

# Board of Trustees Regular Meeting (III.A)

Meeting	September 20, 2022
Agenda Item	Resources (III.A)
Subject	Public Hearing and Budget Adoption for the FY 2022-2023 Riverside Community College District Budget
College/District	District
Funding	Various Resources
Recommended Action	Recommend holding a public hearing on the FY 2022-2023 budget; and adopt the FY 2022-2023 Budget for the Riverside Community College District.

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## Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the FY 2022-2023 fiscal year. At the June 14, 2022 Board of Trustees meeting, a Public Hearing on the FY 2022-2023 budget was set for 6:00 p.m. on September 20, 2022. 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 FY 2022-2023 Riverside Community College District Budget.

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



# **FINAL BUDGET**

## **Fiscal Year 2022-2023**

Board of Trustees Committee Meeting  
September 6, 2022

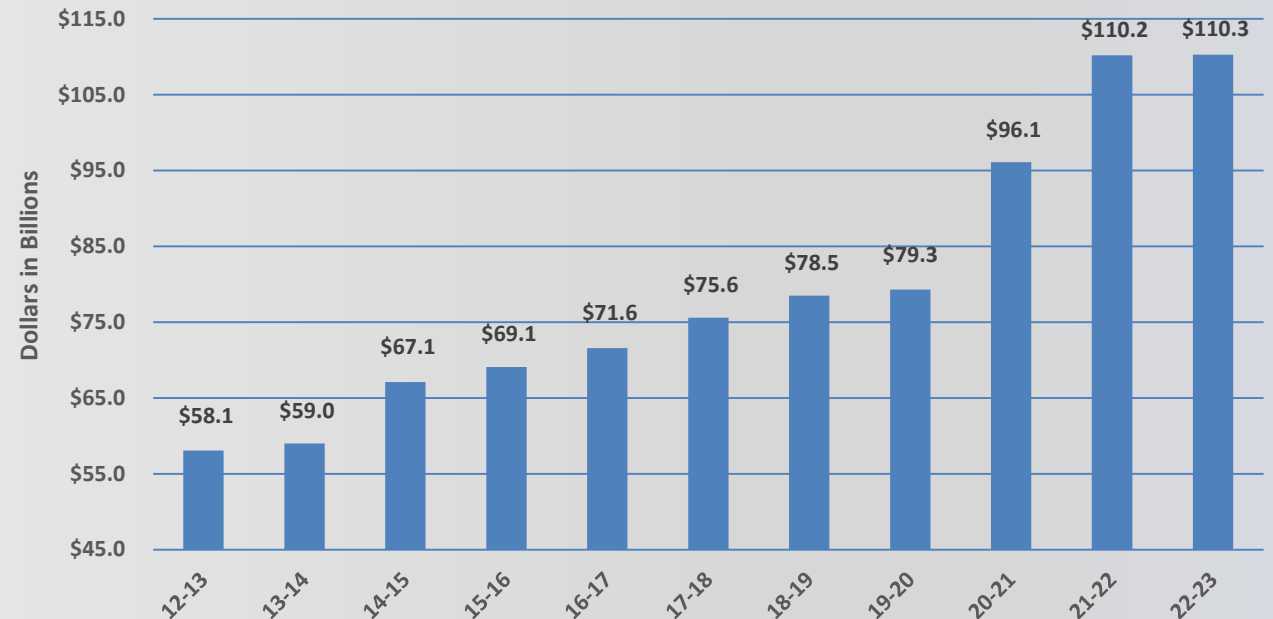


**ADOPTED STATE BUDGET  
COMMUNITY COLLEGE SYSTEM  
AND  
RIVERSIDE COMMUNITY COLLEGE DISTRICT**

## Proposition 98 Minimum Guarantee

- FY 2021-22 approved budget set the K-14 minimum guarantee at \$93.7 billion...now revised to \$110.2 billion.
- FY 2022-23 - Governor estimates the guarantee at \$110.3 billion.
  - An increase over the 2021 Budget Act of \$16.6 billion, 17.72%
  - Community College share of Proposition 98 – 10.93%
  - 89.85% increase since 2012-13

Proposition 98 Funding  
2012-13 to 2022-23





**Base Changes**  
*(In Millions)*

**Unrestricted Ongoing Revenues**

**State**

**Apportionment**

Growth (.50%)

\$ 26.7

COLA (6.56%)

493.0

Basic Allocation Increase

200.0

Base Funding Increase (SCFF Rates)

400.0

Total Apportionment/Unrestricted Ongoing Revenues

\$ 1,119.7

**Unrestricted Ongoing Revenues**

\$ -

Total Unrestricted Revenues

\$ 1,119.7

\*These funding increases will be reflected in the rates for the Base, Supplemental, and Student Success allocations under the Student Centered Funding Formula.

**Base Changes**  
*(In Millions)*

**Restricted Ongoing Revenues**

	<u>State</u>
COLA for Categorical and Special Programs	\$ 65.7
Modernize Technology and Data Protection	24.0
Part-Time Faculty Health Insurance	200.0
Support for Financial Aid, Promise, NextUp, EEO Best Practices, A2MEND, MESA	95.5
Augment Student Success Completion Grants	250.1
Augment SEA, DSPS, EOPS, CARE, Puente, Foster Care, UMOJA	89.5
Student Housing Assistance & Basic Needs Centers	20.0
Align Apprenticeship Supplemental Instruction to SCFF Credit Rate vs. Noncredit Rate	7.5
Rising Scholars Network	15.0
Classified Professional Summer Assistance Program	10.0
Asian Americans, Pacific Islander, Native Hawaiians, Student Achievement	8.0
<b>Total Restricted Ongoing Revenues</b>	<b>\$ 785.3</b>



**Base Changes**  
*(In Millions)*

**Restricted One-Time Revenues**

	<u>State</u>
COVID-19 Block Grant to Address Pandemic Issues	\$ 650.0
Healthcare Vocational Pathways in Adult Education	130.0
Local District Efforts and Achievement	171.5
Common Course Numbering	105.0
Retention and Enrollment Strategies	150.0
Improvement Transfer Reforms (AB 928)	65.0
Implement Equitable Placement and Completion Practices	64.0
Implement Intersegmental Curricular Pathways Mapping	25.0
Emergency Financial Assistance to AB540 Students	20.0
Create Native American Student Support Program	30.0
Establish Hire UP Pilot Program	30.0
Modernize Technology and Data Protection	75.0
Implement California Health School Menus Pathway Program	45.0
Total Restricted One-Time Revenues	<u>\$ 1,560.5</u>
Total Restricted Revenues	<u>\$ 2,324.8</u>



**Base Changes**  
*(In Millions)*

**Capital Facilities**

	<u>State</u>
Deferred Maintenance and Instructional Equipment	\$ 840.7
Proposition 51 - State GO Bond (22 Continuing Projects)	<u>403.1</u>
 Total "Other" Restricted Revenues	 <u>\$ 1,243.8</u>

**Riverside Community College District**

Capital Facilities Projects

- Norco College - Center for Human Performance and Kinesiology*	
- Inland Empire Technical Trade Center for Land Purchase Jurupa Valley	<u>\$ 33.0</u>

Other

- Military Articulation Platform Expansion	<u>\$ 2.0</u>
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\*Funding for this project is for planning and working drawings only; advocacy for exemption from local match continues.





**AB-169 Student Housing** - The FY 2021-22 Budget included \$2 billion in one-time, non-proposition 98 funds over three years for student housing at the three higher education segments, of which \$1 billion was designated for Community Colleges. Per the State Chancellor’s Office, an additional \$500 million has been allocated in FY 2022-23.

- The State awarded 12 Community College districts student housing construction awards totaling \$546 million. Only ineligible construction applications from the first round of submission can be submitted in the second round in October 2022.
- Only NEW student housing construction applications can be submitted in July 2023.
- The District will submit student housing construction applications for all these colleges in July 2023.



**FY 2021-22**

**ENDING BALANCE**

*(In Millions)*

**FY 2021-22 Revenues**

Adopted Budget	<u>\$ 241.65</u>
Revenue Adjustments	
FY 2020-21 Apportionment Recalculation	\$ 1.34
FY 2022-22 Apportionment Estimate	(2.35)
Indirect Costs	(0.23)
Non-Resident Tuition	(1.54)
Facility Rental	(0.95)
Apprenticeship	(0.41)
Other	<u>(0.73)</u>
Total Revenue Adjustments	<u>\$ (4.87)</u>
Net Revenues	<u>\$ 236.78</u>

*(In Millions)*

**FY 2021-22 Expenditures**

Adopted Budget	<u>\$ 287.69</u>
Estimated Budget Savings:	
Salaries and Benefits	\$ 11.15
Supplies and Services	49.07
Capital Outlay	0.78
Interfund Transfers and Other	<u>(0.25)</u>
Total Expenditure Budget Savings	<u>\$ 60.75</u>
Net Expenditures	<u>\$ 226.94</u>
Net Current Year Surplus	<u>\$ 9.84</u>
Beginning Balance at July 1, 2021	\$ 61.18
FY 2019-2020 Apportionment Adjustment	<u>(5.17)</u>
Adjusted Beginning Balance at July 1, 2021	<u>56.01</u>
Ending Balance at June 30, 2022	<u>\$ 65.85</u>



**FY 2022-23**

**FINAL BUDGET**

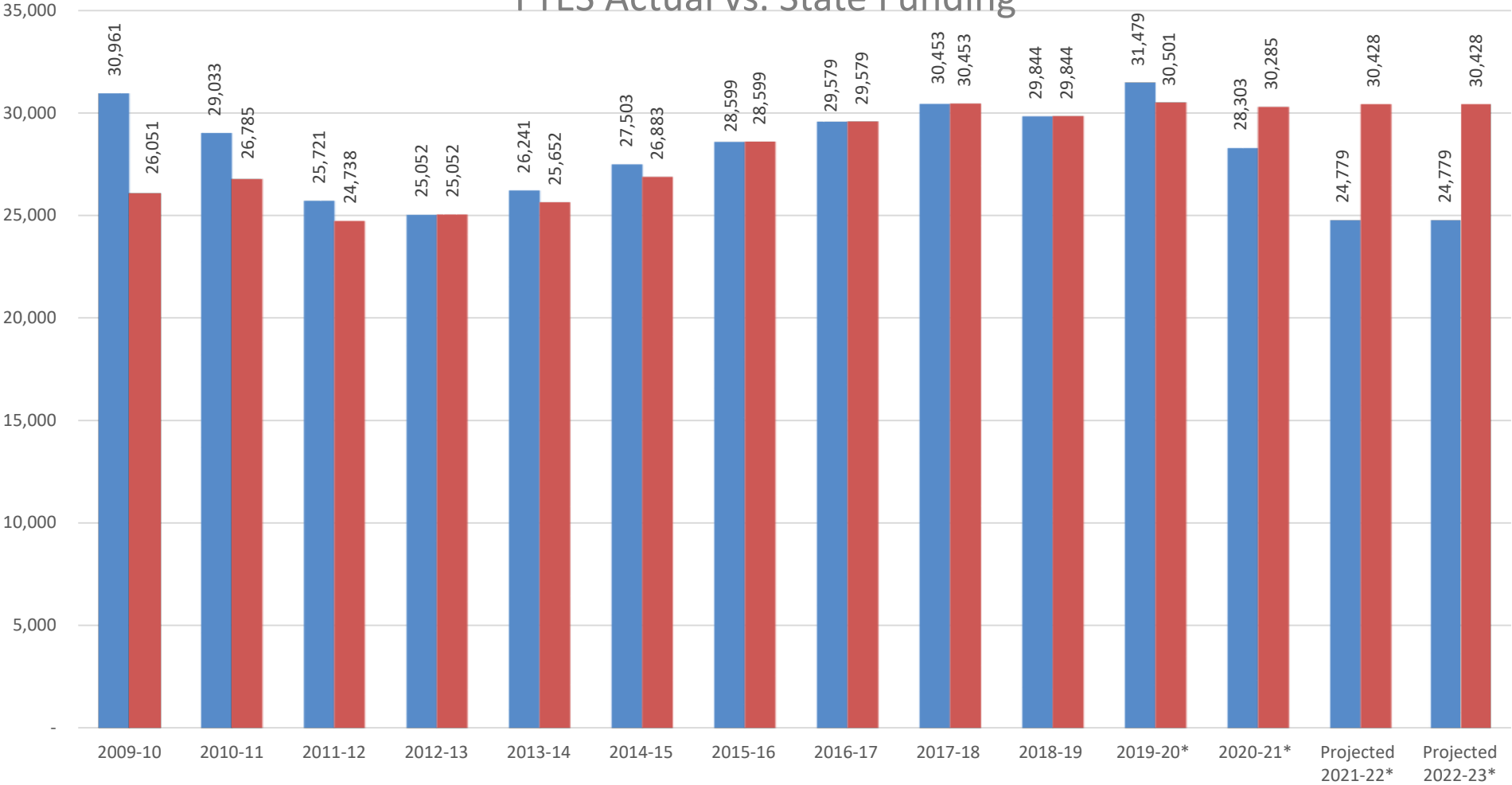
# Assumptions

- Emergency Conditions Allowance has been included.
- FY 2022-23 Credit, Resident FTES Target is 29,117
- COLA at 6.56% plus 1% has been included for Full-Time employees. COLA at 6.56% plus 1.44% has been included for Part-Time Faculty and overload.
- Step/Column/Professional Growth have been included.
- PERS, STRS and General Liability rate increases have been included.
- Adjustments to health insurance have been included using final rates.



