\$ 4,723,912	24.92%	
Credit Certificates	\$ 1,174	676	\$ 793,644	4.19%	
Transfer-Level Math and English	\$ 1,174	1,260	\$ 1,479,201	7.80%	
Transfer to 4-Year Institutions	\$ 881	1,839	\$ 1,619,166	8.54%	
CTE Units	\$ 587	5,360	\$ 3,146,300	16.60%	
Regional Living Wage	\$ 587	6,573	\$ 3,858,605	20.36%	
Total Success Metrics Allocation		19,811	\$ 18,955,497	100.00%	
	Rate	Total Counts	Total Dollars	% to	
	(a)	(b)	(a) + (b)	Total	
Success Equity Metrics - BOG Students					
Associate Degree for Transfer (ADT)	\$ 592	874	\$ 517,536	20.93%	
Associate Degree	\$ 444	1,594	\$ 707,669	28.62%	
Credit Certificates	\$ 296	289	\$ 85,411	3.45%	
Transfer-Level Math and English	\$ 296	570	\$ 168,681	6.82%	
Transfer to 4-Year Institutions	\$ 222	965	\$ 214,278	8.67%	
CTE Units	\$ 148	2,671	\$ 395,293	15.99%	
Regional Living Wage	\$ 148	2,591	\$ 383,451	15.51%	
Total Success Equity Metrics Allocation - BOG Waiver Students		9,553	\$ 2,472,319	100.00%	
	Rate	Total Counts	Total Dollars	% to	
	(a)	(b)	(a) + (b)	Total	
Success Equity Metrics - Pell Students					
Associate Degree for Transfer (ADT)	\$ 592	1,171	\$ 693,410	19.71%	
Associate Degree	\$ 444	2,187	\$ 971,124	27.60%	
Credit Certificates	\$ 296	412	\$ 122,056	3.47%	
Transfer-Level Math and English	\$ 296	856	\$ 253,475	7.21%	
Transfer to 4-Year Institutions	\$ 222	1,317	\$ 292,467	8.31%	
CTE Units	\$ 148	3,803	\$ 562,797	16.00%	
Regional Living Wage	\$ 148	4,207	\$ 622,698	17.70%	
Total Success Equity Metrics Allocation - Pell Students		13,955	\$ 3,518,025	100.00%	
Total Student Success Incentive Allocation			\$ 24,945,841		

Riverside Community College District FY 2021-22 Final Budget

Riverside Community College District Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula FY 2021-2022 Advance	
Total Apportionment	
Total Computational Revenue Under New Funding Formula for FY 2021-22	\$ 218,312,414
Less, Estimated FY 2021-22 Deficit Factor at Advance (1.03%)	\$ <u>(2,254,014)</u>
Adjusted FY 2021-22 TCR	\$ 216,058,400
Total Computational Revenue in Adopted Base Budget for FY 2020-21	\$ <u>200,290,511</u>
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2020-21	\$ <u><u>15,767,889</u></u>



(In Millions)

FY 2021-22 Ongoing Revenue Budget

Beginning Revenue Budget	\$ 217.15
FY 2021-22 Apportionment:	
Student Centered Funding Formula	\$ 15.76
Full-time Faculty Hiring (Estimate)	2.76
Interest Income	(0.48)
Adjunct Faculty Office Hours	1.47
Lottery	0.50
Other	0.29
Total Ongoing Revenue Budget Adjustments	\$ 20.30
Total Ongoing Revenue Budget	\$ 237.45



(In Millions)

FY 2021-22 Ongoing Expenditure Budget

Beginning Expenditure Budget	<u>\$ 230.78</u>
Compensation Adjustments:	
COLA (5.07%) for Full-time & Part-time Salaries	\$ 8.10
Step/Column/Growth/Placement/Classification	1.93
Unemployment Insurance (From .05% to .50%)	0.66
PERS (22.91%)	1.01
STRS (16.92%)	0.72
Health Insurance -	(0.99)
RCCD PPO decrease of 11.38%	
Health Net increase of 4.50%	
Kaiser - Increase of .13%	

(In Millions)

FY 2021-22 Ongoing Expenditure Budget (continued)

New Full-time Faculty Positions	2.70
(Peliminary Estimate from F/T Faculty Allocation - 16)	
New Chief of Staff Position	0.35
Contracts	0.97
Special Revenue Programs	1.90
Inter/Intrafund Transfer	(1.69)
Utilities	(0.52)
Other	0.18
Total Ongoing Expenditure Budget Adjustments	<u>\$ 15.32</u>
Total Ongoing Expenditure Budget	<u>\$ 246.10</u>
Net Ongoing Budget Shortfall	<u><u>\$ (8.65)</u></u>



(In Millions)

FY 2021-22 One-Time Revenue Budget

Beginning Revenue Budget

\$ 0.60

Indirect Cost Reimbursement

\$ 3.60

Total Current Year One-Time Revenue Budget

\$ 3.60

Total One-Time Revenue Budget

\$ 4.20



(In Millions)

FY 2021-22 One-Time Expenditure Budget

Beginning Expenditure Budget	\$ (15.62)
Reverse FY 2020-21 Set-Aside for Future Operating Costs	\$ 9.06
FY 2021-22 Set-Aside for Future Operating Costs	(26.48)
Reverse FY 2020-21 Budget Reduction Plan	(5.40)
Summer 2018 FTES Shift to FY 2017-18	0.07
Budget Savings Allocation	0.82
Indirect Costs	(4.04)
Total Current Year One-Time Expenditure Adjustments	\$ (25.97)
Total One-Time Expenditure Budget	\$ (41.59)
Net One-Time Budget	\$ (37.39)

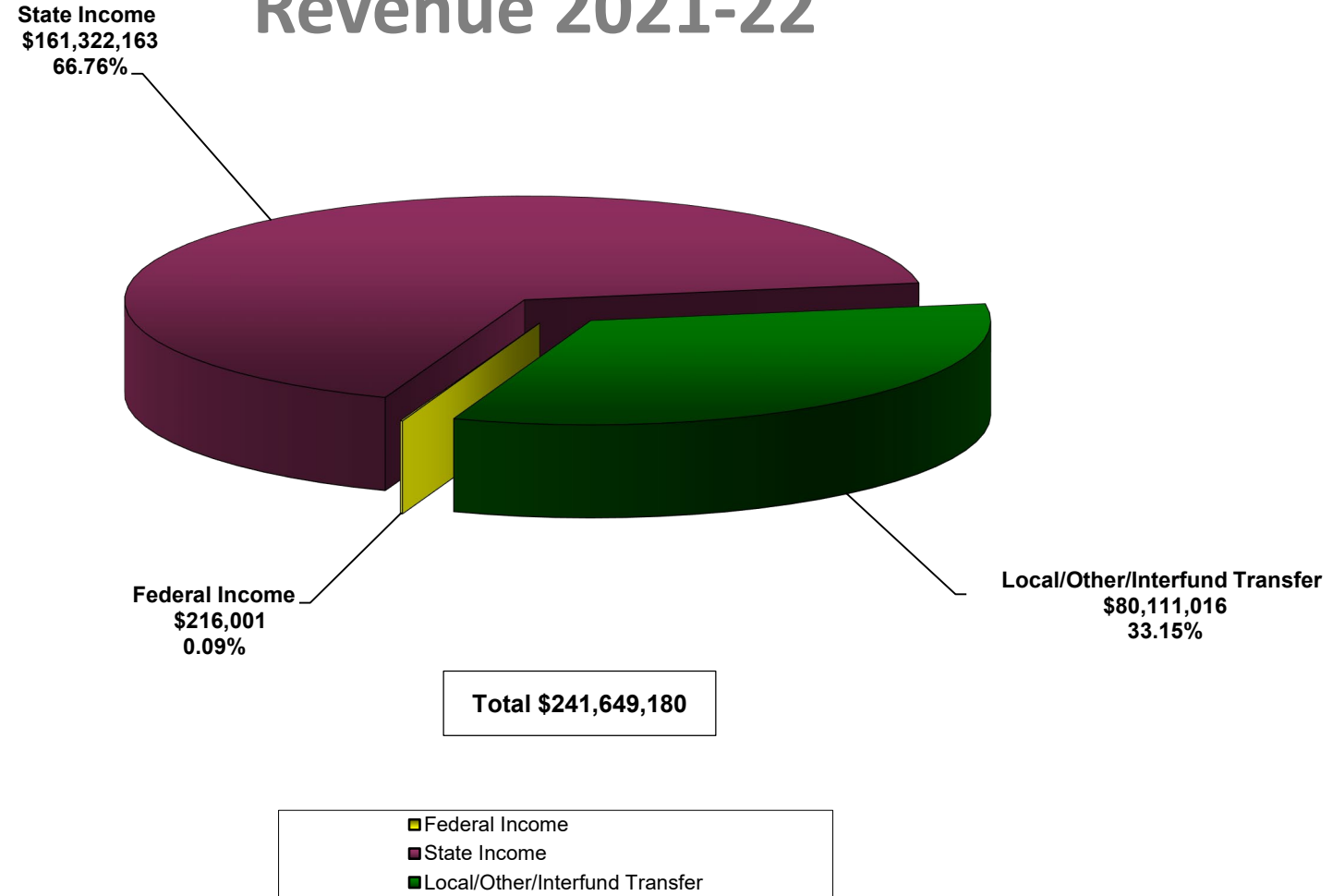
(In Millions)

Summary

Net Ongoing Budget	\$	(8.65)
Net One-Time Budget		<u>(37.39)</u>
Total Difference	\$	(46.04)
Estimated Beginning Balance at July 1, 2021		<u>61.19</u>
Total Available Funds	\$	15.15
Less, 5% Ending Balance Target		<u>(15.15)</u>
Budget (Shortfall) Surplus	\$	<u><u>-</u></u>

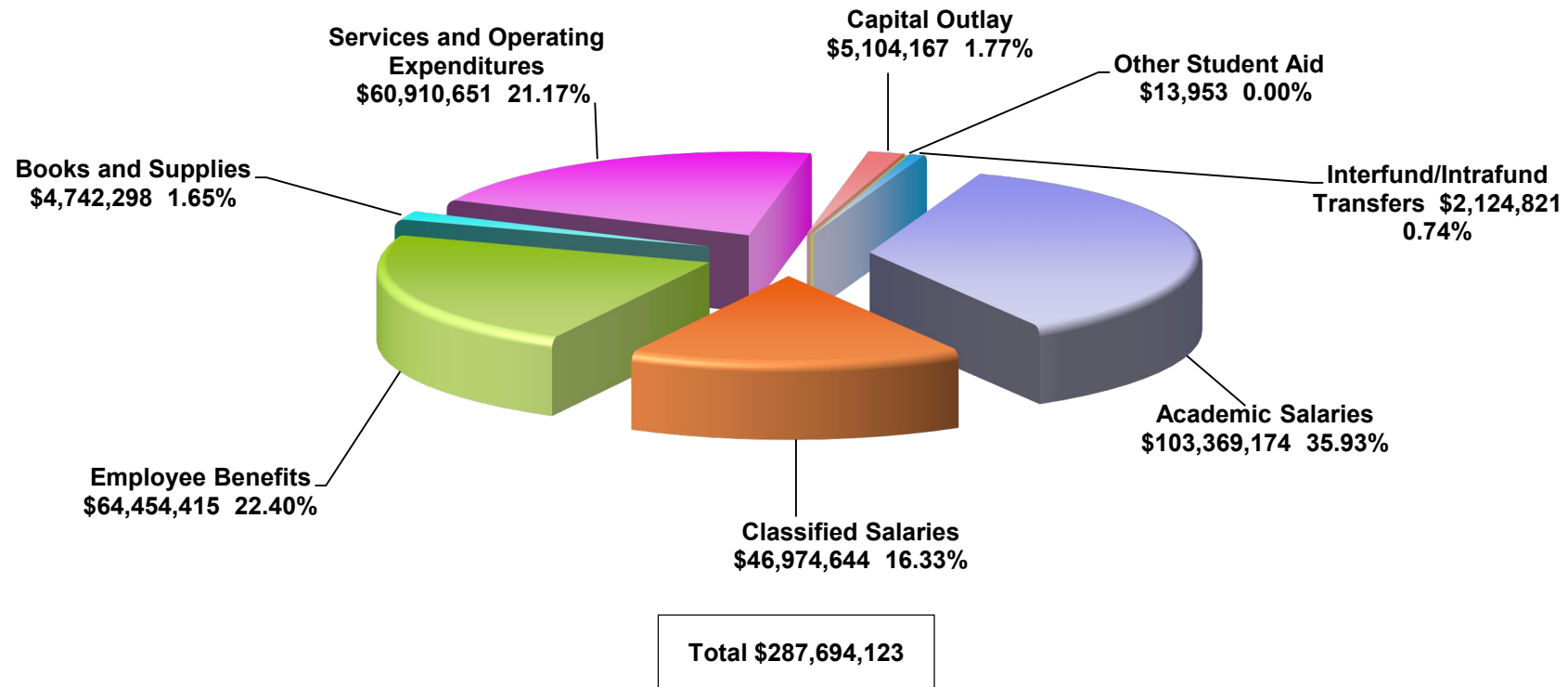
Riverside Community College District FY 2021-22 Final Budget

Revenue 2021-22



Riverside Community College District FY 2021-22 Final Budget

Expenditures 2021-22



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



RCCD

**RIVERSIDE COMMUNITY
COLLEGE DISTRICT**

MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE

LOOKING AHEAD

Challenges and Opportunities

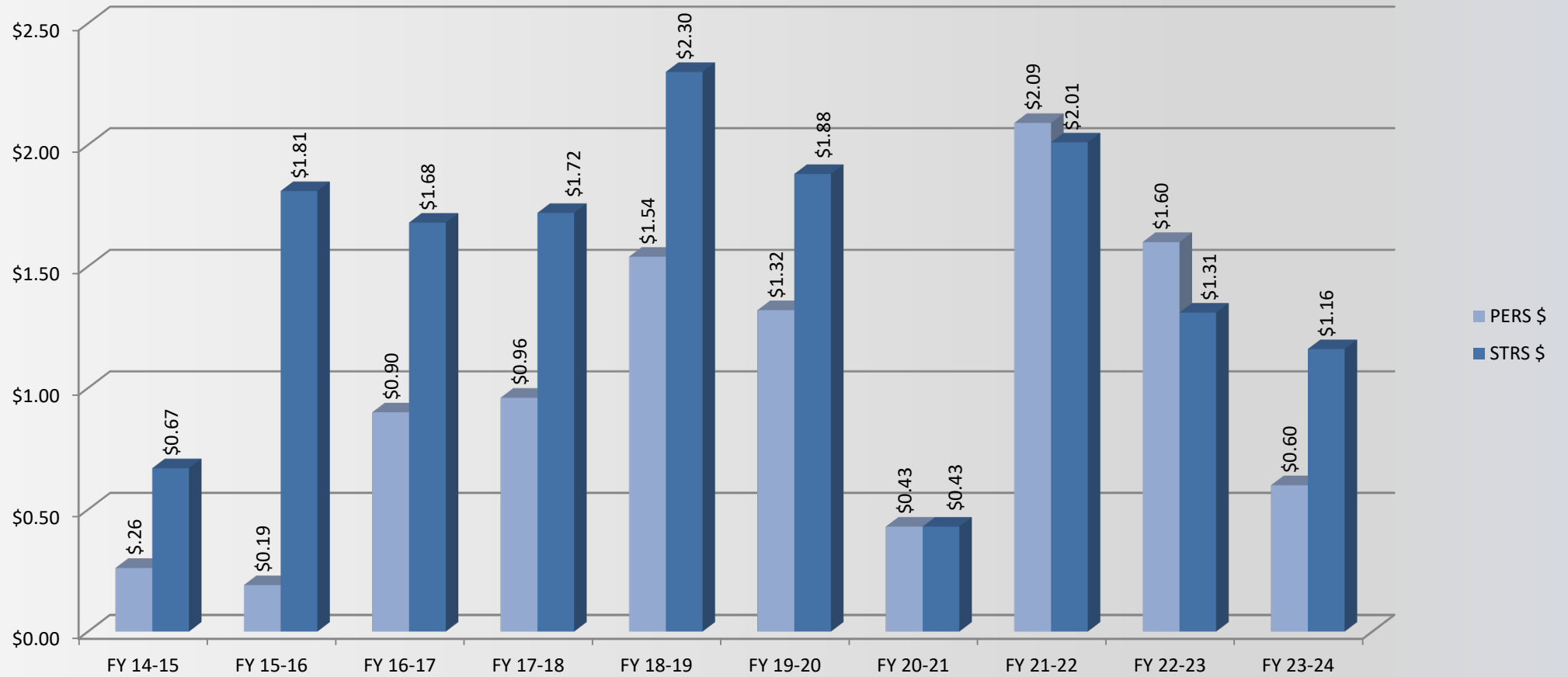
- Continuing Impact of COVID-19 on Instructional Delivery
- Enrollment Decline
- Multi-Year Rate Increases for STRS and PERS
- New ERP System Implementation
- CSEA Collective Bargaining Agreement
- Impact on Other Funds and Activities (Parking, Performance Riverside, Community Education, Customized Training, Facility Rental)



HISTORICAL BUDGET INFORMATION

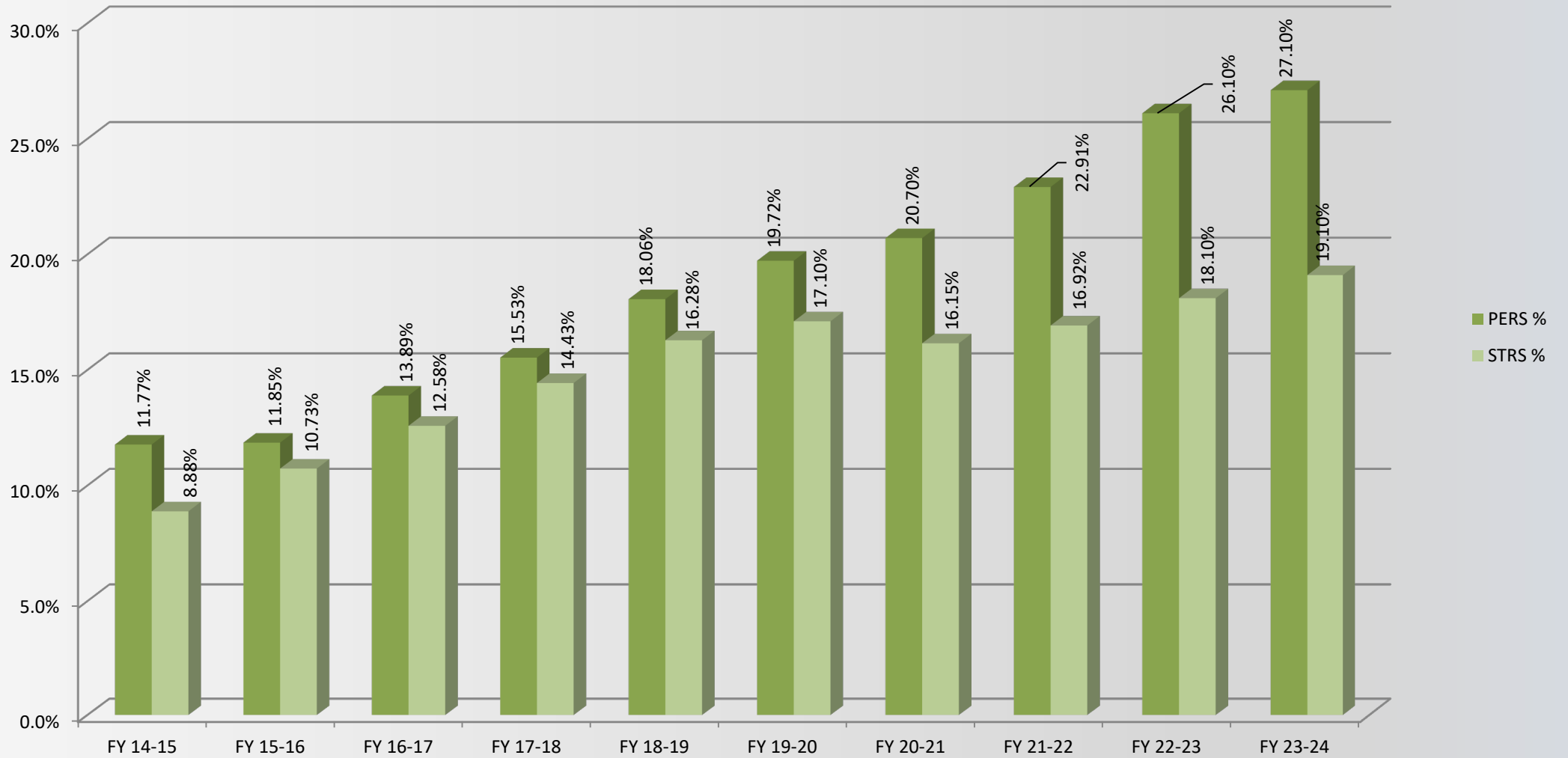
Riverside Community College District FY 2021-22 Final Budget

PERS and STRS Projected \$ Annual Budget Increases



Riverside Community College District FY 2021-22 Final Budget

PERS and STRS Projected % Rate Annual Increases



Unrestricted General Fund Contingency History

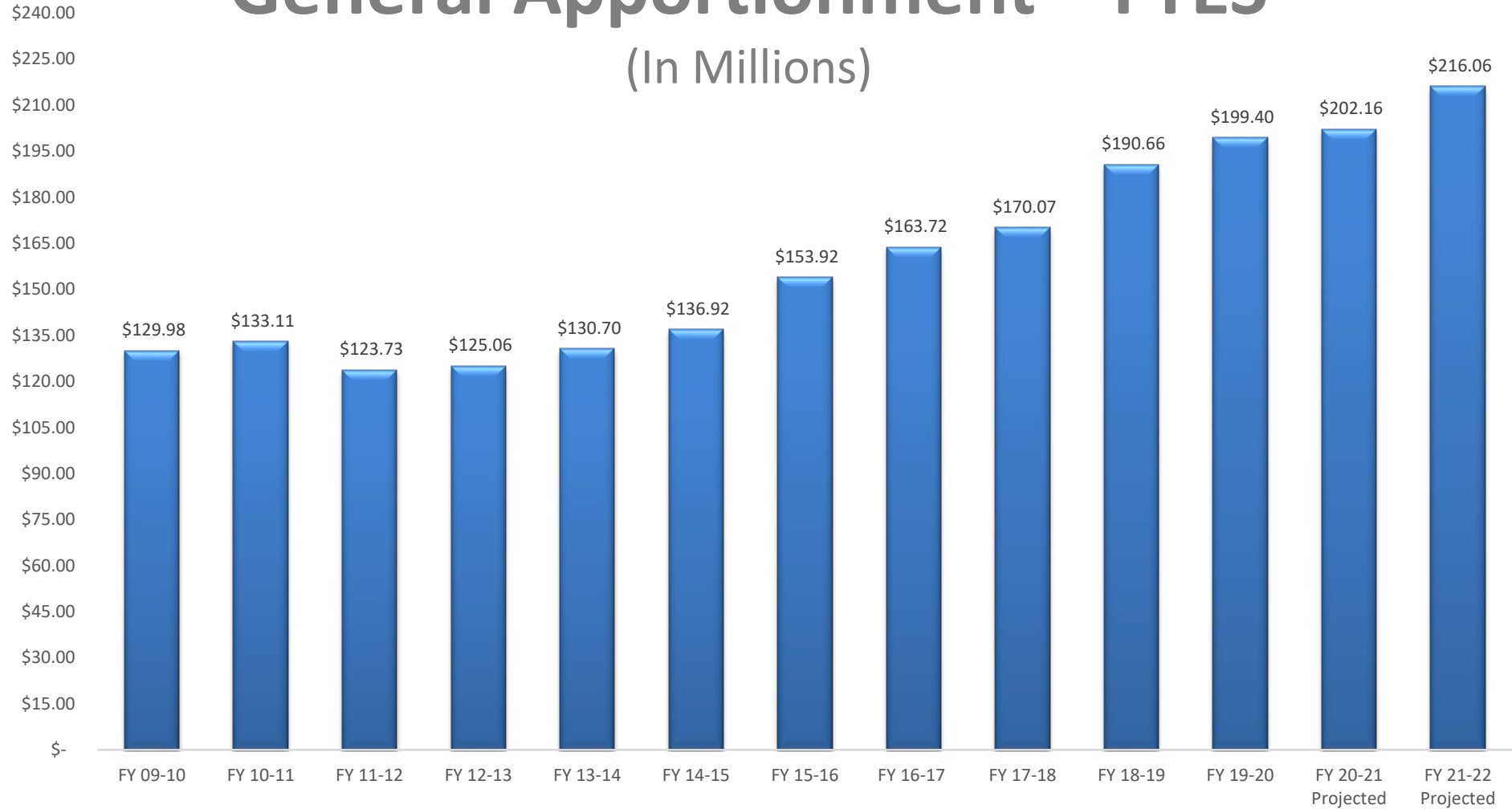
FY	Adopted Contingency Balance	% of Available Funds	Actual Ending Fund Balance	% of Available Funds
2020-21	\$ 12,968,469	5.50%	\$ 61,186,739 *	22.00%
2019-20	\$ 14,941,743	5.50%	\$ 41,620,247	14.76%
2018-19	\$ 13,645,688	5.50%	\$ 53,189,474	20.37%
2017-18	\$ 13,577,277	5.91%	\$ 45,030,810	19.31%
2016-17	\$ 11,987,323	5.60%	\$ 42,944,508	19.60%
2015-16	\$ 10,447,116	5.38%	\$ 36,136,212	17.97%
2014-15	\$ 7,801,811	4.85%	\$ 13,836,227	8.43%
2013-14	\$ 6,358,532	4.16%	\$ 11,734,055	7.65%
2012-13	\$ 4,560,030	3.18%	\$ 10,926,705	7.52%
2011-12	\$ 5,840,447	3.87%	\$ 6,616,948	4.54%
2010-11	\$ 8,729,056	5.53%	\$ 12,450,649	7.90%
2009-10	\$ 8,391,878	5.43%	\$ 10,594,722	6.86%
2008-09	\$ 12,566,801	7.55%	\$ 13,253,848	8.21%
2007-08	\$ 9,423,484	6.02%	\$ 18,801,018	11.88%

*Includes \$26.98 million of one-time funds set-aside for future years as a hedge against revenue reductions and increasing costs such as PERS, STRS, and health insurance and the remaining Budget Savings allocation of \$3.56 million, and the remaining FY 2017-18 FTES, rollback of \$3.19 million.

Riverside Community College District
FY 2021-22 Final Budget

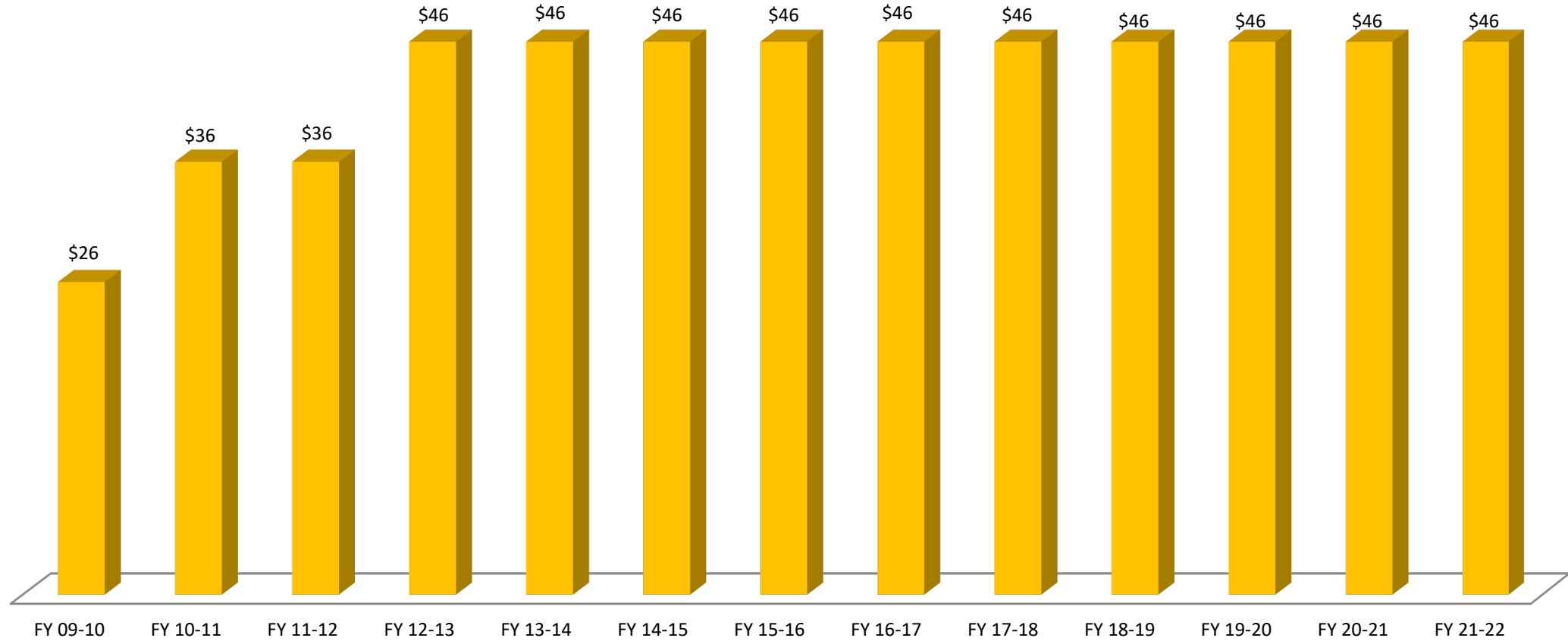
General Apportionment – FTES

(In Millions)



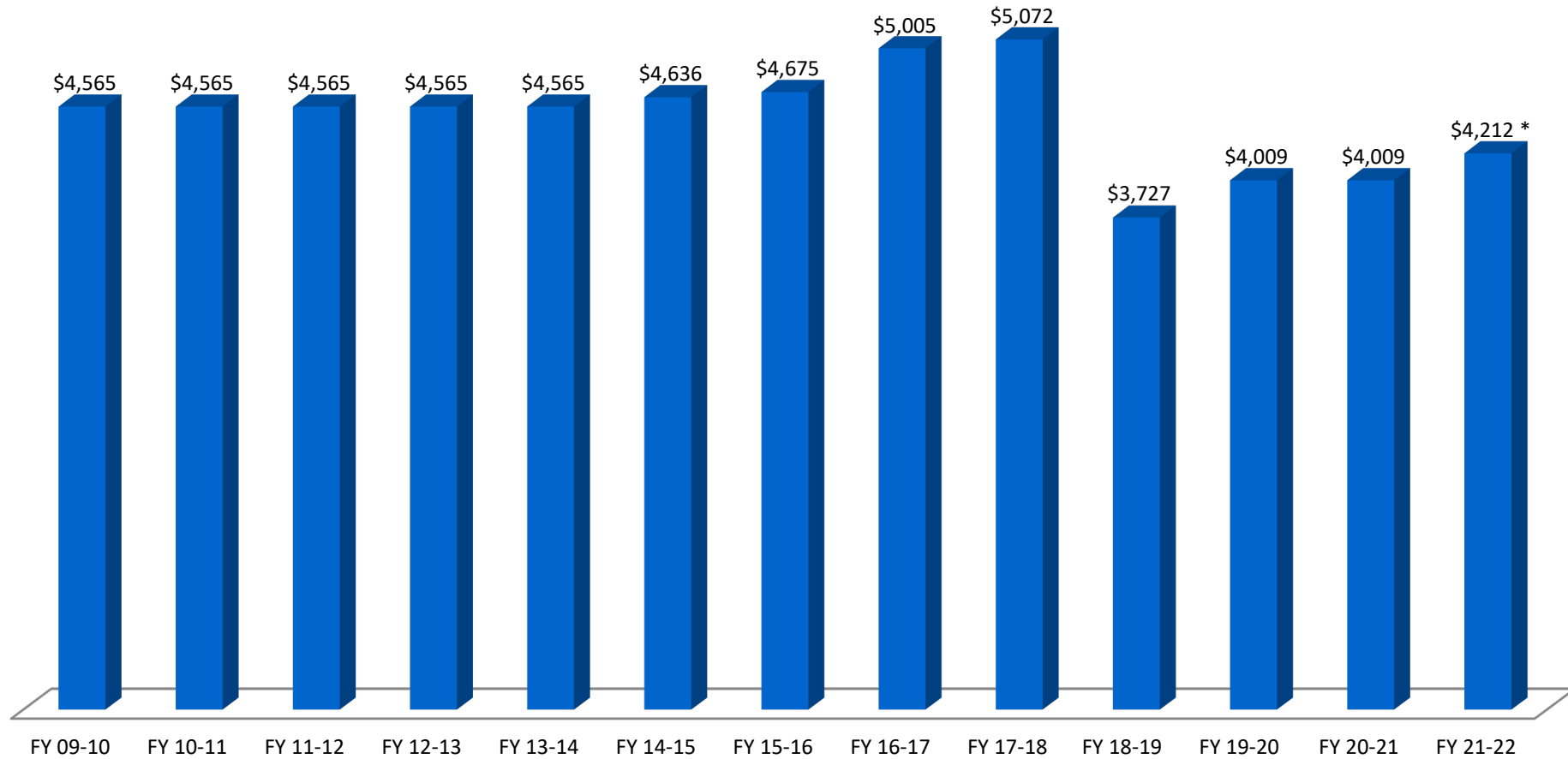
Riverside Community College District
FY 2021-22 Final Budget

Enrollment Fee Rate Per Unit



Riverside Community College District FY 2021-22 Final Budget

Credit FTES



*Credit FTES Funding Rate per the Student Centered Funding Formula.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2021-2022

INTRODUCTION

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

The 2021-2022 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the work necessary to implement the District's educational plans for the fiscal year July 1, 2021 through June 30, 2022. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION

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

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

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

NORCO

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

RIVERSIDE

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

THE FY 2021-2022 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Update: 2021-22 Enacted Budget

California State Budget, 2021-22

The approved \$263 billion 2021 Budget Act provides relief to families and businesses, makes investments to address California's long-standing challenges, and provides an additional \$3.5 billion to the California Community College system.

The 2021 Budget Act includes \$25.2 billion in reserves including, \$15.8 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund), \$4.5 billion in the Public School System Stabilization Account, \$900 million in the Safety Net Reserve, and \$4.0 billion in the States Operating Reserve.

The 2021 Budget Act continues to pay down the State's long-term retirement liabilities, with \$3.4 billion in payments required by Proposition 2, plus \$7.9 billion in additional payments over the next three years. The Budget completely pays off Proposition 98 deferrals that were implemented in the prior year to avoid reductions in school spending. The Budget includes almost \$12 billion over two years to combat homelessness, \$2 billion over multiple years to support local actions to address homelessness, and \$2 billion for higher education student housing needs. The Budget also focuses spending priorities on the following:

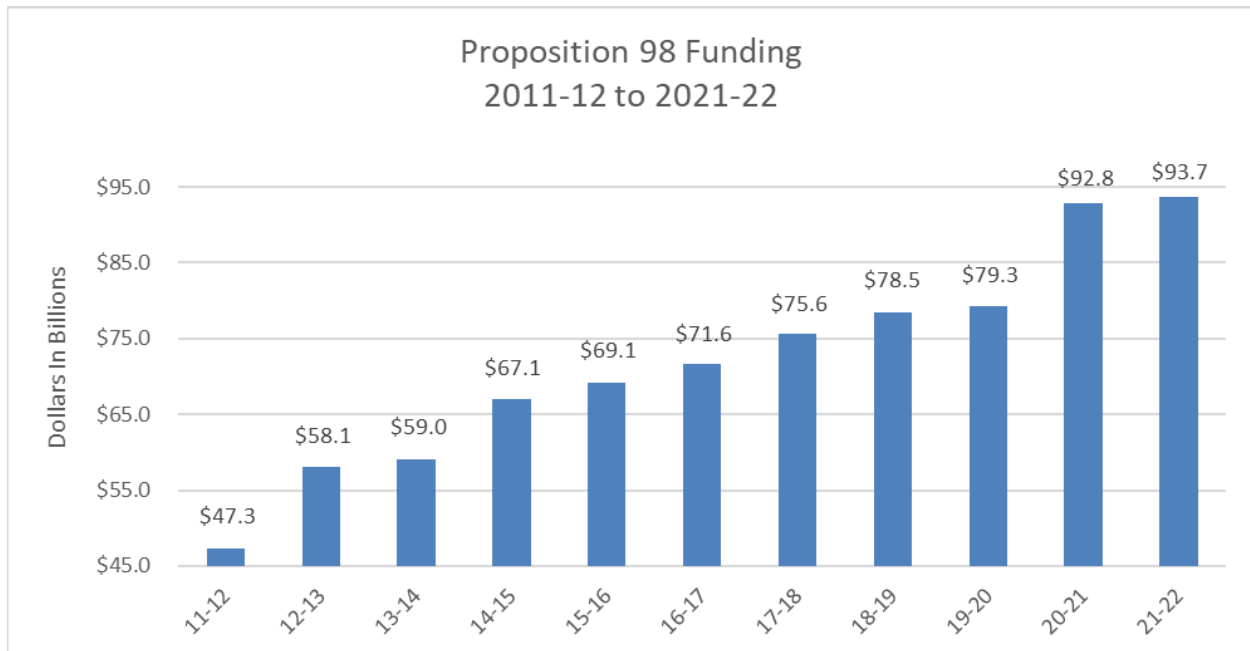
- **Golden State Stimulus** – \$8.1 billion
- **Small Business and Non-Profit Grants** – \$1.5 billion
- **Improving Health Care** – \$800 million to adult and senior care facilities
- **Reducing Poverty** – \$291.3 million for the State Supplemental Payment Grant
- **Wildfire Prevention** – \$958 million
- **Water Resilience** – \$5.1 billion over four years
- **Zero Emission Vehicles** – \$2.7 billion in 2021-22 and \$3.9 billion over the next three years
- **Climate Resilience** – \$3.7 billion over three years
- **Energy** – \$812 million over two years
- **Transportation** – \$4.2 billion in general obligation bonds for the high speed rail project and \$3.5 billion in General Fund dollars for high priority transit projects.

Budget Update: 2021-22 Enacted Budget

California State Budget, 2021-22

Proposition 98 Funding

The 2021 Budget Act includes Proposition 98 levels of \$79.3 billion, \$92.8 billion, and \$93.7 billion in 2019-20, 2020-21 and 2021-22, respectively.



California Community Colleges

FY 2021-22 California Community College budget includes selected increases as follows:

- **Student Centered Funding Formula**
 - Growth – .50% (\$23.8 million)
 - COLA – 5.07% (\$371.2 million)
- **Full-Time Faculty** – \$100 million
- **Student Support Services Programs** – \$74 million
- **Strong Workforce Programs** – \$42.4 million
- **Basic Needs Centers** – \$30 million
- **Mental Health Services** – \$30 million
- **Categorical Program COLA** – \$29.2 million
- **Apprenticeship Initiative** – \$15 million
- **Online Infrastructure** – \$10.6 million
- **Part-Time Faculty Office Hours** – \$100 million

Budget Update: 2021-22 Enacted Budget

California State Budget, 2021-22

- **Rising Scholars Program** – \$10 million
- **Broadband Access** – \$8 million
- **Library Services Platform** – \$4 million
- **Dreamer Resources Liaisons** – \$5.8 million
- **Deferred Maintenance/Instructional Equipment** – \$511 million
- **Zero-Textbook Cost Program** – \$115 million
- **Student Basic Needs** – \$100 million
- **Student Retention and Enrollment** – \$100 million
- **Guided Pathways** – \$50 million
- **Faculty Professional Development** – \$20 million
- **LGBTQ + Support Centers** – \$10 million

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2021-2022**

The District prepared FY 2021-2022 budget projections following release of the Governor's initial budget proposal on January 8, 2021 by taking into consideration both increased revenues and increased costs. Budget planning information was first presented to the Board of Trustees on February 2, 2021.

BUDGET OVERVIEW

ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS

Enrollment

District enrollment information between 2009-10 and 2021-22 is presented in Exhibit A and between 2008-09 and 2021-22 in Exhibit B.

Between 2010-11 and 2012-13, total enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES in 2009-10 and 2010-11, and resulted in no additional revenues to serve those students. With the passage of Proposition 30 in November 2012 and a recovering economy, the State again started funding enrollment growth.

FY 2020-21 FTES targets were established through the District Enrollment Management Committee, taking into consideration the continued impact of the COVID-19 Pandemic on enrollments. FTEs targets follow:

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

Supplemental

Exhibit C shows SCFF Supplemental metric data over each of the last four fiscal years for comparison purposes. For FY 2021-22 apportionment purposes, only the most recent prior year data is used in the calculation.

Student Success

Exhibit C shows SCFF actual Student Success metrics over the past two fiscal years and an estimate for FY 2020-21, the third year in the three year average formula.

Exhibit A
Riverside Community College District

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

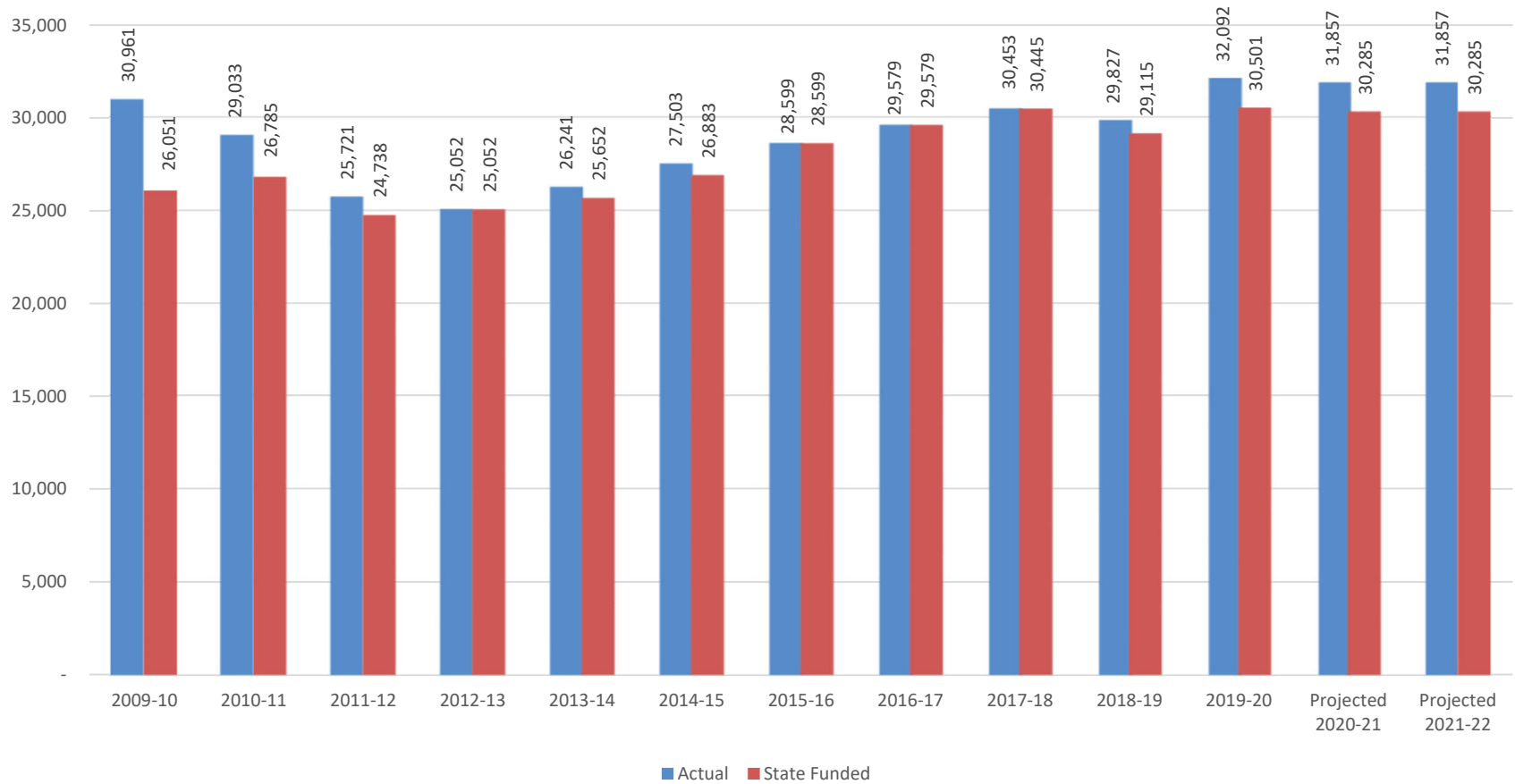


Exhibit B
Riverside Community College District
FTES Enrollments

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Projected</u> <u>2020-21*</u>	<u>Projected</u> <u>2021-22**</u>
<u>Total FTES</u>	29,339.16	30,376.33	31,258.13	30,530.46	32,847.08	32,612.21	32,612.21
Resident	28,682.44	29,652.34	30,534.93	29,973.88	32,221.93	31,986.96	31,986.96
Nonresident	656.72	723.99	723.20	556.58	625.15	625.25	625.25
<u>Resident FTES</u>							
Credit	28,599.64	29,578.89	30,452.86	29,843.58	32,091.97	31,857.00	31,857.00
Noncredit	82.80	73.45	82.07	130.30	129.96	129.96	129.96
<u>Nonresident FTES</u>							
Credit	655.33	720.63	719.06	556.58	620.12	620.12	620.12
Noncredit	1.39	3.36	4.14	0.00	5.03	5.13	5.13
<u>Basic Skills</u>	2,766.65	2,557.62	1,937.12	1,127.98	181.00	181.00	181.00
<u>State-Funded FTES</u>							
Resident Credit	28,599.64	29,578.89	30,445.29	29,843.58	30,346.51	30,285.23	30,285.23
Resident Noncredit	82.80	73.45	82.07	130.30	129.96	129.96	129.96
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	-	7.57	0.00	1,745.46	1,571.77	1,571.77
Resident Noncredit	-	-	-	-	-	-	-

* Funded FTES for FY 2020-2021 are based on reported amounts at P1 for FY 2019-2020 under the Emergency Conditions Apportionment Protection authorized by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Actual FTES numbers are those reported at P3 (Annual). The final 2020-21 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2021. Unfunded FTES is primarily the result of the three-year averaging method contained in the SCFF.

** Funded FTES for FY 2021-2022 are based on a 3 year average of credit FTES taking into consideration FY 2019-2020 FTES reported at P1 under the Emergency Conditions Apportionment Protection authorize by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Projected FTES are the enrollment targets as recommended by District Enrollment Management. Unfunded FTES is primarily the result of the three-year averaging method contained in the SCFF.

Exhibit B
Riverside Community College District
FTES Enrollments (continued)

	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>
<u>Total FTES</u>	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94
Resident	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03
Nonresident	600.86	511.13	460.72	469.73	512.54	592.07	606.91
<u>Resident FTES</u>							
Credit	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17
Noncredit	298.09	224.31	115.83	137.20	66.33	159.63	156.86
<u>Nonresident FTES</u>							
Credit	600.86	510.66	457.76	466.75	510.61	588.03	603.65
Noncredit	-	0.47	2.96	2.98	1.93	4.04	3.26
<u>Basic Skills</u>	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56	2,712.55
<u>State-Funded FTES</u>							
Resident Credit	27,009.50	26,051.08	26,785.38	24,737.57	25,052.19	25,652.36	26,882.83
Resident Noncredit	206.49	194.30	115.83	106.97	66.33	159.63	156.86
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	3,803.80	4,909.65	2,247.68	982.95	-	588.28	620.34
Resident Noncredit	91.60	30.01	-	30.23	-	-	-

Exhibit C
Riverside Community College District
Supplemental and Student Success Tables

<u>Supplemental Metrics</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Pell Grant Recipients	13,993	14,777	14,939	15,713
AB 540 Students	1,457	1,493	1,652	1,598
College Promise Grant Recipients (formerly BOG Waiver)	29,060	29,598	29,759	29,883
Totals	<u>44,510</u>	<u>45,868</u>	<u>46,350</u>	<u>47,194</u>

<u>Success Metrics</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Est. FY 2020-21</u>	<u>Total</u>	<u>3 Yr Avg</u>
All Students					
Associate Degrees for Transfer (ADT)	1,061	1,491	1,714	4,267	1,420
Associate Degrees	2,642	2,517	2,895	8,054	2,683
Credit Certificates	686	627	721	2,034	676
Transfer-Level Math and English	1,107	1,246	1,433	3,786	1,260
Transfers	1,685	1,785	2,053	5,523	1,839
CTE	5,194	5,066	5,826	16,086	5,360
Regional Living Wage	5,833	6,462	7,431	19,726	6,573
Total All Students	<u>18,208</u>	<u>19,194</u>	<u>22,073</u>	<u>59,476</u>	<u>19,811</u>
Pell Grant Students					
Associate Degrees for Transfer (ADT)	627	931	1,071	2,629	874
Associate Degrees	1,569	1,497	1,722	4,788	1,594
Credit Certificates	289	271	312	872	289
Transfer-Level Math and English	460	584	672	1,716	570
Transfers	900	931	1,071	2,902	965
CTE	2,605	2,518	2,896	8,019	2,671
Regional Living Wage	2,337	2,531	2,908	7,779	2,590
Total All Students	<u>8,787</u>	<u>9,263</u>	<u>10,652</u>	<u>28,705</u>	<u>9,553</u>
Promise Grant Students (BOG)					
Associate Degrees for Transfer (ADT)	841	1,246	1,433	3,520	1,171
Associate Degrees	2,158	2,051	2,359	6,568	2,187
Credit Certificates	411	387	445	1,243	412
Transfer-Level Math and English	683	880	1,012	2,575	856
Transfers	1,217	1,275	1,466	3,958	1,317
CTE	3,702	3,587	4,125	11,414	3,803
Regional Living Wage	3,738	4,135	4,755	12,628	4,209
Total All Students	<u>12,750</u>	<u>13,561</u>	<u>15,595</u>	<u>41,906</u>	<u>13,955</u>

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

REVENUES

Resource 1000 revenues (Exhibit D) are projected at \$241.65 million for fiscal 2022. Key components include:

1. State Funding

a. Student Centered Funding Formula (Exhibit E) – The SCFF provides enrollment growth funding of .50% and a cost-of-living adjustment (COLA) of 5.07% for apportionments. The budget extends the formula’s existing hold harmless (minimum revenue) provision by three years, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year. Final 2021-22 funding rates were determined based on total computational revenue of \$7.84 billion for FY 2021-22, these rates have been adjusted by COLA and other base adjustments. The distribution of funds across the three metrics (FTES, supplemental, and student success) will be determined by changes in the underlying factors. With growth and COLA, the 2021-22 rates will increase by the percentage increases. Due to the COVID-19 Pandemic, the CCCCO has authorized use of continued Emergency Conditions Apportionment Protection whereby FY 2019-20 First Principal Apportionment (P1) FTES will be used for SCFF apportionment calculation purposes. Total SCFF apportionment is based on the advance calculation provided by the state, less a deficit of 1.03%, and results in an increase to the base budget of \$15.76 million.

- COLA – 5.07%
- Growth – .50%
- Lottery Revenue – \$5.3 million, which is \$.50 million above the prior year level.
- State Mandate Block Grant – The District will receive \$1.10 million in ongoing mandate funds.
- Full-Time Faculty Hiring – A preliminary estimate of \$2.76 million until the state provides the allocation, resulting in a preliminary estimate of sixteen (16) new full-time faculty positions.
- Adjunct Faculty Office Hours – A preliminary estimate of \$1.47 million.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

2. ***Interest Income*** – \$.48 million, which is \$.48 million less than fiscal 2021.
3. ***Nonresident Tuition*** – \$3.11 million, which is \$.09 million higher than the prior year level. The per unit rate is \$307.
4. ***Enrollment Fee Revenue*** – Projected at \$10.17 million.
5. ***Indirect Cost Recovery Revenue*** – Projected at \$5.13 million, which is \$3.60 million higher than the prior year due to Federal Higher Education Emergency Relief Funding (HEERF).

EXPENDITURES

Within the funds available for the 2021-22 fiscal year, the Riverside Community College District will address the educational needs of its students and communities pursuant to its mission, goals and objectives. The 2021-22 Resource 1000 budget reflects the following major items of expenditure (Exhibit F):

1. ***Compensation***
 - a. Full-time Compensation – \$6.62 million has been provided for a 5.07% salary increase based on COLA.
 - b. Part-Time Compensation – \$1.47 million has been provided for a 5.07% salary increase based on cost and the impact of enrollment targets.
 - c. Step and Column/Growth/Placement and Other Personnel Adjustments – \$1.93 million increase.
 - d. Health and Life Insurance Benefits – A decrease of \$1.09 million attributable exclusively to rate fluctuation. Total health and life insurance benefits is \$28.89 million, of which approximately \$2.78 million is attributable to retired employees under age 65.
 - e. CalPERS – The Budget Act redirects funds previously designated for a long-term buy down of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Specifically, this action increases CalPERS estimated employer contributions from 20.70% to 22.91% in 2021-22.

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

The reduced CalPERS rate still results in an overall increase to the PERS employer contribution rate and will result in an increase of \$1.01 million for fiscal 2022, inclusive of the impact of new positions.

- f. CalSTRS – Similarly, this action increases CalSTRS estimated employer contributions from 16.15% to 16.92% in 2021-22. An overall increase to the STRS employer contribution rate will result in a total increase of \$.72 million for fiscal year 2022, inclusive of the impact of new positions.
 - g. Part-time Faculty and Overload – The increase of \$1.47 million mentioned above has been allocated to the colleges for associate faculty and overload salaries and fixed charges based on an allocation methodology approved by the DBAC. The allocation methodology takes into consideration FTES targets, student contact hours, full-time faculty, historical cost, and a COLA increase of 5.07%. The methodology is reviewed by DBAC on an annual basis for accuracy in projecting budget allocations. In conjunction with implementation of the revised Budget Allocation Model, budget management and oversight responsibility over the part-time faculty and overload budget has been assigned to the colleges.
2. ***Contracts and Agreements*** - A total of \$.97 million has been provided for increases to contracts, agreements and licenses, including student housing preliminary planning at all three colleges in the amount of \$.69 million and \$.11 million for five-year capital construction plan updates for the colleges.
 3. ***Indirect Cost Reimbursement Expenditures*** - Estimated indirect cost reimbursement funds, in support of districtwide grant activities, in the total amount of \$4.04 million have been included for use by each entity during fiscal 2022.
 4. ***OPEB Trust*** - The District began accumulating funds to address the future cost of retiree health benefits in fiscal 2016. These funds are held in an irrevocable trust established with CalPERS – California Employer’s Retiree Benefit Trust (CERBT) to achieve the minimum annual contribution of \$.25 million. The total amount accumulated as of June 30, 2021 was \$3.5 million.
 5. ***Health Plans*** - Kennan and Associates performs an annual benefit analysis of the RCCD PPO health plan. The results of the analysis inform rate setting decisions; the amount of claims liability and expense budget to establish; and estimated reserve level to provide for fiscal solvency of the RCCD PPO Health Plan. A rate increase for the Health Net

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

plan is included at 4.50%; a rate increase of .13% is included for the Kaiser Plan; and a rate decrease of 11.38% is included for the RCCD PPO Plan.

6. ***Liability and Property*** - An actuarial valuation was performed by an external actuary on the District's exposure to general and liability and property claims. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability and Property fund. As a result, the rate for FY 2021-22 will stay the same at 1.65% to cover estimated claims, program administration and to provide a reasonable reserve.

7. ***Workers' Compensation*** - The District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation inform rate setting decisions; the amount of claims liability and expense to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Worker's Compensation fund. As a result, the worker's compensation rate will remain unchanged at 1.60% for fiscal year 2021-22. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.

8. ***Positions***
 - a. New
 - i. Faculty – A preliminary estimate of sixteen (16) new faculty positions have been included at a total position cost of \$2.70 million. These positions have not been allocated yet pending determination of the final funding allocation amount from the state and pending development of a new faculty position allocation methodology through a participatory governance group consisting of Academic Senate, CTA, and administration. DBAC will be performing the initial work on the new faculty allocation methodology.
 - ii. Management – A Chief of Staff position has been included in the amount of \$.35 million.
 - b. FTE Increases/Conversion Funded from Existing Base Expenditure Budget
 - Lab Technician II – 0.75 FTE to 1.0 FTE (Riverside City)
 - Lab Technician II – 0.50 FTE to 1.0 FTE (Riverside City)
 - Admissions & Records Operations Assistant – 0.475 FTE to 0.5 FTE (Riverside City)

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

c. Funded from Existing Base Expenditure Budget

- Administrative Assistant IV (Riverside City)
- Associate Dean, Educational Partnerships (Riverside City)
- Associate Vice President, Educational Partnerships (Norco)
- Copy Center Operator (Riverside City)
- Custodian – 2 positions (Moreno Valley)
- Multi Media Operations Specialist (Riverside City)
- Vice President, Planning & Development (Moreno Valley)
- Computer Technician (Riverside City)
- Custodial Manager (Riverside City)
- Dean, Grants Development & Administration (Moreno Valley)
- Dean, Student Development & Wellness (Moreno Valley)
- Dean, Student Success & Academic Support (Moreno Valley)
- General Counsel (District)
- Manager, Facilities, Grounds & Utilization (Norco)
- Officer, Safety & Police – 2 positions (District)
- Tutorial Services Clerk (Norco)

d. Funded from Indirect Expenditure Budget

- Accounting Technician – 2 positions (Riverside City) – funded 50%
- Custodian (Moreno Valley) – funded 100%
- Educational Advisor – 4 positions (Moreno Valley) – funded 100%
- Financial & Technical Analyst (Riverside City) – funded 50%
- Grants Administrative Specialist (Riverside City) – funded 100%
- Psychological Health Services Supervisor (Riverside City) – funded 30%

9. *Accumulated Budget Savings* - In FY 2017-18, an allocation totaling \$8.0 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal 2022 as follows \$.60 million to Moreno Valley College; \$.51 million to Norco College; and \$.16 million to Riverside City College.

10. *Enterprise Resource Planning (ERP)* – The ERP project cost is \$11.25 million. A budget of \$7.74 million was established in the Redevelopment Fund in FY 2019-20, leaving a balance of \$3.51 million to fund the entire amount of the ERP system. The remaining amount

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(continued)

has been budgeted in FY2021-22. As of June 30, 2021 a total of \$3.54 million has been expended on this project.

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

ENDING FUND BALANCE

The District has an unaudited beginning balance in Resource 1000 of \$61.19 million at July 1, 2021 and anticipates an ending contingency balance of \$15.14 million at June 30, 2022, which meets the Board’s policy objective of a budgeted ending balance equal to at least 5%.

The District has set-aside one-time funds totaling \$26.49 million, for future years as a hedge against increasing costs for salaries, health benefits, PERS and STRS; and college FY2020-21 net budget savings pending distribution.

Exhibit D
Riverside Community College District
2021-2022 Proposed Budget
Resource 1000 Revenue

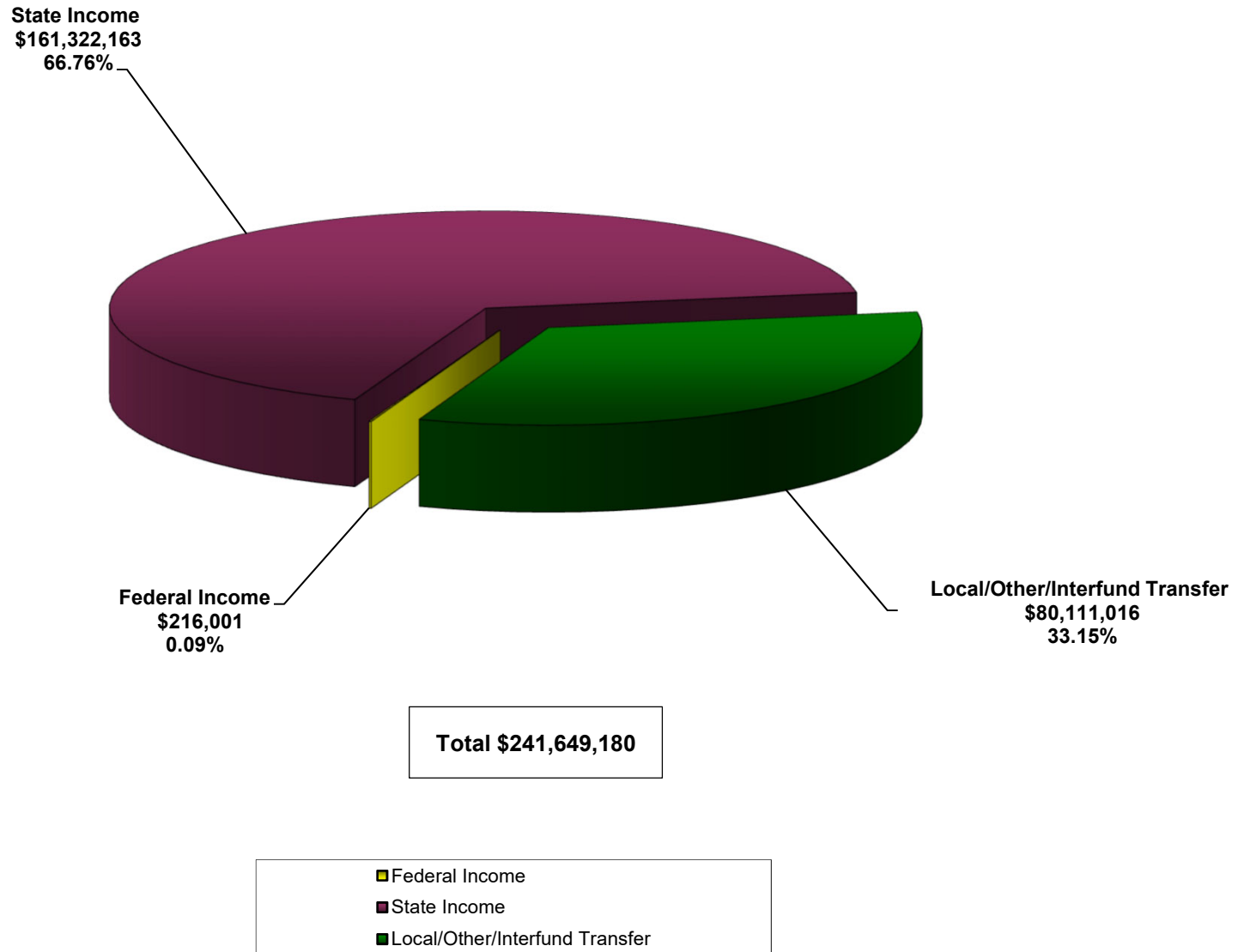
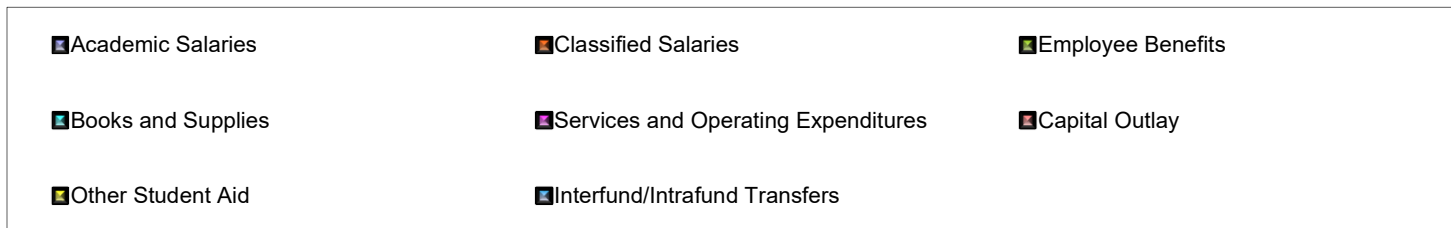
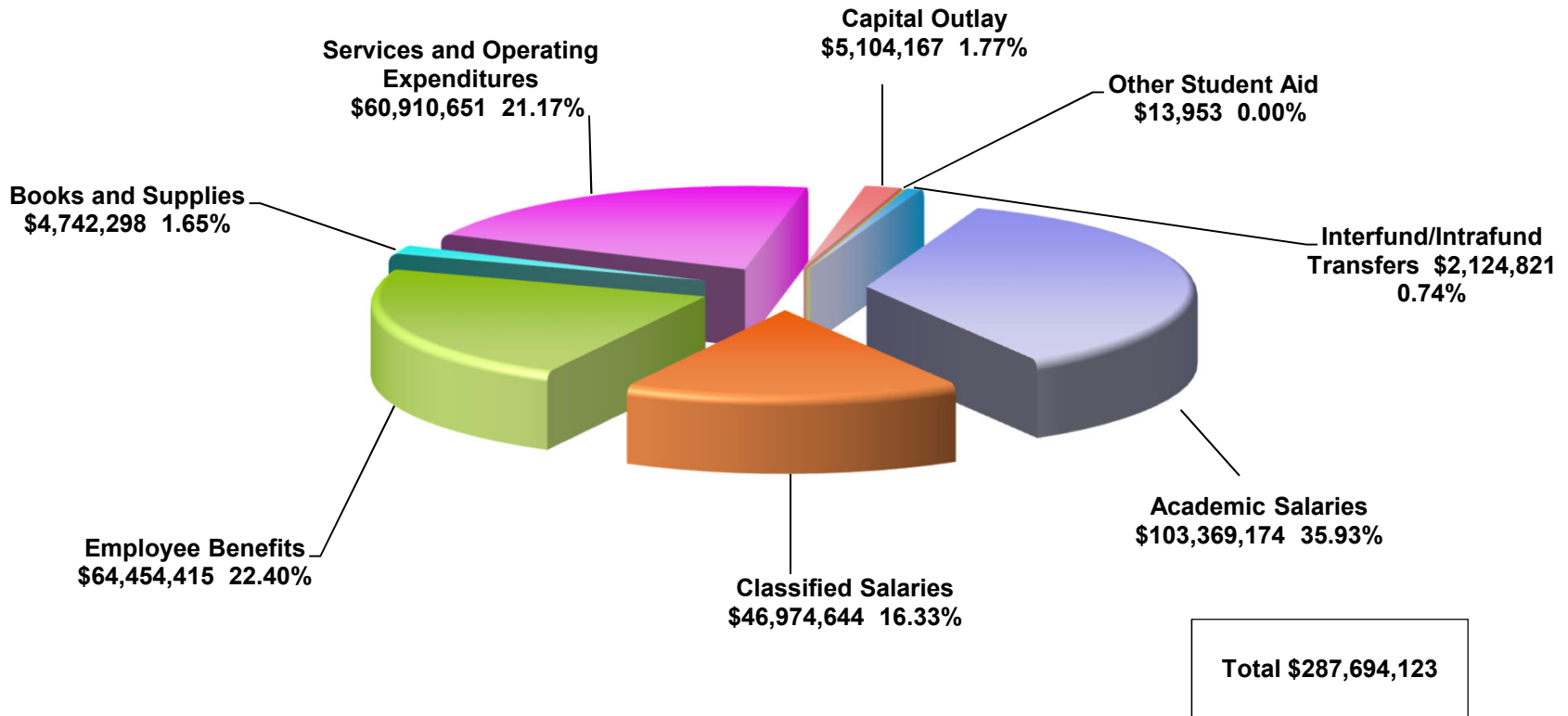


Exhibit E

Riverside Community College District				
Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula				
FY 2021-2022 Advance				
Base Allocation: 70%				
Base Credit/Special Admit/Non-Credit Rates with COLA	\$	4,212	\$	5,907
			\$	3,552
			Funded FTES	Amount
Basic Allocation			\$	13,460,264
Credit FTES (Rolling 3 Year Avg. FY 19-20 - 29,269.68; FY 20-21 - 29,269.68; FY 21-22 - 29,269.68 87,809.04/3 = 29,269.68 + 146.35 Growth + 391.32 Restoration = 29,807.35)			29,807.35	\$ 125,548,556.20
Incarcerated Credit FTES 198.00 + .99 Growth			198.99	\$ 1,175,433.93
Special Admit Credit FTES 960.45 + 4.80 Growth			965.25	\$ 5,701,731.75
CDCP Credit FTES 3.21 + .16 Growth			3.37	\$ 19,907
Non-Credit FTES 126.75 + .63 Growth			127.38	\$ 452,454
Total FTES Allocation			31,102.34	
Total Base Allocation			31,102.34	\$ 146,358,346
Supplemental Allocation: 20%				
Supplemental Rate per Point	\$	996		
	Rate	Total Counts	Total Dollars	% to
Supplemental Metric	(a)	(b)	(a) + (b)	Total
AB 540 Students	\$ 996	1,598	\$ 1,591,710	3.39%
Pell Grant	\$ 996	15,713	\$ 15,651,148	33.29%
California Promise Grant Students (BOG Waivers)	\$ 996	29,883	\$ 29,765,369	63.32%
Total Supplemental Allocation		47,194	\$ 47,008,226	100%
Student Success Incentive Allocation: 10%				
Success Rate per Point (Success/Equity)	\$	587	\$	148
			\$	148
	Rate	Total Counts	Total Dollars	% to
Success Metrics	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 2,348	1,420	\$ 3,334,669	17.59%
Associate Degree	\$ 1,761	2,683	\$ 4,723,912	24.92%
Credit Certificates	\$ 1,174	676	\$ 793,644	4.19%
Transfer-Level Math and English	\$ 1,174	1,260	\$ 1,479,201	7.80%
Transfer to 4-Year Institutions	\$ 881	1,839	\$ 1,619,166	8.54%
CTE Units	\$ 587	5,360	\$ 3,146,300	16.60%
Regional Living Wage	\$ 587	6,573	\$ 3,858,605	20.36%
Total Success Metrics Allocation		19,811	\$ 18,955,497	100.00%
	Rate	Total Counts	Total Dollars	% to
Success Equity Metrics - BOG Students	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 592	874	\$ 517,536	20.93%
Associate Degree	\$ 444	1,594	\$ 707,669	28.62%
Credit Certificates	\$ 296	289	\$ 85,411	3.45%
Transfer-Level Math and English	\$ 296	570	\$ 168,681	6.82%
Transfer to 4-Year Institutions	\$ 222	965	\$ 214,278	8.67%
CTE Units	\$ 148	2,671	\$ 395,293	15.99%
Regional Living Wage	\$ 148	2,591	\$ 383,451	15.51%
Total Success Equity Metrics Allocation - BOG Waiver Students		9,553	\$ 2,472,319	100.00%
	Rate	Total Counts	Total Dollars	% to
Success Equity Metrics - Pell Students	(a)	(b)	(a) + (b)	Total
Associate Degree for Transfer (ADT)	\$ 592	1,171	\$ 693,410	19.71%
Associate Degree	\$ 444	2,187	\$ 971,124	27.60%
Credit Certificates	\$ 296	412	\$ 122,056	3.47%
Transfer-Level Math and English	\$ 296	856	\$ 253,475	7.21%
Transfer to 4-Year Institutions	\$ 222	1,317	\$ 292,467	8.31%
CTE Units	\$ 148	3,803	\$ 562,797	16.00%
Regional Living Wage	\$ 148	4,207	\$ 622,698	17.70%
Total Success Equity Metrics Allocation - Pell Students		13,955	\$ 3,518,025	100.00%
Total Student Success Incentive Allocation			\$ 24,945,841	
Total Apportionment				
Total Computational Revenue Under New Funding Formula for FY 2021-22	\$		\$	218,312,414
Less, Estimated FY 2021-22 Deficit Factor at Advance (1.03%)	\$		\$	(2,254,014)
Adjusted FY 2021-22 TCR	\$		\$	216,058,400
Total Computational Revenue in Adopted Base Budget for FY 2020-21	\$		\$	200,290,511
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2020-21	\$		\$	15,767,889

Exhibit F
Riverside Community College District
2021-2022 Proposed Budget
Resource 1000 Expenditures



BUDGET ALLOCATION MODEL

Budget Allocation Model

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

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

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

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

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

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

BUDGET ALLOCATION MODEL (continued)

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

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

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

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

1. **Simulation of Cost/FTES Impact** - Assessing the exchange rate valuation for the costs/FTES by modeling mean versus median costs and determining median as the rate, due to program cost fluctuations and outliers in a given year.
2. **Validation** - Validating discipline cost per FTES data and testing for reasonableness and accuracy, such as ensuring proper coding of the disciplines, determining the correct course codes and adjusting, and realignment of cross-listed courses.

BUDGET ALLOCATION MODEL (continued)

3. **Base Year** - Using the most recent year's data for exchange rate was not conducive due to the timing of getting information to the colleges for planning purpose. Therefore, prior year data would be used for budget development.
4. **Escalation Factor** - The model uses prior year data and applies the changes in STRS, contract and COLA to get to the budget year cost/FTES. For example, FY 2020-21 final budget uses FY 2018-19 median cost over a 2 year period to derive the FY 2020-21 rate.
5. **Entity Special Programs** - The model allocates non-specific revenue and apportionment. Therefore, it was necessary to isolate and identify college specific revenue/expense related programs to exclude from the revenue allocation.
6. **Beginning Balances** - It was necessary to determine the beginning balances per entity in order to have a starting point.
7. **Reserves** - Determine the treatment of the 5% reserve. It was decided that it remain centralized at the District level.
8. **Treatment of District Office** - FY 2020-21 expenses related to the district office (excluding specific or special program costs) were distributed to the colleges based on budget year revenue ratio. Further discussions and decisions will be made in FY 2021-22.

The third phase of the BAM implementation consisted of defining “unique” programs, determining the college programs belonging in the category, and the metrics for the unique category to be used to allocate resources. The DBAC suspended work on this phase to deal with COVID-19 pandemic related issues associated with return to face-to-face instruction but will begin again in early Fall 2021.

Exhibit G

Riverside Community College District

Budget Allocation Model Operating General Fund Principles

Principles

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

Exhibit H

Riverside Community College District

BUDGET ALLOCATION MODEL

Procedural Steps – Phase II

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

1. Direct Instructional and Academic Affairs, Student Services, Business Services, and “Other ” Discipline Costs per FTES were grouped into four common categories: 1) STEM; 2) Liberal Arts; 3) CTE and; 4) Unique (defined as a discipline that occurs at only one college). Each college identified their “unique” programs, which are specific to the college and whose cost cannot be compared with other college disciplines (e.g. Game Development at Norco College, Dental Hygiene at Moreno Valley, Culinary Arts at RCC).
2. Discipline Costs per FTES for Direct Instructional Discipline and Academic Affairs, Student Services, Business Services, and “Other Costs” were calculated utilizing actual expense figures for fiscal year 19/20 (prior year data as the base year). Special Program costs (SPP) were excluded from the calculation.
3. Academic Affairs and Direct Instructional Costs were combined to derive the Instructional/Academic Affairs Discipline Cost per FTES and were weighted differently than the calculation for the non-instructional areas.

Determining Instructional and Academic Affairs Discipline Costs Per FTES

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

Determining Non-Instructional Discipline Cost Per FTES

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

**Exhibit H
(continued)**

Riverside Community College District

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

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

Exchange Rate Valuation

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

Escalation factor to Base Year FTES Cost

1. An escalation factor was applied to FY 2019-20 base year cost/FTES to derive the budget year rate. The model uses prior year data and applies changes in STRS, contract and COLA to get to the budget year cost/FTES. FY 2021/22 final budget uses FY 19/20 median cost over a 2 year period to derive the FY 2021-22 rate.