# Riverside Community College District FY 2022-23 Final Budget

## Historical Look at Resident Credit FTES Actual vs. State Funding



\*Emergency Conditions Allowance was in place.

# Riverside Community College District FY 2022-23 Final Budget

Riverside Community College District Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula FY 2022-2023 Final Budget						
Base Allocation: 70%						
<b>Base Credit/Special Admit/Non-Credit Rates</b>	<b>\$</b>	<b>4,840</b>	<b>\$</b>	<b>6,788</b>	<b>\$</b>	<b>4,082</b>
			<b>Funded FTES</b>		<b>Amount</b>	
Basic Allocation				<b>\$</b>	<b>20,826,485</b>	
Credit FTES (Rolling 3 Year Avg. FY 20-21 - 29,269.68; FY 21-22 - 29,269.68; FY 22-23 - 29,269.68 87,809.04/3 = 29,269.68 + Growth (.5%) -0- + Restoration -0- = 29,269.68			29,269.68		141,679,591	
Incarcerated Credit FTES 198.0 Growth (0%)			198.00		1,344,016	
Special Admit Credit FTES 960.45 Growth (0%)			960.45		6,519,496	
CDCP Credit FTES 25.92 + 0.52 Growth (2.0%)			26.44		179,474	
Non-Credit FTES 126.75 + 2.54 Growth (2.0%)			129.29		527,735	
<b>Total FTES Allocation</b>			<b>30,583.86</b>	<b>\$</b>	<b>150,250,312</b>	
<b>Total Base Allocation</b>			<b>30,583.86</b>	<b>\$</b>	<b>171,076,797</b>	
Supplemental Allocation: 20%						
		<b>\$</b>	<b>1,145</b>			
<b>Supplemental Metric</b>	<b>Rate</b>		<b>Total Counts</b>		<b>Total Dollars</b>	<b>% to</b>
	<b>(a)</b>		<b>(b)</b>		<b>(a) + (b)</b>	<b>Total</b>
AB 540 Students	\$ 1,145		1,203		\$ 1,376,978	3.42%
Pell Grant	\$ 1,145		11,452		\$ 13,108,188	32.60%
California Promise Grant Students (BOG Waivers)	\$ 1,145		22,477		\$ 25,727,624	63.98%
<b>Total Supplemental Allocation</b>			<b>35,132</b>		<b>\$ 40,212,790</b>	<b>100%</b>

# Riverside Community College District

## FY 2022-23 Final Budget

Riverside Community College District					
Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula					
FY 2022-2023 Final Budget					
Student Success Incentive Allocation: 10%					
Success Rate per Point (Success/Equity)		\$ 675	\$ 170	\$ 170	
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>	
	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>	
<b>Success Metrics</b>					
Associate Degree for Transfer (ADT)	\$ 2,700	1,646	\$ 4,442,905	21.60%	
Associate Degree	\$ 2,025	2,406	\$ 4,871,042	23.68%	
Credit Certificates	\$ 1,350	510	\$ 688,889	3.35%	
Transfer-Level Math and English	\$ 1,350	1,118	\$ 1,509,616	7.34%	
Transfer to 4-Year Institutions	\$ 1,012	1,814	\$ 1,836,849	8.93%	
CTE Units	\$ 675	4,729	\$ 3,192,016	15.52%	
Regional Living Wage	\$ 675	5,969	\$ 4,028,942	19.59%	
Total Success Metrics Allocation		<b>18,193</b>	<b>\$ 20,570,259</b>	<b>100.00%</b>	
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>	
	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>	
<b>Success Equity Metrics - BOG Students</b>					
Associate Degree for Transfer (ADT)	\$ 1,021	1,014	\$ 1,035,760	25.64%	
Associate Degree	\$ 766	1,402	\$ 1,074,072	26.58%	
Credit Certificates	\$ 511	238	\$ 121,383	3.00%	
Transfer-Level Math and English	\$ 511	470	\$ 240,213	5.95%	
Transfer to 4-Year Institutions	\$ 383	986	\$ 377,687	9.35%	
CTE Units	\$ 255	2,336	\$ 596,629	14.77%	
Regional Living Wage	\$ 255	2,328	\$ 594,501	14.71%	
Total Success Equity Metrics Allocation - BOG Waiver Students		<b>8,774</b>	<b>\$ 4,040,248</b>	<b>100.00%</b>	
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>	
	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>	
<b>Success Equity Metrics - Pell Students</b>					
Associate Degree for Transfer (ADT)	\$ 681	1,360	\$ 926,360	24.14%	
Associate Degree	\$ 511	1,936	\$ 988,944	25.77%	
Credit Certificates	\$ 340	336	\$ 114,518	2.98%	
Transfer-Level Math and English	\$ 340	757	\$ 257,751	6.72%	
Transfer to 4-Year Institutions	\$ 255	1,332	\$ 340,068	8.86%	
CTE Units	\$ 170	3,346	\$ 569,566	14.84%	
Regional Living Wage	\$ 170	3,762	\$ 640,443	16.69%	
Total Success Equity Metrics Allocation - Pell Students		<b>12,829</b>	<b>\$ 3,837,649</b>	<b>100.00%</b>	
<b>Total Student Success Incentive Allocation</b>		<b>39,797</b>	<b>\$ 28,448,156</b>		

# Riverside Community College District FY 2022-23 Final Budget

Riverside Community College District Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula FY 2022-2023 Final Budget	
Total Apportionment	
Total Computational Revenue Under New Funding Formula for FY 2022-23	\$ 239,737,742
Less, Estimated FY 2022-23 Estimated Deficit	\$ -
Adjusted FY 2022-23 TCR	<u>\$ 239,737,742</u>
Total Computational Revenue in Adopted Base Budget for FY 2021-22	<u>\$ 216,058,401</u>
Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2022-23	<u><u>\$ 23,679,342</u></u>

*(In Millions)*

**FY 2022-23 Ongoing Revenue Budget**

Beginning Revenue Budget	<u>\$ 237.45</u>
FY 2022-23 Apportionment	\$ 23.68
Full-Time Faculty Hiring from FY 2021-22	2.26
Lottery	0.30
State Part-Time Faculty Health Insurance / Office Hours	(1.00)
Apprenticeship	0.27
Non-Resident Tuition	(1.41)
Other	<u>0.05</u>
Total Ongoing Revenue Budget Adjustments	<u>\$ 24.15</u>
Total Ongoing Revenue Budget	<u>\$ 261.60</u>



*(In Millions)*

**FY 2022-23 Ongoing Expenditure Budget**

Beginning Expenditure Budget	<u>\$ 246.10</u>
Compensation Adjustments:	
COLA F/T (6.56%+1.00%) & P/T (6.56%+1.44%) Salaries	\$ 14.50
Step/Column/Growth/Placement/Classification	2.92
General Liability and Property Rate Change (1.65% to 2.00%)	0.57
PERS (25.37%)	1.25
STRS (19.1%)	2.26
Health Insurance -	0.43
RCCD PPO Plan (No Increase)	
Health Net (No Increase)	
Kaiser (11.36%)	





*(In Millions)*

**FY 2022-23 Ongoing Expenditure Budget (continued)**

Utilities	0.86
Election Costs	0.50
Interfund Transfers	(0.49)
Other	<u>0.31</u>
Total Ongoing Expenditure Budget Adjustments	<u>\$ 23.11</u>
Total Ongoing Expenditure Budget	<u>\$ 269.21</u>
Net Ongoing Budget Shortfall	<u>\$ (7.61)</u>



*(In Millions)*

**FY 2022-23 One-Time Revenue Budget**

Beginning Revenue Budget	\$ 4.20
Adjustments	<u>(0.68)</u>
Total One-Time Revenue Budget	<u>\$ 3.52</u>

*(In Millions)*

**FY 2022-23 One-Time Expenditure Budget**

Beginning Expenditure Budget	\$ 41.59
FY 2022-23 Set-Aside for Future Operating Costs	(8.95)
Summer 2018 FTES Shift to FY (2017-18)	(0.81)
Budget Savings Allocation (FY 2018-19)	(0.39)
Budget Savings Allocation (FY 2020-21)	6.86
RCC - TSS Renovation Project	1.00
RCC - Throwing Sports Renovation Project	2.00
RCC - Marketspace Project	0.25
MVC - Student Services Welcome Center	1.00
Indirect Costs	3.26
Total One-Time Expenditure Budget	<u>\$ 45.81</u>
Net One-Time Budget	<u>\$ (42.29)</u>



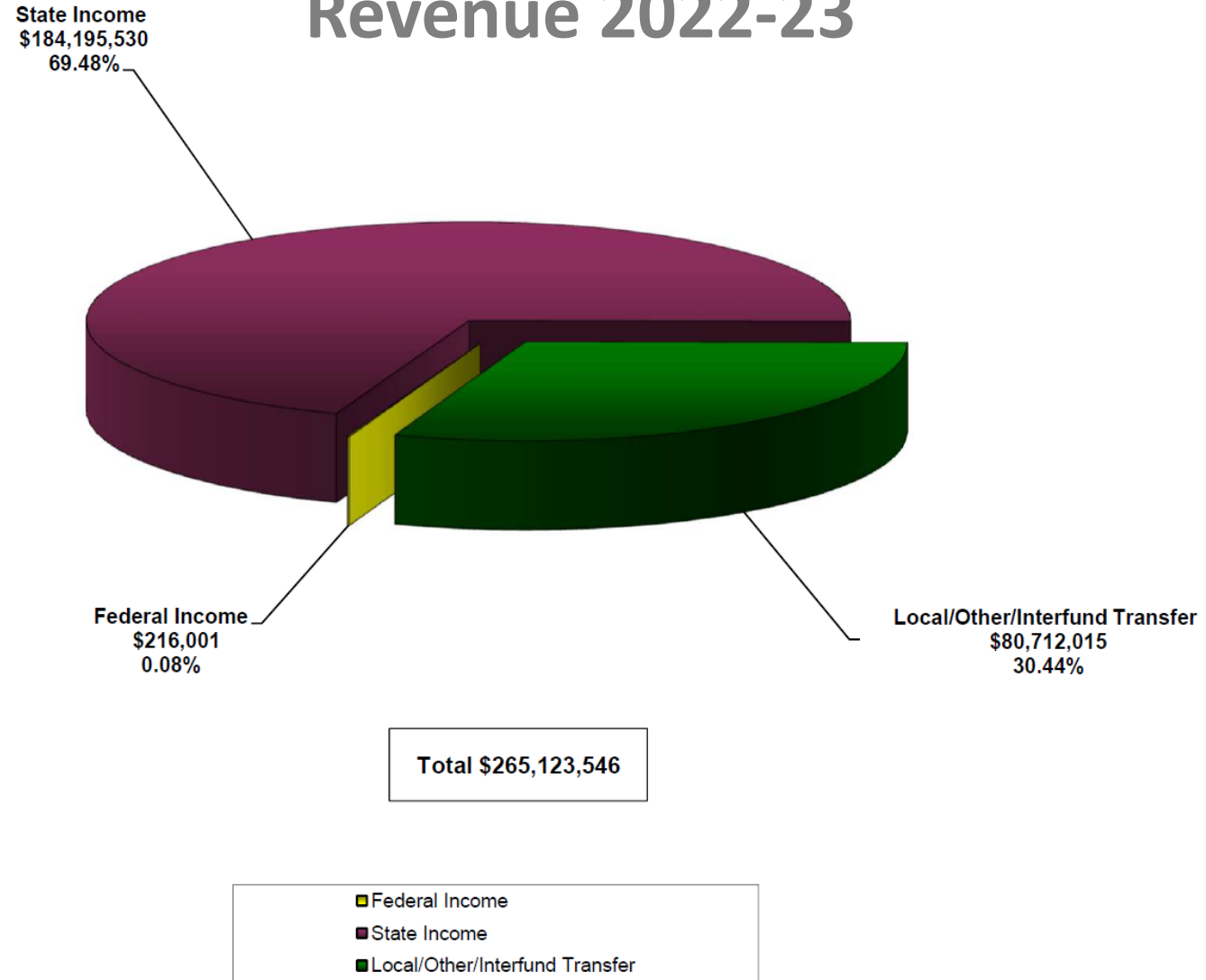
*(In Millions)*

**Summary**

Net Ongoing Budget	\$ (7.61)
Net One-Time Budget	<u>(42.29)</u>
Total Difference	\$ (49.90)
Estimated Beginning Balance at July 1, 2022	<u>65.85</u>
Total Available Funds	\$ 15.95
Less, 5% Ending Balance Target	<u>(15.95)</u>
Budget (Shortfall) Surplus	<u><u>\$ -</u></u>