Budget Allocation Formula for Apportionment and Non-Specific Revenues:

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

**Exhibit H
(continued)**

Riverside Community College District

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

Budget Allocation Formula for College Specific Revenues:

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

Exhibit I Riverside Community College District

FY 2021-2022 FINAL BUDGET

FY 2020/21 ENDING BALANCE CALCULATION	DO	NC	MV	RCC	Total
Adjusted Beginning Balance - FY 2020-21	\$ 27,903,512	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 28,651,778
Contingency Budget from FY 2020/21 (object code 7910)	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Unaudited Beginning Balance, FY 2020/21	\$ 40,871,981	\$ 2,231,660	\$ (2,101,558)	\$ 618,163	\$ 41,620,247
FY 2020/21 Actual Revenue (as of 6-30-2021)	\$ 1,476,647	\$ 52,913,222	\$ 54,103,781	\$ 127,976,163	\$ 236,469,813
Total FY 20/21 Actual Revenue	\$ 1,476,647	\$ 52,913,222	\$ 54,103,781	\$ 127,976,163	\$ 236,469,813
FY 2020/21 Total Available Funds	\$ 42,348,628	\$ 55,144,882	\$ 52,002,223	\$ 128,594,326	\$ 278,090,060
FY 2020/2021 Actual Expenses (as of 6-30-2021)	\$ (28,774,373)	\$ (41,825,226)	\$ (43,513,300)	\$ (103,825,594)	\$ (217,938,493)
Distribute DO Expenses based on FY 20/21 Revenue Ratio	28,774,373	(6,299,861)	(6,535,236)	(15,939,276)	-
Intrafund Transfers (8999)	(382,155)	243,256	386,526	787,545	1,035,172
Total Expenses	\$ (382,155)	\$ (47,881,831)	\$ (49,662,010)	\$ (118,977,325)	\$ (216,903,321)
Ending Balance FY 2020/2021	\$ 41,966,473	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 61,186,739

FY 2021/22 BUDGET CALCULATION	DO	NC	MV	RCC	Total
Estimated Beginning Balance - FY 2021/22	\$ 28,998,004	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 48,218,270
Contingency Budget from FY 2020/21 (object code 7910)	\$ 12,968,469	\$ -	\$ -	\$ -	\$ 12,968,469
Estimated Beginning Balance, FY 2021/22	\$ 41,966,473	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 61,186,739

ONGOING REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Apportionment & Non-Specific Revenue	\$ 950,000	\$ 51,364,423	\$ 53,216,241	\$ 130,190,853	\$ 235,721,517
Total Revenue	\$ 950,000	\$ 51,364,423	\$ 53,216,241	\$ 130,190,853	\$ 235,721,517
Expenditure Budget Excluding Special Project Programs	\$ (35,790,415)	\$ (41,814,744)	\$ (45,060,593)	\$ (112,577,529)	\$ (235,243,281)
Distribute DO Expenses based on Revenue Ratio	\$ 35,790,415	\$ (7,835,953)	\$ (8,128,719)	\$ (19,825,742)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ -	\$ (49,650,697)	\$ (53,189,312)	\$ (132,403,271)	\$ (235,243,281)
Intrafund /Interfund Transfers					
Ongoing	\$ (87,056)	\$ (480,907)	\$ (379,924)	\$ (1,090,788)	\$ (2,038,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 87,056	\$ (19,060)	\$ (19,772)	\$ (48,224)	\$ -
Total Expenditures	\$ -	\$ (50,150,665)	\$ (53,589,008)	\$ (133,542,283)	\$ (237,281,956)
Net Ongoing Budget	\$ 950,000	\$ 1,213,758	\$ (372,767)	\$ (3,351,430)	\$ (1,560,439)

ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES	DO	NC	MV	RCC	Total
Specific Revenue	\$ 37,933	\$ 2,118,279	\$ 816,022	\$ 2,955,429	\$ 5,927,663
Specific Expenditure Budget					-
District Office Set-Aside	\$ (26,493,207)	\$ -	\$ -	\$ -	\$ (26,493,207)
Non-Resident Base Budget (SPP 729)	-	(1,180,083)	(280,012)	-	(1,460,095)
Permanent Salary Savings (SPP 997)	(289,691)	(941,220)	(567,761)	(1,526,613)	(3,325,285)
IDC Distribution Holding Account (SPP 797)	(998,868)	-	-	-	(998,868)
FY 17-18 Summ Shift Add'l Apport Alloc (SPP 716)	(1,351,251)	(449,038)	(277,231)	(1,250,297)	(3,327,817)
Contracts/Licenses Holding Account Awaiting Distribution	(1,047,000)	-	-	-	(1,047,000)
Special Project Program Costs	(389,940)	(3,989,119)	(3,625,697)	(5,668,993)	(13,673,749)
Total Expenditures	\$ (30,569,957)	\$ (6,559,460)	\$ (4,750,701)	\$ (8,445,903)	\$ (50,326,021)
Intrafund Transfers					
Total Interfund/Intrafund Transfer	\$ -	\$ 619,116	\$ 195,948	\$ (901,210)	\$ (86,146)
Total Expenditures	\$ (30,569,957)	\$ (5,940,344)	\$ (4,554,753)	\$ (9,347,113)	\$ (50,412,167)
Net One-Time/Special/Specific	\$ (30,532,024)	\$ (3,822,065)	\$ (3,738,731)	\$ (6,391,684)	\$ (44,484,504)

Estimated Ending Balance - FY 21/22	DO	NC	MV	RCC	Total
Overall Excess (Deficiency) of Rev/Exp	\$ (29,582,024)	\$ (2,608,307)	\$ (4,111,498)	\$ (9,743,114)	\$ (46,044,943)
Contingency/Reserves	\$ 12,384,449	\$ 4,654,744	\$ (1,771,284)	\$ (126,113)	\$ 15,141,796
Adjust FY 20/21 to FY 21/22 Contingency Change	\$ 2,173,327	\$ (475,828)	\$ (493,606)	\$ (1,203,893)	\$ -
Adusted Contingency/Reserves	\$ 14,557,776	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ 15,141,796
Estimated Ending Balance - FY 21/22	\$ (584,020)	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ -
Estimated Contingency/Reserve - FY 21/22	\$ 15,141,796	\$ -	\$ -	\$ -	\$ 15,141,796
Total Estimated Ending Balance - FY 21/22	\$ 14,557,776	\$ 4,178,916	\$ (2,264,890)	\$ (1,330,006)	\$ 15,141,796

**Exhibit I
(continued)
Riverside Community College District**

**Revised BAM
FY 2021-22 FINAL BUDGET
FY 19/20 MEDIAN**

**FY 21/22 Revenue Allocation
Direct Instructional, Academic Affairs,
Student Services, Business Services and Other Costs**

Norco College	
Total FTES	7,366
Direct Instructional & Academic Affairs Costs	31,066,155
Student Services, Business Services, and Other	<u>19,499,004</u>
Total Norco College	\$ <u>50,565,159</u>
Moreno Valley College	
Total FTES	7,272
Direct Instructional & Academic Affairs Costs	33,004,795
Student Services, Business Services, and Other	<u>19,250,175</u>
Total Moreno Valley College	\$ <u>52,254,970</u>
Riverside City College	
Total FTES	17,219
Direct Instructional & Academic Affairs Costs	81,587,001
Student Services, Business Services, and Other	<u>45,581,514</u>
Total Riverside City College	\$ <u>127,168,515</u>

**Exhibit I
(continued)**

Riverside Community College District

FY 2021-22 FINAL BUDGET

APPORTIONMENT DISTRIBUTION	
FY 2021-22 Total Revenues	241,649,180
Less, FY 2021-2022 Specific Revenue	<u>(11,660,535)</u>
FY 2021-2022 Apportionment and Non-Specific Revenues	229,988,645
Net FY 2021-2022 Apportionment and Non-Specific Revenues for Distribution	\$ <u>229,988,645</u>

**Exhibit I
(continued)**

**Riverside Community College District
FY 2021-22 FINAL BUDGET REVENUE ALLOCATION**

Direct Instructional & Academic Affairs

FY 19-20 Median Cost - Using Contract, COLA & STRS for Projected Cost Increase

Norco College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	2,272	9,441,600	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	3,572	14,571,694	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	933	4,095,213	
				\$ 6,777	\$ 28,108,507	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Architecture Total	\$ 8,003	\$ 7,718	\$ 8,477	7	63,258	
Kinesiology/Athletics	\$ 4,951	\$ 4,775	\$ 5,245	201	1,056,726	
Construction Technology Total	\$ 7,499	\$ 7,232	\$ 7,943	45	360,745	
Drafting Technology	\$ 5,006	\$ 4,828	\$ 5,303	5	24,513	
Electronics Total	\$ 2,428	\$ 2,342	\$ 2,572	89	229,145	
Game Development Total	\$ 3,997	\$ 3,855	\$ 4,234	155	655,038	
Manufacturing Technology Total	\$ 8,816	\$ 8,503	\$ 9,340	36	335,230	
Music Industry Studies Total	\$ 4,400	\$ 4,244	\$ 4,662	50	232,993	
Supply Chain Technology	\$ 46,673	\$ -	\$ 0	-	-	
	91,773			589	2,957,648	
				7,366	31,066,155	
Moreno Valley College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	1,978	8,220,044	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	3,468	14,145,972	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	606	2,659,541	
				6,052	25,025,557	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Administration of Justice BCTC	\$ 4,835	\$ 4,663	\$ 5,122	529	2,707,745	
Dental Assist	\$ 12,117	\$ 11,686	\$ 12,836	40	513,183	
Dental hygiene	\$ 13,089	\$ 12,624	\$ 13,866	70	971,452	
Emergency Medical	\$ 5,180	\$ 4,996	\$ 5,487	254	1,394,576	
Fire Tech	\$ 7,415	\$ 7,151	\$ 7,855	237	1,859,514	
Human Services	\$ 4,927	\$ 4,752	\$ 5,219	46	238,769	
Med Asst	\$ 6,217	\$ 5,996	\$ 6,586	45	293,999	
	53,780			1,219.97	7,979,238	
				7,272	33,004,795	
Riverside City College						
Direct Instructional & Academic Affairs Costs	FY 19/20 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
STEM courses	\$ 3,922	\$ 3,783	\$ 4,155	3,693	15,344,415	
Liberal Arts courses	\$ 3,851	\$ 3,714	\$ 4,079	8,204	33,464,116	
CTE courses	\$ 4,145	\$ 3,998	\$ 4,391	2,067	9,076,197	
				13,964	57,884,728	
Unique Programs	FY 19/20 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Target FTES FY 21/22 Include Only Credit (Resident)	Revised BAM FY 21/22 Revenue	
Air Conditioning & Refrigeration	\$ 3,430	\$ 3,308	\$ 3,633	117	425,061	
Applied Digital Media & Printing	\$ 3,746	\$ 3,613	\$ 3,968	156	619,008	
Athletics	\$ 7,101	\$ 6,849	\$ 7,523	1,029	7,741,167	
Automotive Body & Technology Total	\$ 3,729	\$ 3,596	\$ 3,950	84	331,800	
Automotive Technology	\$ 4,404	\$ 4,247	\$ 4,665	174	811,710	
Cosmetology Total	\$ 5,187	\$ 5,003	\$ 5,495	361	1,983,695	
Culinary Arts	\$ 5,837	\$ 5,629	\$ 6,183	230	1,422,090	
Film Television & Video Total	\$ 3,728	\$ 3,595	\$ 3,949	122	481,778	
Nursing	\$ 21,721	\$ 20,949	\$ 23,010	225	5,177,250	
Nursing Learning Laboratory	\$ 1,355	\$ 1,307	\$ 1,436	114	163,704	
Paralegal Studies Total	\$ 3,290	\$ 3,173	\$ 3,485	40	139,400	
Registered Nurse	\$ 7,975	\$ 7,691	\$ 8,448	449	3,793,152	
Welding	\$ 3,754	\$ 3,621	\$ 3,977	154	612,458	
	75,257			3,255	23,702,273	
				17,219	81,587,001	

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)	
STEM	FY 19/20 FTES
Norco College	
STEM	8,611,382
STEM FTES	2,406
Cost Per FTES - STEM	\$ 3,579
Moreno Valley College	
STEM	7,391,110
STEM FTES	1,799
Cost Per FTES - STEM	\$ 4,108
Riverside City College	
STEM	17,348,124
STEM FTES	4,423
Cost Per FTES - STEM	\$ 3,922
FY 19/20 Median FTES	2,406
FY 19/20 Median Cost Per FTES	\$ 3,922
Liberal Arts	
FY 19/20 FTES	
Norco College	
Liberal Arts	13,917,737
Liberal Arts FTES	3,748
Cost Per FTES - Liberal Arts	\$ 3,714
Moreno Valley College	
Liberal Arts	14,692,018
Liberal Arts FTES	3,704
Cost Per FTES - Liberal Arts	\$ 3,966
Riverside City College	
Liberal Arts	32,155,681
Liberal Arts FTES	8,350
Cost Per FTES - Liberal Arts	\$ 3,851
FY 19/20 Median FTES	3,748
FY 19/20 Median Cost Per FTES	\$ 3,851
CTE	
FY 19/20 FTES	
Norco College	
CTE	3,596,280
CTE FTES	868
Cost Per FTES - CTE	\$ 4,145
Moreno Valley College	
CTE	2,717,317
CTE FTES	597
Cost Per FTES - CTE	\$ 4,549
Riverside City College	
CTE	6,101,363
CTE FTES	1,816
Cost Per FTES - CTE	\$ 3,359
FY 19/20 Median FTES	\$ 868
FY 19/20 Median Cost Per FTES	\$ 4,145

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Norco College - UNIQUE	FY 19/20
Architecture Total Cost	64,421
FTES	8
Cost Per FTES	\$ 8,003
Athletics	154,365
FTES	31
Cost Per FTES	\$ 4,951
Construction Technology Cost	297,646
FTES	40
Cost Per FTES	\$ 7,499
Drafting Technology Cost	413,258
FTES	82.56
Cost Per FTES	\$ 5,006
Electrician (ELC)/Electronics (ELE) Total	369,267
FTES	152
Cost Per FTES	\$ 2,428
Game Development Total Cost	534,425
FTES	134
Cost Per FTES	\$ 3,997
Manufacturing Technology Total Cost	264,115
FTES	30
Cost Per FTES	\$ 8,816
Music Industry Studies Total	255,805
FTES	58
Cost Per FTES	\$ 4,400
Moreno Valley College - UNIQUE	FY 19/20
Admin Justice Total Cost	2,499,222
FTES	517
Cost Per FTES	\$ 4,835
Dental Assist Total Cost	434,529
FTES	36
Cost Per FTES	\$ 12,117

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Dental hygiene Total Cost	857,957
FTES	66
Cost Per FTES	\$ 13,089
Emergency Medical Total Cost	1,181,497
FTES	228
Cost Per FTES	\$ 5,180
Fire Tech Total Cost	1,486,035
FTES	200
Cost Per FTES	\$ 7,415
Homeland Security	-
FTES	-
Cost Per FTES	\$ -
Human Services	338,568
FTES	69
Cost Per FTES	\$ 4,927
Med Asst Total Cost	303,165
FTES	49
Cost Per FTES	\$ 6,217

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
Riverside City College -UNIQUE	FY 19/20
Air Conditioning & Refrigeration Total Cost	381,279
FTES	111
Cost Per FTES	\$ 3,430
Applied Digital Media & Printing Total Cost	610,559
FTES	163
Cost Per FTES	\$ 3,746
Athletics Total Cost	2,937,406
FTES	414
Cost Per FTES	\$ 7,101
Automotive Body & Technology Total Cost	329,062
FTES	88
Cost Per FTES	\$ 3,729
Automotive Technology	806,944
FTES	183
Cost Per FTES	\$ 4,404
Cosmetology Total	1,873,282
FTES	361
Cost Per FTES	\$ 5,187
Culinary Arts	1,274,598
FTES	218
Cost Per FTES	\$ 5,837
Film Television & Video Total	447,095
FTES	120
Cost Per FTES	\$ 3,728
Nursing	1,081,248
FTES	50
Cost Per FTES	\$ 21,721
Nursing Learning Laboratory	269,685
FTES	199
Cost Per FTES	\$ 1,355
Paralegal Studies Total	132,438

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 District Median Cost Per FTES Direct Instructional & Academic Affairs Costs Per Category (Unique)	
FTES	40
Cost Per FTES	\$ 3,290
Registered Nurse	4,541,952
FTES	570
Cost Per FTES	\$ 7,975
Welding	559,214
FTES	149
Cost Per FTES	\$ 3,754

**Exhibit I
(continued)**

Riverside Community College District

FY 2021-22 FINAL BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
FY 19/20 Median Cost - Using Contract, COLA & STRS Projected Cost Change	
Net FY 2021-2022 Total Apportionment and Non-Specific	229,988,645
Total Revenue for DDC and AAC (via BAM Revenue Distribution)	145,657,951
Difference to Split Between Student Services + Business Services + Other Costs	\$ 84,330,694

2022/22 REVENUE ALLOCATION - STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
	District-Wide FY 19/20 Projected Total BS, SS, and Other Cost/FTES -MEDIAN COST	FY 20/21 Contract, COLA & STRS Decrease of 3.56%	FY 21/22 Contract, COLA & STRS Increase of 9.84%	Projected FTES FY 21/22	Calculated BAM Revised FY 21/22 Allocation	Weighted %	Adjusted Allocation Student Services + Business Services + Other
Student Services, Business Services, Other Costs							
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	7,366.00	21,471,885	23.12%	19,499,004
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	7,272.00	21,197,880	22.83%	19,250,175
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,752	\$ 2,654	\$ 2,915	17,219.00	50,193,385	54.05%	45,581,514
				31,857.00	92,863,150	100.00%	84,330,694

**Exhibit I
(continued)**

Riverside Community College District

FY 19/20 Median Cost Remaining Category Costs - Student Services, Business Services, and Other District-Wide Median	
	<u>FY 19/20</u>
<u>Norco College</u>	
Total Student Services + Business Services + Other Costs	19,740,471
Total NC FTES	7,557
Total SS, BS, Other Cost Per FTES	2,612
<u>Moreno Valley College</u>	
Total Student Services + Business Services + Other Costs	19,994,448
Total MVC FTES	7,265
Total SS, BS, Other Cost Per FTES	2,752
<u>Riverside City College</u>	
Total Student Services + Business Services + Other Costs	51,328,436
Total RCC FTES	17,256
Total SS, BS, Other Cost Per FTES	2,975
MEDIAN Total SS, BS, Other Cost Per FTES	2,752
MEDIAN Total SS, BS, Other FTES	7,557

*Cost includes district expenses

Exhibit I (continued)

Riverside Community College District

Moreno Valley College FTES Model by Discipline FY 2019-20 Final Expenditures

School	Course	Description		Student FTES (Res/Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
TOPS	Code			7,265	31,901,418	4,391	5,526,704	13,801,357	666,387	19,994,448	2,752	51,895,866	7,143
STEM				1,799	7,391,110	4,108	1,368,673	3,417,869	165,029	4,951,572	2,752	12,342,682	6,860
FQE	4,100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,110	AST	Astronomy	9	26,205	2,773	7,189	17,952	867	26,007	2,752	52,212	5,525
FQE	040X0	BIO	Biology	466	2,037,967	4,372	354,583	885,470	42,754	1,282,807	2,752	3,320,774	7,124
FQE	19,050	CHE	Chemistry	163	719,608	4,406	124,255	310,291	14,982	449,527	2,752	1,169,136	7,158
FQE	8,370	HES	Health Education - combined w/BIO in FY 18/19	99	297,644	3,013	75,143	187,648	9,060	271,852	2,752	569,496	5,765
FQE	0856X/12700	KIN	Kinesiology	155	602,812	3,891	117,857	294,314	14,211	426,382	2,752	1,029,194	6,643
FQC	7010/4930	MAT	Math	837	3,275,066	3,911	637,081	1,590,928	76,817	2,304,826	2,752	5,579,892	6,663
FQE	4,030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,010	PHS	Physical Science, General	-	-	-	-	-	-	-	-	-	-
FQE	19,020	PHY	Physics	69	431,809	6,249	52,555	131,267	6,338	190,170	2,752	621,979	9,001
Liberal Arts				3,704	14,692,018	3,956	2,017,975	7,037,084	333,700	10,154,838	2,752	24,886,856	6,716
FTA	21,050	ADI	Admin. Of Justice	140	530,020	3,782	106,606	266,218	12,854	385,679	2,752	915,699	6,534
FOA	8,500	ASL	Am Sign Lang	43	238,062	5,560	32,574	81,343	3,928	117,845	2,752	355,906	8,312
FOA	2202X	ANT	Anthropology	154	448,577	2,921	116,838	291,769	14,088	422,694	2,752	871,271	5,673
FOA	1002X	ART	Art	248	898,565	3,631	188,276	470,166	22,702	681,144	2,752	1,579,709	6,383
FOA	10,080	DAN	Dance	22	74,262	3,348	16,873	42,134	2,034	61,042	2,752	135,303	6,100
FOA	22,040	ECO	Economics	87	304,312	3,492	66,296	165,555	7,994	239,845	2,752	544,158	6,244
FNC	8,020	ILA	Educational Aide (Teacher Asst)	1	72,857	142,856	388	969	47	1,404	2,752	74,260	145,608
FNC	150X0	ENG	English	972	4,184,022	4,305	739,336	1,846,280	89,146	2,674,763	2,752	6,858,785	7,057
FNC	9302/4930	ESL	English as a Second Language	31	210,432	6,725	23,803	59,440	2,870	86,113	2,752	296,545	9,477
FOA	49,301	GUI	Guidance	184	758,965	4,126	139,933	349,443	16,873	506,248	2,752	1,265,213	6,878
FOA	22,060	GEG	Geography	147	458,390	3,127	111,498	278,433	13,444	403,375	2,752	861,764	5,880
FOA	22,050	HIS	History	296	930,544	3,149	224,806	561,388	27,106	813,300	2,752	1,743,844	5,901
FOA	49,033	HUM	Humanities	78	305,444	3,926	59,183	147,794	7,136	214,113	2,752	519,558	6,678
FNC	6,020	JOU	Journalism	7	142,514	21,560	5,028	12,557	606	18,191	2,752	160,705	24,312
FNC	16,010	LIB	Library Science, General	3	19,644	6,378	2,343	5,851	283	8,476	2,752	28,121	9,130
FOA	10,040	MUS	Music	110	616,541	5,612	83,572	208,697	10,077	302,345	2,752	918,886	8,364
FOA	15,090	PHI	Philosophy	60	328,709	5,499	45,475	113,562	5,483	164,520	2,752	493,229	8,251
FOA	22,070	POL	Political Science	132	399,983	3,032	100,361	250,622	12,101	363,084	2,752	763,667	5,784
FOA	20,010	PSY	Psychology	346	1,250,725	3,616	263,100	657,017	31,724	951,840	2,752	2,202,565	6,368
FNC	5200/4930	REA	Reading / Reading Skills	22	175,026	7,884	16,888	42,172	2,036	61,097	2,752	236,123	10,636
FOA	22,080	SOC	Sociology	184	639,372	3,481	139,720	348,911	16,847	505,478	2,752	1,144,849	6,233
FOA	11,050	SPA	Spanish	183	812,789	4,454	138,830	346,688	16,740	502,258	2,752	1,315,047	7,206
FNC	15,060	COM	Speech Communications	234	819,651	3,507	177,771	443,932	21,435	643,137	2,752	1,462,788	6,260
FOA	10,070	THE	Theater	24	72,612	2,989	18,478	46,143	2,228	66,848	2,752	139,460	5,741
CTE				597	2,717,317	4,549	454,366	1,134,648	54,786	1,643,800	2,752	4,361,116	7,302
FSB	0502X	ACC	Accounting	52	142,116	2,744	39,405	98,402	4,751	142,559	2,752	284,675	5,496
FSB	0614X	ADM	Applied Digital Media	6	157,294	27,355	4,374	10,923	527	15,825	2,752	173,119	30,108
FSB	05XX0	BUS	Business Administration	104	317,391	3,062	78,855	196,919	9,508	285,282	2,752	602,673	5,814
FHE	21,400	CFI	Community Interpretation	9	132,797	14,625	6,907	17,249	833	24,989	2,752	157,786	17,377
FSB	070XX	CIS	Computer Information Systems	213	938,995	4,402	162,260	405,198	19,565	587,022	2,752	1,526,017	7,154
FUA	1305X	EAR	Early Childhood Education	139	469,317	3,365	106,112	264,984	12,795	383,890	2,752	853,207	6,117
FHE	49,320	WKK	General Work Experience	8	31,792	3,826	6,322	15,786	762	22,870	2,752	54,662	6,578
FHE	21,040	HMS	Human Services - MOVED TO SPECIFIC	-	-	-	-	-	-	-	-	-	-
FSB	0506X	MAG	Management	12	96,366	7,854	9,334	23,309	1,125	33,768	2,752	130,135	10,606
FSB	0509X	MKT	Marketing	12	79,118	6,496	9,265	23,138	1,117	33,521	2,752	112,638	9,248
FSB	05140	KAT	Office Tech/Office Computer Applications	12	260,715	21,162	9,372	23,404	1,130	33,906	2,752	294,621	23,914
FSB	10,110	PHO	Photography	8	24,554	3,244	5,759	14,380	694	20,833	2,752	45,387	5,996
FSB	05110	RLE	Real Estate	22	66,862	3,101	16,401	40,957	1,978	59,335	2,752	126,198	5,833
College Specific Disciplines				1,164	7,100,974	6,099	885,690	2,211,756	106,793	3,204,238	2,752	10,305,212	8,851
FTA	2105X	ADJ-B	Administration of Justice BTC	517	2,499,222	4,835	393,197	981,897	47,410	1,422,504	2,752	3,921,726	7,587
FHE	12,401	DEA	Dental Assistant	36	434,529	12,117	27,279	68,122	3,289	98,690	2,752	533,220	14,869
FHE	12,402	DEH	Dental Hygiene	66	857,957	13,089	49,865	124,523	6,012	180,400	2,752	1,038,357	15,841
FTA	12,500	EMS	Emergency Medical	228	1,181,497	5,180	173,526	433,332	20,923	627,781	2,752	1,809,278	7,932
FTA	21,330	FIT	Fire Technology	200	1,486,035	7,415	152,454	380,711	18,382	551,548	2,752	2,037,583	10,167
FHE	21,040	HMS	Human Services	69	338,568	4,927	52,276	130,545	6,303	189,124	2,752	527,692	7,679
FTA	21,053	HLS	Homeland Security	-	-	-	-	-	-	-	-	-	-
FHE	12,082	MDA	Medical Asst	49	303,165	6,217	37,092	92,627	4,472	134,192	2,752	437,357	8,970
Grand Total				7,265	31,901,418	4,391	5,526,704	13,801,357	666,387	19,994,448	2,752	51,895,866	7,143

Exhibit I (continued)

Riverside Community College District

Norco College FTES Model by Discipline
FY 2019-20 Final Expenditures

School	TOPS	Course Code	Description	Student FTES (Res/Non-Res)	Total Direct Instructional Cost + Academic Affairs Cost	Total Direct Instructional Cost + Academic Affairs Cost/FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	Grand Total \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
				7,557	28,478,703	3,769	5,340,629	13,188,294	1,211,549	19,740,471	2,612	48,219,174	6,381
STEM				2,406	8,611,382	3,679	1,700,359	4,198,913	385,735	6,285,007	2,612	14,896,389	6,191
EQE	4,100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	040X0	BIO	Biology Total	740	2,847,540	3,847	523,160	1,291,906	118,682	1,933,748	2,612	4,781,288	6,459
EQE	19,050	CHE	Chemistry Total	326	1,099,167	3,369	230,604	569,461	52,314	852,379	2,612	1,951,546	5,981
EQE	8,370	HES	Health Education - combined w/BIO in FY 19/20	-	-	-	-	-	-	-	-	-	-
EQE	0835X/ 12700	KIN	Kinesiology Total	191	756,007	3,969	134,631	332,462	30,542	497,635	2,612	1,253,642	6,581
EQC/EQE	17010/ 49304	MAT	Mathematics Total	1,052	3,392,659	3,226	743,213	1,835,311	168,602	2,747,126	2,612	6,139,785	5,838
EQE	4,030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
EQE	19,010	PHS	Physical Science, General	10	219,644	21,986	7,060	17,435	1,602	26,096	2,612	245,741	24,599
EQE	19,020	PHY	Physics, General	87	296,364	3,395	61,690	152,339	13,995	228,024	2,612	524,388	6,007
EJA	49,990	XXX	STEM Computer Labs	-	-	-	-	-	-	-	-	-	-
Liberal Arts				3,748	13,917,737	3,714	2,648,699	6,540,770	600,871	9,790,340	2,612	23,708,077	6,326
EOA	21,050	ADJ	Administration Of Justice Total	80	295,055	3,684	56,609	139,791	12,842	209,242	2,612	504,297	6,296
EOA	2202X	ANT	Anthropology Total	207	567,786	2,746	146,130	360,856	33,150	540,136	2,612	1,107,922	5,358
EOA	1002X	ART	Art Total	187	560,701	2,993	132,391	326,929	30,034	489,354	2,612	1,050,054	5,605
EOC	10,080	DAN	Dance	9	18,561	2,109	6,219	15,358	1,411	22,988	2,612	41,549	4,721
EOA	22,040	ECO	Economics	72	198,323	2,772	50,559	124,852	11,470	186,881	2,612	385,203	5,384
ENC	8,020	ILA	Educational Aide (Teacher Asst)	21	55,343	2,663	14,686	36,265	3,332	54,283	2,612	109,626	5,276
ENC	49302/ 49308	ESL	English as a Second Language Total	69	322,591	4,671	48,806	120,524	11,072	180,402	2,612	502,993	7,283
ENC	150X0	ENG	English Total	837	3,619,623	4,324	591,628	1,460,982	134,214	2,186,823	2,612	5,806,446	6,936
EOC	11,020	FRE	French	17	59,272	3,564	11,753	29,023	2,666	43,442	2,612	102,714	6,176
EQE	22,060	GEG	Geography	135	380,604	2,820	95,394	235,568	21,641	352,602	2,612	733,207	5,432
EOA	49,301	GUI	Guidance Total	212	955,805	4,509	149,826	369,984	33,989	553,798	2,612	1,509,603	7,121
EOA	22,050	HIS	History	262	820,611	3,135	184,978	456,790	41,963	683,732	2,612	1,504,343	5,747
EOC	49,033	HUM	Humanities Total	75	255,488	3,397	53,146	131,239	12,056	196,442	2,612	451,930	6,010
EOC	11,080	JPN	Japanese	-	-	-	-	-	-	-	-	-	-
EOC	11,070	CHI	Chinese	16	43,331	2,737	11,187	27,627	2,538	41,352	2,612	84,683	5,350
ENC	6,020	JOU	Journalism	3	20,472	6,893	2,099	5,183	476	7,758	2,612	28,231	9,505
ENC	16,010	LIB	Library Science, General	6	18,324	3,085	4,198	10,367	952	15,517	2,612	33,841	5,697
EOC	10,040	MUS	Music	158	591,775	3,740	111,811	276,109	25,365	413,285	2,612	1,005,060	6,353
EOC	15,090	PHI	Philosophy	89	307,643	3,457	62,891	155,306	14,267	232,465	2,612	540,107	6,069
EOA	22,070	POL	Political Science	218	671,539	3,085	153,854	379,931	34,903	568,688	2,612	1,240,227	5,697
EOA	20,010	PSY	Psychology, General	364	978,532	2,690	257,057	634,784	58,315	950,156	2,612	1,928,687	5,303
ENC	49307	REA	Reading / Reading Skills	9	214,905	22,814	6,657	16,440	1,510	24,607	2,612	239,512	25,426
EOA	22,080	SOC	Sociology	192	709,651	3,687	136,023	335,900	30,858	502,781	2,612	1,212,432	6,299
EOC	11,050	SPA	Spanish	156	682,726	4,373	110,341	272,479	25,031	407,851	2,612	1,090,577	6,985
ENC	15,060	COM	Speech Communications	286	1,265,605	4,431	201,876	498,518	45,797	746,191	2,612	2,011,796	7,043
EOC	10,070	THE	Theatre	69	303,470	4,415	48,580	119,965	11,021	179,566	2,612	483,037	7,027
CTE				868	3,596,280	4,145	613,218	1,514,298	139,112	2,266,628	2,612	5,862,907	6,757
ESB	0502X	ACC	Accounting Total	128	509,681	3,974	90,645	223,840	20,563	335,048	2,612	844,729	6,586
ESB	05XX0	BUS	Business Administration Total	217	923,718	4,252	153,522	379,111	34,827	567,460	2,612	1,491,178	6,865
ESB	070XX	CIS	Computer Information Systems Total	243	1,049,662	4,316	171,876	424,434	38,991	635,300	2,612	1,684,962	6,928
ESB	7,010	CSC	Computer Science Total - combined with CIS	-	-	-	-	-	-	-	-	-	-
EOA	1305X	EAR	Early Childhood Education Total	151	585,518	3,888	106,433	262,828	24,145	393,406	2,612	978,923	6,500
ESB	09XX0	ENE	Engineering Total	9	63,392	7,261	6,170	15,236	1,400	22,805	2,612	86,197	9,874
ESB	49,320	WKX	General Work Experience	28	49,764	1,805	19,484	48,115	4,420	72,020	2,612	121,783	4,417
ESB	0506X	MAG	Management Total	18	112,096	6,197	12,785	31,571	2,900	47,256	2,612	159,352	8,809
ESB	0509X	MKT	Marketing Total	2	7,404	4,381	1,194	2,949	271	4,415	2,612	11,819	6,994
ESB	5,140	CAT	Office Tech/Office Computer Applications	10	44,543	4,559	6,905	17,051	1,566	25,522	2,612	70,065	7,171
EOC	10,110	PHO	Photography	2	10,662	4,847	1,555	3,839	353	5,747	2,612	16,409	7,459
ESB	5,110	RLE	Real Estate	60	239,838	3,974	42,651	105,323	9,676	157,650	2,612	397,488	6,586
College Specific Disciplines				535	2,353,304	4,396	378,352	934,313	85,831	1,398,497	2,612	3,751,800	7,008
ESB	02XX0	ARE	Architecture Total	8	64,421	8,003	5,689	14,049	1,291	21,029	2,612	85,450	10,615
EQE	8,355	KIN-ATH	Athletics	31	154,365	4,951	22,036	54,416	4,999	81,450	2,612	235,816	7,563
ESB	952X/0957	CON	Construction Technology Total	40	297,646	7,499	28,050	69,267	6,363	103,680	2,612	401,327	10,112
ESB	DFT-X	DFTX	Drafting Technology	83	413,258	5,006	58,347	144,084	13,236	215,668	2,612	628,926	7,618
ESB	9,340	ELE	Electrician (ELC)/Electronics (ELE) Total	152	369,267	2,428	107,479	265,411	24,382	397,272	2,612	766,539	5,040
ESB	0614X	GAM	Game Development Total	134	534,425	3,997	94,489	233,334	21,435	349,258	2,612	883,684	6,609
ESB	0956X	MAN	Manufacturing Technology Total	30	264,115	8,816	21,173	52,286	4,803	78,263	2,612	342,379	11,428
EOC	10,050	MIS	Music Industry Studies Total	58	255,805	4,400	41,089	101,466	9,321	151,877	2,612	407,682	7,012
ESB	XXXXX	SCT	Supply Chain Technology	-	-	-	-	-	-	-	-	-	-
			Grand Total	7,557	28,478,703	3,769	5,340,629	13,188,294	1,211,549	19,740,471	2,612	48,219,174	6,381

**Exhibit I
(continued)**

Riverside Community College District

**Riverside City College FTES Model by Discipline
FY 2019-20 Final Expenditures**

				Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services + Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
School	TOPS	Course Code	Description	17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080
STEM				4,423	17,348,124	3,922	2,769,706	9,735,740	651,150	13,156,596		30,504,720	6,897
DQB	04100	AMY	Anatomy & Physiology	275	1,051,875	3,819	172,474	606,259	40,548	819,281	2,975	1,871,156	6,794
DQD	19,110	AST	Astronomy	62	183,662	2,945	39,050	137,263	9,180	185,493	2,975	369,155	5,920
DQB	040X0	BIO	Biology Total	637	2,474,897	3,885	398,869	1,402,058	93,773	1,894,701	2,975	4,369,598	6,860
DQA	19,050	CHE	Chemistry	695	2,934,116	4,224	434,989	1,529,020	102,265	2,066,273	2,975	5,000,389	7,198
DQB	08370	HES	Health Science Total	174	425,628	2,444	109,040	383,284	25,635	517,959	2,975	943,587	5,419
DRA	12,700	KIN-KIN	Kinesiology	667	2,945,670	4,416	417,680	1,468,181	98,195	1,984,056	2,975	4,929,727	7,391
DQC	17,010	MAT	Math Total	1,510	5,572,449	3,690	945,716	3,324,267	222,335	4,492,318	2,975	10,064,768	6,664
DQB	04030	MIC	Microbiology	75	367,013	4,888	47,021	165,283	11,055	223,359	2,975	590,373	7,862
DQD	19,020	PHY	Physics	175	780,462	4,459	109,610	385,287	25,769	520,666	2,975	1,301,128	7,433
DQD	19,140	GEO	Geology	91	400,335	4,408	56,871	199,907	13,370	270,149	2,975	670,483	7,383
DQD	19,190	OCE	Oceanography	61	212,016	3,459	38,386	134,930	9,024	182,340	2,975	394,357	6,433
Liberal Arts				8,350	32,155,681	3,851	5,228,886	18,379,958	1,229,296	24,993,140		56,993,821	6,825
DOA	2105X	ADJ	Administration of Justice Total	218	651,432	2,984	136,705	480,530	32,139	649,375	2,975	1,300,807	5,959
DOC	0850X	ASL	American Sign Language Total	211	888,441	4,208	132,209	464,726	31,082	628,017	2,975	1,516,459	7,183
DOA	2202X	ANT	Anthropology Total	240	669,215	2,792	150,081	527,547	35,284	712,911	2,975	1,382,126	5,767
DEA	1002X	ART	Art Total	715	2,500,632	3,499	447,481	1,572,933	105,202	2,125,615	2,975	4,626,247	6,474
DNB	15,060	COM	Communication Studies Total	507	1,997,954	3,938	317,720	1,116,813	74,695	1,509,229	2,975	3,507,183	6,912
DEB	10,080	DAN	Dance Total	191	899,967	4,718	119,454	419,889	28,083	567,426	2,975	1,467,393	7,692
DOB	22,040	ECO	Economics	183	744,368	4,062	114,745	403,336	26,976	545,057	2,975	1,289,425	7,037
DNA	150XX	ENG	English Total	1,838	8,396,266	4,568	1,150,959	4,045,712	270,587	5,467,258	2,975	13,863,524	7,543
DNA	06121	FST	Film Studies Total	46	157,175	3,384	29,081	102,221	6,837	138,138	2,975	295,313	6,359
DOC	11,020	FRE	French	30	230,075	7,634	18,874	66,342	4,437	89,653	2,975	319,728	10,608
DOB	22,060	GEG	Geography	161	555,743	3,442	101,106	355,396	23,770	480,271	2,975	1,036,015	6,417
DZC	49,301	GUI	Guidance Total	182	669,382	3,678	113,981	400,651	26,797	541,428	2,975	1,210,810	6,652
DOD	22,050	HIS	History	510	1,510,928	2,963	319,292	1,122,338	75,065	1,516,695	2,975	3,027,623	5,938
DOD	49,033	HUM	Humanities Total	109	367,556	3,366	68,375	240,342	16,075	324,791	2,975	692,348	6,341
DOC	11,080	JPN	Japanese	59	278,302	4,752	36,670	128,899	8,621	174,190	2,975	452,492	7,727
DNA	06020	JOU	Journalism	15	253,329	16,922	9,374	32,951	2,204	44,529	2,975	297,858	19,897
DYA	16,010	LIB	Library *	11	75,963	6,687	7,114	25,005	1,672	33,791	2,975	109,754	9,661
DEB	10,040	MUS	Music	856	3,556,713	4,153	536,301	1,885,142	126,083	2,547,526	2,975	6,104,239	7,127
DOD	15,090	PHI	Philosophy Total	170	613,880	3,619	106,209	373,335	24,970	504,514	2,975	1,118,394	6,594
DOB	22,070	POL	Political Science Total	331	990,252	2,988	207,522	729,457	48,788	985,767	2,975	1,976,019	5,963
DOA	20,010	PSY	Psychology	535	1,724,638	3,223	335,097	1,177,895	78,780	1,591,772	2,975	3,316,410	6,197
DOA	22,080	SOC	Sociology Total	519	1,289,904	2,486	324,915	1,142,104	76,387	1,543,406	2,975	2,833,310	5,461
DOC	11,050	SPA	Spanish Total	280	1,436,888	5,129	175,442	616,693	41,246	833,380	2,975	2,270,268	8,103
DEB	10,070	THE	Theatre Total	367	1,251,635	3,411	229,796	807,751	54,024	1,091,572	2,975	2,343,207	6,385
DOC	11,120	ARA	Arabic	37	227,385	6,156	23,132	81,310	5,438	109,880	2,975	337,264	9,130
DOC	11,040	ITA	Italian	22	202,095	9,099	13,908	48,887	3,270	66,065	2,975	268,160	12,074
DOC	11,060	RUS	Russian	5	15,561	2,914	3,344	11,754	786	15,884	2,975	31,445	5,889
CTE Courses				1,816	6,101,363	3,359	1,137,451	3,998,234	267,412	5,403,097		11,504,460	6,334
DPA	0502X	ACC	Accounting Total	165	426,825	2,590	103,204	362,769	24,263	490,236	2,975	917,061	5,564
DPA	05XXX	BUS	Business Administration Total	280	849,551	3,030	175,580	617,177	41,278	834,035	2,975	1,683,586	6,004
DPB	0514X	CAT	Computer Applications & Office Technology Total	132	439,376	3,329	82,639	290,484	19,428	392,552	2,975	831,927	6,304
DPB	070XX	CSC	Computer Science Total	567	2,131,477	3,760	354,998	1,247,847	83,459	1,686,304	2,975	3,817,780	6,734
DUA	1305X	EAR	Early Childhood Education Total	383	1,259,816	3,292	239,646	842,375	56,340	1,138,361	2,975	2,398,178	6,266
DPB	09XX0	ENE	Engineering Total	7	61,199	8,406	4,559	16,024	1,072	21,655	2,975	82,853	11,381
DPA	0506X	MAG	Management Total	66	291,584	4,409	41,417	145,583	9,737	196,737	2,975	488,321	7,383
DPA	0509X	MKT	Marketing Total	31	119,689	3,919	19,124	67,223	4,496	90,843	2,975	210,532	6,894
DSA	10,110	PHO	Photography Total	109	397,995	3,637	68,525	240,870	16,110	325,505	2,975	723,501	6,612
DPA	05110	RLE	Real Estate Total	23	57,189	2,492	14,371	50,516	3,379	68,266	2,975	125,455	5,466
DXA	08990	SCE	Senior Citizen Education	50	49,886	1,000	31,235	109,793	7,343	148,371	2,975	198,256	3,975
DSA	49,320	WKX	Work Experience Total	3	16,777	4,877	2,154	7,572	506	10,232	2,975	27,009	7,852
College Specific				2,666	15,244,761	5,718	1,669,538	5,868,562	392,504	7,930,604		23,175,365	8,692

**Exhibit I
(continued)**

Riverside Community College District

**Riverside City College FTES Model by Discipline
FY 2019-20 Final Expenditures**

				Student FTES (Res+Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTES	Student Services costs spread by discipline FTES/Total FTES percentage	Business Services costs spread by discipline FTES/Total FTES percentage	Other costs spread by discipline FTES/Total FTES percentage	Total Student Services + Business Services +Other Costs	Total Student Services + Business Services + Other Costs/Total FTES Percentage	GRAND TOTAL \$ = Total Instructional + Total Academic Affairs + Total Student Services + Total Business Services + Total Other	Grand Total Divided by FTES = cost per FTES
School	TOPS	Course Code	Description	17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080
DSA	09460	AIR	Air Conditioning & Refrigeration	111	381,279	3,430	69,614	244,700	16,366	330,681	2,975	711,960	6,404
DSA	0614X	ADM	Applied Digital Media & Printing	163	610,559	3,746	102,052	358,719	23,992	484,763	2,975	1,095,322	6,721
DZH	08355	KIN-ATH	Athletics	414	2,937,406	7,101	259,027	910,500	60,896	1,230,424	2,975	4,167,830	10,076
DSA	09490	AUB	Automotive Body & Technology Total	88	329,062	3,729	55,256	194,228	12,990	262,475	2,975	591,536	6,704
DSA	0948X	AUT	Automotive Technology	183	806,944	4,404	114,726	403,270	26,972	544,968	2,975	1,351,912	7,379
DVA	30,070	COS	Cosmetology Total	361	1,873,282	5,187	226,145	794,919	53,166	1,074,230	2,975	2,947,512	8,162
DSA	1306X	CUL	Culinary Arts	218	1,274,598	5,837	136,737	480,640	32,146	649,523	2,975	1,924,122	8,812
DSA	0604X	FTV	Film Television & Video Total	120	447,095	3,728	75,094	263,960	17,654	356,708	2,975	803,803	6,703
DWA	1230X	NXN	Nursing	50	1,081,248	21,721	31,172	109,573	7,328	148,073	2,975	1,229,322	24,695
DWA	12,300	NVN	Nursing Learning Laboratory	199	269,685	1,355	124,601	437,982	29,293	591,877	2,975	861,561	4,330
DPB	1401X	PAL	Paralegal Studies Total	40	132,438	3,290	25,204	88,596	5,926	119,726	2,975	252,164	6,265
DWA	12,301	NRN	Registered Nurse	570	4,541,952	7,975	356,626	1,253,570	83,842	1,694,038	2,975	6,235,989	10,950
DSA	09565	WEL	Welding	149	559,214	3,754	93,285	327,903	21,931	443,119	2,975	1,002,333	6,728
GRAND TOTAL				17,256	70,849,929	4,106	10,805,582	37,982,494	2,540,361	51,328,436	2,975	122,178,365	7,080

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison Disciplines Common at all Three Colleges				
		FY 2019-2020		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
BIO	Biology	4,372	3,847	12,592
CHE	Chemistry	4,406	3,369	4,224
KIN	Kinesiology	3,891	3,969	4,416
MAT	Math	3,911	3,226	3,690
PHY	Physics	6,249	3,395	4,459
Liberal Arts				
ADJ	Admin Justice	3,782	3,684	2,984
ANT	Anthropology	2,921	2,746	2,792
ART	Art	3,631	2,993	3,499
COM	Communications	3,507	4,431	3,938
DAN	Dance	3,348	2,109	4,718
ECO	Economics	3,492	2,772	4,062
ENG	English	4,305	4,324	4,568
GEG	Geography	3,127	2,820	3,442
GUI	Guidance Total	4,126	4,509	3,678
HIS	History	3,149	3,135	2,963
HUM	Humanities	3,926	3,397	3,366
JOU	Journalism	21,560	6,893	16,922
LIB	Library	6,378	3,085	6,687
MUS	Music	5,612	3,740	4,153
PHI	Philosophy	5,499	3,457	3,619
POL	Political Science	3,032	3,085	2,988
PSY	Psychology	3,616	2,690	3,223
SOC	Sociology	3,481	3,687	2,486
SPA	Spanish	4,454	4,373	5,129
THE	Theater	2,989	4,415	3,411
CTE Courses				
ACC	Accounting	2,744	3,974	2,590
BUS	Business Administration	3,062	4,252	3,030
CAT	Office Tech/Office Computer Applications	21,162	4,559	3,329
EAR	Early Child dev	3,365	3,888	3,292
MAG	Management	7,854	6,197	4,409
MKT	Marketing	6,496	4,381	3,919
PHO	Photography	3,244	4,847	3,637
RLE	Real estate	3,101	3,974	2,492
WKX	General Work Experience	3,826	1,805	4,877

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison Disciplines Common at Two Colleges				
		FY 2019-2020		
		MVC	NORCO	RCC
Course Code	Description			
STEM				
AST	Astronomy	2,773	-	2,945
KIN-ATH	Athletics	-	4,951	7,101
HES	Health Ed	3,013	-	2,444
Liberal Arts				
ASL	Am Sign Lang	5,560	-	4,208
ILA	Educational Aide (Teacher Asst)	142,856	2,663	-
ESL	English second	6,725	4,671	-
FRE	French	-	3,564	7,634
REA	Reading	7,884	22,814	-
CTE Courses				
ADM	Applied Digital Media	27,355	-	3,746
CIS	Computer Information Systems Total	4,402	4,316	-
ENE	Engineering Total	-	7,261	8,406

**Exhibit I
(continued)**

Riverside Community College District

Cost Per FTES Comparison		
Disciplines Occurring Only at One College		
		FY 2019-2020
MORENO VALLEY COLLEGE		
ADJ-B	Admin Justice	4,835
CMI	Community Interpretation	14,625
DEA	Dental Assist	12,117
DEH	Dental hygiene	13,089
EMS	Emergency Medical	5,180
FIT	Fire Tech	7,415
HMS	Human Services	4,927
MDA	Med Asst	6,217
NORCO COLLEGE		
ARE	Architecture Total	8,003
CHI	Chinese	2,737
CON	Construction Technology Total	7,499
DFTX	Drafting Technology	5,006
ELE	Electrician (ELC)/Electronics (ELE) Total	2,428
GAM	Game Development Total	3,997
MAN	Manufacturing Technology Total	8,816
MIS	Music Industry Studies Total	4,400
PHS	Physical Science, General	21,986
RIVERSIDE CITY COLLEGE		
AIR	Air Conditioning & Refrigeration	3,430
ARA	Arabic	6,156
AUB	Automotive Body & Technology Total	3,729
AUT	Automotive Technology	4,404
COS	Cosmetology Total	5,187
CSC	Computer Science Total	3,760
CUL	Culinary Arts	5,837
FTV	Film Television & Video Total	3,728
FST	Film Study	3,384
GEO	Geology	4,408
ITA	Italian	9,099
JPN	Japanese	4,752
NXN	Nursing	21,721
NVN	Nursing Learning Laboratory	1,355
OCE	Oceanography	3,459
PAL	Paralegal Studies Total	3,290
NRN	Registered Nurse	7,975
RUS	Russian	2,914
SCE	Senior Citizen Education	1,000
WEL	Welding	3,754

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

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

The following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking and police operations, and maintain parking lots. The closure of the colleges in FY 2020-21 as a result of the COVID-19 Pandemic had a devastating impact on the finances of the Parking operations. Significant lost revenues and the continuation of employee salaries and benefits necessitated a reimbursement from federal HEERF in the amount of \$5.92 million in FY 2020-21. For FY 2021-22, additional HEERF support of \$1.11 million has been included.

OTHER DISTRICT RESOURCES

(continued)

- 2. Resource 1070, Student Health** - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$4.07 million and a projected ending balance of \$1.31 million.
- 3. Resource 1080, Community Education** - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. The closure of the colleges as a result of the COVID-19 Pandemic negatively impacted Community Education program. No activity is planned for FY 2021-22.
- 4. Resource 1090, Performance Riverside** - The closure of the colleges as a result of the COVID-19 Pandemic had a significant impact on the revenue of Performance Riverside. Lost revenues and the continuation of employee salaries and benefits necessitated a reimbursement of federal HEERF in the amount of \$.67 million. Riverside City College made the decision to limit Performance Riverside operations to one performance in 2021-22 fiscal year and assign employees to other duties, as warranted.
- 5. Resource 1110, Bookstore (Contractor Operated)** - Resource 1110 was established to account for the bookstore operations at all three colleges. The bookstores are operated through a five-year contract with Follet Higher Education Group, Inc. The budget includes an interfund transfer of \$.10 million to Resource 3200 - Food Services and \$.08 million to Resource 3300 - ECE. Also included are intrafund transfers totaling \$1.35 million to Resource 1000 – Unrestricted General Operating and \$.28 million to Resource 1090 – Performance Riverside.
- 6. Resource 1120, Center for Social Justice and Civil Liberties** - Resource 1120 was established to account for the activities and programming associated with operating the Center for Social Justice and Civil Liberties and has the long-term goal of becoming self-supporting through private donations and contributions from governmental and private grants. The Center is supported through the allocation of General Operating Funds and a grant from the City of Riverside to provide for salary and benefits of the Director position, and other necessary operating costs. The FY 2021-22 budget includes funding for a new Administrative Assistant II position and for an adjunct faculty archivist to support the operating activities of the Center. For FY 2021-22, the supporting allocation amount from the general operating fund is \$.45 million, including \$.04 million for necessary facility renovations.
- 7. Resource 1170, Customized Solutions** - Resource 1170 was established to account for the financial activities of the District’s Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The closure of the colleges as a result of the COVID-19 Pandemic had a detrimental impact on

OTHER DISTRICT RESOURCES

(continued)

the revenue and operations of Customized Solutions. Revenue levels are not yet sufficient to cover employee salaries and benefits and other operational activities, necessitating a transfer from the General Fund in the amount of \$.22 million.

8. *Resource 1180, Redevelopment Pass-Thru* - The Resource 1180 expenditure budget provides funds for capital, equipment software and network infrastructure needs throughout the District. The District continues to receive consistent, ongoing redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. For fiscal 2022, Redevelopment Pass-Thru revenues in the amount of \$3.15 million are projected. A total of \$.62 million has been allocated for information technology infrastructure and \$.08 for districtwide service agreements. A total of \$11.25 million has been set-aside to fund the new ERP system with \$7.71 million remaining at June 30, 2021. A total of \$1.37 million has been set-aside in a holding account for college capital projects as follows: Moreno Valley College - \$.23; Norco College - \$.21; Riverside City College - \$.93. Finally, \$.84 million has been set aside to fund components of the District's Long-Term Capital Facilities Program: \$.75 million for the Sustainability and Integrated Energy Management Plans; \$.09 million for the Solar Planning Initiative.

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

- a.** The District collects Capital Outlay Surcharge fees from international students at each of the colleges. Funds allocated, including carryover of unspent funds from prior years, are as follows: Moreno Valley College - \$.03 million; Norco College - \$.07 million; Riverside City College - \$.61 million. These funds are restricted to capital outlay, maintenance and equipment.
- b.** State funds for Physical Plant and Instructional Support have been allocated in FY 2021-22. The college carryover amounts to be used for Instructional Support follows: Moreno Valley College – N/A; Norco College – N/A; and Riverside City College – \$.34 million. The remaining portion of the State allocation to be used for Physical Plant is described in the Resource 4100 section of this narrative. These funds do not have a match requirement. The funds totaling \$14.10 million have been budgeted in a holding accounting pending allocation recommendation by District Budget Advisory Council (DBAC).

OTHER DISTRICT RESOURCES

(continued)

10. Resource 3200, Food Services - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2020-21 with an ending reserve balance of \$3.30 million. The closure of the colleges as a result of the COVID-19 Pandemic had a substantial negative impact on the revenues of the Food Services operations requiring a reimbursement of lost revenue from funded HEERF in the amount of \$3.65 million. The Resource is projected to end fiscal 2022 with an ending reserve of \$2.35 million.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended FY 2020-21 with reserve balance of \$.95 million and is projected to end fiscal 2022 with an ending reserve of \$.56 million. The closure of the colleges as a result of the COVID-19 Pandemic negatively impacted the finances of the Child Care operations, resulting in the need for reimbursement of lost revenues in the amount of \$.98 million in FY 2020-21.

12. Resource 4100, State Construction, Scheduled Maintenance and Energy Efficiency - Resource 4100 includes the budgets for the State Construction Act, Scheduled Maintenance and Hazardous Substances, and Proposition 39 Energy Efficiency programs. Included is the Riverside City College Life Science/Physical Science Reconstruction project at \$27.80 million and \$2.7 million for the Norco College Center for Human Performance & Kinesiology planning and working drawings phase. The State allocated \$14.10 million for Physical Plant/Instructional Equipment which is in a district holding account pending allocation to the colleges.

13. Resource 4130, La Sierra Capital - This Resource was funded from the sales proceeds of property owned by the District in the La Sierra area. This Resource ended FY 2020-21 with a reserve balance of \$2.14 million and is projected to end fiscal 2022 with an ending reserve of \$2.15 million.

14. Resource 4131, Spruce Street Capital - This Resource was funded from the sales proceeds of the former District Office building located on Spruce Street in Riverside. This Resource ended FY 2020-21 with a reserve balance of \$2.58 million and is projected to end fiscal 2022 with a reserve balance of \$2.59 million.

15. Resource 4391, 2019F General Obligation Bonds - This Resource was established to account for the 2019F Series bond proceeds from the October 2019 issuance of Measure C General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). FY 2020-21 ended with a reserve of \$29.00 million and a projected 2021-22 reserve balance of \$2.23 million. The 2019F Series represents the last issuance associated with the \$350 million Measure C authorization.

OTHER DISTRICT RESOURCES

(continued)

16. Resource 6100, Self-Insured PPO Health Plan - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2021 with a reserve amount of \$6.67 million and is projected to end fiscal 2022 with an ending balance of \$6.42 million. A rate decrease of 11.38% will be made for fiscal 2022 due to positive operating results over many years leading to healthy reserve levels.

17. Resource 6110, Self-Insured Workers' Compensation - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will remain at 1.60%, for fiscal year 2021-22. This Resource ended fiscal 2021 with a reserve balance of \$3.55 million and is projected to end fiscal year 2021-22 with an ending balance of \$3.96 million.

18. Resource 6120, Self-Insured General Liability - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2022 will remain at 1.65%. This Resource ended fiscal 2021 with a reserve balance of \$.48 million and is projected to end fiscal year 2021-22 with an ending balance of \$.15 million.

19. Resource 6900, Other Internal Services, Retirees' Benefits - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS – California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2021-22, the rate will remain at .20%. This Resource ended fiscal year 2020-21 with a reserve balance of \$3.50 million and is projected to end fiscal 2022 with an ending reserve of \$4.37 million.

OTHER DISTRICT RESOURCES
(continued)

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

Exhibit J
Riverside Community College District
2021 - 2022 Final Budget
Measure C Projects - (Resource 4391)

Project Description	Approved Measure C Total Project Funding	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 7,579,011	\$ 30,672	\$ 273,970	\$ 105,533	\$ 109,692	\$ 519,867
Scheduled Maintenance	2,860,000	-	136,012	34,198	37,258	207,468
Life Science/Physical Science	6,308,563	-	6,027,576	-	-	6,027,576
Logic Domain	264,375	27,413	-	-	-	27,413
Ben Clark Public Safety Training Center Status Project	13,084,500	-	-	-	12,187,533	12,187,533
IT Audit	6,000,000	103	-	-	-	103
Library Learning Center	143,000	-	-	-	86	86
Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199
Student Services Project	19,000,000	-	-	-	7,145,956	7,145,956
Elevators Modernization/Fire Alarm System	1,000,000	-	-	-	354,046	354,046
Ben Clark Training Center Corrections Platform	680,000	-	-	-	2,406	2,406
Project Contingency	410,525	410,525	-	-	-	410,525
Totals	<u>\$ 60,439,974</u>	<u>\$ 468,713</u>	<u>\$ 6,437,558</u>	<u>\$ 164,930</u>	<u>\$ 19,836,977</u>	<u>\$ 26,908,178</u>
Amount to be Funded from Future Measure C Issuance						-
Total Expenditure Budget						<u>\$ 26,908,178</u>

BUDGET SUMMARY

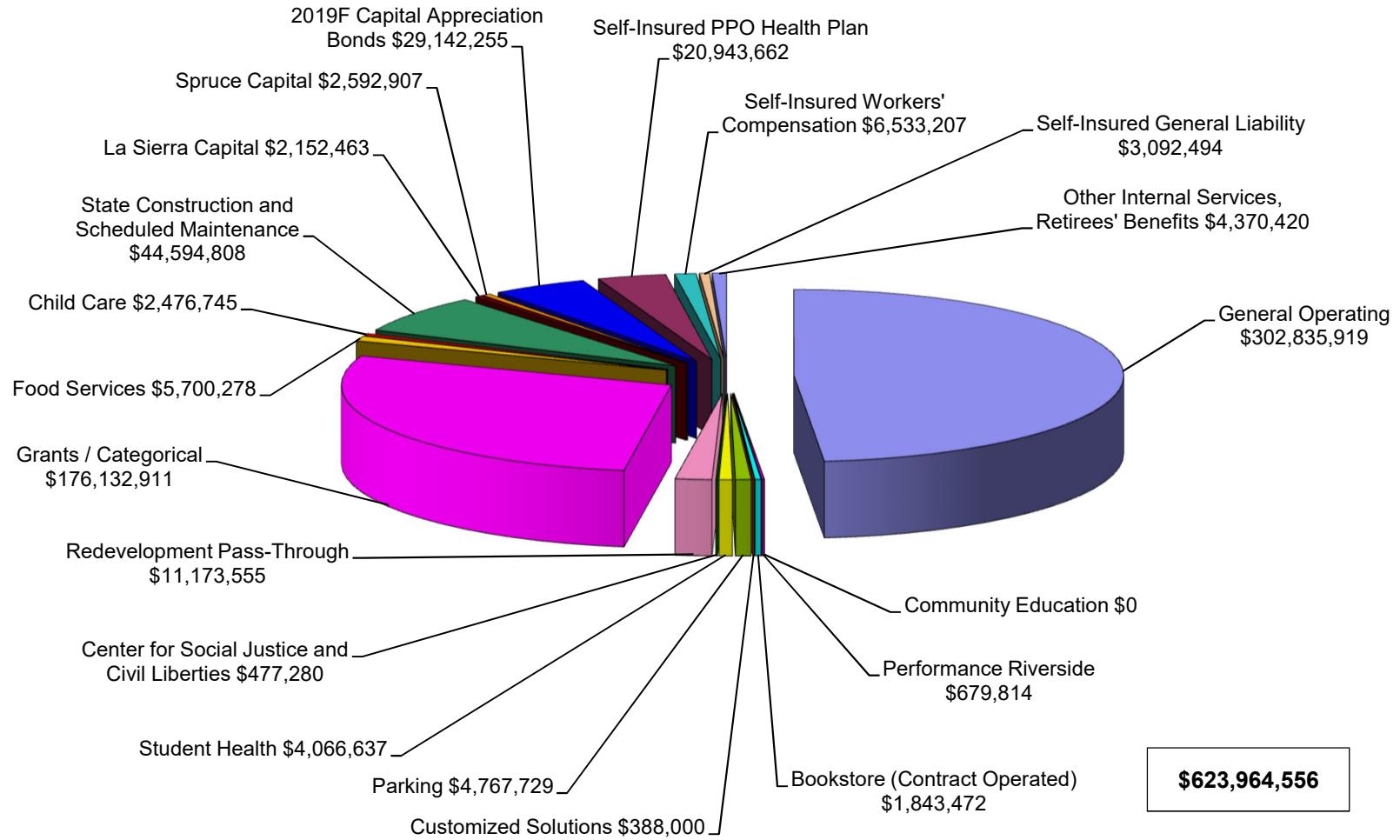
The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2021-22 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2021-22.

Exhibit K

Riverside Community College District

2021-2022 Proposed Budget

Total Available Funds



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

Exhibit L
Riverside Community College District
Fund Schematic - Total Available Funds
2021-2022 Proposed Budget

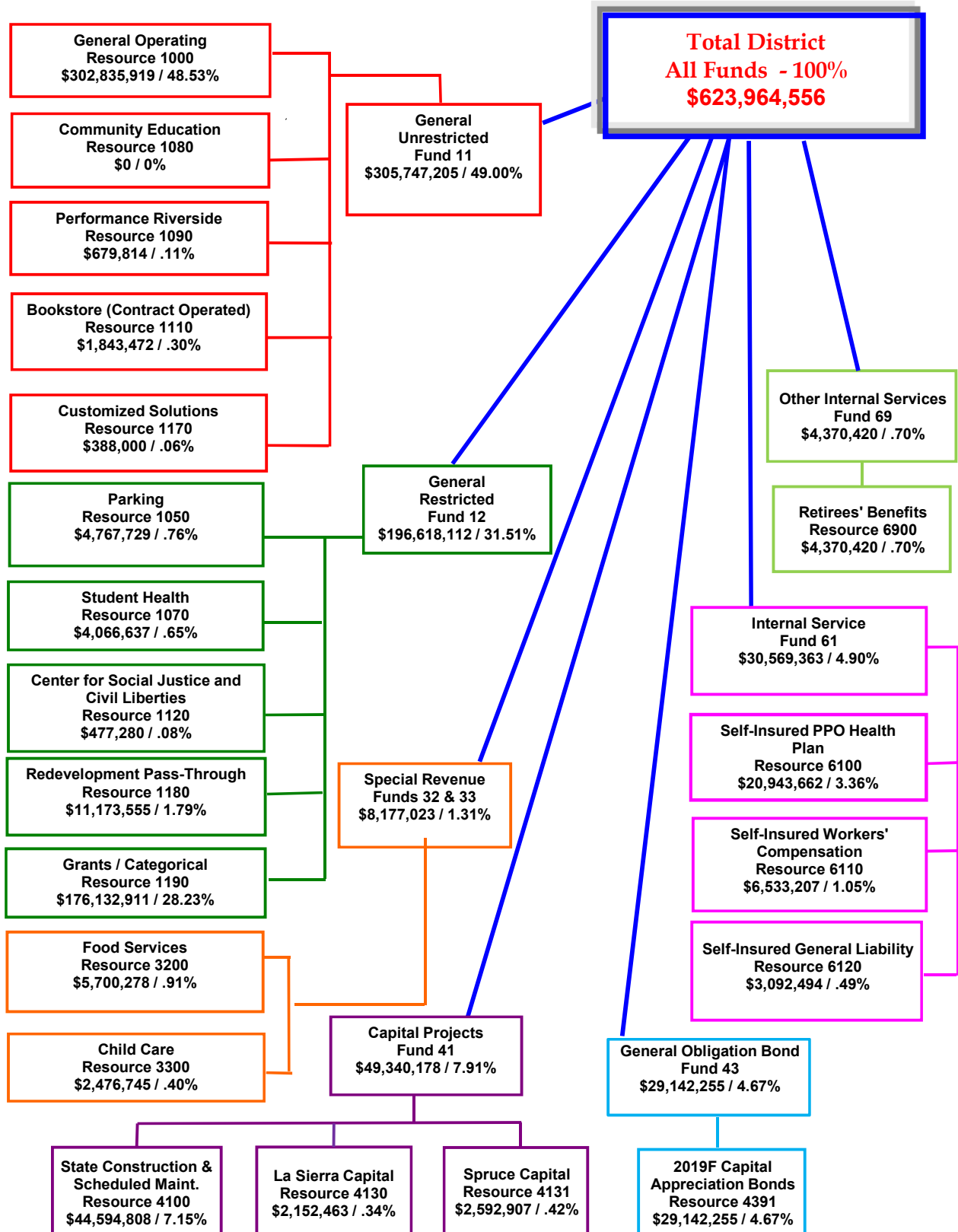


Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds 2021-2022

<u>Fund / Resource</u>	<u>Adopted Budget 2020-2021</u>	<u>Final Budget 2021-2022</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 259,369,399	\$ 302,835,919
1080 Community Education	-	-
1090 Performance Riverside	-	679,814
1110 Bookstore (Contract-Operated)	851,634	1,843,472
1170 Customized Solutions	<u>510,252</u>	<u>388,000</u>
Total Unrestricted General Funds	<u>260,731,285</u>	<u>305,747,205</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,305,094	4,767,729
1070 Student Health	3,970,907	4,066,637
1120 Center for Social Justice and Civil Liberties	334,100	477,280
1180 Redevelopment Pass-Through	12,043,019	11,173,555
1190 Grants and Categorical Programs	<u>143,156,097</u>	<u>176,132,911</u>
Total Restricted General Funds	<u>162,809,217</u>	<u>196,618,112</u>
Total General Funds	<u>423,540,502</u>	<u>502,365,317</u>
 <u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	2,486,611	5,700,278
3300 Child Care	<u>1,844,026</u>	<u>2,476,745</u>
Total Special Revenue Funds	<u>4,330,637</u>	<u>8,177,023</u>

Exhibit M

Riverside Community College District Fund / Account Summary - Total Available Funds (continued) 2021-2022

Capital Projects - Fund 41

Resource

4100	State Construction & Scheduled Maintenance	27,471,766	44,594,808
4130	La Sierra Capital	2,205,359	2,152,463
4131	Spruce Capital	2,582,727	2,592,907
Total Capital Projects Funds		32,259,852	49,340,178

General Obligation Bond - Fund 43

Resource

4390	2015E General Obligation Bonds	1,819,717	-
4391	2019F Capital Appreciation Bonds	40,412,428	29,142,255
Total General Obligation Bond Funds		42,232,145	29,142,255

Internal Service - Fund 61

Resource

6100	Self-Insured PPO Health Plan	19,526,211	20,943,662
6110	Self-Insured Workers' Compensation	5,386,072	6,533,207
6120	Self-Insured General Liability	3,147,899	3,092,494
Total Internal Service Funds		28,060,182	30,569,363

Other Internal Services - Fund 69

Resource

6900	Retirees' Benefits	2,831,209	4,370,420
Total Other Internal Services Funds		2,831,209	4,370,420

	\$ 533,254,527	\$ 623,964,556
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Exhibit M

Riverside Community College District
Fund / Account Summary - Total Available Funds (continued)
2021-2022

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 82,325,000	\$ 128,901,000
State of California Student Grants	14,050,000	17,800,895
Local Scholarships Student Grants	<u>814,158</u>	<u>864,273</u>
Total Student Financial Aid Accounts	<u>97,189,158</u>	<u>147,566,168</u>

Other Account

Associated Students of RCCD	<u>3,061,098</u>	<u>4,056,037</u>
Total Expendable Trust and Agency	<u>\$ 100,250,256</u>	<u>\$ 151,622,205</u>
Grand Total	<u>\$ 633,504,783</u>	<u>\$ 775,586,761</u>

LOOKING AHEAD

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

First, as we look back at fiscal 2021, the impact of the COVID-19 Pandemic continued to have a detrimental impact on enrollment, down 14.88% for FY 2019-20 levels. For the entire year, instruction was only offered online, except labs and career technical education in disciplines deemed essential. The return to fully face-to-face instruction, as it was pre-COVID-19, was not possible.

For Fiscal 2022, the impact of the COVID-19 Pandemic is continuing to impact the delivery of instruction. On August 17, 2021, the District’s Board of Trustees took the courageous step of approving a mandate for COVID-19 vaccinations for all RCCD students and employees for the Fall 2021 term, prior to accessing District and College facilities. The planned return to fully face-to-face instruction beginning the Fall 2021 term was put on hold due to the concerns surrounding the Delta variant and the low level of vaccinations in our geographical area. Fortunately, the District has received in excess of \$149 million in Federal and State assistance to help students and the District deal with the impact of the pandemic. This support from the federal government, along with apportionment protections and emergency funding from the State, has allowed the District to weather the fiscal crisis well, with general fund reserve levels in excess of 20%.

Following are specific budget related issues to be mindful of:

1. California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS) – In fiscal year 2015-16 both PERS and STRS employer rates began to increase significantly under multi-year plans to close the unfunded liability gap for both systems. Employer rate increases for both PERS and STRS will continue through 2023-24. However, a redirection of \$2.3 billion from a long-term buy down of pension liabilities due to the COVID-19 Pandemic resulted in rate reductions in FY 2020-21 to FY 2021-22. The PERS rate will go from 22.91% in fiscal year 2022 to 27.10% in fiscal year 2024. The STRS rate will go from 16.92% in fiscal year 2022 to 19.10% in fiscal 2024. The combined annual average cost increase for PERS and STRS, is \$1.46 million. Much more needs to occur on an annual basis to relieve budget pressure for districts.

LOOKING AHEAD (continued)

2. **Enrollment** – FTES targets for FY 2021-22 were again set at the FY 2019-20 levels to acknowledge the impact of the COVID-19 Pandemic on enrollment. Preliminary indications from the Fall 2021 term indicate that enrollment is down significantly, primarily due to the emergence of the Delta variant and the impact of the vaccination mandate.

3. **Future Bond Measure** - The District was unsuccessful in obtaining voter approval for a local general obligation bond measure in March 2020. The need to modernize, update and improve college facilities to be able to continue to provide our students with an affordable high-quality education still exists and is more necessary than ever.

4. **New Enterprise Resource Program** - The District selected a vendor for a new Enterprise Resource Program, a three-year implementation is currently underway. It will be transformative in the way we deliver services to students and efficiently and effectively administer the operations of the District.

5. **Other Resources** - Financial difficulties due to the COVID-19 Pandemic are continuing with respect to Parking, Performance Riverside, Community Education, and Customized Solutions. Financial problems in these Resources can negatively impact the General Operating Fund.