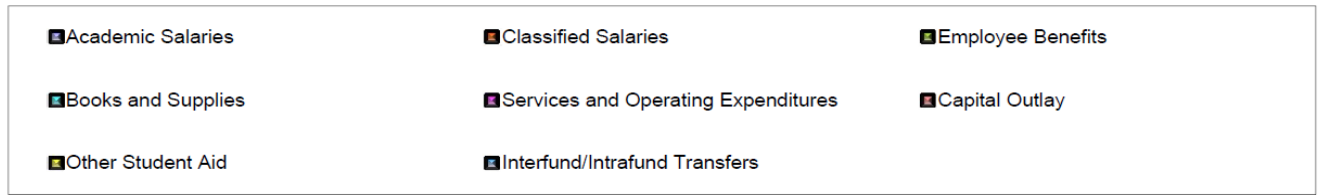
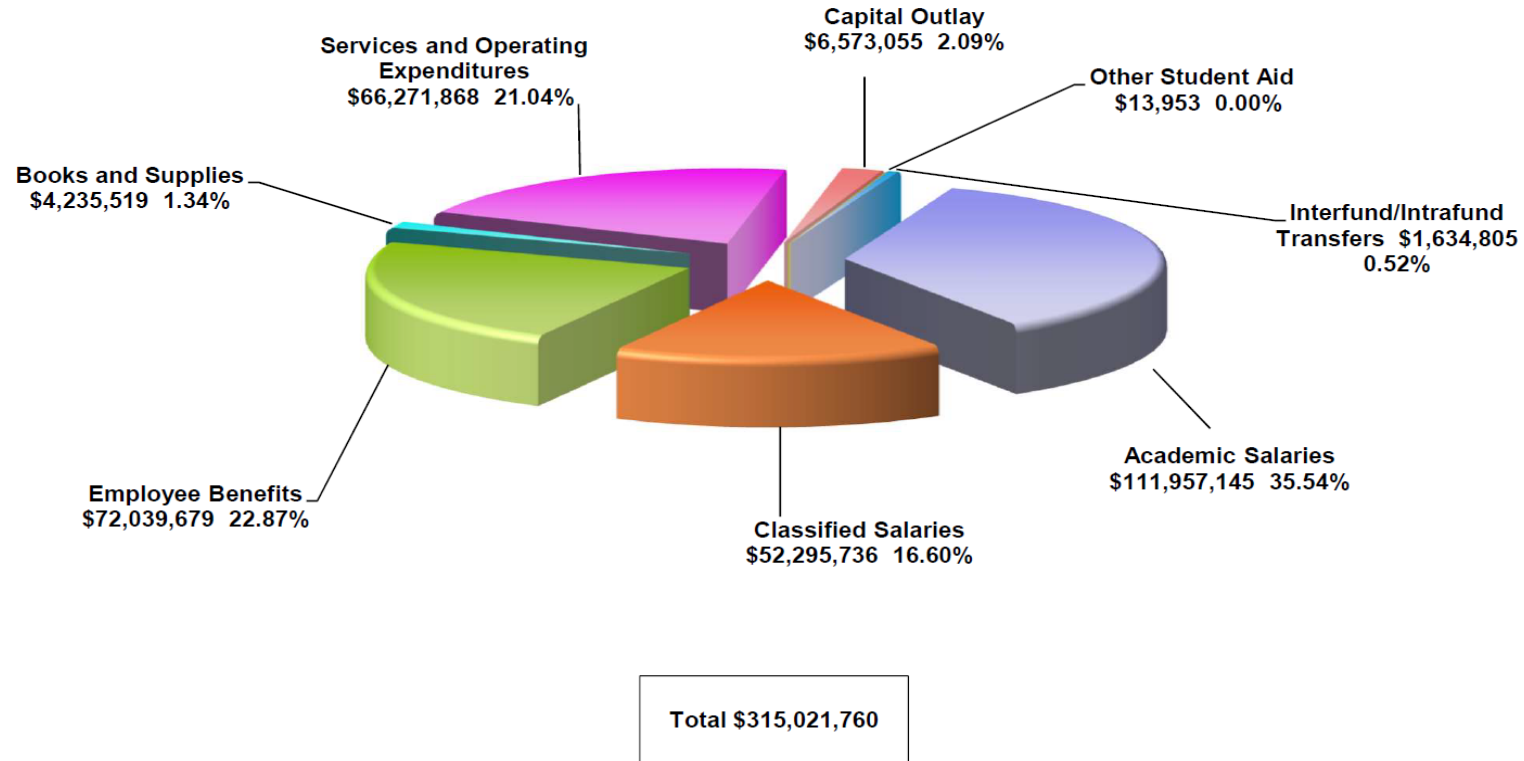
# Riverside Community College District FY 2022-23 Final Budget

## Revenue 2022-23



# Riverside Community College District FY 2022-23 Final Budget

## Expenditures 2022-23







**RCCD**

**RIVERSIDE COMMUNITY  
COLLEGE DISTRICT**

**MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE**

# **LOOKING AHEAD**

# Challenges and Opportunities

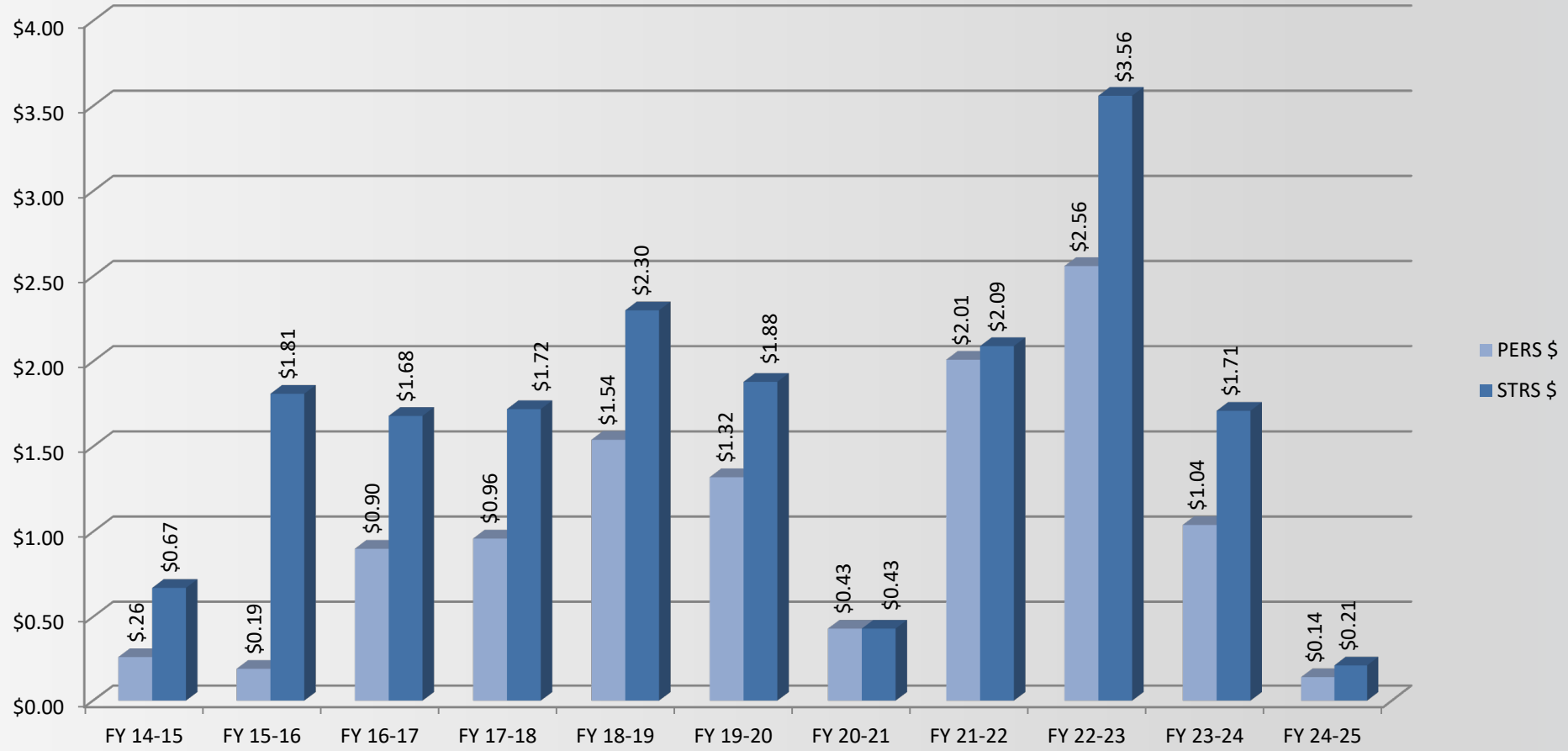
- Continuing Impact of COVID-19 on Instructional Delivery
- Recovery of over 20% Enrollment Decline and Sunsetting of ECA
- Economic Recession Possibility
- Multi-Year Rate Increases for STRS and PERS
- New ERP System Implementation



# **HISTORICAL BUDGET INFORMATION**

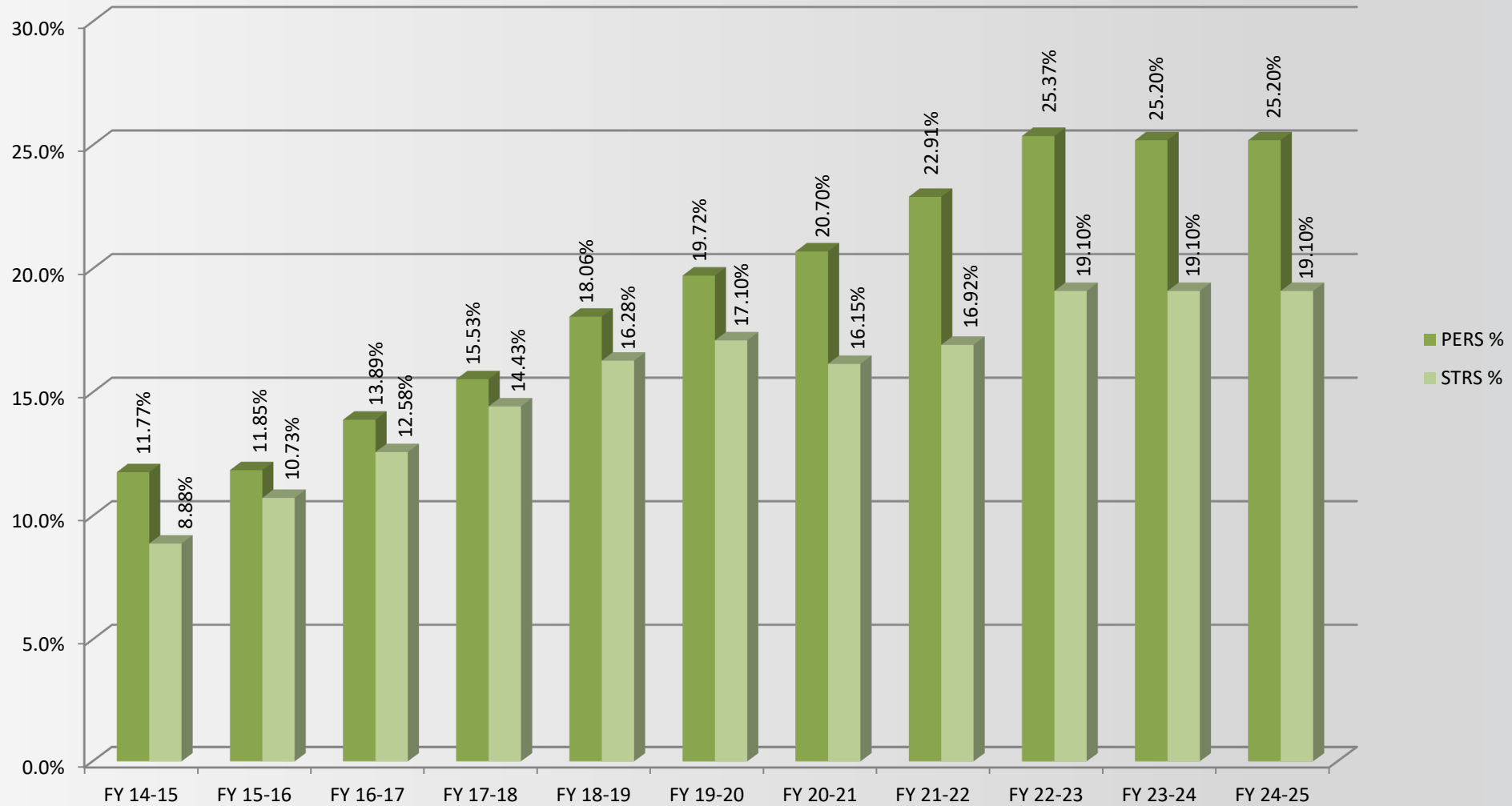
# Riverside Community College District FY 2022-23 Final Budget