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 61,186,739
Federal Income	\$ 216,001	
State Income	161,322,163	
Local Income	74,984,578	
Other Income	<u>5,126,438</u>	
Total Income		<u>241,649,180</u>
Total Available Funds (TAF)		<u>\$ 302,835,919</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 103,369,174
2000	Classified Salaries	46,974,644
3000	Employee Benefits	64,454,415
4000	Books and Supplies	4,742,298
5000	Services and Operating Expenses	60,910,651
6000	Capital Outlay	5,104,167
7000	Other Student Aid	13,953
8999	Intrafund Transfers	<u>2,124,821</u>
	Total Expenditures	287,694,123
7900	* Contingency / Reserves	<u>15,141,796</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 302,835,919</u>

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

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Federal Income				
8150 Student Financial Aid Administration	\$ 258,181	\$ 244,805	\$ 229,064	\$ 213,501
8190 Other Federal Revenue	-	317	2,500	2,500
Total 1.0	<u>258,181</u>	<u>245,122</u>	<u>231,564</u>	<u>216,001</u>
2.0 State Income				
8611 State General Apportionment	101,750,538	123,717,568	92,316,407	110,115,858
8613 Apprenticeship Allowance	262,026	340,599	364,472	912,827
8615 Enrollment Fee Waiver Administration	464,599	445,262	459,842	459,842
8619 Part Time Faculty Insurance & Office Hours	377,994	308,565	371,084	1,783,585
8619 Part Time Faculty Compensation	642,339	643,507	639,661	695,281
8619 Full Time Faculty Hiring	1,356,306	-	-	-
8630 Education Protection Account	29,539,879	15,511,023	49,129,697	40,432,267
8671 Homeowner Property Tax Relief	434,142	428,442	428,856	519,270
8681 State Lottery	5,219,843	4,827,895	4,632,148	5,300,000
8685 State Mandated Cost Reimb/Block Grant	856,636	910,126	922,673	1,103,233
8690 STRS on Behalf	5,580,536	9,460,640	8,195,494	-
8699 Other State Revenue	-	-	600,000	-
Total 2.0	<u>146,484,838</u>	<u>156,593,626</u>	<u>158,060,334</u>	<u>161,322,163</u>
3.0 Local Income				
8809 RDA Asset Liquidation	111,862	24,140	848	134,015
881x Property Taxes	49,081,809	53,197,541	57,722,676	58,801,944
8820 Donations	92	-	-	-
8844 Food Sales / Commissions	160,507	74,233	47,077	49,572
8849 Cosmetology / Dental Hygiene / Other Sales	77,576	34,540	16,164	88,514
8850 Lease / Rental Income	279,408	182,446	121,052	1,038,033
8860 Interest Income	1,804,063	1,591,362	364,709	475,000
8861 Fair Market Value of Investments	-	-	17,688	-
8874 Student Enrollment Fees	10,871,809	11,284,975	10,915,723	10,168,350
8879 Transcript / Late Application Fees	84,799	90,326	89,651	85,000
8880 Non Resident Tuition	2,797,161	2,759,156	2,935,678	3,106,945
888x Other Student Fees	245,175	337,723	(15,536)	106,819
8890 Other Local Revenue	29,688	452,450	30,812	535,075
Staledated Checks (Resource 0800)	65,127	212,060	173,452	87,056
Norco City Redevelopment pass-thru	118,546	60,011	-	120,000
Bad Check Fees / Returned Items	608	300	60	232
Wells Fargo Bank ID Cards	82,714	42,207	31,350	148,234
Recycling Program	1,064	451	-	1,856
Moving Violations	15,950	9,600	7,431	37,933
Total 3.0	<u>65,827,959</u>	<u>70,353,520</u>	<u>72,458,836</u>	<u>74,984,578</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
4.0 Other Income				
8897 Indirect Cost Recovery	1,512,359	1,109,804	5,226,925	5,125,000
8912 Sales - Obsolete Equipment	5,260	2,444	-	1,438
8980 Incoming Transfers	-	-	492,154	-
Total 4.0	<u>1,517,619</u>	<u>1,112,248</u>	<u>5,719,079</u>	<u>5,126,438</u>
Total Resource 1000 Income	<u>214,088,597</u>	<u>228,304,516</u>	<u>236,469,813</u>	<u>241,649,180</u>
5.0 Beginning Fund Balance July 1	45,299,449	53,709,257	41,620,247	61,186,739
Total 5.0	<u>45,299,449</u>	<u>53,709,257</u>	<u>41,620,247</u>	<u>61,186,739</u>
Total Available Funds	<u>\$ 259,388,047</u>	<u>\$ 282,013,773</u>	<u>\$ 278,090,060</u>	<u>\$ 302,835,919</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 33,974,379	\$ 37,820,262	\$ 39,726,189	\$ 46,342,994
1170	Instructional Release Time	464,801	529,972	518,811	520,203
1180	Regular Sabbatical Teaching	185,090	307,026	11,026	230,693
	TOTAL 1100	<u>34,624,271</u>	<u>38,657,260</u>	<u>40,256,025</u>	<u>47,093,890</u>
1218	Regular Full Time Administrator	7,596,896	8,216,766	8,223,992	9,934,787
1219	Counselors/Librarians/Release Time	8,675,481	9,053,292	9,076,176	9,786,945
	TOTAL 1200	<u>16,272,377</u>	<u>17,270,058</u>	<u>17,300,168</u>	<u>19,721,732</u>
1330	Part-Time Teaching Fall	10,361,508	11,433,210	9,878,274	9,841,085
1331	Part-Time Teaching Summer (Odd years)	1,380,758	1,555,895	1,111,147	642,397
1332	Part-Time Teaching Winter	2,495,637	2,631,112	2,444,008	2,863,614
1333	Part-Time Teaching Spring	10,102,934	9,954,714	8,569,822	8,490,733
1334	Part-Time Teaching Summer (Even years)	1,292,230	1,255,145	1,480,370	1,447,074
1335	Regular - Overload Fall	2,411,274	2,544,382	2,679,212	2,337,093
1336	Regular - Overload Summer (Even years)	1,468,324	1,500,343	3,180,213	1,444,232
1337	Regular - Overload Winter	2,522,798	2,614,032	2,982,837	3,249,496
1338	Regular - Overload Spring	2,340,941	2,536,522	2,638,487	2,031,253
1339	Regular - Overload Summer (Odd years)	1,410,891	1,577,047	40,465	503,803
1360	Substitute Instructional	227,605	209,019	137,528	264,578
1370	Instructional Stipends	353,418	406,823	360,448	535,946
1371	Large Lecture Stipends	164,206	205,498	102,472	357,565
	TOTAL 1300	<u>36,532,526</u>	<u>38,423,742</u>	<u>35,605,283</u>	<u>34,008,869</u>
1439	Part Time - Counselors/Librarians/Overload	2,265,858	2,597,774	1,850,466	1,512,487
1469	Substitute Non-Instructional	47,472	35,503	43,739	17,417
1470	Non- Instructional Salaries, Other Extra Duty	-	123	-	-
1479	Department Chair Stipends	436,067	403,755	423,020	482,057
1490	Special Assignments	284,898	504,574	399,936	532,722
	TOTAL 1400	<u>3,034,296</u>	<u>3,541,729</u>	<u>2,717,160</u>	<u>2,544,683</u>
	TOTAL 1000 Series	<u>90,463,470</u>	<u>97,892,789</u>	<u>95,878,637</u>	<u>103,369,174</u>
Classified Salaries					
2117	Full-Time Supervisor	625,254	733,220	574,560	673,577
2118	Full-Time Administrator	5,904,947	7,434,125	7,965,260	8,606,443
2119	Full-Time Regular / Confidential	23,890,634	26,191,338	25,996,905	31,633,227
2129	Permanent Part-Time	1,178,306	1,090,004	913,887	1,049,270
2139/2339	Classified Hourly	222,708	366,503	158,984	260,643
2169/2369	Substitutes	708,354	609,874	268,217	331,208
2190/2390	Special Projects	-	-	-	2,621
	TOTAL 2100	<u>32,530,204</u>	<u>36,425,064</u>	<u>35,877,812</u>	<u>42,556,989</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
2210	Full-Time Instructional Aides	1,664,648	1,803,608	1,820,001	2,526,755
2220	Permanent Part-Time Instructional Aides	662,075	744,026	708,029	619,785
2230/2449	Part-Time Hourly Instructional Aides	143,714	204,583	59,426	113,534
2231/2431	Coaches - Summer	48,591	49,656	51,403	49,631
2260/2469	Substitute Instructional Aides	83,357	11,102	-	14,739
	TOTAL 2200	<u>2,602,385</u>	<u>2,812,974</u>	<u>2,638,858</u>	<u>3,324,444</u>
2331	Student Help Non-Instructional	422,848	501,499	151,494	478,549
2349	Overtime	1,107,578	899,363	765,695	371,422
2360	Non-Instructional Salaries, Subs Overtime	-	117	(117)	-
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	<u>1,554,425</u>	<u>1,424,979</u>	<u>941,071</u>	<u>873,971</u>
2430	Student Help Instructional	133,664	155,204	69,720	216,222
2440	Overtime - Instructional Aides	15,465	36,568	(18,606)	3,018
	TOTAL 2400	<u>149,128</u>	<u>191,772</u>	<u>51,114</u>	<u>219,240</u>
	TOTAL 2000 Series	<u>36,836,142</u>	<u>40,854,789</u>	<u>39,508,855</u>	<u>46,974,644</u>
Employee Benefits					
3110	STRS - Teachers & Aides	9,527,070	10,814,515	10,801,724	12,797,308
3120	STRS - Classified	38,247	82,474	101,893	95,349
3130	STRS - Academic Non-Teaching	2,695,072	3,199,662	2,975,074	3,369,131
3150	STRS On Behalf - Teachers & Aides	4,419,520	7,350,894	6,288,018	-
3160	STRS On Behalf - Classified	18,179	29,911	47,946	-
3170	STRS On Behalf - Acad Non-Teaching	1,142,837	2,079,834	1,859,530	-
	TOTAL 3100	<u>17,840,924</u>	<u>23,557,290</u>	<u>22,074,184</u>	<u>16,261,788</u>
3210	PERS - Teachers & Aides	466,182	593,885	629,217	857,606
3220	PERS - Classified	5,488,763	6,581,398	6,765,396	9,358,367
3230	PERS - Academic Non-Teaching	292,051	312,172	355,524	431,949
	TOTAL 3200	<u>6,246,996</u>	<u>7,487,455</u>	<u>7,750,138</u>	<u>10,647,922</u>
3310	OASDI - Teachers & Aides	168,059	196,388	199,815	228,766
3315	Medicare - Teachers & Aides	1,054,905	1,144,542	1,130,129	1,217,838
3320	OASDI - Classified	1,948,680	2,145,626	2,096,909	2,493,857
3325	Medicare - Classified	482,924	535,489	525,866	621,741
3330	OASDI - Academic Non-Teaching	96,483	91,296	95,678	96,449
3335	Medicare - Academic Non-Teaching	280,620	299,512	287,426	321,100
	TOTAL 3300	<u>4,031,672</u>	<u>4,412,852</u>	<u>4,335,824</u>	<u>4,979,751</u>
3410	H & W - Teachers & Aides	9,595,806	10,370,764	10,725,136	11,481,589
3420	H & W - Classified	9,459,999	10,109,996	10,117,048	11,605,179

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
3430	H & W - Academic Non-Teaching	3,383,160	3,501,554	3,317,771	3,023,407
3440	H & W - Retired Employees	2,322,522	2,383,245	3,259,902	2,780,238
3450	OPEB - Teachers & Aides	147,767	160,090	157,103	169,289
3460	OPEB - Classified	71,099	78,361	74,345	86,804
3470	OPEB - Academic Non-Teaching	38,876	41,552	39,969	44,537
	TOTAL 3400	25,019,229	26,645,561	27,691,275	29,191,043
3510	SUI - Teachers & Aides	78,176	78,952	35,154	444,942
3520	SUI - Classified	49,945	48,872	16,621	332,031
3530	SUI - Academic Non-Teaching	26,631	27,029	9,264	170,833
	TOTAL 3500	154,751	154,853	61,039	947,806
3610	WC - Teachers & Aides	1,129,691	1,280,707	1,256,776	1,354,349
3620	WC - Classified	504,913	595,511	580,229	693,714
3630	WC - Academic Non-Teaching	289,778	332,309	319,817	356,258
	TOTAL 3600	1,924,382	2,208,527	2,156,822	2,404,321
3910	Other - Teachers & Aides	1,477	2,836	301	-
3912	PayPro 125 Plans	(11,375)	(7,147)	(19,115)	-
3920	Other - Classified	21,187	23,980	19,691	-
3930	Other - Academic Non-Teaching	1,639	1,656	6,979	-
3939	Other - Retiree Incentive	-	8,325,641	(1,597,293)	-
3999	Other - COLA Holding Account	-	-	-	21,784
	TOTAL 3900	12,928	8,346,965	(1,589,438)	21,784
	TOTAL 3000 Series	55,230,882	72,813,505	62,479,845	64,454,415
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	5,451	5,417	1,598	23,611
	TOTAL 4200	5,451	5,417	1,598	23,611
4320	Instructional Supplies	28,906	5,335	10,785	191,531
4330	Periodicals/Magazines	11,830	8,806	10,356	18,883
4350/4351	Instructional Media Materials	-	-	-	27,001
4360	Tests	5,705	4,355	1,896	27,806
4370	Commencement Supplies	242	7,710	-	-
	TOTAL 4300	46,684	26,206	23,037	265,221
4510	Maintenance Supplies	101,025	95,733	92,926	132,478
4520	Custodial Supplies	273,304	257,836	207,486	286,947
4530	Grounds Supplies	110,472	66,053	74,460	84,880
4540	Health Supplies	33,593	29,246	18,335	28,600
4555	Copying & Printing	210,479	148,029	137,176	180,157
4575	Software < \$200	3,488	2,401	243	15,974

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
4580	Theater Supplies	3,936	3,843	4,057	16,254
4590	Office & Other Supplies	689,776	647,087	382,489	3,179,352
4591	Purchase / Cost of Goods Sold	34,817	(40,143)	(14,090)	-
	TOTAL 4500	1,460,890	1,210,085	903,081	3,924,642
4630	Tires and Tubes	21	381	(220)	-
4644	Repair Parts	327,117	259,332	386,418	358,670
4690	Transportation Supplies	69,725	59,126	54,793	78,982
	TOTAL 4600	396,863	318,840	440,991	437,652
4710	Food	75,136	47,169	-	78,422
4791	Paper Products	5,077	4,091	-	5,338
4792	Cleaning Supplies	5,006	5,491	-	6,286
4793	Kitchen Expendables	-	-	-	1,126
	TOTAL 4700	85,219	56,751	-	91,172
	TOTAL 4000 Series	1,995,106	1,617,298	1,368,707	4,742,298
<u>Services and Operating Expenditures</u>					
5045	Postage	91,411	98,773	92,805	125,134
	TOTAL 5000	91,411	98,773	92,805	125,134
5110	Consultants	969,786	815,237	618,906	1,810,095
5120	Lecturers	10,164	5,950	9,307	9,265
5130	Doctors/Nurses	2,489	-	-	-
5150	Operations	-	-	20,346	-
5151	Temporary Services	4,650	3,983	10,001	2,211
5194	Filming	5,000	5,000	-	5,000
5195	Entry Fees	28,788	33,900	390	13,400
5198	Professional Services	1,021,463	1,078,926	553,913	785,574
	TOTAL 5100	2,042,339	1,942,996	1,212,863	2,625,545
5210	Mileage	36,078	28,224	2,008	62,030
5211	Meeting Expense	38,980	38,093	1,167	42,722
5219	Other Travel Expenses	256,230	355,282	(37,879)	180,913
5220	Conference Expenses	471,772	368,624	108,167	538,098
5250	Travel Expense - Candidates	12,049	10,684	-	15,000
	TOTAL 5200	815,110	800,907	73,464	838,763
5310/5320	Memberships / Dues	298,224	320,870	356,107	369,488
	TOTAL 5300	298,224	320,870	356,107	369,488
5420	Liability and Claims	22,700	29,352	30,247	25,882
5421	GL and Property Expense	2,036,794	2,219,959	2,233,894	2,480,674

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5430	Fidelity Bond Premiums	1,850	3,461	-	-
5440	Student Insurance	41,137	37,186	37,186	40,737
5450	Insurance Claims Expense (External Ins Co)	20,373	26,313	-	26,313
	TOTAL 5400	2,122,854	2,316,272	2,301,327	2,573,606
5510	Natural Gas	510,891	443,273	437,349	538,378
5520	Electricity	2,738,249	2,372,217	1,863,520	2,293,539
5530	Water	484,134	430,927	463,680	571,720
5540	Telephone	184,631	197,990	184,704	233,459
5541	Cellular Telephone	143,045	163,050	135,916	134,957
5550	Laundry & Cleaning	32,263	31,905	21,243	48,482
5560	Towel Service	11,230	7,584	4,281	10,849
5570	Waste Disposal	224,876	191,425	165,548	211,018
	TOTAL 5500	4,329,318	3,838,371	3,276,242	4,042,402
5610	County and Other Contracts	167,793	179,000	180,077	202,461
5630	Rents and Leases	1,084,024	883,032	737,701	728,393
5633	Scenery and Costume Rentals	350	7,450	-	5,000
5644	Repairs	1,773,697	1,778,140	2,194,362	1,987,690
5649	Computer Software Maintenance/Lic	2,204,529	2,452,987	2,422,711	2,417,532
5650	Transportation Contracts	125,280	131,690	11,880	66,681
5691	Governmental Fees	1,576	6,522	1,753	1,553
	TOTAL 5600	5,357,249	5,438,820	5,548,483	5,409,310
5710	Audit	81,148	82,748	82,948	86,050
5720	Elections	419,684	-	512,354	-
5730	Legal	130,706	184,706	(33,711)	100,000
5740	Advertising	234,296	346,438	469,930	413,207
5790	Licenses, Permits, and Other Fees	288,043	486,663	509,148	395,342
	TOTAL 5700	1,153,878	1,100,555	1,540,669	994,599
5821	STRS/PERS Penalties & Interest	15,277	12,176	13,132	-
5822	TRAN Expense	-	-	60,000	-
5830	Surveys	21,368	10,669	1,284	19,620
5840	Physicals	14,575	5,310	2,748	15,000
5850	Fingerprints	30,700	21,060	12,058	32,728
5855	Pre-employment Testing	600	(600)	-	1,000
5890	Outside Services and Operating Costs	769,035	2,574,260	1,796,535	28,493,177
5892	Bank Charges	177,674	171,231	165,889	181,111
5899	Budget Augmentation Holding	-	-	-	15,189,168
	TOTAL 5800	1,029,230	2,794,105	2,051,646	43,931,804
	TOTAL 5000 Series	17,239,613	18,651,669	16,453,605	60,910,651

Capital Outlay

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
Site and Site Improvement					
6121	Advertising & Legal	-	-	1,993	-
6122	Engineering	6,000	-	-	-
6123	Architect's Fee	34,900	38,569	26,688	55,374
6125	Demolition - Grading	39,100	-	-	-
6126	Construction Contract	382,895	463,970	-	422,463
6127	Fixtures and Fixed Equipment	23,863	86,323	500	7,721
6128	Inspection	1,454	4,983	-	-
6129	Other Site Improvement	24,300	-	-	-
	TOTAL 6100	512,513	593,845	29,180	485,558
Buildings					
6216	Construction Contracts	-	-	253,500	233,071
6221	Advertising & Legal	509	603	-	-
6222	Engineering	-	-	28,518	-
6223	Architects Fee	44,930	65,989	90,195	62,700
6224	Testing	1,850	4,400	21,963	263
6225	Demolition - Grading	-	-	60,315	-
6226	Remodel Projects	441,610	330,708	439,838	152,425
6227	Fixtures & Fixed Equipment	107,225	229,881	364,711	49,176
6228	Inspection	2,617	-	-	-
6229	Other	21,643	(2,899)	-	-
	TOTAL 6200	620,384	628,681	1,259,041	497,635
Library Books					
6311	Library Media Material	95	(109)	-	-
6312	Library Subscriptions	-	-	-	40,790
	TOTAL 6300	95	(109)	-	40,790
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	434,003	305,240	282,240	3,473,041
6482	Equipment Addt'l > \$5,000	166,767	554,537	495,580	192,855
6485	Comp Equip Addt'l \$200 to \$4,999	263,247	1,429,930	101,209	352,518
6486	Comp Equip Addt'l > \$5,000	36,838	7,114	27,985	45,000
6491	Equipment Replc \$200 to \$4,999	-	-	-	13,437
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	TOTAL 6400	900,855	2,296,821	907,013	4,080,184
	TOTAL 6000 Series	2,033,846	3,519,238	2,195,234	5,104,167
Student Aid					
7510	Scholarships	-	300	600	-
7511	Tuition	45,977	-	-	-
7521	Registration Related Fees	37,893	-	-	-
7540	Books	-	600	100	-

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	TOTAL 7500	83,870	900	700	-
Other Student Aid					
7640	Book Grants	111,174	145,448	52,910	13,953
	TOTAL 7600	111,174	145,448	52,910	13,953
Interfund Transfers					
7390	Interfund Transfers				
	To Resource 4100	68,906	79,703	-	-
	TOTAL 7390	68,906	79,703	-	-
	TOTAL 7000 Series	263,950	226,051	53,610	13,953
Intrafund Transfers Out / (In)					
8999	To (From) Resource 1050 - Safety & Police	46,736	1,676,683	(1,638,476)	46,700
	To Resource 1120 - Center for Social Justice	82,463	48,100	229,500	451,000
	To Resource 1000 (Resource 0800)	46,871	81,945	74,992	87,056
	To (From) Resource 1080 - Community Educ	-	333,193	(287,473)	-
	To (From) Resource 1090 - Performance Riv	-	363,230	(363,230)	-
	To Resource 1170 - Customized Solutions	-	562,714	1,302	223,000
	From Resource 0800 - Unclaimed Property	(46,871)	(81,945)	(74,992)	(87,056)
	From Resource 1110 - Bookstore	(720,673)	(527,232)	(277,311)	(1,345,655)
	To (From) Resource 1190:				
	DSP&S SPP 180	1,278,253	1,147,157	981,304	1,147,157
	Promise Grant SPP 554	522,915	820,817	163,957	1,176,959
	Veterans Education SPP 730	4,842	3,841	2,539	4,842
	Fed Wrk Stdy - SPP 300/304	401,243	389,687	152,718	420,818
	TOTAL 8999	1,615,780	4,818,188	(1,035,172)	2,124,821
	TOTAL 8900 Series	1,615,780	4,818,188	(1,035,172)	2,124,821
	Resource 1000 Expenditures	205,678,789	240,393,526	216,903,321	287,694,123
Contingency/Fund Balance					
	Unrestricted Reserve	52,809,257	40,720,247	60,286,739	14,241,796
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	53,709,257	41,620,247	61,186,739	15,141,796
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 259,388,047	\$ 282,013,773	\$ 278,090,060	\$ 302,835,919

**Riverside Community College District
2021-2022 Final Budget
Resource 1000 - Revenue Summary by Location**

	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>Totals</u>
<u>Federal Revenues</u>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
Other Federal Revenue	2,500	-	-	-	2,500
Total 1.0 Series	\$ 63,867	\$ 48,936	\$ 103,198	\$ -	\$ 216,001
<u>Other State Revenues</u>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 25,009,513	\$ 24,108,766	\$ 60,997,579	\$ -	110,115,858
Apprenticeship Allowance	-	912,827	-	-	912,827
Enrollment Fee Waiver Administration	104,439	100,678	254,725	-	459,842
RDA Backfill & Rev in Excess of Entitlement	-	-	-	-	-
Part Time Faculty Insurance & Office Hours	405,088	390,498	987,999	-	1,783,585
Part Time Faculty Compensation	157,912	152,225	385,144	-	695,281
EPA	9,182,976	8,852,241	22,397,050	-	40,432,267
Homeowner Property Tax Relief	117,937	113,689	287,644	-	519,270
State Lottery	1,203,736	1,160,382	2,935,882	-	5,300,000
State Mandated Cost Reimb/Block Grant	250,566	241,542	611,125	-	1,103,233
Total 2.0 Series	\$ 36,432,167	\$ 36,032,848	\$ 88,857,148	\$ -	\$ 161,322,163
<u>Local Revenues</u>					
Redevelopment Asset Liquidation	\$ 30,437	\$ 29,341	\$ 74,237	\$ -	\$ 134,015
Property Taxes	13,355,099	12,874,097	32,572,748	-	58,801,944
Donations	-	-	-	-	-
Food Sales / Commissions	-	-	49,572	-	49,572
Cosmetology / Dental Hygiene / Other Sales	70,864	-	17,650	-	88,514
Lease / Rental Income	56,124	275,885	706,024	-	1,038,033
Interest Income	107,882	103,997	263,121	-	475,000
Student Enrollment Fees	2,309,436	2,226,258	5,632,656	-	10,168,350
Transcript / Late Application Fees	15,000	20,000	50,000	-	85,000
Non Resident Tuition	459,648	736,184	1,911,113	-	3,106,945
Other Student Fees	50,417	15,436	40,966	-	106,819
Other Local Revenue	206,322	319,686	366,445	37,933	930,386
Total 3.0 Series	\$ 16,661,229	\$ 16,600,884	\$ 41,684,532	\$ 37,933	\$ 74,984,578
<u>Other Income</u>					
Indirect Cost Recovery	\$ 875,000	\$ 800,000	\$ 2,500,000	\$ 950,000	\$ 5,125,000
Sales - Obsolete Equipment	-	34	1,404	-	1,438
Total 4.0 Series	\$ 875,000	\$ 800,034	\$ 2,501,404	\$ 950,000	\$ 5,126,438
<u>Total Resource 1000 Income</u>	\$ 54,032,263	\$ 53,482,702	\$ 133,146,282	\$ 987,933	\$ 241,649,180
<u>Unaudited Beginning Fund Balance July 1</u>					
Total 5.0 Series	\$ 2,340,214	\$ 7,263,051	\$ 9,617,001	\$ 41,966,473	\$ 61,186,739
Total Resource 1000 Available Funds	\$ 56,372,477	\$ 60,745,753	\$ 142,763,283	\$ 42,954,406	\$ 302,835,919

**Riverside Community College District
2021-2021 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 9,345,949	\$ 9,328,345	\$ 26,636,012	\$ -	\$ 1,783,584	\$ 47,093,890
Total 1200	4,552,148	4,960,695	8,204,806	1,353,105	650,978	19,721,732
Total 1300	8,933,202	7,229,540	17,846,127	-	-	34,008,869
Total 1400	<u>479,252</u>	<u>562,957</u>	<u>1,039,732</u>	<u>305,495</u>	<u>157,247</u>	<u>2,544,683</u>
Total 1000 Series	\$ <u>23,310,551</u>	\$ <u>22,081,537</u>	\$ <u>53,726,677</u>	\$ <u>1,658,600</u>	\$ <u>2,591,809</u>	\$ <u>103,369,174</u>
<u>Classified Salaries</u>						
Total 2100	\$ 6,738,818	\$ 5,546,263	\$ 15,596,355	\$ 12,442,107	\$ 2,233,446	\$ 42,556,989
Total 2200	451,323	567,173	2,305,948	-	-	3,324,444
Total 2300	90,091	77,876	473,260	201,779	30,965	873,971
Total 2400	<u>50,238</u>	<u>22,796</u>	<u>146,206</u>	<u>-</u>	<u>-</u>	<u>219,240</u>
Total 2000 Series	\$ <u>7,330,470</u>	\$ <u>6,214,108</u>	\$ <u>18,521,769</u>	\$ <u>12,643,886</u>	\$ <u>2,264,411</u>	\$ <u>46,974,644</u>
<u>Employee Benefits</u>						
Total 3100	\$ 3,740,879	\$ 3,368,232	\$ 8,428,872	\$ 304,411	\$ 419,394	\$ 16,261,788
Total 3200	1,626,853	1,561,331	4,198,388	2,774,839	486,511	10,647,922
Total 3300	881,401	818,772	2,160,575	942,879	176,124	4,979,751
Total 3400	5,428,022	5,268,905	13,727,887	3,891,364	874,865	29,191,043
Total 3500	194,419	175,603	457,016	93,590	27,178	947,806
Total 3600	490,258	452,738	1,155,970	228,838	76,517	2,404,321
Total 3900	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,784</u>	<u>21,784</u>
Total 3000 Series	\$ <u>12,361,832</u>	\$ <u>11,645,581</u>	\$ <u>30,128,708</u>	\$ <u>8,235,921</u>	\$ <u>2,082,373</u>	\$ <u>64,454,415</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,667	\$ 9,172	\$ 8,780	\$ 1,992	\$ 1,000	\$ 23,611
Total 4300	128,645	74,658	49,454	6,359	6,105	265,221
Total 4400	-	-	-	-	-	-
Total 4500	785,655	1,639,668	1,242,841	226,704	29,774	3,924,642
Total 4600	43,424	114,643	239,662	39,923	-	437,652
Total 4700	<u>-</u>	<u>-</u>	<u>91,172</u>	<u>-</u>	<u>-</u>	<u>91,172</u>
Total 4000 Series	\$ <u>960,391</u>	\$ <u>1,838,141</u>	\$ <u>1,631,909</u>	\$ <u>274,978</u>	\$ <u>36,879</u>	\$ <u>4,742,298</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 271	\$ 254	\$ 4,805	\$ 117,644	\$ 2,160	\$ 125,134
Total 5100	600,036	185,785	235,411	1,531,968	72,345	2,625,545
Total 5200	139,291	90,361	381,028	80,067	148,016	838,763
Total 5300	67,859	61,705	139,019	11,805	89,100	369,488
Total 5400	517,256	466,880	1,247,039	262,304	80,127	2,573,606
Total 5500	753,179	661,191	2,499,226	118,901	9,905	4,042,402
Total 5600	778,675	477,479	1,280,083	2,832,564	40,509	5,409,310
Total 5700	166,998	79,848	70,103	490,495	187,155	994,599
Total 5800	<u>2,642,352</u>	<u>4,180,189</u>	<u>7,024,758</u>	<u>1,150,334</u>	<u>28,934,171</u>	<u>43,931,804</u>
Total 5000 Series	\$ <u>5,665,917</u>	\$ <u>6,203,692</u>	\$ <u>12,881,472</u>	\$ <u>6,596,082</u>	\$ <u>29,563,488</u>	\$ <u>60,910,651</u>

**Riverside Community College District
2021-2021 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Capital Outlay</u>						
Total 6100	\$ 500	\$ 107,221	\$ 377,837	\$ -	\$ -	\$ 485,558
Total 6200	-	233,071	188,039	76,525	-	497,635
Total 6300	40,790	-	-	-	-	40,790
Total 6400	<u>127,490</u>	<u>50,853</u>	<u>3,566,421</u>	<u>239,233</u>	<u>96,187</u>	<u>4,080,184</u>
Total 6000 Series	<u>\$ 168,780</u>	<u>\$ 391,145</u>	<u>\$ 4,132,297</u>	<u>\$ 315,758</u>	<u>\$ 96,187</u>	<u>\$ 5,104,167</u>
<u>Interfund Transfers</u>						
Total 7390	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Other Student Aid</u>						
Total 7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total 7600	<u>13,353</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>13,953</u>
Total 7000 Series	<u>\$ 13,353</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,953</u>
<u>Intrafund Transfers</u>						
Total 8999 Series	<u>\$ 183,976</u>	<u>\$ (138,209)</u>	<u>\$ 1,991,998</u>	<u>\$ 87,056</u>	<u>\$ -</u>	<u>\$ 2,124,821</u>
Resource 1000 Expenditures	<u>\$ 49,995,270</u>	<u>\$ 48,235,995</u>	<u>\$ 123,015,430</u>	<u>\$ 29,812,281</u>	<u>\$ 36,635,147</u>	<u>\$ 287,694,123</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 1,711,630
Local Income	\$ 1,903,678	
Interfund Transfer From Resource 1190	<u>1,152,421</u>	
Total Income		<u>3,056,099</u>
Total Available Funds (TAF)		<u>\$ 4,767,729</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 2,054,126
3000	Employee Benefits	941,867
4000	Books and Supplies	42,109
5000	Services and Operating Expenses	626,802
6000	Capital Outlay	<u>344,465</u>
	Total Expenditures	4,009,369
7900	Contingency / Reserves	<u>758,360</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 4,767,729</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 3,426,203	\$ 2,295,668	\$ 81,572	\$ 1,903,378
8850 Rents & Leases	<u>3,697</u>	<u>636</u>	<u>-</u>	<u>300</u>
Total 1.0	<u>3,429,899</u>	<u>2,296,304</u>	<u>81,572</u>	<u>1,903,678</u>
2.0 Incoming Transfer				
8980 Incoming Transfers	-	-	5,924,459	1,105,721
8999 From Resource 1000	<u>46,736</u>	<u>1,676,683</u>	<u>(1,638,476)</u>	<u>46,700</u>
Total 2.0	<u>46,736</u>	<u>1,676,683</u>	<u>4,285,983</u>	<u>1,152,421</u>
3.0 Beginning Fund Balance July 1	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>	<u>1,711,630</u>
Total 3.0	<u>(463,139)</u>	<u>(489,276)</u>	<u>-</u>	<u>1,711,630</u>
Total Available Funds	<u>\$ 3,013,496</u>	<u>\$ 3,483,710</u>	<u>\$ 4,367,555</u>	<u>\$ 4,767,729</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 178,815	\$ 284,966	\$ 203,200	\$ 308,074
2118	Full-Time Administrator	80,546	87,412	86,418	99,002
2119	Full-Time Classified	821,392	951,400	817,213	1,000,649
2129	Permanent Part-Time	351,366	279,207	200,883	350,745
	Total 2100	1,432,119	1,602,986	1,307,714	1,758,470
2339	Part-Time Hourly as Needed	38,108	20,726	-	17,400
2349	Classified Overtime	237,478	221,859	153,870	183,651
2369	Interfund Transfer From Resource 11	15,860	19,606	-	94,605
	Total 2300	291,446	262,190	153,870	295,656
	Total 2000 Series	1,723,565	1,865,176	1,461,584	2,054,126
<u>Employee Benefits</u>					
3220	PERS - Classified	233,887	281,471	245,501	372,099
	Total 3200	233,887	281,471	245,501	372,099
3320	OASDHI - Classified	95,553	104,777	83,954	117,896
3325	Medicare - Classified	24,984	26,899	21,043	29,785
	Total 3300	120,537	131,677	104,997	147,681
3420	H&W Classified	313,691	341,292	312,838	374,842
3460	OPEB Classified	3,461	3,717	2,930	4,108
	Total 3400	317,152	345,010	315,768	378,950
3520	SUI - Classified	809	882	745	10,271
	Total 3500	809	882	745	10,271
3620	WC - Classified	24,749	28,618	22,371	32,866
	Total 3600	24,749	28,618	22,371	32,866
3920	Other - Classified	(250)	662	(325)	-
	Total 3900	(250)	662	(325)	-
	Total 3000 Series	696,884	788,319	689,057	941,867
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	80	-	-	-
	Total 4300	80	-	-	-
4555	Copying & Printing	958	110	154	500
4575	Software < \$200	327	140	-	200
4590	Office & Other Supplies	20,781	8,340	16,139	16,809
	Total 4500	22,066	8,590	16,293	17,509
4644	Repair Supplies	641	234	159	1,500

**Riverside Community College District
2021-2022 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
4690	Transportation Supplies	17,255	21,232	17,858	23,100
	Total 4600	17,896	21,466	18,017	24,600
	Total 4000 Series	40,041	30,056	34,310	42,109
<u>Services and Operating Expenditures</u>					
5045	Postage	19	41	70	50
	Total 5000	19	41	70	50
5110	Consulting Services	-	-	750	750
	Total 5100	-	-	750	750
5220	Conferences	2,132	213	2,039	1,500
	Total 5200	2,132	213	2,039	1,500
5310	Memberships	200	-	658	300
	Total 5300	200	-	658	300
5421	GL and Property Expense	27,577	29,843	24,116	33,893
	Total 5400	27,577	29,843	24,116	33,893
5520	Electricity	115,200	115,200	115,660	115,200
5540	Telephone	5,199	6,350	6,308	6,400
5541	Cellular Telephone	11,460	8,397	6,892	15,000
5550	Laundry & Cleaning	806	1,007	1,725	1,500
	Total 5500	132,665	130,953	130,585	138,100
5630	Rents and Leases	407	1,706	621	650
5644	Repairs	23,534	7,685	16,909	20,350
5649	Computer Software Maintenance/Lic	14,911	13,611	20,748	20,402
5650	Transportation Contracts	416,949	252,332	54,987	-
5691	Governmental Fees	-	1	20	20
	Total 5600	455,799	275,333	93,284	41,422
5730	Legal	(505)	1,245	315	1,500
5790	Other Legal Expense	7,415	7,761	10,920	20,358
	Total 5700	6,910	9,006	11,235	21,858
5855	Pre-employment Testing	600	(600)	-	375
5890	Outside Services and Operating Costs	283,585	214,465	173,488	383,554
5892	Bank Charges	28,044	19,886	2,049	5,000
	Total 5800	312,229	233,752	175,536	388,929
	Total 5000 Series	937,531	679,142	438,273	626,802

Capital Outlay

Site and Site Improvements

**Riverside Community College District
2021-2022 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
6126	Construction Contract	73,088	104,064	24,900	166,496
6127	Fixtures and Fixed Equipment	30,596	7,930	-	38,347
	Total 6100	103,685	111,994	24,900	204,843
Equipment					
6481	Equipment Add'l \$200 to \$4,999	(316)	8,515	7,642	18,622
6482	Equipment Add'l > \$5,000	-	-	-	120,000
6485	Comp Equip Add'l \$200 to \$4,999	1,382	508	159	1,000
	Total 6400	1,066	9,024	7,801	139,622
	Total 6000 Series	104,751	121,018	32,701	344,465
	Total Expenditures	3,502,773	3,483,710	2,655,925	4,009,369
Contingency/Fund Balance					
7925	Restricted	(489,276)	-	1,711,630	758,360
	Total 7900	(489,276)	-	1,711,630	758,360
	Total 7000 Series	(489,276)	-	1,711,630	758,360
Total Resource 1050					
Expenditures/Contingency/Fund Balance		\$ 3,013,496	\$ 3,483,710	\$ 4,367,555	\$ 4,767,729

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 2,499,837
Local Income	<u>\$ 1,566,800</u>	
Total Income		<u>1,566,800</u>
Total Available Funds (TAF)		<u>\$ 4,066,637</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 599,631
2000	Classified Salaries	1,021,636
3000	Employee Benefits	678,601
4000	Books and Supplies	94,153
5000	Services and Operating Expenses	339,707
6000	Capital Outlay	<u>24,500</u>
	Total Expenditures	2,757,881
7900	Contingency / Reserves	<u>1,308,756</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 4,066,637</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 State Income				
8627 Other State Programs	\$ 38,563	\$ 29,700	\$ 217	\$ -
8629 Other Categorical Apportionments	-	5,433	-	-
8652 SM & Special Repair Prgm	37,472.88	62,510.23	49,612.96	-
Total 1.0	<u>76,036</u>	<u>97,644</u>	<u>49,830</u>	<u>-</u>
2.0 Local Income				
8860 Interest	70,784	61,959	15,201	17,500
8861 Fair Market Value of Investments	-	-	721	-
8876 Health Fees	1,626,139	1,655,461	1,551,510	1,516,800
8890 Lab Tests / Rx	159,196	47,592	12,979	32,500
Total 2.0	<u>1,856,119</u>	<u>1,765,012</u>	<u>1,580,411</u>	<u>1,566,800</u>
3.0 Incoming Transfer				
8980 Incoming Transfers	-	-	286,294.00	-
Total 3.0	<u>-</u>	<u>-</u>	<u>286,294.00</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>2,228,661</u>	<u>2,274,381</u>	<u>2,174,007</u>	<u>2,499,837</u>
Total Available Funds	<u>\$ 4,160,816</u>	<u>\$ 4,137,036</u>	<u>\$ 4,090,542</u>	<u>\$ 4,066,637</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 498,290	\$ 515,602	\$ 455,616	\$ 561,405
	Total 1200	498,290	515,602	455,616	561,405
1439	Part-Time Non-Instructional	-	-	-	38,226
	Total 1400	-	-	-	38,226
	Total 1000 Series	498,290	515,602	455,616	599,631
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	99,001	111,690	114,941	321,292
2118	Full-Time Classified Administrator	-	-	-	17,958
2119	Full-Time Classified	98,540	105,741	7,983	62,328
2129	Permanent Part-Time	208,410	254,645	310,825	411,440
2139/2339	Part-Time Hourly as Needed	191,403	141,828	134,579	192,000
2169/2369	Substitutes	-	1,760	-	-
	Total 2100	597,354	615,665	568,327	1,005,018
2331	Student Help Non-Instructional	14,623	31,136	-	16,000
2349	Overtime	425	1,594	214	618
	Total 2300	15,048	32,730	214	16,618
	Total 2000 Series	612,402	648,395	568,541	1,021,636
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	81,016	85,342	70,400	100,326
3170	STRS - On Behalf - Acad Non-Teaching	37,473	62,510	49,613	-
	Total 3100	118,489	147,851.96	120,013	100,326
3220	PERS - Classified	69,495	92,874	91,360	186,262
	Total 3200	69,495	92,874	91,360	186,262
3320	OASDHI - Classified	25,349	29,248	26,296	50,446
3325	Medicare - Classified	8,927	9,224	8,105	14,582
3335	Medicare - Academic Non-Teaching	7,205	7,466	6,453	8,695
	Total 3300	41,480	45,938	40,853	73,723
3420	H&W - Classified	67,955	87,766	73,095	168,914
3430	H&W - Academic Non-Teaching	117,024	123,098	102,333	111,745
3460	OPEB Classified	1,221	1,296	1,122	2,043
3470	OPEB - Academic Non Teaching	995	1,031	891	1,199
	Total 3400	187,195	213,192	177,442	283,901
3520	SUI - Classified	284	293	347	5,103
3530	SUI - Academic Non-Teaching	233	244	266	2,998
	Total 3500	517	537	613	8,101
3620	WC - Classified	9,218	10,367	8,974	16,347