## PERS and STRS Projected \$ Annual Budget Increases



# Riverside Community College District FY 2022-23 Final Budget

## PERS and STRS Projected % Rate Annual Increases



# Unrestricted General Fund Contingency History

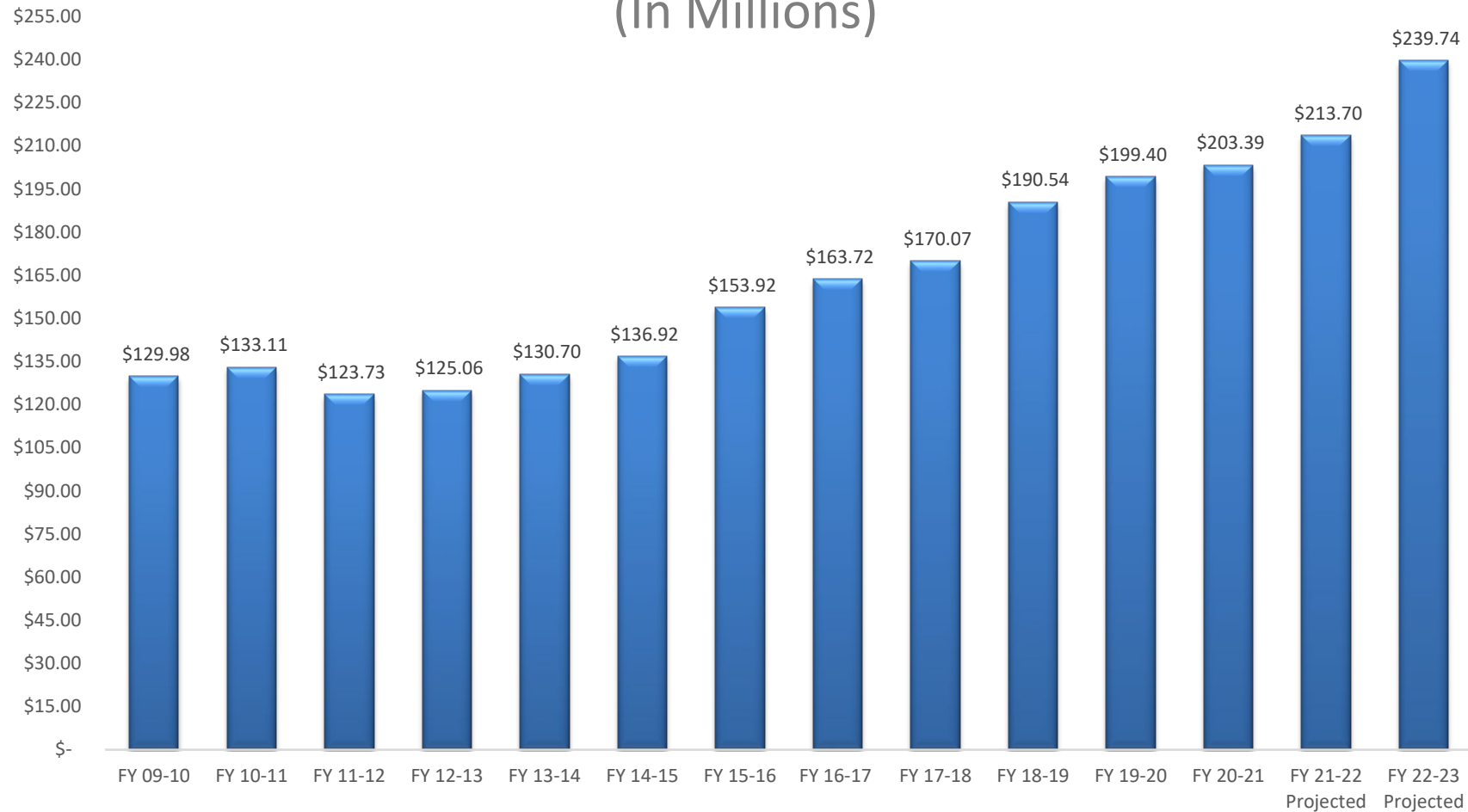
FY	Adopted Contingency Balance	% of Avaliable Funds	Actual Ending Fund Balance	% of Avaliable Funds
2021-22	\$ 15,141,796	5.00%	\$ 65,848,038 *	21.78%
2020-21	\$ 12,968,469	5.00%	\$ 56,007,914	20.14%
2019-20	\$ 14,941,743	5.50%	\$ 41,620,247	14.76%
2018-19	\$ 13,645,688	5.50%	\$ 53,189,474	20.37%
2017-18	\$ 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 \$45.81 million of one-time funds set-aside for the benefit of various college projects and purposes and a set-aside to augment the District's contingency balance.

Riverside Community College District  
FY 2022-23 Final Budget

# General Apportionment – FTES

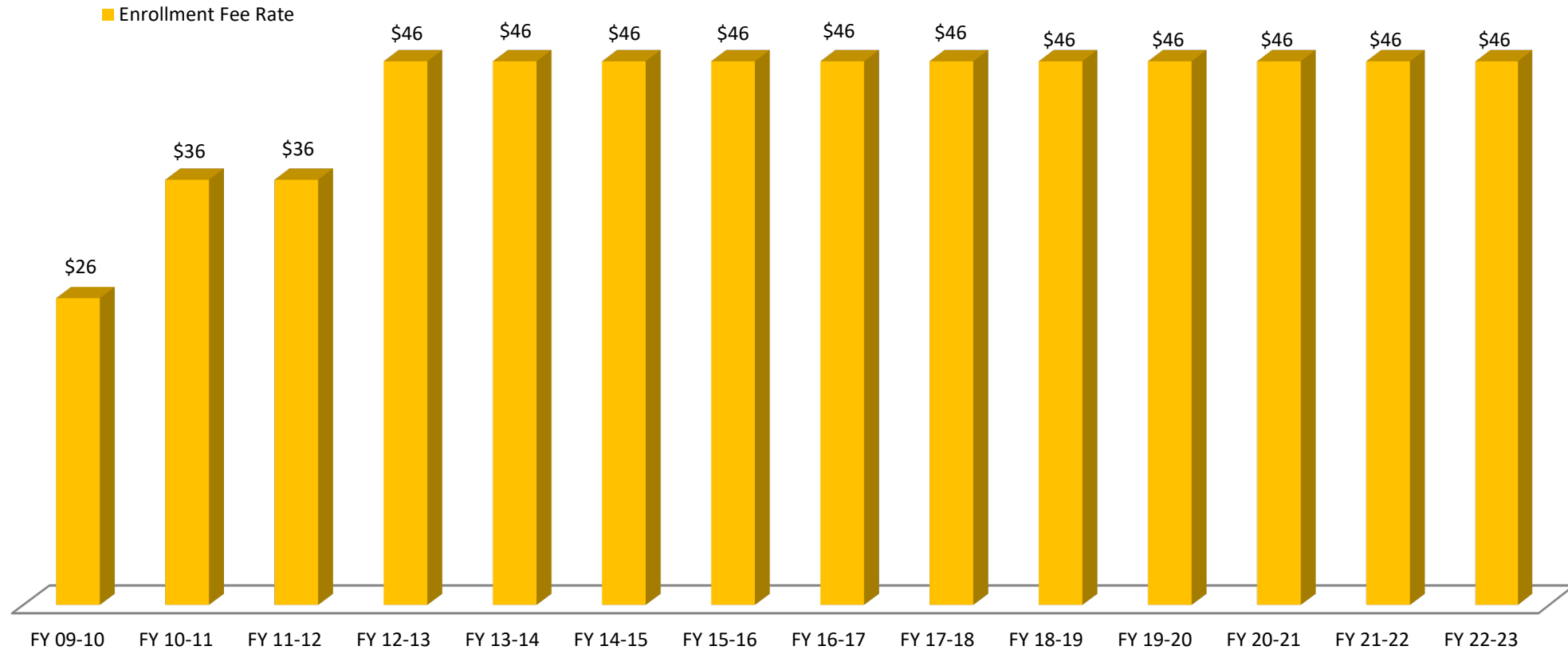
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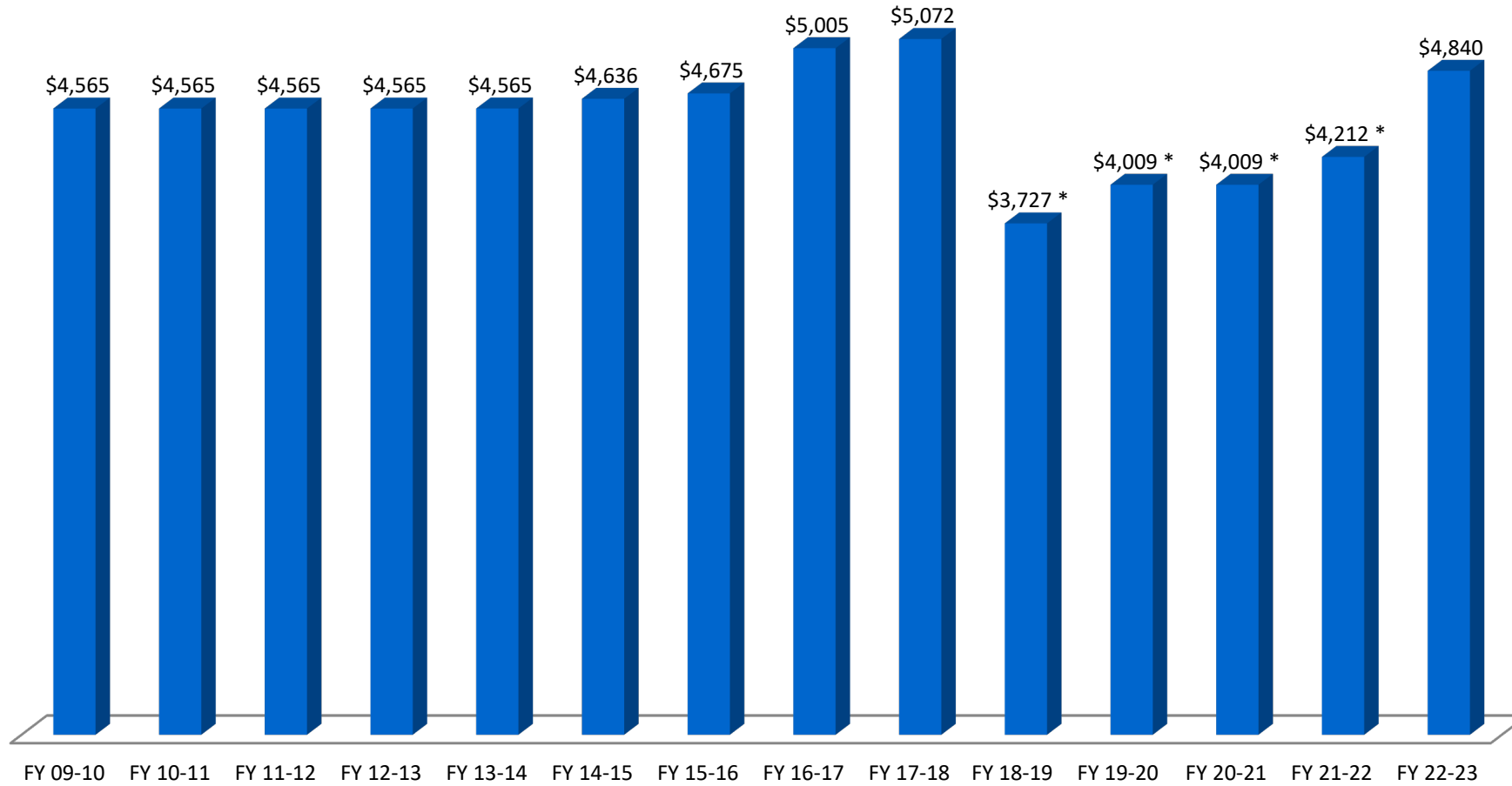
# Riverside Community College District FY 2022-23 Final Budget

## Enrollment Fee Rate Per Unit



# Riverside Community College District FY 2022-23 Final Budget

## Credit FTES



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

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINAL BUDGET**

**Fiscal Year 2022-2023**

## **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 2022-2023 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, 2022 through June 30, 2023. 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 2022-2023 STATE BUDGET**

**AND**

**IMPLICATIONS FOR THE**

**CALIFORNIA COMMUNITY COLLEGES**

**AND**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**



## **Budget Update: 2022-23 Enacted Budget**

### *California State Budget, 2022-23*

The approved \$308 billion 2022 Budget Act makes investments to address California's long-standing challenges, and provides an additional \$4.0 billion to the California Community College system.

The 2022 Budget Act includes \$37 billion in reserves including, \$23.3 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund), \$9.5 billion in the Public School System Stabilization Account, \$900 million in the Safety Net Reserve, and \$3.5 billion in the Special Fund for Economic Uncertainties.

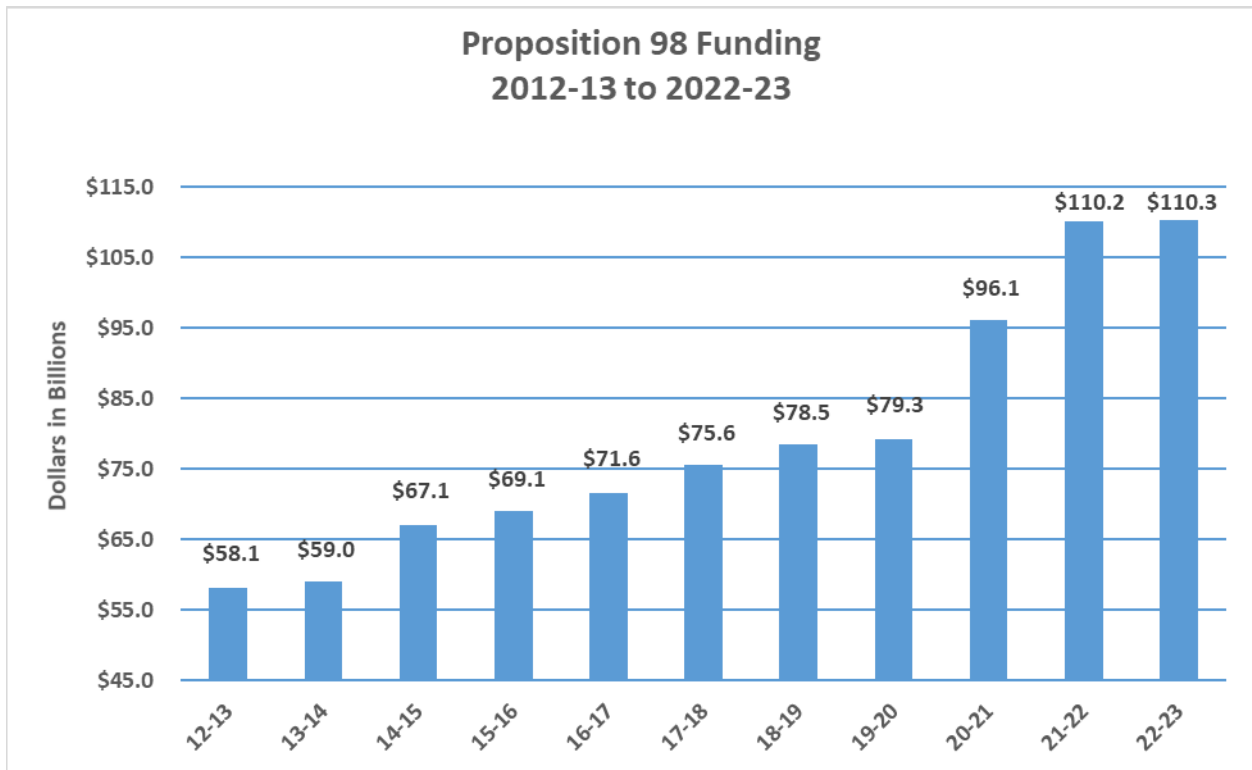
The 2022 Budget Act provides \$9.5 billion in direct relief to Californians via tax rebates; \$1.4 billion in utility assistance; \$47 billion in infrastructure spending for transportation, housing, education facilities, broadband, and other projects; and \$19 billion dedicated to climate and energy to address drought, wildfires, extreme heat and other climate-related actions.

## Budget Update: 2022-23 Enacted Budget

California State Budget, 2022-23

### Proposition 98 Funding

The 2022 Budget Act includes Proposition 98 levels of \$96.1 billion, \$110.2 billion, and \$110.3 billion in 2020-21, 2021-22 and 2022-23, respectively, and includes the Community College share at 10.93%.



### California Community Colleges

FY 2022-23 California Community College budget includes selected, significant increases as follows:

- **Student Centered Funding Formula**
  - Growth – .50% (\$26.7 million)
  - COLA – 6.56% (\$493.0 million)
  - Basic Allocation (\$200.0 million)
  - Basic Funding (\$400.0 million)
- **Part-Time Faculty Health Insurance** – \$200 million

## **Budget Update: 2022-23 Enacted Budget**

- **Student Success Completion** – \$250.1 million
- **Deferred Maintenance** – \$840.7 million
- **COVID-19 Block Grant to Address Pandemic Issues** – \$650.0 million
- **Enrollment Retention Strategies** – \$150.0 million
- **Local District Efforts and Achievement** – \$171.5 million
- **State Capital Outlay Program** – \$403.1 million
- **State Student Housing Program (SB169)** – \$500.0 million
- **Inland Empire Technical Trade Center in Jurupa Valley – Riverside Community College District** – \$33.0 million
- **Military Articulation Platform Expansion** - \$2.0 million

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BUDGET PLAN  
FOR  
FY 2022-2023**

The District prepared FY 2022-2023 budget projections following release of the Governor’s initial budget proposal on January 10, 2022 by taking into consideration both increased revenues and increased costs. Budget planning information was first presented to the Board of Trustees on February 1, 2022.

**ENROLLMENTS/SUPPLEMENTAL METRICS/SUCCESS METRICS**

**Enrollment**

District enrollment information between 2009-10 and 2022-23 is presented in Exhibit A and in Exhibit B.

Actual credit FTES has declined 21.28% from FY 2019-20 through FY 2021-22 as a result of the COVID-19 pandemic. FY 2022-23 FTES targets were established using a five-year average of FTES from FY 2017-18 through FY 2021-22 to lower the target to a more realistic level and to encourage restoration as quickly as possible. The District will still be protected from the impact of the enrollment decline on apportionment by once again using the protections afforded by the Emergency Conditions Allowance. FTEs targets follow:

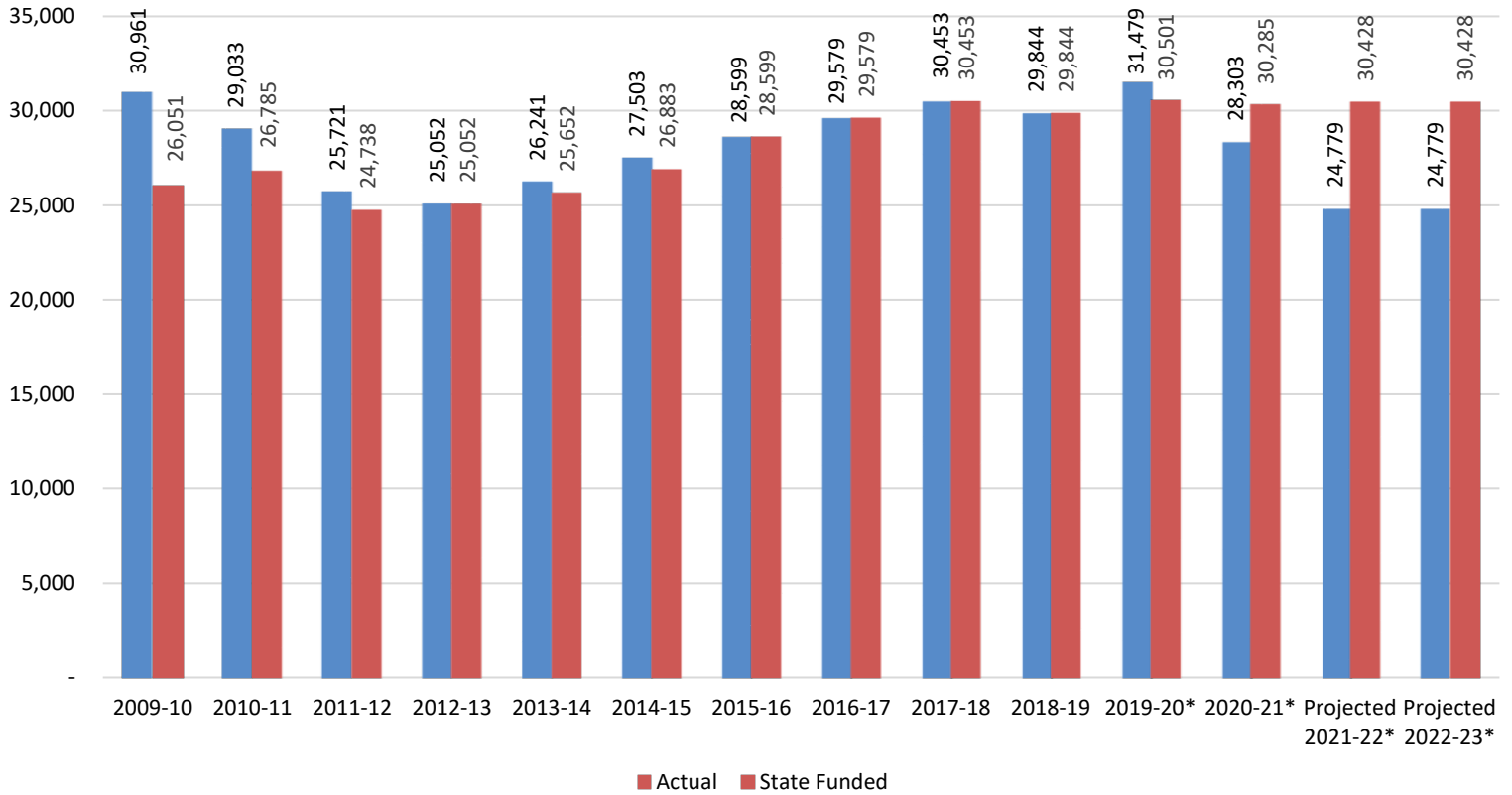
	<b><u>FTES Targets</u></b>
Moreno Valley College	6,447.53
Norco College	6,684.92
Riverside City College	<u>15,984.56</u>
Total District	<u>29,117.01</u>

**Supplemental and Student Success**

Exhibit C shows SCFF Supplemental and Student Success metrics over each of the last five fiscal years for comparison purposes. These metrics are used in the Student Centered Funding Formula.

**Exhibit A**  
**Riverside Community College District**  
**2022-2023 Proposed Budget**

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



**Exhibit B**  
**Riverside Community College District**

**FTES Enrollment**

	<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>Actual</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22*</u>	<u>Projected</u> <u>2022-23*</u>
<b><u>Total FTES</u></b>	30,376.33	31,258.13	30,530.46	32,159.66	28,974.10	25,342.83	25,342.83
Resident	29,652.34	30,534.93	29,973.88	31,573.53	28,408.74	24,921.99	24,921.99
Nonresident	723.99	723.20	556.58	586.13	565.36	420.84	420.84
<b><u>Resident FTES</u></b>							
Credit	29,578.89	30,452.86	29,843.58	31,479.10	28,302.85	24,779.19	24,779.19
Noncredit	73.45	82.07	130.30	94.43	105.89	142.80	142.80
<b><u>Nonresident FTES</u></b>							
Credit	720.63	719.06	556.58	586.13	565.36	416.35	416.35
Noncredit	3.36	4.14	0.00	0.00	0.00	4.49	4.49
<b><u>Basic Skills</u></b>	2,557.62	1,937.12	1,127.98	169.74	63.13	43.81	43.81
<b><u>State-Funded FTES</u></b>							
Resident Credit	29,578.89	30,452.86	29,843.58	30,500.56	30,285.34	30,428.13	30,428.13
Resident Noncredit	73.45	82.07	130.30	129.96	129.96	129.96	129.96
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	-	0.00	0.00	1,663.84	1,663.84	1,663.84	1,663.84
Resident Noncredit	-	-	-	-	-	-	-

\* Funded FTES for FY 2021-22 are based on FY 2019-20 funded FTES under the Emergency Conditions Allowance 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 2021-22 Apportionment Attendance Report revisions, if any, are due to the Chancellor's Office at the end of October 2022.