**Riverside Community College District
2021-2022 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
3630	WC - Academic Non-Teaching	7,465	8,248	7,128	9,594
	Total 3600	16,683	18,615	16,102	25,941
3920	Other - Classified	206	43	619	-
3930	Other - Academic Non-Teaching	43	3	335	-
	Total 3900	249	46	954	-
	Total 3000 Series	434,108	519,053	447,336	678,254
<u>Books and Supplies</u>					
4330	Periodicals/Magazines	3,000	-	7,500	15,000
	Total 4300	3,000	-	7,500	15,000
4540	Health Supplies	57,679	45,757	(120)	55,000
4555	Copying and Printing	2,114	1,187	6	3,023
4590	Office & Other Supplies	27,652	12,770	2,659	17,030
	Total 4500	87,446	59,714	2,545	75,053
4710	Food	3,481	64	-	4,100
	Total 4700	3,481	64	-	4,100
	Total 4000 Series	93,927	59,777	10,045	94,153
<u>Services and Operating Expenses</u>					
5045	Postage	72	16	49	275
	Total 5000	72	16	49	275
5120	Lecturers	-	-	-	5,000
5130	Doctors/Nurses	19,552	17,508	10,000	68,272
5198	Professional Services	48,643	4,515	11,529	54,201
	Total 5100	68,194	22,023	21,529	127,473
5210	Mileage	116	147	-	700
5220	Conferences	1,416	1,381	3,000	10,500
	Total 5200	1,532	1,528	3,000	11,200
5310	Memberships	500	832	5,324	5,550
	Total 5300	500	832	5,324	5,550
5421	GL and Property Expense	26,756	18,624	16,899	24,940
5440	Student Insurance	49,180	42,454	42,454	47,336
	Total 5400	75,937	61,078	59,352	72,276
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	3,096	5,015	7,143	7,413
5550	Laundry and Cleaning	74	85	-	-

**Riverside Community College District
2021-2022 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5570	Waste Disposal	-	-	-	1,700
	Total 5500	5,870	7,800	9,843	11,813
5644	Repairs/Repair Supplies	158	165	-	900
5649	Computer Software Maintenance/Lic	18,028	19,146	20,854	29,200
	Total 5600	18,186	19,311	20,854	30,100
5740	Advertising	302	-	-	-
5790	Other Legal Expense	7,332	7,574	7,913	13,320
	Total 5700	7,332	7,574	7,913	13,320
5850	Fingerprints	100	-	-	200
5890	Outside Services and Operating Costs	37,444	40,744	(34,614)	43,500
5892	Bank Charges	22,255	18,283	14,653	24,000
	Total 5800	59,799	59,027	(19,960)	67,700
	Total 5000 Series	237,421	179,190	107,904	339,707
<u>Capital Outlay</u>					
Buildings					
6226	Remodel Projects	7,800	19,300	-	2,000
	Total 6200	7,800	19,300	-	2,000
Equipment					
6481	Equipment Add'l \$200 to \$4,999	2,211	6,611	1,263	5,000
6482	Equipment Add'l > \$5,000	-	13,974	-	13,975
6485	Comp Equip Add'l \$200 to \$4,999	(26)	1,127	-	3,525
	Total 6400	2,185	21,713	1,263	22,500
	Total 6000 Series	9,985	41,013	1,263	24,500
	Total Expenditures	1,886,132	1,963,030	1,590,705	2,757,881
<u>Contingency/Fund Balance</u>					
7924	Restricted	2,274,381	2,174,007	2,499,837	1,308,756
	Total 7900	2,274,381	2,174,007	2,499,837	1,308,756
	Total 7000 Series	2,274,381	2,174,007	2,499,837	1,308,756
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 4,160,513	\$ 4,137,036	\$ 4,090,542	\$ 4,066,637

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 228,814
Local Income	\$ 176,000	
Intrafund Transfer From Resource 1110	<u>275,000</u>	
Total Income		<u>451,000</u>
Total Available Funds (TAF)		<u>\$ 679,814</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 55,014
3000	Employee Benefits	31,606
4000	Books and Supplies	3,000
5000	Services and Operating Expenses	<u>136,380</u>
	Total Expenditures	226,000
7900	Contingency / Reserves / (Deficit)	<u>453,814</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ 679,814</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 State Income				
8690 Other State Revenue	\$ 2,136	\$ -	\$ -	\$ -
Total 1.0	<u>2,136</u>	<u>-</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8820 Donations	64,000	66,216	-	60,000
8848 Box Office Receipts	158,859	96,878	155	101,000
8890 Other Local Income	43,995	28,566	-	15,000
Total 2.0	<u>266,854</u>	<u>191,659</u>	<u>155</u>	<u>176,000</u>
3.0 Incoming Transfer				
8980 Incoming Transfers	-	-	669,391	-
8999 From Resource 1000	-	-	(363,230)	-
8999 From Resource 1110	275,000	638,230	-	275,000
Total 3.0	<u>275,000</u>	<u>638,230</u>	<u>306,161</u>	<u>275,000</u>
4.0 Beginning Balance July 1				
	(500,337)	(440,212)	-	228,814
Total 4.0	<u>(500,337)</u>	<u>(440,212)</u>	<u>-</u>	<u>228,814</u>
Total Available Funds	<u>\$ 43,653</u>	<u>\$ 389,678</u>	<u>\$ 306,316</u>	<u>\$ 679,814</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2119	Classified Full Time	\$ 98,094	\$ 86,143	\$ 48,635	\$ 51,514
2139/2339	Classified Hourly	3,985	3,516	-	-
	Total 2100	102,079	89,659	48,635	51,514
2331	Student Help Non-Instructional	4,434	-	-	3,500
2349	Classified Overtime	7,158	(3,188)	(909)	-
	Total 2300	11,592	(3,188)	(909)	3,500
	Total 2000 Series	113,671	86,471	47,726	55,014
<u>Employee Benefits</u>					
3170	STRS On Behalf - Acad Non-Teach	2,136	-	-	-
	Total 3100	2,136	-	-	-
3220	PERS Classified Employee	17,746	13,880	9,830	11,802
	Total 3200	17,746	13,880	9,830	11,802
3320	OASDHI Classified Employee	6,605	4,536	2,915	3,194
3325	Medicare Classified Employee	1,604	1,381	682	747
	Total 3300	8,210	5,917	3,597	3,941
3420	H&W Classified Employee	31,739	24,504	14,442	14,615
3460	OPEB. Classified Employee	232	191	95	110
	Total 3400	31,971	24,695	14,537	14,725
3520	SUI Classified Employee	52	44	24	258
	Total 3500	52	44	24	258
3620	Work Comp Classified Employee	1,743	1,521	760	880
	Total 3600	1,743	1,521	760	880
3920	Other Benefits Classified Employee	(114)	(879)	23	-
	Total 3900	(114)	(879)	23	-
	Total 3000 Series	61,743	45,177	28,770	31,606
<u>Books and Supplies</u>					
4555	Copying and Printing	3,533	6,091	-	2,800
4580	Theater Supplies	1,354	187	-	200
	Total 4500	4,887	6,278	-	3,000
	Total 4000 Series	4,887	6,278	-	3,000
<u>Services and Operating Expenses</u>					
5045	Postage	1,451	125	229	100
	Total 5000	1,451	125	229	100

**Riverside Community College District
2021-2022 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals	Actuals	Actuals	Proposal
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
5198	Professional Services	206,875	173,983	-	88,297
	Total 5100	206,875	173,983	-	88,297
5219	Other Travel Expense	2,654	(12)	-	-
	Total 5200	2,654	(12)	-	-
5421	GL & Property Expenses	1,819	1,384	787	809
	Total 5400	1,819	1,384	787	809
5520	Electricity	700	700	-	700
	Total 5500	700	700	-	700
5630	Rents & Leases	73,023	52,782	-	34,374
5632	Scenic Rentals	500	11,100	-	3,800
5633	Costume Rentals	15,075	4,140	-	2,000
5650	Transportation Contracts	(374)	3,800	-	2,500
	Total 5600	88,223	71,822	-	42,674
5740	Advertising	-	2,490	-	2,500
	Total 5700	-	2,490	-	2,500
5892	Bank Card Charges	1,798	1,260	(10)	1,300
	Total 5800	1,798	1,260	(10)	1,300
	Total 5000 Series	303,519	251,752	1,006	136,380
	Total Expenditures	483,819	389,678	77,502	226,000
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(440,212)	-	228,814	453,814
	Total 7900	(440,212)	-	228,814	453,814
	Total 7000 Series	(440,212)	-	228,814	453,814
Total Resource 1090					
Expenditures/Contingency/Fund Balance		\$ 43,607	\$ 389,678	\$ 306,316	\$ 679,814

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 1,028,956
Local Income	<u>814,516</u>
Total Available Funds (TAF)	<u>\$ 1,843,472</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,600
7390	Interfund Transfer to Resources 3200 and 3300	170,000
8999	Intrafund Transfer to Resource 1000	<u>1,620,655</u>
	Total Expenditures	1,834,255
7900	* Contingency / Reserves	<u>9,217</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 1,843,472</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 1,118,977	\$ 805,638	\$ 495,383	\$ 811,766
8860 Interest	5,904	6,128	3,900	2,750
8861 Fair Market Value of Investments	-	-	165	-
Total 1.0	<u>1,124,882</u>	<u>811,765</u>	<u>499,447</u>	<u>814,516</u>
2.0 Interfund Transfer				
8980 From Resource 1190	-	-	625,434	-
Total 2.0	<u>-</u>	<u>-</u>	<u>625,434</u>	<u>-</u>
2.0 Beginning Balance July 1	693,488	599,052	394,985	1,028,956
Total 2.0	<u>693,488</u>	<u>599,052</u>	<u>394,985</u>	<u>1,028,956</u>
Total Available Funds	<u>\$ 1,818,370</u>	<u>\$ 1,410,818</u>	<u>\$ 1,519,867</u>	<u>\$ 1,843,472</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Services and Operating Expenses</u>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,600	43,600	43,600	43,600
<u>Interfund Transfer</u>					
7390	To Resource 3200	105,045	95,000	95,000	95,000
7390	To Resource 3300	75,000	75,000	75,000	75,000
	Total 7300	180,045	170,000	170,000	170,000
<u>Intrafund Transfer</u>					
8999	To Resource 1000	720,673	527,232	277,311	1,345,655
8999	To Resource 1090	275,000	275,000	-	275,000
	Total 8999	995,673	802,232	277,311	1,620,655
	Total Expenditures	1,219,318	1,015,832	490,911	1,834,255
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	599,052	394,985	1,028,956	9,217
	Total 7900	599,052	394,985	1,028,956	9,217
	Total 7000 Series	779,097	564,985	1,198,956	179,217
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,818,370	\$ 1,410,818	\$ 1,519,867	\$ 1,843,472

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 880
Local Income	\$ 25,400	
Intrafund Transfer From Resource 1000	<u>451,000</u>	
Total Income		<u>476,400</u>
Total Available Funds (TAF)		<u>\$ 477,280</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 200,499
2000	Classified Salaries	53,300
3000	Employee Benefits	123,565
4000	Books and Supplies	340
5000	Services and Operating Expenses	57,338
6000	Capital Outlay	<u>40,120</u>
	Total Expenditures	475,162
7900	Contingency / Reserves	<u>2,118</u>
	Total Resource 1120 Including Contingency / Reserves	<u>\$ 477,280</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8820 Contributions	\$ 90	\$ 85	\$ -	\$ -
8860 Interest	1,405	2,256	449	400
8861 Fair Market Value of Investments	-	-	23	-
8890 City of Riverside	25,000	25,000	25,000	25,000
Total 1.0	<u>26,495</u>	<u>27,341</u>	<u>25,472</u>	<u>25,400</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	82,463	48,100	229,500	451,000
Total 2.0	<u>82,463</u>	<u>48,100</u>	<u>229,500</u>	<u>451,000</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>2,397</u>	<u>2,500</u>	<u>3,933</u>	<u>880</u>
Total Available Funds	<u><u>\$ 111,355</u></u>	<u><u>\$ 77,940</u></u>	<u><u>\$ 258,905</u></u>	<u><u>\$ 477,280</u></u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ -	\$ -	\$ 55,572	\$ 140,499
	Total 1200	-	-	55,572	140,499
1439	Part-Time Non-Instructional	14,272	34,579	66,636	60,000
	Total 1400	14,272	34,579	66,636	60,000
	Total 1000 Series	14,272	34,579	122,208	200,499
<u>Classified Salaries</u>					
2118	Full-Time Administrator	33,704	-	-	-
2119	Classified Full Time	-	-	-	51,300
	Total 2100	33,704	-	-	51,300
2331	Student Help Non-Instructional	1,498	-	-	2,000
2339	Short Term Non CL Non-Instructional	1,134	1,400	1,120	-
	TOTAL 2300	2,632	1,400	1,120	2,000
	Total 2000 Series	36,336	1,400	1,120	53,300
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	-	-	8,656	33,924
	Total 3100	-	-	8,656	33,924
3220	PERS - Classified	4,879	-	-	11,753
	Total 3200	4,879	-	-	11,753
3320	OASDHI Classified Employee	2,086	-	-	3,181
3325	Medicare Classified Employee	504	20	16	744
3335	Medicare - Academic Non-Teaching	207	501	1,743	2,907
	Total 3300	2,798	522	1,760	6,832
3420	H&W - Classified	3,990	-	-	32,614
3430	H&W - Academic Non-Teaching	-	-	18,087	32,614
3460	OPEB, Classified Employee	73	3	2	107
3470	OPEB - Academic Non Teaching	29	69	240	401
	Total 3400	4,091	72	18,330	65,736
3520	SUI Classified Employee	15	1	2	257
3530	SUI - Academic Non-Teaching	7	14	64	1,002
	Total 3500	22	15	66	1,259
3620	Work Comp - Academic Non-Teaching	473	22	18	853
3630	Work Comp Non-tching Academic	228	553	1,924	3,208
	Total 3600	702	576	1,942	4,061
3930	Other - Academic Non-Teaching	-	-	65	-

**Riverside Community College District
2021-2022 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total 3900	-	-	65	-
	Total 3000 Series	12,492	1,184	30,819	123,565
<u>Books and Supplies</u>					
4230	Reference Books	-	-	-	100
	Total 4200	-	-	-	100
4555	Copying and Printing	212	-	-	200
4590	Office/Other Supplies	34	-	-	40
	Total 4500	246	-	-	240
	Total 4000 Series	246	-	-	340
<u>Services and Operating Expenses</u>					
5198	Professional Services	(2,388)	-	-	3,400
	Total 5100	(2,388)	-	-	3,400
5310	Memberships	165	-	-	200
	Total 5300	165	-	-	200
5421	GL & Property Expenses	810	576	2,035	4,188
	Total 5400	810	576	2,035	4,188
5510	Natural Gas	475	900	792	500
5520	Electricity	38,219	26,491	30,620	38,000
5530	Water	1,520	1,291	1,685	1,500
	Total 5500	40,214	28,683	33,097	40,000
5644	Repairs	5,977	6,866	5,126	8,500
	Total 5600	5,977	6,866	5,126	8,500
5890	Other Services	731	720	-	1,050
	Total 5800	731	720	-	1,050
	Total 5000 Series	45,510	36,844	40,258	57,338
<u>Capital Outlay</u>					
Buildings					
6226	Remodel	-	-	59,650	35,000
6229	Other	-	-	252	-
	Total 6200	-	-	59,902	35,000
Equipment					
6481	Equip Add'l < \$5000	-	-	-	5,120
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	3,718	-
	Total 6400	-	-	3,718	5,120
	Total 6000 Series	-	-	63,620	40,120

**Riverside Community College District
2021-2022 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total Expenditures	<u>108,855</u>	<u>74,007</u>	<u>258,025</u>	<u>475,162</u>
	<u>Contingency/Fund Balance</u>				
7920	Restricted	<u>2,500</u>	<u>3,933</u>	<u>880</u>	<u>2,118</u>
	Total 7900	<u>2,500</u>	<u>3,933</u>	<u>880</u>	<u>2,118</u>
	Total 7000 Series	<u>2,500</u>	<u>3,933</u>	<u>880</u>	<u>2,118</u>
Total Resource 1120					
Expenditures/Contingency/Fund Balance		<u>\$ 111,355</u>	<u>\$ 77,940</u>	<u>\$ 258,905</u>	<u>\$ 477,280</u>

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ -
Local Income	\$ 165,000	
Intrafund Transfer From Resource 1000	<u>223,000</u>	
Total Income		<u>388,000</u>
Total Available Income (TAF)		<u>\$ 388,000</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 129,778
3000	Employee Benefits	75,259
4000	Books and Supplies	25,200
5000	Services and Operating Expenses	<u>149,241</u>
	Total Expenditures	379,478
7900	* Contingency / Reserves	<u>8,522</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 388,000</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8831 City of Rvrsd Human Resrc SPP 484	\$ 4,050	\$ -	\$ -	\$ -
8831 El Camino CCD SPP 423	18,993	-	-	-
8831 ETP - Core SPP 401	14,456	279,826	7,258	55,000
8831 ETP - Core SPP 427	216,205	539	(270)	-
8831 ETP - Core SPP 463	(39,905)	-	-	-
8831 ETP - Core SPP 469	-	(14,912)	-	-
8831 Open Enrollment Workshops SPP 434	-	2,100	-	-
8831 County of Riverside - SPP 419	-	-	10,000	-
8831 Superior Courts of CA SPP 430	9,900	1,500	-	10,000
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8890 Other Local Revenue	7,637	-	-	-
Total 1.0	<u>231,336</u>	<u>269,053</u>	<u>16,988</u>	<u>165,000</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	-	562,714	1,302	223,000
Total 2.0	<u>-</u>	<u>562,714</u>	<u>1,302</u>	<u>223,000</u>
3.0 Beginning Fund Balance July 1	(155,919)	(364,813)	-	-
Total 3.0	<u>(155,919)</u>	<u>(364,813)</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 75,417</u>	<u>\$ 466,954</u>	<u>\$ 18,290</u>	<u>\$ 388,000</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Academic Salaries</u>					
1490	Academic Special Project	\$ -	\$ -	\$ 5,058	\$ -
	Total 1400	-	-	5,058	-
	Total 1000 Series	-	-	5,058	-
<u>Classified Salaries</u>					
2118	Full Time Administrator	112,796	140,838	3,240	129,778
2119	Full Time Regular	66,611	73,409	-	-
	Total 2100	179,407	214,247	3,240	129,778
2339	Classified Hourly	1,806	-	-	-
	Total 2300	1,806	-	-	-
	Total 2000 Series	181,213	214,247	3,240	129,778
<u>Employee Benefits</u>					
3130	STRS - Academic Non-Teaching	-	-	837	-
	Total 3100	-	-	837	-
3220	PERS Classified	32,680	37,918	675	29,732
	Total 3200	32,680	37,918	675	29,732
3320	OASDHI Classified	11,651	13,714	204	8,046
3325	Medicare Classified	2,751	3,207	48	1,882
3335	Medicare - Academic Non-Teaching	-	-	73	-
	Total 3300	14,402	16,922	325	9,928
3420	H&W Classified	46,416	46,290	272	32,614
3460	OPEB Classified	366	442	7	260
3470	OPEB - Academic Non Teaching	-	-	10	-
	Total 3400	46,781	46,732	288	32,874
3520	SUI Classified	86	106	2	649
3530	SUI - Academic Non-Teaching	-	-	14	-
	Total 3500	86	106	16	649
3620	Work Comp Classified	2,740	3,539	53	2,076
3630	WC - Academic Non-Teaching	-	-	81	-
	Total 3600	2,740	3,539	134	2,076

**Riverside Community College District
2021-2022 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
3920	Other - Classified	(147)	(660)	(6)	-
	Total 3900	(147)	(660)	(6)	-
	Total 3000 Series	96,542	104,557	2,269	75,259
<u>Books and Supplies</u>					
4555	Copying and Printing	13	-	-	-
4590	Other Supplies	1,596	502	-	200
4599	Cont Ed Instr Suppl	1,898	696	-	25,000
	Total 4500	3,507	1,198	-	25,200
4710	Food	140	-	-	-
	Total 4700	140	-	-	-
	Total 4000 Series	3,647	1,198	-	25,200
<u>Services and Operating Expenses</u>					
5045	Postage	14	-	-	10
	Total 5000	14	-	-	10
5197	Grant/Contract Sub Agreement	80,284	118,884	-	29,000
	Total 5100	80,284	118,884	-	29,000
5210	Mileage	2,390	1,173	-	100
5211	Meeting Expense	26	-	-	-
5220	Conference Attendance	1,261	511	-	-
	Total 5200	3,677	1,684	-	100
5421	GL & Property Expenses	2,899	3,428	137	2,141
	Total 5400	2,899	3,428	137	2,141
5541	Cellular Telephone	1,469	821	937	1,600
	Total 5500	1,469	821	937	1,600
5649	Computer Software Maintenance/Lic	-	-	-	18,000
	Total 5600	-	-	-	18,000
5790	Licenses, Permits, and Other Fees	250	-	-	-
	Total 5700	250	-	-	-

**Riverside Community College District
2021-2022 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5890	Outside Services and Operating Costs	69,090	22,135	6,550	98,390
	Total 5800	69,090	22,135	6,550	98,390
	Total 5000 Series	157,682	146,952	7,624	149,241
 Capital Outlay					
6481	Equip Add'l \$200-4999	-	-	99	-
6485	Comp Equip Addt'l \$200 to \$4,999	1,145	-	-	-
	Total 6400	1,145	-	99	-
	Total 6000 Series	1,145	-	99	-
	 Total Expenditures	 440,229	 466,954	 18,290	 379,478
 Contingency/Fund Balance					
7910	Unrestricted	(364,813)	-	-	8,522
	Total 7900	(364,813)	-	-	8,522
 Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 75,417	\$ 466,954	\$ 18,290	\$ 388,000

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 8,024,397
Local Income	<u>3,149,158</u>
Total Available Income (TAF)	<u>\$ 11,173,555</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 1,162,210
6000	Capital Outlay	<u>9,452,668</u>
	Total Expenditures	10,614,878
7900	Contingency / Reserves	<u>558,677</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 11,173,555</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8860 Interest	\$ 267,663	\$ 246,472	\$ 69,506	\$ 98,158
8861 Fair Market Value of Investments	-	-	3,295	-
8890 Redevelopment Agency Pass-Thru	<u>2,707,293</u>	<u>2,846,891</u>	<u>3,368,793</u>	<u>3,051,000</u>
Total 1.0	<u>2,974,956</u>	<u>3,093,363</u>	<u>3,441,594</u>	<u>3,149,158</u>
2.0 Beginning Fund Balance July 1				
	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>	<u>8,024,397</u>
Total 2.0	<u>7,303,515</u>	<u>7,958,745</u>	<u>8,940,819</u>	<u>8,024,397</u>
Total Available Funds	<u>\$ 10,278,471</u>	<u>\$ 11,052,109</u>	<u>\$ 12,382,413</u>	<u>\$ 11,173,555</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Books and Supplies</u>					
4590	Office/Other Supplies	\$ 2,698	\$ -	\$ -	\$ -
	Total 4500	2,698	-	-	-
	Total 4000 Series	2,698	-	-	-
<u>Services and Operating Expenses</u>					
5110	Consultants	97,827	123,368	192,488	644,350
5198	Professional Services	498,754	78,953	220,747	234,558
	Total 5100	596,581	202,321	413,234	878,908
5540	Telephone	267,330	241,795	166,373	266,832
5541	Cellular Telephone	5,868	5,033	214	-
	Total 5500	273,198	246,828	166,587	266,832
5630	Rents and Leases	37,234	11,009	9,687	6,795
5644	Repairs	20,218	33,989	-	2,975
5649	Computer Software Maintenance/Lic	462,460	624,914	1,682	-
	Total 5600	519,912	669,913	11,369	9,770
5740	Advertising	2,124	261	587	-
	Total 5700	2,124	261	587	-
5810	Appraisals	-	-	-	6,700
5890	Other Services	10,184	700	-	-
	Total 5800	10,184	700	-	6,700
	Total 5000 Series	1,401,999	1,120,022	591,777	1,162,210
<u>Capital Outlay</u>					
<u>Buildings</u>					
6121	Advertising & Legal	-	1,253	-	-
6126	Construction Contract	54,148	25,024	-	-
6127	Fixtures & Fixed Equipment	-	-	-	72,447
6218	Inspection	1,275	-	-	-
6222	Engineering	5,850	-	-	-
6223	Architect's Fees	3,900	-	-	-
6224	Testing	1,040	-	-	-
6226	Remodel	46,390	83,392	-	-
6229	Other	3,177	-	-	-
	Total 6200	115,780	109,669	-	72,447
<u>Equipment</u>					
6481	Equip Add'l <\$5000	40,595	134,515	240,016	1,547,932
6482	Equip Add'l >\$5000	702,463	747,267	251,727	354,594
6485	Computer Equip Add'l <\$4999	21,693	-	-	-
6486	Computer Equip Add'l >5000	34,498	(183)	3,274,496	7,477,695

**Riverside Community College District
2021-2022 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total 6400	<u>799,249</u>	<u>881,599</u>	<u>3,766,239</u>	<u>9,380,221</u>
	Total 6000 Series	<u>915,028</u>	<u>991,267</u>	<u>3,766,239</u>	<u>9,452,668</u>
	Total Expenditures	<u>2,319,726</u>	<u>2,111,290</u>	<u>4,358,016</u>	<u>10,614,878</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>7,958,745</u>	<u>8,940,819</u>	<u>8,024,397</u>	<u>558,677</u>
	Total 7900	<u>7,958,745</u>	<u>8,940,819</u>	<u>8,024,397</u>	<u>558,677</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 10,278,471</u>	<u>\$ 11,052,109</u>	<u>\$ 12,382,413</u>	<u>\$ 11,173,555</u>

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 71,948,150		
State Income	98,557,218		
Local Income	2,877,767		
Intrafund Transfers	<u>2,749,776</u>		
Total Income			<u>176,132,911</u>
Total Available Funds (TAF)			<u>\$ 176,132,911</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 9,162,036
2000	Classified Salaries		17,865,704
3000	Employee Benefits		12,543,662
4000	Books and Supplies		9,505,482
5000	Services and Operating Expenses		104,568,936
6000	Capital Outlay		13,010,596
7390	Interfund Transfer to Resource 1050		1,105,721
7500	Scholarships		1,847,448
7600	Student Grants / Bus Passes		<u>6,523,326</u>
	Total Expenditures		176,132,911
7900	Contingency / Reserves		<u> -</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 176,132,911</u>

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

<u>Account Description</u>		<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Final Budget</u>	
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Proposal</u>	
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	
1.0 Federal Income						
8190	18	S-STEM Accelerating Chemistry Engagement & Success SPP 013	\$ -	\$ -	\$ 9,281	\$ 384,126
8120	41	Upward Bound TRIO - Patriot HS SPP 041	274,435	308,763	324,566	374,810
8120	42	Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	237,576	198,862	292,829	577,713
8190	52	GLS Campus Suicide Prevention Grant SPP 052	-	52,563	97,678	106,322
8190	57	Manufacturing Workforce SPP 057	-	-	-	40,000
8120	64	Student Support Services Project SPP 064	201,236	300,845	45,376	-
8120	65	Disabled Student Support Services Program SPP 065	273,238	257,600	54,322	-
8120	66	Veterans Student Support Services Project SPP 066	244,555	302,081	54,903	-
8120	70	Student Support Services Program SPP 070	-	-	195,822	327,954
8120	72	Disabled Student Support Services Program SPP 072	-	-	201,713	322,063
8120	73	Veterans Student Support Services Program SPP 073	-	-	188,191	335,585
8120	78	Norco Disabled Student Support Services Program SPP 078	-	-	192,761	331,015
8190	84	SoCal Cyber Cup SPP 084	-	-	4,916	-
8190	89	Americorps Student Ambassador Program SPP 089	4,419	-	-	-
8120	90	Norco Student Support Services Program SPP 090	-	-	212,441	337,769
8120	91	Norco Student Support Services STEM Program SPP 091	-	-	160,542	363,234
8190	97	Solano CC- Cascade SPP 097	-	-	27,451	-
8190	98	Foster and Kinship Care SPP 098	52,013	44,830	40,720	38,284
8120	103	Here to Career SPP 103	42,066	32,560	34,012	87,669
8120	119	Title V - HIS - BCTC - Corrections Scenario SPP 119	244,604	1,816,758	274,273	-
8190	123	HEERF III American Rescue Plan - MSI SPP 123	-	-	-	3,172,697
8190	130	COVID-19 Response Block Grant SPP 130	-	-	1,465,004	-
8190	131	SSS TRIO - Moreno Valley 15/20 SPP 131	335,034	253,365	22,711	-
8120	132	Title V - Accelerating Pathways SPP 132	521,210	582,096	105,864	-
8120	135	Upward Bound Corona HS SPP 135	323,218	241,947	270,304	415,230
8190	136	Solano Community College - CADENCE SPP 136	-	-	4,000	13,000
8190	142	Data Science Career Pathways in the Inland Empire SPP 142	-	-	-	68,899
8190	145	Procurement Assistance SPP 145	138,902	213,557	170,913	348,926
8190	147	Procurement Assistance SPP 147	164,526	170,286	177,378	171,548
8190	148	Talent Search Program Mo Val 21/26 SPP 148	-	-	-	277,375
8120	152	SSS Trio- Moreno Valley 20/25 SPP 152	-	-	146,135	377,641
8120	156	Title V Norco Campus 09/14 SPP 156	(358)	-	-	-
8190	175	Norco College Apprenticeship Program SPP 175	72,802	39,001	288,537	210,484
8190	179	HEERF III American Rescue Plan SPP 179	-	-	-	36,583,668
8190	183	Workability Grant SPP 183	255,256	126,628	233,991	290,060
8120	188	Upward Bound - Centennial H.S. 17/22 SPP 188	370,291	280,681	330,005	517,451
8120	203	Center of Excellence for Veteran Student Success SPP 203	-	-	3,537	285,278
8190	207	Workforce Accelerator Fund SPP 207	-	66,664	-	-
8190	209	California State Trade Export Program SPP 209	117,286	-	-	-
8190	223	Cares ACT SPP 223	-	614,016	8,404,200	-
8190	224	CARES ACT- MSI/ HIS SPP 224	-	1,403	1,168,178	-
8120	225	STEM Engineering Pathways SPP 225	1,585,857	1,625,597	798,654	610,233
8190	230	ECS Consortium Grant SPP 230	23,409	23,293	-	-
8190	234	Consortium for Early Learning Services SPP 234	-	-	5,000	-
8190	237	Agents of Change for a Healthier Tomorrow SPP 237	16,200	12,203	14,658	-
8190	239	Riverside Bridges to the Baccalaureate Program SPP 239	-	19,758	74,631	25,891
8190	240	Riverside Public Library- CARES SPP 240	-	-	10,000	-
8120	243	Upward Bound TRIO - MVC SPP 243	372,726	364,745	263,773	387,831
8190	250	Expanding Comm College Apprenticeships SPP 250	-	67,638	96,223	256,139
8190	260	Higher Education Emergency Relief Fund (HEERF) II - Inst'I SPP 260	-	-	18,242,374	15,233,169
8190	261	Higher Education Emergency Relief Fund (HEERF) II - MSI SPP 261	-	-	1,434,822	907,178

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

<u>Account Description</u>		<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Final Budget</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Proposal</u>
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
8190	271 National Center for Supply Chain Automation SPP 271	830,596	801,963	744,973	1,115,452
8120	272 Upward Bound - Norte Vista High School SPP 272	399,015	237,945	281,176	617,260
8120	273 Upward Bound Math and Science- MVUSD SPP 273	231,905	362,560	292,354	405,069
8190	274 State Homeland Security Program SPP 274	25,042	127,689	-	-
8120	276 Paces: Pathway to Access, Completion, Equity and Success SPP 276	-	383,418	453,567	807,632
8190	278 Curriculum Revision for ADN to BSN SPP 278	45,000	-	-	-
8190	291 College Connection II SPP 291	107,218	114,947	-	-
8120	297 SSS RISE - Norco 15/20 SPP 297	280,376	215,865	76,095	-
8150	300 FWS Off Campus SPP 300	213,634	149,419	11,436	126,563
8150	301 FWS Off Campus America Reads SPP 301	17,237	133	-	-
8150	302 FWS Off Campus America Counts SPP 302	22,097	22,443	-	-
8150	303 FWS Off Campus Literacy SPP 303	23,662	15,765	2,411	-
8150	304 FWS On Campus SPP 304	987,503	1,022,684	447,590	1,139,063
8150	305 FWS On Campus CalWORKs (25%) SPP 305	57,123	50,801	10,516	-
8150	307 FWS Off Campus Com Svc CalWORKs (75%) SPP 307	6,909	7,864	2,008	-
8120	315 Childcare Access Means Parents in School SPP 315	12,999	25,276	28,999	407,136
8190	320 GP-Impact: Geoscientist Development SPP 320	10,824	11,338	207	16,552
8190	322 NSF - Cyber Security SPP 322	-	-	29,824	270,150
8190	328 NSF Building Capacity SPP 328	408,360	95,302	371,585	399,933
8190	334 Trade Adj Assistance CC & Career Training SPP 334	88,797	-	-	-
8120	339 Student Support Services TRIO - Norco 15/20 SPP 339	310,381	206,870	74,975	-
8120	342 Talent Search Program Mo Val 16/21 SPP 342	327,943	350,664	235,503	73,888
8140	366 TANF 50% SPP 366	202,067	208,109	219,979	223,051
8170	370 VTEA SPP 370	1,117,159	1,192,774	1,341,500	1,577,902
8170	371 CTE Transitions SPP 371	104,004	121,308	-	-
8190	376 Flying with Swallows SPP 376	26,694	23,434	-	-
8170	377 VTEA Title IIA State Leadrshp SPP 377	219,996	219,304	219,996	100,004
8190	385 The Information Assurance Auditing Project SPP 385	34,829	-	-	-
8190	386 Bulletproof Vest Partnership SPP 386	2,017	-	-	1,153
8120	392 STEM Project- MVC SPP 392	1,257,520	2,064,417	1,346,475	775,566
8190	396 Six Legs Degree Pathway SPP 396	-	-	-	57,429
8190	399 Career Vision SPP 399	18,000	6,562	-	-
8160	730 Veterans Education SPP 730	1,997	-	2,217	55,105
Total 1.0		13,261,406	16,056,592	42,336,072	71,948,150
2.0 State Income					
8652	0 CALSTRS On-Behalf Payments	542,902	989,711	798,731	-
8627	13 EOPS Special Project Set-Aside- #C16-0042 SPP 013	184,749	666,478	48,728	-
8629	14 SSSP Special Project Set-Aside- #C16-0043	4,030,197	-	-	-
8627	15 EOPS Set -Aside Agreement -#C17-0042 SPP 015	145,236	46,106	-	-
8627	17 Classroom Technology SPP 017	-	-	-	1,000,000
8659	19 Alliance for Allied Health Professionals SPP 019	-	-	30,120	-
8659	20 Basic Skills ESL 20/21 SPP 020	-	-	-	1,381,311
8659	23 Basic Skills ESL 17/18 SPP 023	1,230,022	-	-	-
8659	24 Basic Skills ESL 18/19 SPP 024	122,323	1,283,812	5,296	-
8659	26 Basic Skills ESL 19/20 SPP 026	-	85,715	1,325,715	-
8659	27 Basic Skills ESL 21/22 SPP 027	-	-	-	1,411,430
8658	31 Proposition 39 Clean Energy Grant SPP 031	193,004	-	-	-
8659	32 Veterans Resource Center SPP 032	133,613	88,871	213,845	645,738
8659	35 Hunger Free Campus SPP 035	49,789	158,428	60,965	140,739
8627	36 GO-BIZ Grant SPP 036	32,297	63,742	-	-
8627	43 Back to School Healthy SPP 043	-	-	-	1,000,000
8629	44 Retention & Enrollment Outreach SPP 044	-	-	-	385,226

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

<u>Account Description</u>		<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Final Budget</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Proposal</u>
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
8659	45 Nextup (CAFYES) SPP 045	2,533,104	1,980,885	1,624,007	2,101,263
8629	49 Homeless and Housing Insecure Pilot Program SPP 049	-	13,456	109,698	1,976,846
8659	50 Veterans Program SPP 050	-	-	-	138,566
8659	51 California College Promise (AB 19) SPP 051	837,586	1,737,578	1,767,444	1,801,275
8659	53 Campus Safety and Sexual Assault SPP 053	7,608	16,368	28,683	12,278
8627	54 JFK Middle College HS Counseling SPP 054	22,519	-	-	-
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	386,889	35,068	-	-
8659	56 Enrollment Growth for ADN-RN 20/21 SPP 056	-	-	379,725	-
8659	59 Enrollment Growth for ADN-RN 21/22 SPP 059	-	259,438	120,287	379,725
8622	60 EOPS SPP 060	1,989,325	2,130,547	2,170,549	2,934,176
8629	61 CARE SPP 061	267,852	259,420	352,542	392,516
8659	67 SFAA - Capacity SPP 067	1,017,262	1,031,475	1,073,933	1,148,633
8659	69 SFAA - Base SPP 069	481,501	466,751	421,681	507,914
8659	74 Guided Pathways SPP 074	681,529	1,055,438	582,221	1,380,480
8629	75 Instr/Library Equip Block Grant SPP 075	151,958	199,699	75,655	343,267
8659	80 Student Success and Support Program SPP 080	6,400,924	6,540,980	5,495,197	7,335,465
8659	81 Student Equity SPP 081	3,027,398	3,732,012	3,897,531	5,363,634
8629	85 Staff Development - Classified SPP 085	-	-	-	119,725
8659	86 Staff Development Academic SPP 086	-	1,910	268	153
8659	87 Staff Development District-Wide SPP 087	457	-	-	-
8629	93 CalFresh Outreach SPP 093	-	-	-	66,428
8659	96 Solano CC- NASDAQ SPP 096	-	2,481	-	-
8659	98 Foster & Kinship Care Educ SPP 098	64,217	58,537	66,257	67,537
8659	102 Foster Parent Pre-Training SPP 102	212,459	198,544	163,801	33,000
8659	115 K-12 SWP One-Time Funds SPP 115	-	36,500	6,331	-
8659	116 K-12 Strong Workforce Program SPP 116	727	13,400,402	114,294	5,635,632
8659	118 Middle College High School - Norco SPP 118	-	59,281	40,719	-
8627	120 CCC Maker Implementation SPP 120	110,000	-	-	-
8659	121 Middle College HS (Norco) SPP 121	100,000	-	-	210,000
8659	122 K-12 Strong Workforce Program 19/20 SPP 122	-	-	12,920,821	5,603,337
8659	133 Comm Colleges Basic Skills & St Outcomes SPP 133	2,494,470	-	-	-
8659	138 GIG Economy SPP 138	15,000	-	-	-
8627	139 GO-BIZ 19/20 Grant SPP 139	-	80,546	59,818	187,238
8659	141 Financial Aid Technology SPP 141	155,000	228,431	195,816	172,489
8659	149 K-12 Strong Workforce Program FY 20/21 SPP 149	-	-	12,130,882	6,098,028
8659	150 Mental Health Support SPP 150	72,007	110,759	61,721	19,233
8659	155 Dreamer Resource Liaison Support SPP 155	-	-	43,268	419,364
8659	159 COVID-19 Response Block Grant SPP 159	-	-	-	1,798,311
8627	166 Innovation in Higher Ed. Planning SPP 166	322,313	379,205	304,151	916,757
8627	167 California Space Grant Consortium SPP 167	-	-	1,389	8,610
8659	170 Faculty/Staff Diversity SPP 170	37,551	24,537	19,557	106,142
8659	171 CAI- Short Order Cook Apprenticeship SPP 171	-	-	5,158	94,842
8659	172 Adult Ed Program Data Block Grant SPP 172	26,112	-	-	-
8659	174 California Apprenticeship Initiative SPP 174	173,855	63,092	162,412	-
8627	176 Growing Inland Achievement SPP 176	16,000	-	-	-
8621	180 DSP&S SPP 180	3,243,559	3,408,832	3,218,665	4,251,021
8629	182 Concurrent Enrollment Program SPP 182	-	-	-	174,334
8627	186 Veteran's Resource Center 19/20 SPP 186	-	-	408,193	591,807
8627	187 Workforce Development Program 19/20 SPP 187	-	-	-	500,000
8659	189 CFIS Reentry Program SPP 189	-	81,679	31,957	-
8627	190 Veteran's Resource Center SPP 190	268,322	129,950	1,395,468	126,347
8627	191 Early Childhood Education Center SPP 191	288	-	-	4,999,712

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

<u>Account Description</u>		<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Final Budget</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Proposal</u>
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
8627	192 New Workforce Development Center SPP 192	-	-	-	1,000,000
8659	193 Veterans Resource Center - Vision for Success SPP 193	3,392	70,087	26,521	-
8659	202 Sector Navigator: Global Trade & Logistics SPP 202	75,484	-	-	-
8627	204 California Youth Leadership Corps SPP 204	-	-	-	400,000
8659	206 K14 Pathways Technical Assistance Provider 20/21 SPP 206	-	-	-	1,395,000
8659	207 Workforce Accelerator Fund SPP 207	-	-	75,908	-
8959	212 Clean Mobility Voucher Pilot Program SPP 212	-	-	-	49,530
8627	233 QSSB Barriers to Bridges Prog Develop SPP 233	-	5,000	-	-
8627	234 Consortium for Early Learning Services SPP 234	-	-	5,000	-
8629	235 Student Health and Wellness SPP 235	594	906	1,500	-
8659	236 Mental Health Services SPP 236	98,980	119,130	103,151	-
8627	241 Active Minds Campaign SPP 241	-	-	500	-
8627	247 EEIC TSNE Uplift Project SPP 247	-	-	-	125,000
8627	249 Umoja Community Education Foundation SPP 249	584	95,407	20,705	18,848
8659	251 Innovation and Effectiveness Grant SPP 251	-	446	285,350	514,204
8659	255 Song Brwon Registered Nursing - 18/20 SPP 255	95,898	104,102	-	-
8659	258 Song Brown RN Special Project SPP 258	83,826	(25,519)	-	-
8659	259 Song Brown RN Special Programs 19/20 SPP 259	-	55,708	68,999	-
8659	262 Song Brwon RN Special Project 18/20 SPP 262	37,279	46,970	40,751	-
8659	265 Song Brown Registered Nursing 17/19 SPP 265	89,788	14,249	-	-
8659	266 Song Brown RN Special Programs 20/22 SPP 266	-	-	30,000	30,000
8629	279 CCAP STEM Pathways Academy SPP 279	-	88,552	122,444	1,455,670
8659	280 Certified Nursing Assistant Expansion SPP 280	-	112,189	-	-
8629	281 Concurrent Enrollment Prog Implementation SPP 281	-	118,661	230,243	-
8659	313 K14 Pathways Technical Assistance Provider SPP 313	-	63,662	123,397	-
8627	314 Cell - Learning Lab SPP 314	-	44,052	67,395	94,205
8659	322 NSF- Cyber Security SPP 322	-	-	-	-
8659	327 California Apprenticeship Initiative - Rural SPP 327	-	53,882	191,729	253,981
8627	340 California Career Pathways Trust SPP 340	3,000,132	-	-	-
8659	344 Strong Workforce Program Local 20/21 SPP 344	1,046,175	19,430	21,441	3,550,292
8659	345 Strong Workforce Program Regional 20/21 SPP 345	4,439,600	-	553,288	8,258,737
8659	346 Strong Workforce Program Local 17/18 SPP 346	1,179,199	2,187,493	75,888	204,531
8659	347 Strong Workforce Program Regional 17/18 SPP 347	1,561,990	5,091,135	2,137,911	328,447
8659	348 Strong Workforce Program Local 18/19 SPP 348	98,924	1,295,787	2,322,345	117,455
8659	349 Strong Workforce Program Regional 18/19 SPP 349	910,245	1,958,086	4,205,695	2,455,157
8659	350 Strong Workforce Program Local 19/20 SPP 350	-	1,731	1,021,465	2,472,618
8659	351 Strong Workforce Program Regional 19/20 SPP 351	-	1,217,436	2,522,665	5,129,334
8659	356 Rancho Santiago CCD SPP 356	100,000	-	-	-
8659	357 K14 Pathways Technical Assistance Provider 20/21 SPP 357	-	-	91,834	88,166
8627	358 Pathways to Computing SPP 358	-	-	-	27,535
8626	359 CalWorks Comm Cig Set-Aside Prog SPP 359	9,312	-	-	-
8626	360 Cal Works Comm Cig Set-Aside Prog SPP 360	98,897	-	-	-
8626	367 CalWorks SPP 367	1,189,082	1,219,380	1,178,534	1,542,425
8659	374 CTE Data Unlocked Initiative SPP 374	50,000	-	-	50,000
8659	375 Online CTE Pathways Grant SPP 375	-	111,180	5,802	-
8659	382 AB 86 Adult Ed. Block Grant SPP 382	540,527	-	116,417	423,999
8629	383 Full Time Student Success SPP 383	-	-	-	-
8659	387 AB 86 Adult Education Block Grant SPP 387	32,575	486,967	20,985	562,303
8659	388 AB 86 Adult Education Block Grant 16/17 SPP 388	26,913	29,257	511,270	-
8659	389 Faculty Entrepreneurship Champion SPP 389	5,816	-	-	1,684
8681	735 Lottery SPP 735	1,909,281	1,764,536	1,290,243	4,027,568
Total 2.0		48,466,419	57,456,574	69,402,877	98,557,218

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

<u>Account Description</u>		<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>	
3.0 Local Income						
8890	10	United Way-UBM&S STEM U Late Your Mind SPP 010	785	188	-	-
8890	33	Foster Youth Dual Enrollment Project SPP 033	-	-	2,495	37,505
8890	34	Hunger Free Campus Supplemental SPP 034	-	22,285	6,854	-
8820	79	Guided Pathways - SEIG SPP 079	-	-	5,000	-
8820	83	Non-Traditional Employment for Women SPP 083	-	-	-	1,611
8820	101	Albertsons Veterans Services SPP 101	-	-	7,026	-
8820	107	Irvine Foundation Apprenticeship SPP 107	-	-	354,739	1,073,832
8820	111	Trustee Fellowship Award SPP 111	-	-	-	65,750
8890	124	Middle College High School Val Verde USD SPP 124	71,861	83,139	76,384	153,815
8820	125	Middle College High School SPP 125	77,072	82,892	87,463	137,668
8820	126	Nuvview Union School District ECHS SPP 126	148,140	151,860	137,490	162,510
8890	127	City of Moreno Valley SPP 127	19,780	-	-	-
8890	134	CACT Seminars SPP 134	3,493	-	-	16,443
8890	146	PAC Income Account - Even Year SPP 146	3,500	725	-	4,000
8820	158	Equity Transfer Initiative SPP 158	-	-	-	28,000
8820	160	The California Wellness Foundation SPP 160	37,987	56,059	98,784	-
8820	161	Foster Youth Support Services SPP 161	44,330	44,784	65,581	90,627
8820	162	Found for CA Comm Clgs/Career Ladder SPP 162	-	-	-	933
8820	177	Growing Inland Achievement- COVID 19 Emergency Relief SPP 177	-	9,960	10,040	-
8820	178	Student Centered College Completion SPP 178	7,700	75,016	117,284	-
8890	180	DSP&S - P2 Recalc SPP 180	402	2,180	-	-
8820	214	Journalism California Humanities MOU SPP 214	-	-	8,130	-
8890	221	Sector Navigator Program Income SPP 221	2,224	-	-	-
8890	222	CA Step Program Income SPP 222	2,794	-	-	-
8890	229	Foothill-De Anza CCD CVC-OEI SPP 229	10,058	-	-	4,941
8820	231	Third Sector Capital Design Group SPP 231	-	-	-	25,000
8820	232	California College Pathways Fund Grant SPP 232	-	-	39,372	-
8820	275	Partnership to Advance Youth Apprenticeship SPP 275	-	-	-	50,000
8890	293	Upward Bound Math and Science - MVUSD SPP 293	30,000	30,000	-	-
8890	312	4Faculty Web Services SPP 312	3,910	4,528	-	-
8820	331	Foster Youth Advocacy Program SPP 331	-	-	-	2,777
8820	352	Completion Counts - CLIP SPP 352	1	-	-	4,408
8820	361	Seeking Safety Program Tay & Adult SPP 361	61,686	-	-	-
8890	364	Gateway to College Charter School SPP 364	261,641	300,000	(2,603)	300,000
8820	365	James Irvine Foundation - Apprenticeship SPP 365	97	193,284	583,096	-
8820	368	CA Earned Income Tax Credit and Young Child Tax Credit SPP 368	-	-	1,161	2,500
8820	384	Leadership Academy Program SPP 384	-	-	-	4,250
8890	390	Riverside Cnty Board of Suprvsrs Book Pgm SPP 390	-	-	5,507	-
8880	709	Int'l Student Capital Outlay Surcharge - SPP 709	993,154	146,659	104,653	711,197
Total 3.0			1,780,616	1,203,559	1,708,458	2,877,767

4.0 Intrafund Transfers In (Out)

From (To) Resource 1000:						
8999	180	DSP&S Match/Over SPP 180	1,278,253	1,147,157	981,304	1,147,157
8999	300	Fed Work Study SPP 300	71,668	49,130	3,803	42,081
8999	301	FWS Off Campus 100% Amer Reads SPP 301	251	2	-	-
8999	302	FWS Off Campus 100% Amer Counts SPP 302	319	342	-	-
8999	303	FWS Off Campus Literacy SPP 303	348	240	37	-
8999	304	FWS On Campus (Instruc/Non-Instruc) SPP 304	327,711	339,078	148,688	378,737
8999	305	FWS On Campus CalWORKs (25%) SPP 305	840	774	160	-

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

<u>Account Description</u>		<u>Audited</u>	<u>Audited</u>	<u>Unaudited</u>	<u>Final Budget</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Proposal</u>
		<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
8999	306 FWS On Campus CalWORKs (75%) SPP 306	-	-	-	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	105	120	31	-
8999	554 College Promise Program SPP 554	522,915	820,817	163,957	1,176,959
8999	730 Veterans Education SPP 730	4,842	3,841	2,539	4,842
Total 4.0		<u>2,207,253</u>	<u>2,361,501</u>	<u>1,300,517</u>	<u>2,749,776</u>
Total Available Funds		<u>\$ 65,715,694</u>	<u>\$ 77,078,226</u>	<u>\$ 114,747,923</u>	<u>\$ 176,132,911</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 242,934	\$ 275,426	\$ 94,814	\$ 34,607
1170	Instructional Release Time	10,776	-	-	-
	Total 1100	253,711	275,426	94,814	34,607
1218	Regular Full Time Administrator	1,294,033	1,665,008	1,328,708	1,673,913
1219	Counselors/Librarians/Release Time	4,174,111	3,935,523	3,751,858	5,286,100
	Total 1200	5,468,145	5,600,531	5,080,566	6,960,013
1330	Part-Time Teaching Fall	-	-	-	3,355
1335	Regular - Overload Fall	2,087	2,210	14,131	-
1336	Regular - Overload Summer (Even years)	-	-	851	-
1337	Regular - Overload Winter	2,087	2,210	-	-
1338	Regular - Overload Spring	2,087	2,210	18,060	-
1339	Regular - Overload Summer (Odd years)	1,044	6,978	-	-
1360	Other - Substitute Teaching	203	1,240	-	-
	Total 1300	7,509	14,846	33,042	3,355
1439	Part-Time Non-Instructional	2,290,507	3,170,742	3,083,186	1,752,665
1469	Substitute Non-Instructional	2,798	-	-	-
1490	Special Assignments	549,115	347,672	701,800	411,396
	Total 1400	2,842,420	3,518,414	3,784,986	2,164,061
	Total 1000 Series	8,571,785	9,409,217	8,993,407	9,162,036
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	43,004	86,419	94,858	160,616
2118	Full-Time Administrator	2,235,485	2,255,124	2,591,809	2,695,178
2119	Full-Time - Regular / Confidential	7,602,326	8,659,705	9,124,700	10,335,386
2129	Permanent Part-Time	983,918	947,386	909,240	1,142,892
	Total 2100	10,864,734	11,948,634	12,720,606	14,334,072
2210	Full-Time Instructional Aides	415,095	470,134	485,902	608,130
2220	Part-Time Instructional Aides	108,722	85,477	90,968	95,392
	Total 2200	523,817	555,611	576,870	703,522
2331	Student Help Non-Instructional	2,839,492	2,812,972	1,262,818	2,032,164
2339	Classified Hourly	728,678	702,618	515,214	266,433
2349	Overtime	164,585	136,320	155,161	36,522
2369	Substitutes	94,461	69,710	7,234	8,995
	Total 2300	3,827,215	3,721,619	1,940,426	2,344,114
2430	Student Instructional	214,624	230,345	70,630	34,220
2440	Overtime - Instructional Aides	22,416	38,348	20,488	38,755
2449	Part-Time Hourly Instructional Aides	753,656	650,282	442,389	411,021
	Total 2400	990,697	918,975	533,508	483,996

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total 2000 Series	16,206,463	17,144,840	15,771,410	17,865,704
3110	STRS Teaching/Instr Aide	42,612	48,588	24,015	6,423
3120	STRS Classified Employee	57,851	63,497	70,001	54,963
3130	STRS Other Academic Employee	1,182,764	1,261,853	1,172,733	1,320,600
3150	STRS On Behalf- Teacher's & Aides	24,113	32,879	28,246	-
3160	STRS On Behalf- Classified	22,785	44,235	36,914	-
3170	STRS On Behalf- Acad Non-Teaching	496,004	912,597	733,571	-
	Total 3100	1,826,130	2,363,649	2,065,481	1,381,986
3210	PERS Teaching/Instr Aide	135,200	145,529	152,868	161,176
3220	PERS Classified Employee	1,865,356	2,237,107	2,466,453	3,139,067
3230	PERS Other Academic Employee	124,811	159,417	185,140	267,114
	Total 3200	2,125,367	2,542,053	2,804,461	3,567,357
3310	OASDHI Teaching/Instr Aide	46,902	47,146	46,764	46,020
3315	Medicare Teaching/Instr Aide	22,654	22,230	17,218	17,273
3320	OASDHI Classified Employee	651,719	719,014	759,691	850,562
3325	Medicare Classified Employee	171,585	185,825	193,475	212,365
3330	OASDHI Other Academic Employee	46,024	54,835	61,540	68,220
3335	Medicare Other Academic Employee	117,508	131,918	126,758	130,126
	Total 3300	1,056,392	1,160,968	1,205,447	1,324,566
3410	H&W Teaching/Instr Aide	194,435	231,598	145,455	187,985
3420	H&W Classified Employee	3,092,450	3,391,066	3,549,172	3,897,308
3430	H&W Other Academic Employee	1,290,311	1,274,755	1,131,595	1,576,227
3450	OPEB Teaching/Instr Aide	3,558	3,530	2,519	2,451
3460	OPEB Classified Employee	26,140	28,236	28,148	30,198
3470	OPEB Other Academic Employee	16,371	18,231	17,530	18,246
	Total 3400	4,623,265	4,947,416	4,874,419	5,712,415
3510	SUI Teaching/Instr Aide	723	716	676	5,957
3520	SUI Classified Employee	5,554	6,095	7,152	73,316
3530	SUI Other Academic Employee	3,909	4,295	4,992	45,620
	Total 3500	10,187	11,106	12,820	124,893
3610	Work Comp Teaching/Instr Aide	27,034	28,014	20,016	19,609
3620	Work Comp Classified Employee	221,090	250,206	233,931	266,853
3630	Work Comp Othr Academic Employee	124,768	145,229	140,206	145,983
	Total 3600	372,892	423,449	394,153	432,445
	Total 3000 Series	10,014,232	11,448,640	11,356,780	12,543,662
<u>Books and Supplies</u>					
4230	Reference Books	123,402	73,527	119,790	43,683
	Total 4200	123,402	73,527	119,790	43,683

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

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4320	Instructional Supplies	1,671,313	1,391,119	2,006,641	3,978,345
4330	Periodicals & Magazines	23,168	37,238	27,846	93,353
4351	Instructional Media Supplies	394	-	1,219	3,435
4360	Tests	40,584	6,030	7,900	57,862
4370	Commencement Supplies	8,366	1,065	7,809	3,000
	Total 4300	<u>1,743,826</u>	<u>1,435,451</u>	<u>2,051,415</u>	<u>4,135,995</u>
4510	Maintenance Supplies	1,923	(1,424)	9,059	150,000
4520	Custodial Supplies	-	36,340	57,389	-
4530	Grounds Supplies	-	-	182	-
4540	Health Supplies	913	-	869	100
4555	Copying and Printing	156,944	138,196	100,979	313,491
4575	Software < \$500	7,772	(107)	11,635	4,812
4590	Office/Other Supplies	753,891	487,216	948,859	3,977,612
	Total 4500	<u>921,443</u>	<u>660,221</u>	<u>1,128,972</u>	<u>4,446,015</u>
4644	Repair Parts	1,147	1,548	47,042	100,000
4690	Other Transportation Supplies	6,683	3,781	180	-
	Total 4600	<u>7,830</u>	<u>5,329</u>	<u>47,222</u>	<u>100,000</u>
4710	Food	376,072	288,476	148,421	779,789
4791	Paper Products	-	-	2,426	-
4792	Cleaning Supplies	-	-	2,450	-
	Total 4700	<u>376,072</u>	<u>288,476</u>	<u>153,297</u>	<u>779,789</u>
	Total 4000 Series	<u>3,172,573</u>	<u>2,463,004</u>	<u>3,500,697</u>	<u>9,505,482</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	8,874	2,190	69,147	43,404
	Total 5000	<u>8,874</u>	<u>2,190</u>	<u>69,147</u>	<u>43,404</u>
5110	Consultants	962,488	524,227	651,542	1,021,846
5120	Lecturers	79,806	136,954	57,201	192,047
5130	Doctors/Nurses	13,498	40,238	-	-
5160	Ambulance	-	1,160	-	-
5195	Entry Fees	430	210	315	-
5197	Grant/Contract Sub-Agreement	4,906,239	18,687,736	31,554,894	29,235,528
5198	Professional Services	4,971,329	1,593,047	2,127,175	2,350,637
	Total 5100	<u>10,933,789</u>	<u>20,983,572</u>	<u>34,391,127</u>	<u>32,800,058</u>
5210	Mileage	32,803	19,495	30	116,951
5211	Meeting Expense	536,899	197,990	11,204	690,733
5219	Other Travel Expenses	537,873	253,460	20,592	236,881
5220	Conferences	1,004,373	618,654	187,246	1,804,647
	Total 5200	<u>2,111,948</u>	<u>1,089,599</u>	<u>219,072</u>	<u>2,849,212</u>

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5310	Memberships	23,631	95,373	98,958	101,493
	Total 5300	23,631	95,373	98,958	101,493
5420	Liability Insurance	-	-	-	100
	Total 5400	-	-	-	100
5520	Electricity	2,391	353	1,320	1,000
5540	Telephone	-	-	-	1,500
5541	Cellular Telephone	32,288	33,190	179,570	88,632
	Total 5500	34,679	33,544	180,890	91,132
5630	Rents and Leases	169,958	168,668	405,067	93,615
5644	Repairs	53,680	58,458	101,078	26,677
5649	Computer Software Maintenance/Lic	717,948	788,966	2,413,286	1,687,060
5650	Transportation Contracts	71,109	23,612	(890)	120,855
5691	Governmental Fees	-	-	465	-
	Total 5600	1,012,695	1,039,704	2,919,006	1,928,207
					-
5740	Advertising	44,274	309,304	133,091	591,628
5790	Other Legal Expenses	160,611	227,556	373,671	333,052
	Total 5700	204,885	536,860	506,762	924,680
5830	Surveys	3,651	11,944	3,060	24,905
5850	Fingerprints	425	-	1,295	8,600
5890	Outside Services and Operating Costs	1,009,976	742,658	592,390	2,300,200
5892	Bank Charges	16,469	875	938	937
5899	Budget Augmentation Holding	-	-	-	47,000,777
	Total 5800	1,030,521	755,477	597,682	49,335,419
5910	Indirect Charges	1,591,326	1,190,063	5,256,319	16,495,231
	Total 5900	1,591,326	1,190,063	5,256,319	16,495,231
	Total 5000 Series	16,952,348	25,726,383	44,238,963	104,568,936
Capital Outlay					
Site and Site Improvement					
6120	Site Improvement	-	446	-	-
6124	Testing	-	-	9,396	-
6126	Construction Contract	-	-	60,910	100,000
6127	Fixtures & Fixed Equipment	-	9,363	555,690	5,280
6128	Inspection	-	-	5,400	-
6129	Other	9,459	10,177	12,915	-
	Total 6100	9,459	19,986	644,310	105,280
Buildings					
6211	Advertising/Legal	288	-	4,162	-
6213	Architect's Fee	207,708	27,859	32,048	7,172

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

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals <u>2018-2019</u>	Actuals <u>2019-2020</u>	Actuals <u>2020-2021</u>	Proposal <u>2021-2022</u>
6214	Testing	6,302	7,482	-	9,907
6216	Construction Contract	-	1,537,113	1,648,005	6,572,817
6217	Fixtures & Fixed Equipment	-	59,969	12,903	-
6218	Inspection	-	62,077	144,288	34,002
6219	Other Building Expense	133,305	458,076	118,670	2,161
6221	Advertising/Legal	1,901	-	-	-
6222	Engineering	-	6,320	-	14,880
6223	Architect's Fee	124,874	6,821	1,828	43,872
6226	Remodel	391,543	656,886	77,402	6,772
6227	Fixtures & Fixed Equipment	219,980	108,744	30,111	117,824
6228	Inspection	19,255	23,735	-	-
6229	Other Building Expense	1,920	-	-	-
	Total 6200	<u>1,107,075</u>	<u>2,955,082</u>	<u>2,069,415</u>	<u>6,809,407</u>
Library Books					
6310	Library Books-Purchase	259,700	141,714	129,647	123,746
6311	Library Media Material	8,300	9,046	7,346	27,520
6312	Library Subscriptions	339,037	292,981	302,316	336,850
	Total 6300	<u>607,038</u>	<u>443,742</u>	<u>439,309</u>	<u>488,116</u>
Equipment					
6481	Equip Add'l \$200-4999	1,357,038	1,029,597	1,205,837	1,740,659
6482	Equip Add'l >\$5000	1,065,769	883,093	2,110,358	2,006,008
6485	Computer Equip Add'l <\$4999	2,865,302	951,237	7,831,773	1,239,605
6486	Computer Equip Add'l >\$5000	478,799	363,612	112,453	616,021
6492	Computer Equip Repl >\$5000	8,235	-	-	-
6491	Equipment Replc \$200 to \$4,999	-	-	1,875	5,500
	Total 6400	<u>5,775,144</u>	<u>3,227,538</u>	<u>11,262,296</u>	<u>5,607,793</u>
	Total 6000 Series	<u>7,498,716</u>	<u>6,646,347</u>	<u>14,415,330</u>	<u>13,010,596</u>
Student Aid					
7511	Student Financial Aid	632,155	632,051	843,800	1,528,245
7521	Student Financial Aid	166,802	998,716	153,369	319,203
	Total 7500	<u>798,957</u>	<u>1,630,767</u>	<u>997,169</u>	<u>1,847,448</u>
Other Student Aid					
7620	Student Financial Grants	513,902	906,125	749,161	2,623,775
7631	Housing Vouchers	-	13,456	141,217	340,000
7640	Book Grants	1,256,456	1,297,267	1,207,633	2,237,025
7650	Meal Grants	104,638	138,785	210,125	234,977
7660	Bus Passes	185,590	38,152	69,675	118,849
7661	Educational Supplies	440,034	215,244	181,341	968,700
	Total 7600	<u>2,500,620</u>	<u>2,609,028</u>	<u>2,559,152</u>	<u>6,523,326</u>
Interfund Transfers					
7390	Interfund Transfers To Resource 1000	-	-	492,154	-

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

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	To Resource 1110	-	-	625,434	-
	To Resource 1050	-	-	5,924,459	1,105,721
	To Resource 1070	-	-	286,294	-
	To Resource 1080	-	-	287,473	-
	To Resource 1090	-	-	669,391	-
	To Resource 3200	-	-	3,654,185	-
	To Resource 3300	-	-	975,625	-
	TOTAL 7390	<u>-</u>	<u>-</u>	<u>12,915,015</u>	<u>1,105,721</u>
	Total 7000 Series	<u>3,299,577</u>	<u>4,239,795</u>	<u>16,471,337</u>	<u>9,476,495</u>
	Total Expenditures	<u>65,715,694</u>	<u>77,078,226</u>	<u>114,747,923</u>	<u>176,132,911</u>
Total Resource 1190		<u>\$ 65,715,694</u>	<u>\$ 77,078,226</u>	<u>\$ 114,747,923</u>	<u>\$ 176,132,911</u>
Expenditures/Contingency/Fund Balance		<u>\$ 65,715,694</u>	<u>\$ 77,078,226</u>	<u>\$ 114,747,923</u>	<u>\$ 176,132,911</u>

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 3,298,047
Local Income	\$ 2,307,231	
Interfund Transfer From Resource 1110	<u>95,000</u>	
Total Income		<u>2,402,231</u>
Total Available Funds (TAF)		<u>\$ 5,700,278</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,178,090
3000	Employee Benefits	552,857
4000	Books and Supplies	1,287,752
5000	Services and Operating Expenses	259,515
6000	Capital Outlay	<u>69,923</u>
	Total Expenditures	3,348,137
7900	Contingency / Reserves	<u>2,352,141</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 5,700,278</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 2,996,527	\$ 2,246,437	187,990	\$ 2,146,543
8860 Interest	24,220	19,027	1,619	3,588
8861 Fair Market Value of Investments	-	-	311	-
8890 Video /Vending /Pepsi Support	157,366	197,535	117,210	157,100
Total 1.0	<u>3,178,113</u>	<u>2,463,000</u>	<u>307,130</u>	<u>2,307,231</u>
2.0 Interfund Transfer				
8980 From Resource 1190	-	-	3,654,185	-
8980 From Resource 1110	105,045	95,000	95,000	95,000
Total 2.0	<u>105,045</u>	<u>95,000</u>	<u>3,749,185</u>	<u>95,000</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>1,287,376</u>	<u>1,307,813</u>	<u>803,991</u>	<u>3,298,047</u>
Total 3.0	<u>1,287,376</u>	<u>1,307,813</u>	<u>803,991</u>	<u>3,298,047</u>
Total Available Funds	<u>\$ 4,570,535</u>	<u>\$ 3,865,812</u>	<u>4,860,306</u>	<u>\$ 5,700,278</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 307,413	\$ 293,468	324,605	\$ 332,258
2119	Full-Time - Regular / Confidential	433,809	465,181	423,750	556,743
2129	Permanent Part-Time	96,508	143,807	151,701	161,213
2169/2369	Classified Substitute	5,284	-	-	-
	Total 2100	843,014	902,457	900,056	1,050,214
2331	Student Help	279,148	325,512	(839)	126,435
2349	Overtime	15,525	15,577	1,497	1,441
	Total 2300	294,673	341,089	658	127,876
	Total 2000 Series	1,137,687	1,243,546	900,714	1,178,090
<u>Employee Benefits</u>					
3220	PERS Classified Employee	143,134	154,218	170,046	228,317
	Total 3200	143,134	154,218	170,046	228,317
3320	OASDHI Classified Employee	50,727	50,245	52,194	61,786
3325	Medicare Classified Employee	12,715	13,438	12,912	15,249
	Total 3300	63,442	63,683	65,106	77,035
3420	H&W Classified Employee	207,536	202,708	196,034	221,043
3460	OPEB, Classified Employee	2,282	2,472	1,780	2,356
	Total 3400	209,818	205,180	197,814	223,399
3520	SUI Classified Employee	407	432	497	5,256
	Total 3500	407	432	497	5,256
3620	WC Classified Employee	17,192	19,660	14,238	18,850
	Total 3600	17,192	19,660	14,238	18,850
3920	OB Classified Employee	(189)	695	1,032	-
	Total 3900	(189)	695	1,032	-
	Total 3000 Series	433,804	443,869	448,733	552,857
<u>Books and Supplies</u>					
4555	Copying and Printing	129	112	127	135
4590	Office/Other Supplies	5,045	4,186	565	6,617
	Total 4500	5,174	4,298	692	6,752
4644	Repair Supplies	593	8,069	-	6,000
	Total 4600	593	8,069	-	6,000
4710	Food	227,184	-	-	-
4711	Protein	204,590	174,586	7,936	221,000
4712	Dessert	5,009	28,391	-	40,500

**Riverside Community College District
2021-2022 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		<u>Actuals</u> <u>2018-2019</u>	<u>Actuals</u> <u>2019-2020</u>	<u>Actuals</u> <u>2020-2021</u>	<u>Proposal</u> <u>2021-2022</u>
4713	Dairy	71,643	66,203	5,158	77,000
4714	Produce	40,334	35,359	4,923	42,500
4715	Beverage	390,929	314,086	16,271	359,250
4716	Bread	50,760	29,232	2,249	43,500
4717	Groceries	293,997	356,540	28,929	394,000
4790	Other Supplies	-	1,290	385	1,250
4791	Paper Products	71,121	59,260	3,969	67,000
4792	Cleaning Supplies	11,198	13,213	1,737	15,500
4793	Kitchen Expendables	2,844	11,187	4,535	13,500
	Total 4700	1,369,609	1,089,346	76,092	1,275,000
	Total 4000 Series	1,375,376	1,101,713	76,784	1,287,752
<u>Services and Operating Expenses</u>					
5045	Postage	9	3	214	10
	Total 5000	9	3	214	10
5220	Conference Expense	-	560	-	500
	Total 5200	-	560	-	500
5310	Memberships and Dues	230	230	235	235
	Total 5300	230	230	235	235
5421	GL & Property Expenses	18,203	19,897	14,862	19,439
	Total 5400	18,203	19,897	14,862	19,439
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	640	487	623	640
5550	Laundry & Cleaning	20,672	12,474	134	26,800
	Total 5500	62,212	53,861	41,657	68,340
5630	Rents & Leases	1,559	1,728	2,304	2,400
5644	Repairs	63,776	53,578	34,586	70,000
5649	Computer Software Maintenance/Lic	-	-	-	3,000
	Total 5600	65,335	55,306	36,890	75,400
5710	Audit	2,952	2,952	2,952	2,980
5740	Advertising	-	281	-	1,200
5790	Other Licenses/Processing Fees	4,597	5,457	4,613	6,900
	Total 5700	7,549	8,690	7,565	11,080
5890	Outside Services and Operating Costs	2,563	2,061	469	7,500
5891	Sales Tax	(4,884)	(1,282)	516	750
5892	Bank Charges	105,026	84,709	1,074	76,261
5894	Inter Library Loans	-	26	-	-
	Total 5800	102,705	85,515	2,058	84,511

**Riverside Community College District
2021-2022 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total 5000 Series	<u>256,243</u>	<u>224,062</u>	<u>103,481</u>	<u>259,515</u>
Capital Outlay					
Site Improvement					
6127	Fixtures and Fixed Equipment	39,446	-	-	-
	Total 6100	<u>39,446</u>	<u>-</u>	<u>-</u>	<u>-</u>
Buildings					
6226	Remodel Projects	780	5,545	-	5,545
6227	Fixtures and Fixed Equipment	-	9,250	-	5,781
	Total 6200	<u>780</u>	<u>14,795</u>	<u>-</u>	<u>11,326</u>
Equipment					
6481	Equip Add'l < \$5000	17,000	17,111	(3,048)	6,768
6482	Equip Add'l > \$5000	-	15,561	35,595	49,100
6485	Computer Equipment	240	1,166	-	2,729
6486	Computer Equip Add'l >\$5000	2,146	-	-	-
	Total 6400	<u>19,386</u>	<u>33,837</u>	<u>32,546</u>	<u>58,597</u>
	Total 6000 Series	<u>59,612</u>	<u>48,632</u>	<u>32,546</u>	<u>69,923</u>
	Total Expenditures	<u>3,262,722</u>	<u>3,061,822</u>	<u>1,562,259</u>	<u>3,348,137</u>
Contingency/Fund Balance					
7910	Restricted	1,307,813	803,991	3,298,047	2,352,141
	Total 7900	<u>1,307,813</u>	<u>803,991</u>	<u>3,298,047</u>	<u>2,352,141</u>
	Total 7000 Series	<u>1,307,813</u>	<u>803,991</u>	<u>3,298,047</u>	<u>2,352,141</u>
Total Resource 3200					
Expenditures/Contingency/Fund Balance		<u>\$ 4,570,535</u>	<u>\$ 3,865,812</u>	<u>4,860,306</u>	<u>\$ 5,700,278</u>