\*\* Funded FTES for FY 2022-23 are based on a 3 year average of credits FTES taking into consideration FY 2019-2020 funded FTES reported under the Emergency Conditions Allowance protection by the State Chancellor's Office due to the impact of the COVID-19 Pandemic on enrollments. Projected are the estimated mounts to be realized for the year.

**Exhibit B**  
Riverside Community College District

**FTES Enrollment (continued)**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>
<b><u>Total FTES</u></b>	31,696.17	29,609.61	26,327.45	25,631.06	26,992.34	28,266.94	29,339.16
Resident	31,185.04	29,148.89	25,857.72	25,118.52	26,400.27	27,660.03	28,682.44
Nonresident	511.13	460.72	469.73	512.54	592.07	606.91	656.72
<b><u>Resident FTES</u></b>							
Credit	30,960.73	29,033.06	25,720.52	25,052.19	26,240.64	27,503.17	28,599.64
Noncredit	224.31	115.83	137.20	66.33	159.63	156.86	82.80
<b><u>Nonresident FTES</u></b>							
Credit	510.66	457.76	466.75	510.61	588.03	603.65	655.33
Noncredit	0.47	2.96	2.98	1.93	4.04	3.26	1.39
<b><u>Basic Skills</u></b>	2,410.11	2,146.02	2,325.22	2,203.46	2,558.56	2,712.55	2,766.65
<b><u>State-Funded FTES</u></b>							
Resident Credit	26,051.08	26,785.38	24,737.57	25,052.19	25,652.36	26,882.83	28,599.64
Resident Noncredit	194.30	115.83	106.97	66.33	159.63	156.86	82.80
Basic Skills	-	-	-	-	-	-	-
<b><u>Unfunded Resident FTES</u></b>							
Resident Credit	4,909.65	2,247.68	982.95	-	588.28	620.34	-
Resident Noncredit	30.01	-	30.23	-	-	-	-



**Exhibit C**

**Riverside Community College District  
Historical Supplemental and Student Success Metrics**

<u>Supplemental Metrics</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
Pell Grant Recipients	14,777	14,939	15,713	13,014	11,452
AB 540 Students	1,493	1,652	1,598	1,367	1,203
College Promise Grant Recipients (formerly BOG Waiver)	29,598	29,759	29,883	25,542	22,477
Totals	45,868	46,350	47,194	39,923	35,132

<u>Success Metrics</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>
<b><u>All Students</u></b>					
Associate Degree for Transfer (ADT)	849	1,061	1,491	1,833	1,613
Associate Degree	2,374	2,642	2,517	2,500	2,200
Credit Certificates Requiring 18+ Units	483	686	627	481	423
Transfer-Level Math and English Completion in 1st Year	939	1,107	1,246	1,122	987
Transfer to 4-Year Institutions	1,507	1,685	1,785	1,946	1,712
CTE Units Completion of 9+ Units	4,284	5,194	5,066	4,852	4,270
Living Wage Attainment Within 1 Year of CC Completion	5,155	5,833	6,462	6,089	5,357
Total All Students	15,591	18,208	19,194	18,823	16,562
<b><u>BOG/Promise Students</u></b>					
Associate Degree for Transfer (ADT)	514	627	931	1,123	988
Associate Degree	1,454	1,569	1,497	1,441	1,268
Credit Certificates Requiring 18+ Units	244	289	271	235	207
Transfer-Level Math and English Completion in 1st Year	430	460	584	440	387
Transfer to 4-Year Institutions	799	900	931	1,078	949
CTE Units Completion of 9+ Units	2,298	2,605	2,518	2,389	2,102
Living Wage Attainment Within 1 Year of CC Completion	1,940	2,337	2,531	2,370	2,083
Total Promise (BOG) Students	7,679	8,787	9,263	9,076	7,984
<b><u>Pell Students</u></b>					
Associate Degree for Transfer (ADT)	695	841	1,246	1,508	1,327
Associate Degree	1,955	2,158	2,051	1,999	1,759
Credit Certificates Requiring 18+ Units	337	411	387	331	291
Transfer-Level Math and English Completion in 1st Year	622	683	880	740	651
Transfer to 4-Year Institutions	1,087	1,217	1,275	1,447	1,273
CTE Units Completion of 9+ Units	3,261	3,702	3,587	3,431	3,019
Living Wage Attainment Within 1 Year of CC Completion	3,272	3,738	4,135	3,804	3,347
Total Pell Students	11,229	12,750	13,561	13,260	11,667
Total Success Metrics	34,499	39,745	42,018	41,159	36,213

## 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 \$265.12 million for fiscal 2023. Key components include:

#### 1. *State Funding*

a. **Student Centered Funding Formula (SCFF) (Exhibit E)** – The SCFF provides enrollment growth funding of .50%, a cost-of-living adjustment (COLA) of 6.56%, \$200 million to increase the Basic Allocation, and \$400 million to increase base funding. Combined these represent an increase of 15% over the prior year and are reflected in the SCFF rates. The budget extends the formula’s existing hold harmless (minimum revenue) provision by three years, through 2024-25. Under hold harmless, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year. The distribution of funds across the three metrics (FTES, supplemental, and student success) are determined by changes in the underlying metrics. Due to the COVID-19 Pandemic, the CCCCCO has authorized use of the Emergency Conditions Allowance protection whereby FY 2019-20 funded FTES will be used for SCFF apportionment calculation purposes. Total SCFF apportionment is based on the District’s metrics, adjusted for the Emergency Condition Allowances, and results in an increase to the District’s base apportionment revenue budget of \$23.68 million.

- COLA – 6.56%
- Growth – .50%
- Lottery Revenue – \$5.6 million, which is \$.30 million above the prior year level.
- State Mandate Block Grant – The District will receive \$1.00 million in ongoing mandate funds.
- Adjunct Faculty Office Hours and Health Insurance – \$.74 million.

2. **Interest Income** – \$.50 million, which is \$.03 million more than fiscal 2022.

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

3. *Nonresident Tuition* – \$1.70 million, which is \$1.41 million less than the prior year level. The per unit rate is \$332.
4. *Enrollment Fee Revenue* – Projected at \$9.45 million.
5. *Indirect Cost Recovery Revenue* – Projected at \$4.45 million, which is \$.68 million less than the prior year.

### EXPENDITURES

Within the funds available for the 2022-23 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 2022-23 Resource 1000 budget totals \$315.02 million, including one time expenditures of \$45.81 million, reflecting the following major items of expenditure (Exhibit F):

1. *Compensation*
  - a. Full-time Compensation – \$11.10 million has been provided based on COLA of 6.56% plus an additional 1.00% contractual increase.
  - b. Part-Time Compensation – \$3.40 million has been provided based on COLA of 6.56% plus an additional 1.44% contractual increase.
  - c. Step and Column/Growth/Placement and Other Personnel Adjustments – \$2.92 million increase.
  - d. Health and Life Insurance Benefits – An increase of \$.43 million attributable exclusively to rate fluctuations. Total health and life insurance benefits is \$29.50 million, of which approximately \$2.27 million is attributable to retired employees under age 65.
  - e. CalPERS – An increase of \$1.25 million based on increase to the employer contribution rate going from 22.91% to 25.37%.
  - f. CalSTRS – An increase of \$2.26 million based on an increase to the employer contribution rate going from 16.92% to 19.10%.

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

2. **Utilities** - A total of \$4.93 million has been provided, which is \$.86 million higher than prior year. During fiscal year 2023, the District will initiate a districtwide solar project, as one component of its sustainability plan and to mitigate future increases to electrical energy costs.
3. **Election Cost** – A total of \$.50 million has been provided for Board of Trustees elections in November 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, 2022 was \$3.12 million.
5. **Health Plans** - Kennan and Associates performs an annual cost 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. No rate increase is included for the RCCD PPO Plan. A rate increase of 11.36% is included for the Kaiser Plan. No rate change is included for the Health Net Plan.
6. **Liability and Property** - An actuarial valuation was performed by an external actuary on the District’s exposure to general, 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 2022-23 will increase from 1.65% to 2.00% to cover estimated claims, program administration and to provide for 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 workers’ compensation rate will

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

remain unchanged at 1.60% for fiscal year 2022-23. This rate covers the cost of annual estimated claims, Resource administration, and to provide for a reasonable reserve.

### **8. *Positions***

#### **a. New - Board Approved District Positions**

- Purchasing Specialist (Business and Financial Services)
- Payroll Technician (Business and Financial Services)
- Budget Analyst (Business and Financial Services)
- Civil Rights Investigator (Human Resources and Employee Relations)
- Foundation Administrative Technician (Foundation)
- Community Relations Specialist (Foundation)
- Institutional Research Specialist (Education Services)
- Manager, Information Technology (Education Services)

#### **b. Funded from Existing Base Expenditure Budget**

- Dean of College, Inclusion & Engagement (Riverside City)
- Printing & Graphics Center Coordinator (Riverside City)
- Instructional Media Assistant (Riverside City)
- Director, College Technology Support Services (Moreno Valley)
- Administrative Assistant IV (Moreno Valley)
- Athletic Field Caretaker (Moreno Valley)
- Director, Grants (Moreno Valley)
- Director, College Business Services (Moreno Valley)
- Accessible Technology & Media Coordinator (Moreno Valley)
- Custodian (Norco)
- Executive Director, Economic Development & Entrepreneurship (Institutional Advancement) - funded 50% General Fund/50% Indirect Expenditure Budget

#### **c. Funded from Indirect Expenditure Budget**

- Accounting Technician (Grants & Economic Development) - funded 100%
- Grants Administrative Specialist (Moreno Valley) - funded 100%
- Grants Writer (Moreno Valley) - funded 100%
- Executive Director, Economic Development & Entrepreneurship (Institutional Advancement) - funded 50% General Fund/50% Indirect Expenditure Budget

#### **d. Increased Pay Periods Per Year – 11 Months to 12 Months**

- Community Service Aide I – 9 Positions (District)

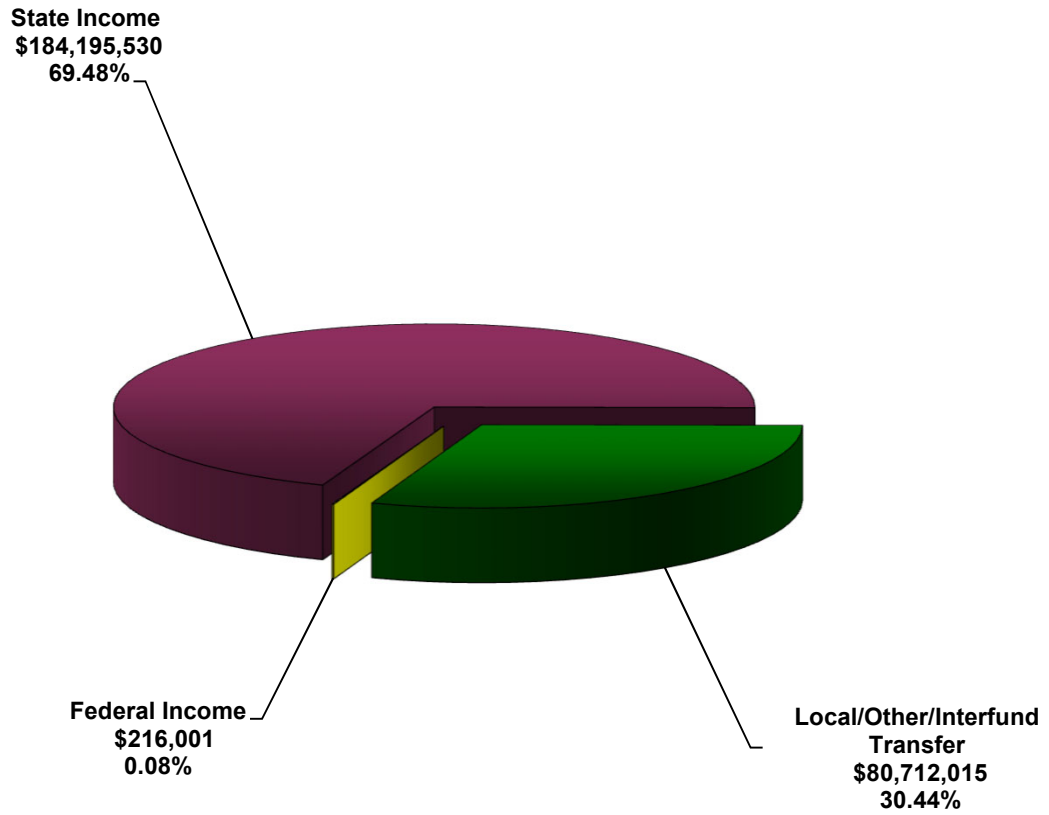
**UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY**  
**(continued)**

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 2023 as follows \$.60 million to Moreno Valley College; \$.24 million to Norco College; and \$.04 million to Riverside City College. In FY 2018-19, an allocation totaling \$4.27 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2023 as follows \$.28 million to Moreno Valley College; \$.45 million to Norco College; and \$.44 million to Riverside City College. In FY 2021-22, an allocation totaling \$11.11 million from accumulated budget savings was included for one-time expenditures. Remaining balances for this allocation were carried over to fiscal year 2023 as follows \$1.66 million to Moreno Valley College; \$2.84 million to Norco College; and \$.19 million to Riverside City College. The colleges have met the 1% reserve requirement in accordance with the Budget Allocation Model principle as follows: \$.50 million – Moreno Valley College; \$.48 million – Norco College and; \$1.19 million – Riverside City College.
10. ***Enterprise Resource Planning (ERP)*** – The ERP project budget was established at \$11.25 million in the Redevelopment Fund. An additional \$.30 million has been augmented in fiscal 2023 to provide for potential project cost increases. As of June 30, 2022 a total of \$8.0 million has been expended on this project.

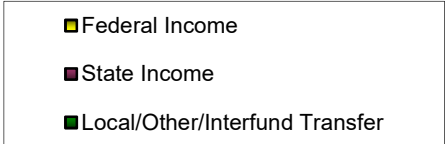
**ENDING FUND BALANCE**

The District has an unaudited beginning balance in Resource 1000 of \$65.85 million at July 1, 2022 and anticipates an ending contingency balance of \$15.95 million at June 30, 2023, which meets the Board’s policy objective of a budgeted ending balance equal to at least 5%. To participate in the Emergency Conditions Allowance Program, the District is required to adopt a Board policy whereby reserves are established at the equivalent of two months of ongoing general fund operating expenditures. The District Budget Advisory Council (DBAC) will work on developing the board policy, resulting in a recommendation in time to meet the February 2023 deadline.

**Exhibit D**  
Riverside Community College District  
**2022-2023 Proposed Budget**  
**Resource 1000 Revenue**



**Total**  
**\$265,123,546**





**Riverside Community College District**  
**Estimated Apportionment Calculation Under the Proposed New Student Centered Funding Formula**  
**FY 2022-2023 Final Budget**

**Base Allocation: 70%**

<b>Base Credit/Special Admit/Non-Credit Rates</b>	<b>\$ 4,840</b>	<b>\$ 6,788</b>	<b>\$ 4,082</b>
	<b>Funded FTES</b>		<b>Amount</b>
Basic Allocation			<b>\$ 20,826,485</b>
Credit FTES (Rolling 3 Year Avg. FY 20-21 - 29,269.68; FY 21-22 - 29,269.68; FY 22-23 - 29,269.68 87,809.04/3 = 29,269.68 + Growth (.5%) -0- + Restoration -0- = 29,269.68	29,269.68		141,679,591
Incarcerated Credit FTES 198.0 Growth (0%)	198.00		1,344,016
Special Admit Credit FTES 960.45 Growth (0%)	960.45		6,519,496
CDCP Credit FTES 25.92 + 0.52 Growth (2.0%)	26.44		179,474
Non-Credit FTES 126.75 + 2.54 Growth (2.0%)	129.29		527,735
Total FTES Allocation	<b>30,583.86</b>	<b>\$</b>	<b>150,250,312</b>
<b>Total Base Allocation</b>	<b>30,583.86</b>	<b>\$</b>	<b>171,076,797</b>

**Supplemental Allocation: 20%**

<b>Supplemental Rate per Point</b>	<b>\$ 1,145</b>			
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>
<b>Supplemental Metric</b>	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>
AB 540 Students	\$ 1,145	1,203	\$ 1,376,978	3.42%
Pell Grant	\$ 1,145	11,452	\$ 13,108,188	32.60%
California Promise Grant Students (BOG Waivers)	\$ 1,145	22,477	\$ 25,727,624	63.98%
<b>Total Supplemental Allocation</b>		<b>35,132</b>	<b>\$ 40,212,790</b>	<b>100%</b>

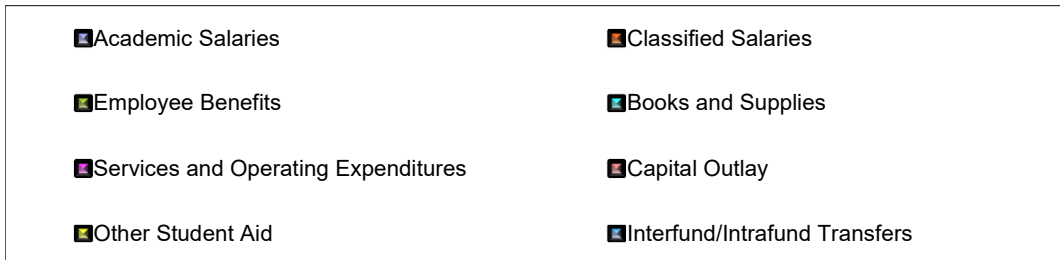
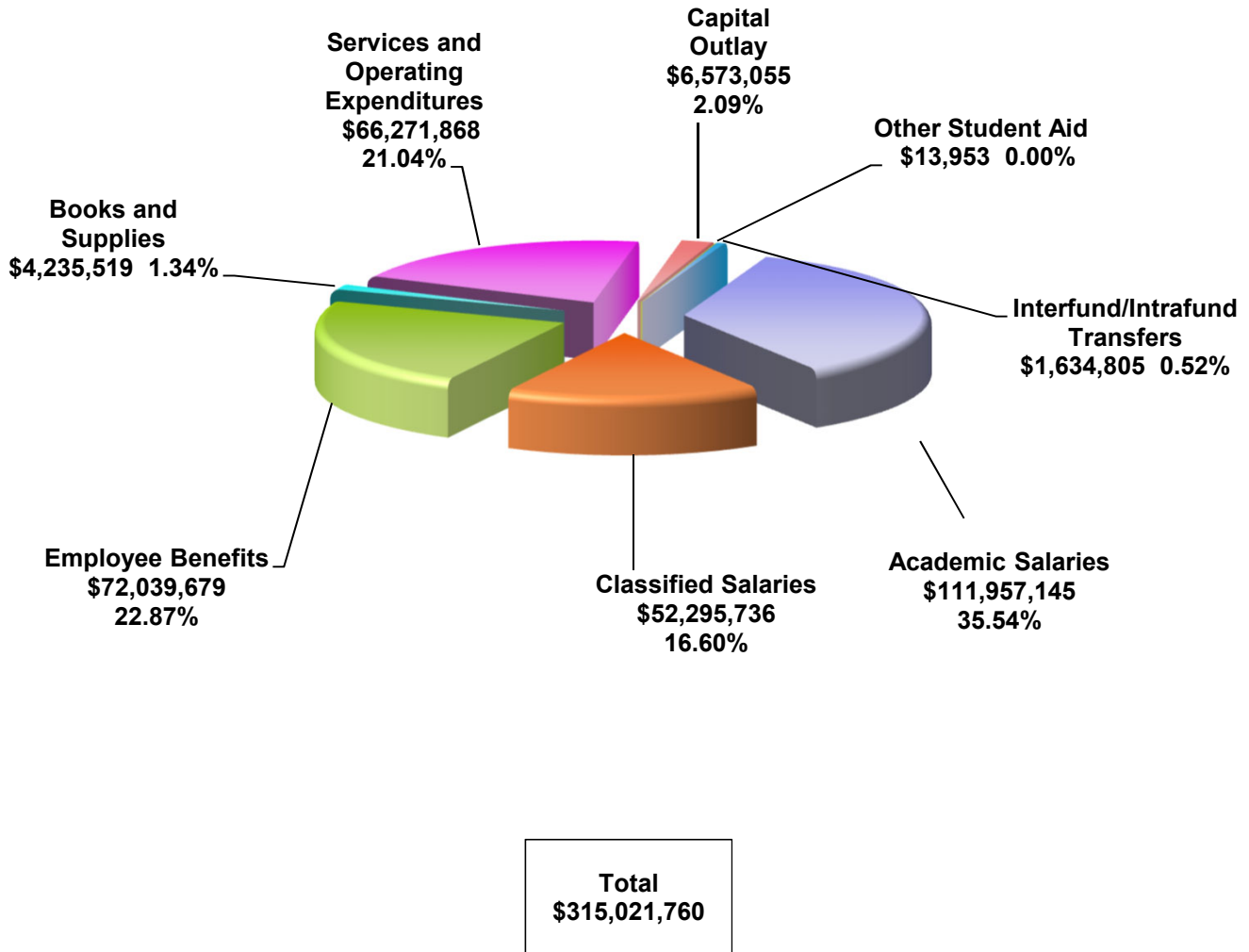
**Student Success Incentive Allocation: 10%**

<b>Success Rate per Point (Success/Equity)</b>	<b>\$ 675</b>	<b>\$ 170</b>	<b>\$ 170</b>	
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>
<b>Success Metrics</b>	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>
Associate Degree for Transfer (ADT)	\$ 2,700	1,646	\$ 4,442,905	21.60%
Associate Degree	\$ 2,025	2,406	\$ 4,871,042	23.68%
Credit Certificates	\$ 1,350	510	\$ 688,889	3.35%
Transfer-Level Math and English	\$ 1,350	1,118	\$ 1,509,616	7.34%
Transfer to 4-Year Institutions	\$ 1,012	1,814	\$ 1,836,849	8.93%
CTE Units	\$ 675	4,729	\$ 3,192,016	15.52%
Regional Living Wage	\$ 675	5,969	\$ 4,028,942	19.59%
Total Success Metrics Allocation		<b>18,193</b>	<b>\$ 20,570,259</b>	<b>100.00%</b>
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>
<b>Success Equity Metrics - BOG Students</b>	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>
Associate Degree for Transfer (ADT)	\$ 1,021	1,014	\$ 1,035,760	25.64%
Associate Degree	\$ 766	1,402	\$ 1,074,072	26.58%
Credit Certificates	\$ 511	238	\$ 121,383	3.00%
Transfer-Level Math and English	\$ 511	470	\$ 240,213	5.95%
Transfer to 4-Year Institutions	\$ 383	986	\$ 377,687	9.35%
CTE Units	\$ 255	2,336	\$ 596,629	14.77%
Regional Living Wage	\$ 255	2,328	\$ 594,501	14.71%
Total Success Equity Metrics Allocation - BOG Waiver Students		<b>8,774</b>	<b>\$ 4,040,248</b>	<b>100.00%</b>
	<b>Rate</b>	<b>Total Counts</b>	<b>Total Dollars</b>	<b>% to</b>
<b>Success Equity Metrics - Pell Students</b>	<b>(a)</b>	<b>(b)</b>	<b>(a) + (b)</b>	<b>Total</b>
Associate Degree for Transfer (ADT)	\$ 681	1,360	\$ 926,360	24.14%
Associate Degree	\$ 511	1,936	\$ 988,944	25.77%
Credit Certificates	\$ 340	336	\$ 114,518	2.98%
Transfer-Level Math and English	\$ 340	757	\$ 257,751	6.72%
Transfer to 4-Year Institutions	\$ 255	1,332	\$ 340,068	8.86%
CTE Units	\$ 170	3,346	\$ 569,566	14.84%
Regional Living Wage	\$ 170	3,762	\$ 640,443	16.69%
Total Success Equity Metrics Allocation - Pell Students		<b>12,829</b>	<b>\$ 3,837,649</b>	<b>100.00%</b>
<b>Total Student Success Incentive Allocation</b>		<b>39,797</b>	<b>\$ 28,448,156</b>	

**Total Apportionment**

<b>Total Computational Revenue Under New Funding Formula for FY 2022-23</b>	<b>\$ 239,737,742</b>
<b>Less, Estimated FY 2022-23 Estimated Deficit</b>	<b>\$ -</b>
<b>Adjusted FY 2022-23 TCR</b>	<b>\$ 239,737,742</b>
<b>Total Computational Revenue in Adopted Base Budget for FY 2021-22</b>	<b>\$ 216,058,401</b>
<b>Increase/(Decrease) in Base Apportionment from Adopted Base Budget for FY 2022-23</b>	<b>\$ 23,679,342</b>

**Exhibit F**  
**Riverside Community College District**  
**2022-2023 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 purposes. 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 2022-23 final budget uses FY 2020-21 median cost over a 2 year period to derive the FY 2022-23 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 2021-22 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 2022-23.