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 953,776
Federal Income	\$ 23,000	
State Income	54,000	
Local Income	1,370,969	
Incoming Transfer from Resource 1110	<u>75,000</u>	
Total Income		<u>1,522,969</u>
Total Available Funds (TAF)		<u>\$ 2,476,745</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 835,307
2000	Classified Salaries	554,201
3000	Employee Benefits	367,646
4000	Books and Supplies	53,855
5000	Services and Operating Expenses	90,943
6000	Capital Outlay	<u>15,265</u>
	Total Expenditures	1,917,217
7900	Contingency / Reserves	<u>559,528</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 2,476,745</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Federal Income				
8190 Federal Income	\$ 109,393	\$ 15,914	\$ 46,030	\$ 23,000
Total 1.0	<u>109,393</u>	<u>15,914</u>	<u>46,030</u>	<u>23,000</u>
2.0 State Income				
8629 State Bailout Funds	77,265	79,782	79,782	54,000
8690 Other State Revenue	29,030	44,610	36,986	-
Total 2.0	<u>106,295</u>	<u>124,392</u>	<u>116,768</u>	<u>54,000</u>
3.0 Local Income				
8860 Interest	23,235	17,492	1,066	969
8861 Fair Market Value of Investments	-	-	149	-
8871 Parent Fees	1,232,735	1,079,957	823,385	1,370,000
8890 Other Local Revenue	-	-	5,000	-
Total 3.0	<u>1,255,970</u>	<u>1,097,449</u>	<u>829,600</u>	<u>1,370,969</u>
4.0 Interfund Transfer				
8980 From Resource 1190	-	-	975,625	-
8980 From Resource 1110	75,000	75,000	75,000	75,000
Total 4.0	<u>75,000</u>	<u>75,000</u>	<u>1,050,625</u>	<u>75,000</u>
5.0 Beginning Fund Balance July 1				
	1,129,579	1,045,506	459,813	953,776
Total 5.0	<u>1,129,579</u>	<u>1,045,506</u>	<u>459,813</u>	<u>953,776</u>
Total Available Funds	<u>\$ 2,676,238</u>	<u>\$ 2,358,262</u>	<u>\$ 2,502,836</u>	<u>\$ 2,476,745</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Academic Salaries</u>					
1439	Part-Time ECS Staff	\$ 655,944	\$ 794,952	\$ 806,043	\$ 740,744
1469	Substitute Non-Instructional	96,333	86,600	97,662	94,563
	Total 1400	752,277	881,552	903,706	835,307
	Total 1000 Series	752,277	881,552	903,706	835,307
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	169,194	212,700	206,325	207,498
2119	Full Time - Regular / Confidential	94,389	100,576	57,035	112,842
2139/2339	Classified Hourly	23,964	14,936	15,886	15,000
	Total 2100	287,547	328,211	279,246	335,340
2331	Student Help	185,298	267,915	572	207,000
2369	Substitutes	15,680	-	25,068	11,861
	Total 2300	200,978	267,915	25,640	218,861
	Total 2000 Series	488,525	596,126	304,886	554,201
<u>Employee Benefits</u>					
3120	STRS - Teachers & Aides	(54)	-	307	-
3130	STRS Academic Non-Teaching	57,870	63,621	63,973	141,334
3160	STRS CL Employees	6,519	-	-	-
3170	STRS On Behalf - Acad Non-Teaching	22,511	44,610	36,986	-
	Total 3100	86,847	108,231	101,265	141,334
3220	PERS Classified Employee	46,842	60,498	52,114	73,390
	Total 3200	46,842	60,498	52,114	73,390
3320	OASDHI Classified Employee	16,476	19,870	16,160	19,862
3325	Medicare Classified Employee	4,331	4,758	4,365	5,035
3335	Medicare Academic Non-Teaching	10,908	12,785	13,010	12,112
	Total 3300	31,715	37,413	33,534	37,009
3420	H&W Classified Employee	61,436	83,360	46,641	79,276
3430	H&W Academic Non-Teaching	11,243	10,665	5,777	4,676
3460	OPEB, Classified Employee	970	1,197	609	1,109
3470	OPEB, Academic Non-Teaching	1,505	1,763	1,807	1,671
	Total 3400	75,154	96,985	54,834	86,732
3520	SUI Classified Employee	140	156	214	2,771
3530	SUI Academic Non-Teaching	352	391	610	4,177
	Total 3500	492	547	824	6,948
3620	Work Comp Classified Employee	7,270	9,567	4,871	8,868
3630	Work Comp Academic Non-Teaching	11,526	14,105	14,353	13,365
	Total 3600	18,796	23,672	19,224	22,233

**Riverside Community College District
2021-2022 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
3920	OB Classified Employee	205	(66)	46	-
	Total 3900	205	(66)	46	-
	Total 3000 Series	260,051	327,279	261,842	367,646
<u>Books and Supplies</u>					
4230	Reference Books and Materials	-	-	-	113
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	1,038	486	87	1,300
4590	Office/Other Supplies	30,361	12,403	8,415	23,000
	Total 4500	31,399	12,889	8,501	25,124
4690	Other Transportation Supplies	-	50	-	-
	Total 4690	-	50	-	-
4710	Food	17,447	11,804	12,284	23,680
4720	Meals for Needy Children	3,297	(1,462)	(1,270)	4,000
4790/91	Other Food Supplies	954	1,012	680	1,051
	Total 4700	21,697	11,355	11,695	28,731
	Total 4000 Series	53,096	24,294	20,196	53,855
<u>Services and Operating Expenses</u>					
5045	Postage	2	29	8	55
	Total 5000	2	29	8	55
5198	Professional Services	6,250	4,781	6,250	17,848
	Total 5100	6,250	4,781	6,250	17,848
5220	Conferences	1,029	50	-	640
	Total 5200	1,029	50	-	640
5310	Memberships / Dues	295	295	120	320
	Total 5300	295	295	120	320
5421	GL & Property Expenses	19,853	23,643	19,942	22,928
	Total 5400	19,853	23,643	19,942	22,928
5510	Natural Gas	1,570	1,211	1,250	1,350
5520	Electricity	29,388	24,137	21,438	30,100
5530	Water	4,495	3,303	3,599	4,500
5541	Cellular Telephone	842	848	62	744
	Total 5500	36,295	29,499	26,350	36,694
5644	Repair/Supplies Non-instr	617	853	732	900
5649	Computer Software Maintenance/Lic	1,152	1,440	480	1,000

**Riverside Community College District
2021-2022 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5691	Government Fees	605	605	605	605
	Total 5600	2,374	2,898	1,817	2,505
5790	Other (Permits, Fees, etc.)	3,312	1,487	1,023	1,650
	Total 5700	3,312	1,487	1,023	1,650
5892	Bank Charges	7,017	5,979	2,920	8,303
	Total 5800	7,017	5,979	2,920	8,303
	Total 5000 Series	76,427	68,662	58,430	90,943
Capital Outlay					
Buildings					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	Total 6200	-	-	-	5,000
Equipment					
6481	Equip Add'l \$200-4999	356	536	-	3,892
6482	Equipment Add'l > \$5,000	-	-	-	5,508
6485	Comp Equip Add'l \$200 to \$4,999	-	-	-	865
	Total 6400	356	536	-	10,265
	Total 6000 Series	356	536	-	15,265
	Total Expenditures	1,630,731	1,898,449	1,549,060	1,917,217
Contingency/Fund Balance					
7910	Restricted	1,045,506	459,813	953,776	559,528
	Total 7900	1,045,506	459,813	953,776	559,528
	Total 7000 Series	1,045,506	459,813	953,776	559,528
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 2,676,238	\$ 2,358,262	\$ 2,502,836	\$ 2,476,745

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>44,594,808</u>
Total Available Funds (TAF)	\$	<u>44,594,808</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>44,594,808</u>
	Total Expenditures		44,594,808
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>44,594,808</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 1,573,667	\$ 1,293,067	\$ 802,500	\$ 14,097,468
8658 Prop 39: Clean Energy Jobs Act	2,030,110	113,813	-	-
8659 Center for Human Performance & Kinesiology SPP 853	-	-	-	2,702,000
8659 Life Science/Physical Science SPP 841	-	-	1,328,138	27,795,340
Total 1.0	<u>3,603,777</u>	<u>1,406,880</u>	<u>2,130,639</u>	<u>44,594,808</u>
2.0 Local Income				
8890 Other Local Revenue	(45,571)	17,101	-	-
Total 2.0	<u>(45,571)</u>	<u>17,101</u>	<u>-</u>	<u>-</u>
3.0 Incoming Interfund Transfers				
8980 From Resource 1000	68,906	79,703	-	-
Total 3.0	<u>68,906</u>	<u>79,703</u>	<u>-</u>	<u>-</u>
4.0 Beginning Fund Balance July 1				
Total 4.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 3,627,112</u>	<u>\$ 1,503,684</u>	<u>\$ 2,130,639</u>	<u>\$ 44,594,808</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Services and Operating Expenses</u>					
5740	Advertising	\$ 1,886	\$ 2,844	\$ -	\$ -
	Total 5700	1,886	2,844	-	-
	Total 5000 Series	1,886	2,844	-	-
<u>Capital Outlay</u>					
Site and Site Improvement					
6121	Advertising & Legal	2,045	-	-	-
6122	Engineering	14,700	-	-	-
6123	Architect's Fee	6,330	3,224	-	-
6126	Construction	(9,864)	54,467	-	14,029,051
6128	Inspection	-	3,188	-	-
6129	Other Site Improvement	-	-	-	-
	Total 6100	13,211	60,878	-	14,029,051
Buildings					
6216	Construction	-	-	-	2,702,000
6219	Other	-	-	3,600	-
6221	Advertising/Legal	7,036	2,844	-	-
6222	Engineering	25,153	2,420	11,500	-
6223	Architect's Fees	68,121	17,399	1,170,963	1,452
6224	Testing	-	-	57,283	-
6226	Construction	3,038,315	1,423,296	799,860	27,862,305
6227	Fixtures/Fixed Equipment	452,716	(5,997)	-	-
6228	Inspection	20,673	-	-	-
6229	Other	-	-	87,433	-
	Total 6200	3,612,014	1,439,962	2,130,639	30,565,757
	Total 6000 Series	3,625,225	1,500,840	2,130,639	44,594,808
	Total Expenditures	3,627,112	1,503,684	2,130,639	44,594,808
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	-	-	-
	Total 7000 Series	-	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 3,627,112	\$ 1,503,684	\$ 2,130,639	\$ 44,594,808

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 2,141,911
Local Income	<u>10,552</u>
Total Available Funds (TAF)	<u>\$ 2,152,463</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,152,463</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,152,463</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8860 Interest	\$ 137,505	\$ 74,261	\$ 10,552	\$ 10,552
Total 1.0	<u>137,505</u>	<u>74,261</u>	<u>10,552</u>	<u>10,552</u>
2.0 Beginning Fund Balance July 1	1,885,451	2,057,098	2,131,359	2,141,911
Total 2.0	<u>1,885,451</u>	<u>2,057,098</u>	<u>2,131,359</u>	<u>2,141,911</u>
Total Available Funds	<u>\$ 2,022,956</u>	<u>\$ 2,131,359</u>	<u>\$ 2,141,911</u>	<u>\$ 2,152,463</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Capital Outlay</u>					
Buildings					
6219	Other	\$ (34,141)	\$ -	\$ -	\$ -
	Total 6200	<u>(34,141)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 6000 Series	<u>(34,141)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Expenditures	<u>(34,141)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>Contingency/Fund Balance</u>					
7920	Restricted	<u>2,057,098</u>	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,152,463</u>
	Total 7900	<u>2,057,098</u>	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,152,463</u>
	Total 7000 Series	<u>2,057,098</u>	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,152,463</u>
Total Resource 4130					
Expenditures/Contingency/Fund Balance		<u>\$ 2,022,956</u>	<u>\$ 2,131,359</u>	<u>\$ 2,141,911</u>	<u>\$ 2,152,463</u>

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 2,581,092
Local Income	<u>11,815</u>
Total Available Funds (TAF)	<u>\$ 2,592,907</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,592,907</u>
	Total Resource 4131 Including Contingency / Reserves	<u>\$ 2,592,907</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4131 - Spruce Street Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8860 Interest	\$ -	\$ 13,876	\$ 11,815	\$ 11,815
Total 1.0	<u>-</u>	<u>13,876</u>	<u>11,815</u>	<u>11,815</u>
2.0 Other Revenue				
8913 Sale of Land	-	2,690,000	-	-
Total 2.0	<u>-</u>	<u>2,690,000</u>	<u>-</u>	<u>-</u>
3.0 Beginning Fund Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>2,569,277</u>	<u>2,581,092</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 2,703,876</u>	<u>\$ 2,581,092</u>	<u>\$ 2,592,907</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4131 - Spruce Street Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Capital Outlay</u>					
Buildings					
6219	Other	\$ -	\$ 134,599	\$ -	\$ -
	Total 6200	<u>-</u>	<u>134,599</u>	<u>-</u>	<u>-</u>
	Total 6000 Series	<u>-</u>	<u>134,599</u>	<u>-</u>	<u>-</u>
	Total Expenditures	<u>-</u>	<u>134,599</u>	<u>-</u>	<u>-</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	2,569,277	2,581,092	2,592,907
	Total 7900	<u>-</u>	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,592,907</u>
	Total 7000 Series	<u>-</u>	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,592,907</u>
Total Resource 4131					
Expenditures/Contingency/Fund Balance		<u>\$ -</u>	<u>\$ 2,703,876</u>	<u>\$ 2,581,092</u>	<u>\$ 2,592,907</u>

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 29,002,255
Local Income	<u>140,000</u>
Total Available Funds (TAF)	<u>\$ 29,142,255</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 112,636
3000	Employee Benefits	64,375
5000	Services and Operating Expenses	370,269
6000	Capital Outlay	<u>26,360,898</u>
	Total Expenditures	26,908,178
7900	Contingency / Reserves	<u>2,234,077</u>
	Total Resource 4391 Including Contingency / Reserves	<u>\$ 29,142,255</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4391 - 2019F General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8860 Interest	\$ -	\$ 366,410	\$ 148,120	\$ 140,000
8861 Fair Market Value of Investments	-	-	5,968	-
Total 1.0	<u>-</u>	<u>366,410</u>	<u>154,089</u>	<u>140,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	39,995,000	-	-
Total 2.0	<u>-</u>	<u>39,995,000</u>	<u>-</u>	<u>-</u>
3.0 Beginning Fund Balance July 1	-	-	40,046,428	29,002,255
Total 3.0	<u>-</u>	<u>-</u>	<u>40,046,428</u>	<u>29,002,255</u>
Total Available Funds	<u>\$ -</u>	<u>\$ 40,361,410</u>	<u>\$ 40,200,516</u>	<u>\$ 29,142,255</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2119	Full Time Classified	\$ -	\$ -	\$ 2,579	\$ 112,636
	Total 2100	-	-	2,579	112,636
2349	Classified Overtime	-	-	858	-
	Total 2300	-	-	858	-
	Total 2000 Series	-	-	3,437	112,636
<u>Employee Benefits</u>					
3220	PERS Classified	-	-	-	25,805
	Total 3200	-	-	-	25,805
3320	OASDHI Classified	-	-	-	6,983
3325	Medicare Classified	-	-	-	1,632
	Total 3300	-	-	-	8,615
3420	H&W Classified	-	-	-	27,365
3460	OPEB Classified	-	-	-	225
	Total 3400	-	-	-	27,590
3520	SUI Classified	-	-	-	563
	Total 3500	-	-	-	563
3620	Work Comp Classified	-	-	-	1,802
	Total 3600	-	-	-	1,802
3920	Other - Classified	-	-	327	-
	Total 3900	-	-	327	-
	Total 3000 Series	-	-	327	64,375
<u>Services and Operating Expenses</u>					
5110	Consultants	-	-	26,741	278,973
5198	Professional Services	-	-	-	61,920
	Total 5100	-	-	26,741	340,893
5421	GL & Property Expenses	-	-	57	1,858
	Total 5400	-	-	57	1,858
5649	Computer Software Maintenance/Lic	-	-	17,261	27,413
	Total 5600	-	-	17,261	27,413
5710	Audit	-	-	13,800	105
	Total 5700	-	-	13,800	105

**Riverside Community College District
2021-2022 Final Budget
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5890	Outside Services and Operating Costs	-	-	314,983	-
	Total 5800	-	-	314,983	-
	Total 5000 Series	-	-	372,841	370,269
<u>Capital Outlay</u>					
Site and Site Improvements					
6122	Engineering	-	-	-	103
6127	Fixtures/Fixed Equipment	-	-	-	25,199
	Total 6100	-	-	-	25,302
Buildings					
6211	Advertising/Legal	-	-	2,670	-
6212	Engineering	-	-	9,285	-
6213	Architect's Fee	-	-	763,276	12,598,144
6214	Testing	-	-	148,903	-
6215	Demolition/Grading	-	-	436,817	-
6216	Construction	-	-	6,739,898	6,987,445
6217	Fixtures/Fixed Equipment	-	-	56,240	-
6218	Inspection	-	-	172,428	-
6219	Other Building Expense	-	314,983	1,093,132	-
6221	Advertising/Legal	-	-	6,200	-
6223	Architects Fee	-	-	83,428	-
6226	Remodel	-	-	130,404	5,780,527
6227	Fixtures/Fixed Equipment	-	-	-	808,563
6229	Other	-	-	3,078	-
	Total 6200	-	314,983	9,645,759	26,174,679
Equipment					
6481	Equip Add'l \$200-\$4999	-	-	279,811	160,917
6482	Equip Add'l >\$5000	-	-	896,086	-
	Total 6400	-	-	1,175,897	160,917
	Total 6000 Series	-	314,983	10,821,656	26,360,898
	Total Expenditures	-	314,983	11,198,261	26,908,178
<u>Contingency/Fund Balance</u>					
7920	Restricted	-	40,046,428	29,002,255	2,234,077
	Total 7900	-	40,046,428	29,002,255	2,234,077
	Total 7000 Series	-	40,046,428	29,002,255	2,234,077
Total Resource 4391					
Expenditures/Contingency/Fund Balance		\$ -	\$ 40,361,410	\$ 40,200,516	\$ 29,142,255

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 6,666,422
Local Income	<u>14,277,240</u>
Total Available Funds (TAF)	<u>\$ 20,943,662</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 167,805
3000	Employee Benefits	122,795
5000	Services and Operating Expenses	<u>14,233,288</u>
	Total Expenditures	14,523,888
7900	Contingency / Reserves	<u>6,419,774</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 20,943,662</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8830 Health Premiums from Other Funds	\$ 10,729,932	\$ 12,490,703	\$ 13,757,609	\$ 14,173,240
8860 Interest	157,135	174,540	57,806	90,000
8861 Fair Market Value of Investments	-	-	3,510	-
8890 Administrative Fees	10,315	12,920	14,597	14,000
Total 1.0	<u>10,897,381</u>	<u>12,678,163</u>	<u>13,833,522</u>	<u>14,277,240</u>
2.0 Beginning Fund Balance July 1	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>	<u>6,666,422</u>
Total 2.0	<u>3,121,053</u>	<u>5,889,544</u>	<u>6,477,417</u>	<u>6,666,422</u>
Total Available Funds	<u>\$ 14,018,435</u>	<u>\$ 18,567,707</u>	<u>\$ 20,310,939</u>	<u>\$ 20,943,662</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 13,813	\$ 15,605	\$ 17,445	\$ 18,050
2119	Full Time Regular / Confidential	102,691	123,216	82,342	147,128
	Total 2100	116,503	138,820	99,787	165,178
2349	Overtime	-	76	1,972	2,627
	Total 2300	-	76	1,972	2,627
	Total 2000 Series	116,503	138,897	101,759	167,805
<u>Employee Benefits</u>					
3220	PERS Classified	21,188	21,782	18,433	37,842
	Total 3200	21,188	21,782	18,433	37,842
3320	OASDHI Classified	7,184	8,540	5,958	10,170
3325	Medicare Classified	1,685	2,015	1,447	2,433
	Total 3300	8,868	10,555	7,405	12,603
3420	H&W Classified	47,331	55,258	40,280	68,490
3460	OPEB Classified	235	279	200	336
	Total 3400	47,566	55,537	40,480	68,826
3520	SUI Classified	55	65	54	839
	Total 3500	55	65	54	839
3620	Work Comp Classified	1,775	2,230	1,575	2,685
	Total 3600	1,775	2,230	1,575	2,685
3920	OB Classified	(60)	(51)	185	-
	Total 3900	(60)	(51)	185	-
	Total 3000 Series	79,392	90,118	68,133	122,795
<u>Services and Operating Expenses</u>					
5110	Consultant	39,568	92,696	107,662	113,000
5198	Professional Services	28,507	23,922	26,998	48,100
	Total 5100	68,075	116,618	134,660	161,100
5401	Self Insurance Claims	7,274,102	10,908,316	11,777,112	12,000,000
5421	GL & Property Expenses	1,864	2,222	1,679	2,769
5450	Insurance Claims	587,247	828,057	755,856	875,000
5452	Stop Loss	-	-	802,938	1,000,000
	Total 5400	7,863,213	11,738,596	13,337,585	13,877,769
5691	Governmental Fees	1,706	2,034	2,379	-
	Total 5600	1,706	2,034	2,379	-

**Riverside Community College District
2021-2022 Final Budget
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5890	Outside Services and Operating Costs	-	4,029	-	-
5899	PCM Projected Savings Holding Acct	-	-	-	194,419
	Total 5800	-	4,029	-	194,419
	Total 5000 Series	7,932,995	11,861,276	13,474,624	14,233,288
	Total Expenditures	8,128,890	12,090,290	13,644,516	14,523,888
<u>Contingency/Fund Balance</u>					
7920	Restricted	5,889,544	6,477,417	6,666,422	6,419,774
	Total 7900	5,889,544	6,477,417	6,666,422	6,419,774
	Total 7000 Series	5,889,544	6,477,417	6,666,422	6,419,774
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 14,018,435	\$ 18,567,707	\$ 20,310,939	\$ 20,943,662

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 3,553,986
Local Income	<u>2,979,221</u>
Total Available Funds (TAF)	<u>\$ 6,533,207</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 524,502
3000	Employee Benefits	256,309
4000	Books and Supplies	14,500
5000	Services and Operating Expenses	1,609,754
6000	Capital Outlay	<u>170,000</u>
	Total Expenditures	2,575,065
7900	Contingency / Reserves	<u>3,958,142</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 6,533,207</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 2,386,271	\$ 2,749,615	\$ 2,636,047	\$ 2,961,055
8860 Interest	81,768	74,710	21,515	18,166
8861 Fair Market Value of Investments	-	-	1,285	-
Total 1.0	<u>2,468,039</u>	<u>2,824,325</u>	<u>2,658,847</u>	<u>2,979,221</u>
2.0 Beginning Fund Balance July 1				
	1,362,754	1,028,905	2,671,706	3,553,986
Total 2.0	<u>1,362,754</u>	<u>1,028,905</u>	<u>2,671,706</u>	<u>3,553,986</u>
Total Available Funds	<u>\$ 3,830,793</u>	<u>\$ 3,853,230</u>	<u>\$ 5,330,553</u>	<u>\$ 6,533,207</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 265,031	\$ 170,181	\$ 194,902	\$ 298,013
2119	Full Time Regular / Confidential	147,986	181,394	181,426	226,489
	Total 2100	413,018	351,574	376,328	524,502
2349	Overtime	(1,536)	7,490	4,600	-
	Total 2300	(1,536)	7,490	4,600	-
	Total 2000 Series	411,482	359,064	380,928	524,502
<u>Employee Benefits</u>					
3220	PERS Classified	68,269	60,654	76,294	120,163
	Total 3200	68,269	60,654	76,294	120,163
3320	OASDHI Classified	22,505	21,001	22,320	29,114
3325	Medicare Classified	5,927	5,253	5,407	7,606
	Total 3300	28,432	26,254	27,727	36,720
3420	H&W Classified	90,099	86,055	89,810	87,362
3460	OPEB Classified	820	727	749	1,049
	Total 3400	90,919	86,782	90,559	88,411
3520	SUI Classified	191	172	187	2,623
	Total 3500	191	172	187	2,623
3620	Work Comp Classified	6,143	5,786	5,964	8,392
	Total 3600	6,143	5,786	5,964	8,392
3920	OB Classified	190	(426)	618	-
	Total 3900	190	(426)	618	-
	Total 3000 Series	194,145	179,221	201,348	256,309
<u>Books and Supplies</u>					
4555	Copying and Printing	69	55	73	500
4590	Office/Other Supplies	55,394	10,294	13,168	12,000
	Total 4500	55,463	10,349	13,241	12,500
4710	Food	-	892	-	2,000
	Total 4700	-	892	-	2,000
	Total 4000 Series	55,463	11,241	13,241	14,500
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	-	200
	TOTAL 5000	-	-	-	200

**Riverside Community College District
2021-2022 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5110	Consultants	-	-	-	-
5130	Doctors / Nurses	(2,881)	-	-	4,000
5198	Professional Services	107,449	49,690	82,932	114,800
	Total 5100	104,568	49,690	82,932	118,800
5210	Mileage	302	309	185	1,400
5220	Conference	3,780	2,913	388	3,800
	Total 5200	4,081	3,222	573	5,200
5310	Dues / Memberships	775	400	-	700
	Total 5300	775	400	-	700
5420	Work. Comp. Excess Liability Insur.	229,901	227,486	239,434	258,000
5421	GL & Property Expenses	6,584	5,745	6,285	8,654
5450	Claims Expense	27,600	42,867	50,100	60,000
5451	Claims Payments	1,730,984	242,067	766,486	1,100,000
	Total 5400	1,995,069	518,165	1,062,305	1,426,654
5540	Telephone	8,241	4,800	3,780	4,000
5541	Cell Phone	1,896	1,565	1,194	1,300
	Total 5500	10,137	6,365	4,974	5,300
5644	Repairs	-	-	-	900
5691	Governmental Fees	30,073	51,163	29,024	52,000
	Total 5600	30,073	51,163	29,024	52,900
5730	Legal	(5,000)	-	-	-
	Total 5700	(5,000)	-	-	-
5890	Outside Services and Operating Costs	400	(400)	-	-
	Total 5800	400	(400)	-	-
	Total 5000 Series	2,140,103	628,605	1,179,807	1,609,754
Capital Outlay					
Site and Site Improvement					
6126	Construction	-	-	-	170,000
	Total 6100	-	-	-	170,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	695	-	1,243	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	3,393	-	-
	Total 6400	695	3,393	1,243	-
	Total 6000 Series	695	3,393	1,243	170,000

**Riverside Community College District
2021-2022 Final Budget
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
	Total Expenditures	<u>2,801,888</u>	<u>1,181,524</u>	<u>1,776,567</u>	<u>2,575,065</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>1,028,905</u>	<u>2,671,706</u>	<u>3,553,986</u>	<u>3,958,142</u>
	Total 7900	<u>1,028,905</u>	<u>2,671,706</u>	<u>3,553,986</u>	<u>3,958,142</u>
	Total 7000 Series	<u>1,028,905</u>	<u>2,671,706</u>	<u>3,553,986</u>	<u>3,958,142</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 3,830,793</u>	<u>\$ 3,853,230</u>	<u>\$ 5,330,553</u>	<u>\$ 6,533,207</u>

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

FINAL BUDGET
 2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$	480,141
Local Income		<u>2,612,353</u>
Total Available Funds (TAF)	\$	<u>3,092,494</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	221,363
3000	Employee Benefits		109,894
4000	Books and Supplies		3,000
5000	Services and Operating Expenses		2,433,613
6000	Capital Outlay		<u>170,000</u>
	Total Expenditures		2,937,870
7900	Contingency / Reserves		<u>154,624</u>
	Total Resource 6120 Including Contingency / Reserves	\$	<u>3,092,494</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8830 General Liability Premiums From Other Funds	\$ 2,148,767	\$ 2,329,774	\$ 2,325,755	\$ 2,607,853
8860 Interest	22,294	16,924	4,526	4,500
8861 Fair Market Value of Investments	-	-	264	-
Total 1.0	<u>2,171,061</u>	<u>2,346,698</u>	<u>2,330,546</u>	<u>2,612,353</u>
2.0 Beginning Fund Balance July 1	<u>901,520</u>	<u>967,516</u>	<u>784,596</u>	<u>480,141</u>
Total 2.0	<u>901,520</u>	<u>967,516</u>	<u>784,596</u>	<u>480,141</u>
Total Available Funds	<u>\$ 3,072,581</u>	<u>\$ 3,314,214</u>	<u>\$ 3,115,142</u>	<u>\$ 3,092,494</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 101,935	\$ 65,454	\$ 74,962	\$ 114,621
2119	Full Time Regular / Confidential	71,212	84,636	84,547	106,742
	Total 2100	173,147	150,090	159,509	221,363
2349	Overtime	(1,346)	2,976	1,812	-
	Total 2300	(1,346)	2,976	1,812	-
	Total 2000 Series	171,801	153,067	161,322	221,363
<u>Employee Benefits</u>					
3220	PERS Classified	28,815	26,268	32,349	50,714
	Total 3200	28,815	26,268	32,349	50,714
3320	OASDHI Classified	9,509	9,006	9,495	12,415
3325	Medicare Classified	2,479	2,238	2,293	3,210
	Total 3300	11,988	11,244	11,788	15,625
3420	H&W Classified	38,244	38,078	39,705	38,464
3460	OPEB Classified	343	310	317	443
	Total 3400	38,587	38,387	40,022	38,907
3520	SUI Classified	80	73	79	1,106
	Total 3500	80	73	79	1,106
3620	Work Comp Classified	2,565	2,464	2,529	3,542
	Total 3600	2,565	2,464	2,529	3,542
3920	OB Classified	55	(166)	249	-
	Total 3900	55	(166)	249	-
	Total 3000 Series	82,089	78,271	87,016	109,894
<u>Books and Supplies</u>					
4555	Copying and Printing	-	1,054	1,406	500
4590	Office/Other Supplies	2,073	6,081	2,640	2,500
	Total 4500	2,073	7,134	4,046	3,000
	Total 4000 Series	2,073	7,134	4,046	3,000
<u>Services and Operating Expenses</u>					
5045	Postage	-	-	-	200
	TOTAL 5000	-	-	-	200
5110	Consultants	-	-	10,000	25,500
5198	Professional Services	21,741	51,832	83,657	67,650
	Total 5100	21,741	51,832	93,657	93,150

**Riverside Community College District
2021-2022 Final Budget
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
5310	Dues / Memberships	375	-	400	400
	Total 5300	375	-	400	400
5420	Work. Comp. Excess Liability Insur.	926,034	1,012,963	1,019,344	1,130,835
5421	GL & Property Expenses	2,749	2,449	2,662	3,652
5450	Claims Expense	(13,836)	-	-	-
5451	Claims Payments	421,382	428,551	301,990	316,000
	Total 5400	1,336,328	1,443,963	1,323,996	1,450,487
5540	Telephone	-	-	-	8,850
5541	Cell Phone	394	253	585	400
	Total 5500	394	253	585	9,250
5691	Governmental Fees	-	239	-	-
	Total 5600	-	239	-	-
5730	Legal	490,264	748,344	927,354	835,000
	Total 5700	490,264	748,344	927,354	835,000
5890	Outside Services and Operating Costs	-	43,596	34,651	45,126
	Total 5800	-	43,596	34,651	45,126
	Total 5000 Series	1,849,102	2,288,227	2,380,643	2,433,613
Capital Outlay					
Site and Site Improvements					
6126	Construction	-	-	-	170,000
	Total 6100	-	-	-	170,000
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	-	-	505	-
6485	Comp Equip Addt'l \$200 to \$4,999	-	2,920	1,469	-
	Total 6400	-	2,920	1,974	-
	Total 6000 Series	-	2,920	1,974	170,000
	Total Expenditures	2,105,065	2,529,619	2,635,000	2,937,870
Contingency/Fund Balance					
7920	Restricted	967,516	784,596	480,141	154,624
	Total 7900	967,516	784,596	480,141	154,624
	Total 7000 Series	967,516	784,596	480,141	154,624
Total Resource 6120					
Expenditures/Contingency/Fund Balance		\$ 3,072,581	\$ 3,314,214	\$ 3,115,142	\$ 3,092,494

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

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1	\$ 3,500,163
Local Income	<u>870,257</u>
Total Available Funds (TAF)	<u>\$ 4,370,420</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>4,500</u>
	Total Expenditures	4,500
7900	Contingency / Reserves	<u>4,365,920</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 4,370,420</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
1.0 Local Income				
8835 OPEB Premiums From Other Funds	\$ 316,840	\$ 344,873	330,411	\$ 370,132
8860 Interest	929	981	177	125
8861 Fair Market Value of Investments	-	-	6	-
8890 Investment Earnings	<u>173,933</u>	<u>211,126</u>	<u>887,627</u>	<u>500,000</u>
Total 1.0	<u>491,702</u>	<u>556,981</u>	<u>1,218,220</u>	<u>870,257</u>
2.0 Beginning Fund Balance July 1				
	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>	<u>3,500,163</u>
Total 2.0	<u>1,243,646</u>	<u>1,733,028</u>	<u>2,286,571</u>	<u>3,500,163</u>
Total Available Funds	<u>\$ 1,735,348</u>	<u>\$ 2,290,008</u>	<u>3,504,791</u>	<u>\$ 4,370,420</u>

**Riverside Community College District
2021-2022 Final Budget
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2018-2019</u>	<u>Audited Actuals 2019-2020</u>	<u>Unaudited Actuals 2020-2021</u>	<u>Final Budget Proposal 2021-2022</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	\$ 2,321	\$ 3,437	\$ 4,628	\$ 4,500
	Total 5800	<u>2,321</u>	<u>3,437</u>	<u>4,628</u>	<u>4,500</u>
	Total 5000 Series	<u>2,321</u>	<u>3,437</u>	<u>4,628</u>	<u>4,500</u>
	Total Expenditures	<u>2,321</u>	<u>3,437</u>	<u>4,628</u>	<u>4,500</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,733,028	2,286,571	3,500,163	4,365,920
	Total 7900	<u>1,733,028</u>	<u>2,286,571</u>	<u>3,500,163</u>	<u>4,365,920</u>
	Total 7000 Series	<u>1,733,028</u>	<u>2,286,571</u>	<u>3,500,163</u>	<u>4,365,920</u>
Total Resource 6900					
Expenditures/Contingency/Fund Balance		<u>\$ 1,735,348</u>	<u>\$ 2,290,008</u>	<u>\$ 3,504,791</u>	<u>\$ 4,370,420</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
Moreno Valley College			
Federal Work Study	\$	450,000	
FSEOG Student Grants and Book Waivers		500,000	
HEERF 2		1,841,000	
HEERF 3		8,337,000	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College		31,228,000	31,228,000
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
HEERF 2		1,761,000	
HEERF 3		7,446,000	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		600,000	
Un-Subsidized Loan		600,000	
Total Norco College		28,107,000	28,107,000
Riverside City College			
Federal Work Study		775,000	
FSEOG Student Grants and Book Waivers		800,000	
HEERF 2		5,416,000	
HEERF 3		21,575,000	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		3,000,000	
Un-Subsidized Loan		3,000,000	
Total Riverside City College		69,566,000	69,566,000
Total Federal Income			128,901,000
Total Available Funds (TAF)		\$	128,901,000

EXPENDITURES

<u>Object Code</u>			
Federal Expenditures			
7510	Moreno Valley College		
	Federal Work Study	\$	450,000
	FSEOG Student Grants and Book Waivers		500,000
	HEERF 2		1,841,000
	HEERF 3		8,337,000
	PELL Student Grants and Book Waivers		18,000,000
	Subsidized Loan		1,100,000
	Un-Subsidized Loan		1,000,000
	Total Moreno Valley College		31,228,000
	Norco College	\$	31,228,000
	Federal Work Study		350,000
	FSEOG Student Grants and Book Waivers		350,000
	HEERF 2		1,761,000
	HEERF 3		7,446,000
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		600,000
	Un-Subsidized Loan		600,000
	Total Norco College		28,107,000
	Riverside City College		28,107,000
	Federal Work Study		775,000
	FSEOG Student Grants and Book Waivers		800,000
	HEERF 2		5,416,000
	HEERF 3		21,575,000
	PELL Student Grants and Book Waivers		35,000,000
	Subsidized Loan		3,000,000
	Un-Subsidized Loan		3,000,000
	Total Riverside City College		69,566,000
	Total Federal Expenditures	\$	128,901,000
	Contingency		-
	Total Student Federal Grants	\$	128,901,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ -
Moreno Valley College		
Cal Grants	\$ 2,000,000	
Student Success Completion Grant	1,700,000	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>740,406</u>	
Total Moreno Valley College		4,590,406
Norco College		
Cal Grants	2,000,000	
Student Success Completion Grant	1,500,000	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>710,674</u>	
Total Norco College		4,360,674
Riverside City College		
Cal Grants	3,950,000	
Student Success Completion Grant	3,014,159	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>1,735,656</u>	
Total Riverside City College		<u>8,849,815</u>
State Income - Cal Grant B, C, and SSCG		<u>17,800,895</u>
Total Available Funds (TAF)		<u>\$ 17,800,895</u>

EXPENDITURES

Object Code

7510		
Moreno Valley College		
Cal Grants	\$ 2,000,000	
Student Success Completion Grant	1,700,000	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>740,406</u>	
Total Moreno Valley College		\$ 4,590,406
Norco College		
Cal Grants	2,000,000	
Student Success Completion Grant	1,500,000	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>710,674</u>	
Total Norco College		4,360,674
Riverside City College		
Cal Grants	3,950,000	
Student Success Completion Grant	3,014,159	
Finish Line Scholars Program - Scholarshi	150,000	
Immediate Action Budget Pkg	<u>1,735,656</u>	
Total Riverside City College		<u>8,849,815</u>
Total State - Cal Grant B and C		\$ 17,800,895
Contingency		<u>-</u>
Total State of California Student Grants		<u>\$ 17,800,895</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		\$ 164,273
Local Scholarships		
Moreno Valley College	\$ 200,000	
Norco College	200,000	
Riverside City College	<u>300,000</u>	
Total Income		<u>700,000</u>
Total Available Funds (TAF)		<u><u>\$ 864,273</u></u>

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$ 298,564	
	Norco College	232,855	
	Riverside City College	<u>332,855</u>	
	Total Expenditures		\$ 864,273
	Contingency/Reserves		<u>-</u>
	Total Local Student Scholarships, Including Contingency/Reserves		<u><u>\$ 864,273</u></u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2021-2022

INCOME

Unaudited Beginning Balance, July 1		<u>\$ 2,154,037</u>
Local Income		
ASMVC		
Student Fees	\$ 405,816	
Interest	462	
Total ASMVC Local Income	<u>406,278</u>	
ASNC		
Student Fees	489,029	
Interest	462	
Total ASNC Local Income	<u>489,491</u>	
ASRCC		
Student Fees	1,005,155	
Interest	1,076	
Total ASRCC Local Income	<u>1,006,231</u>	
Total Local Income ASRCCD		<u>\$ 1,902,000</u>
Total Available Funds (TAF)		<u><u>\$ 4,056,037</u></u>

EXPENDITURES

<u>Account Code</u>		
934	ASMVC - ASB	\$ 398,505
930	ASMVC - Organizations	91,495
	Total ASMVC Expenditures	<u>\$ 490,000</u>
921	ASNC - ASB	365,800
926	ASNC - Athletics	34,500
924	ASNC - Organizations	209,700
	Total ASNC Expenditures	<u>610,000</u>
910	ASRCC - ASB	434,210
906	ASRCC - Athletics	428,729
905	ASRCC - Organizations	372,065
	Total ASRCC Expenditures	<u>1,235,004</u>
Total Expenditures		\$ 2,335,004
Total ASRCCD Contingency		<u>1,721,033</u>
Total ASRCCD Expenditures plus Ending Balances		<u><u>\$ 4,056,037</u></u>

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

to percentage adjustments on salary schedules.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

for working capital, or for other specified purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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