The third phase of the BAM implementation consists of defining “unique” programs, determining the college programs belonging in this category, and the “unique” metrics to be used to allocate resources. The DBAC suspended work on this phase to manage COVID-19 pandemic related issues and will complete this work in fiscal 2023.

The fourth phase of the BAM implementation will develop an allocation methodology for the District office. The DBAC will begin and complete this work in fiscal year 2023.

# 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 20/21 (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:
    - o 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.
    - o Business Services (BS) - Facilities, IT, Finance, Cashiers, Safety, and Police, Auxiliary Business Services (mailroom, warehouse, copy center, cashiers, etc.), and Food Service (GF expenses).
    - o 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 2020-21 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 2022/23 final budget uses FY 20/21 median cost over a 2 year period to derive the FY 2022-23 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**

- o 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 2022-2023 FINAL BUDGET**

<b>FY 2021/22 ACTUAL ENDING BALANCE CALCULATION</b>	<b>DO</b>	<b>NC</b>	<b>MV</b>	<b>RCC</b>	<b>Total</b>
Adjusted Beginning Balance - FY 2021/22	\$ 26,824,677	\$ 7,263,051	\$ 2,340,214	\$ 9,617,001	\$ 46,044,943
Contingency Budget from FY 2021/22 (object code 7910)	15,141,796	-	-	-	15,141,796
Unaudited Beginning Balance, FY 2021/22 from previous FY Final BAM	41,966,473	7,263,051	2,340,214	9,617,001	61,186,739
FY 19/20 General Apportionment Adjustment	-	(1,199,934)	(1,179,736)	(2,799,155)	(5,178,825)
<b>Adjusted FY 2021/22 Beginning Balance</b>	<b>\$ 41,966,473</b>	<b>\$ 6,063,117</b>	<b>\$ 1,160,478</b>	<b>\$ 6,817,846</b>	<b>\$ 56,007,914</b>
FY 2021/22 Actual Revenue	\$ 1,226,257	\$ 54,900,431	\$ 54,596,148	\$ 135,631,025	\$ 246,353,861
Total FY 2021/22 Actual Revenue	\$ 1,226,257	\$ 54,900,431	\$ 54,596,148	\$ 135,631,025	\$ 246,353,861
<b>FY 2021/22 Total Actual Available Funds</b>	<b>\$ 43,192,730</b>	<b>\$ 60,963,548</b>	<b>\$ 55,756,626</b>	<b>\$ 142,448,871</b>	<b>\$ 302,361,775</b>
FY 2021/22 Actual Expenses	\$ (29,974,575)	\$ (44,682,452)	\$ (47,438,428)	\$ (113,074,711)	\$ (235,170,166)
Distribute DO Expenses based on FY 2021/22 Revenue Ratio	29,110,225	(6,373,393)	(6,611,514)	(16,125,318)	-
Intrafund Transfers (8999)	(282,677)	(283,496)	(274,606)	(502,793)	(1,343,572)
Total Expenses	\$ (1,147,027)	\$ (51,339,341)	\$ (54,324,548)	\$ (129,702,822)	\$ (236,513,737)
<b>Actual Ending Balance FY 2021/22</b>	<b>\$ 42,045,703</b>	<b>\$ 9,624,207</b>	<b>\$ 1,432,078</b>	<b>\$ 12,746,049</b>	<b>\$ 65,848,038</b>

<b>FY 2022/23 BUDGET CALCULATION</b>	<b>DO</b>	<b>NC</b>	<b>MV</b>	<b>RCC</b>	<b>Total</b>
Actual Beginning Balance - FY 2022/23	\$ 26,903,907	\$ 9,624,207	\$ 1,432,078	\$ 12,746,049	\$ 50,706,242
Contingency Budget from FY 2020/21 (object code 7910)	\$ 15,141,796	-	-	-	\$ 15,141,796
<b>Estimated Beginning Balance, FY 2022/23</b>	<b>\$ 42,045,703</b>	<b>\$ 9,624,207</b>	<b>\$ 1,432,078</b>	<b>\$ 12,746,049</b>	<b>\$ 65,848,038</b>

<b>NON-SPECIFIC REVENUES AND EXPENDITURES</b>	<b>DO</b>	<b>NC</b>	<b>MV</b>	<b>RCC</b>	<b>Total</b>
Apportionment & Non-Specific Revenue	\$ 900,000	\$ 56,730,296	\$ 57,027,877	\$ 145,559,898	\$ 260,218,071
<b>Total Revenue</b>	<b>\$ 900,000</b>	<b>\$ 56,730,296</b>	<b>\$ 57,027,877</b>	<b>\$ 145,559,898</b>	<b>\$ 260,218,071</b>
Expenditure Budget Excluding Special Project Programs	\$ (37,400,285)	\$ (47,178,334)	\$ (51,364,112)	\$ (119,735,829)	\$ (255,678,560)
Distribute DO Expenses based on Revenue Ratio	\$ 36,500,285	\$ (7,943,557)	\$ (8,019,478)	\$ (20,537,250)	\$ -
Adjusted Expenditure Budget Excluding Special Project Programs	\$ (900,000)	\$ (55,121,891)	\$ (59,383,590)	\$ (140,273,079)	\$ (255,678,560)
<b>Intrafund /Interfund Transfers</b>					
Ongoing	\$ (58,956)	\$ (459,370)	\$ (354,079)	\$ (1,043,270)	\$ (1,915,675)
Allocate District Intrafund Based on Revenue Ratio	\$ 58,956	\$ (12,831)	\$ (12,953)	\$ (33,172)	\$ -
<b>Total Expenditures</b>	<b>\$ (900,000)</b>	<b>\$ (55,594,092)</b>	<b>\$ (59,750,622)</b>	<b>\$ (141,349,522)</b>	<b>\$ (257,594,235)</b>
<b>Net Non-Specific Budget</b>	<b>\$ -</b>	<b>\$ 1,136,204</b>	<b>\$ (2,722,745)</b>	<b>\$ 4,210,376</b>	<b>\$ 2,623,836</b>

<b>ONE-TIME/SPECIAL/SPECIFIC REVENUES AND EXPENDITURES</b>	<b>DO</b>	<b>NC</b>	<b>MV</b>	<b>RCC</b>	<b>Total</b>
One-Time/Special/Specific Revenue	\$ 44,053	\$ 1,854,233	\$ 529,489	\$ 2,477,700	\$ 4,905,475
Specific Expenditure Budget					
District Office Set-Aside	\$ (17,554,383)	\$ -	\$ -	\$ -	\$ (17,554,383)
Non-Resident Base Budget (SPP 729)	-	(1,051,880)	(171,422)	-	(1,223,302)
Budget Savings Distribution 20/21 (SPP 567)	-	(3,320,672)	(2,162,740)	(1,379,795)	(6,863,207)
Budget Savings Distribution 17/18 (SPP 738)	(1,177)	(239,161)	(602,616)	(35,780)	(878,734)
Permanent Salary Savings (SPP 997)	(328,093)	(969,360)	(702,254)	(2,101,384)	(4,101,091)
IDC Distribution Holding Account (SPP 797)	(1,371,156)	(2,427,843)	(1,846,822)	(4,937,961)	(10,583,782)
FY 17-18 Summ Shift Add'l Apport Alloc (SPP 716)	(1,345,420)	(445,471)	(277,231)	(445,949)	(2,514,071)
Contracts/Licenses Holding Account Awaiting Distribution	(907,676)	-	-	-	(907,676)
Special Project Program Costs	(159,395)	(2,440,576)	(1,841,960)	(8,640,218)	(13,082,149)
<b>Total Expenditures</b>	<b>\$ (21,667,300)</b>	<b>\$ (10,894,963)</b>	<b>\$ (7,605,045)</b>	<b>\$ (17,541,087)</b>	<b>\$ (57,708,395)</b>
Intrafund Transfers					
<b>Total Interfund/Intrafund Transfer</b>	<b>\$ -</b>	<b>\$ 599,124</b>	<b>\$ 175,946</b>	<b>\$ (494,200)</b>	<b>\$ 280,870</b>
<b>Total Expenditures</b>	<b>\$ (21,667,300)</b>	<b>\$ (10,295,839)</b>	<b>\$ (7,429,099)</b>	<b>\$ (18,035,287)</b>	<b>\$ (57,427,525)</b>
<b>Net One-Time/Special/Specific Budget</b>	<b>\$ (21,623,247)</b>	<b>\$ (8,441,606)</b>	<b>\$ (6,899,610)</b>	<b>\$ (15,557,587)</b>	<b>\$ (52,522,050)</b>

<b>Estimated Ending Balance - FY 2022/23</b>	<b>DO</b>	<b>NC</b>	<b>MV</b>	<b>RCC</b>	<b>Total</b>
Overall Excess (Deficiency) of Rev/Exp	\$ (21,623,247)	\$ (7,305,402)	\$ (9,622,353)	\$ (11,347,211)	\$ (49,898,214)
Contingency/Reserves	\$ 20,422,456	\$ 2,318,805	\$ (8,190,275)	\$ 1,398,838	\$ 15,949,824
Adjust FY 2021/22 to FY 2022/23 Contingency Change	\$ 808,028	\$ (175,851)	\$ (177,532)	\$ (454,645)	\$ -
<b>Adjusted Contingency/Reserves</b>	<b>\$ 21,230,484</b>	<b>\$ 2,142,954</b>	<b>\$ (8,367,807)</b>	<b>\$ 944,193</b>	<b>\$ 15,949,824</b>
Estimated Ending Balance - FY 2022/23	\$ 5,280,660	\$ 2,142,954	\$ (8,367,807)	\$ 944,193	\$ -
Estimated Contingency/Reserve - FY 2022/23	\$ 15,949,824	\$ -	\$ -	\$ -	\$ 15,949,824
<b>Total Estimated Ending Balance - FY 2022/23</b>	<b>\$ 21,230,484</b>	<b>\$ 2,142,954</b>	<b>\$ (8,367,807)</b>	<b>\$ 944,193</b>	<b>\$ 15,949,824</b>

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

**Revised BAM  
FY 2022-23 FINAL BUDGET  
BASED ON FY 20/21 DATA**

**22/23 Revenue Allocation  
Direct Instructional, Academic Affairs,  
Student Services, Business Services and Other Costs**

<b>Norco College</b>		
Total FTES		6,685
Direct Instructional & Academic Affairs Costs		37,615,224
Student Services, Business Services, and Other		<u>17,907,084</u>
Total Norco College	\$	<u>55,522,308</u>
<b>Moreno Valley College</b>		
Total FTES		6,448
Direct Instructional & Academic Affairs Costs		38,783,115
Student Services, Business Services, and Other		<u>17,271,170</u>
Total Moreno Valley College	\$	<u>56,054,285</u>
<b>Riverside City College</b>		
Total FTES		15,985
Direct Instructional & Academic Affairs Costs		100,729,941
Student Services, Business Services, and Other		<u>42,818,293</u>
Total Riverside City College	\$	<u>143,548,234</u>

**Exhibit I  
(continued)**

**Riverside Community College District**

**FY 2022-23 FINAL BUDGET**

<b>APPORTIONMENT DISTRIBUTION</b>	
FY 2022-23 Total Revenues	265,123,546
Less, FY 2022-2023 Specific Revenue	<u>(9,998,718)</u>
FY 2022-2023 Apportionment and Non-Specific Revenues	255,124,828
<b>Net FY 2022-2023 Apportionment and Non-Specific Revenues for Distribution</b>	<b>\$ <u>255,124,828</u></b>

**Exhibit I  
(continued)**

**Riverside Community College District**

**FY 2022-23 FINAL BUDGET REVENUE ALLOCATION**

**Direct Instructional & Academic Affairs**

**FY 20-21 Median Cost and Using Contract, COLA & STRS for Projected Cost Increase**

<b>Norco College</b>						
<b>Direct Instructional &amp; Academic Affairs Costs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
STEM courses	\$ 4,110	\$ 4,514	\$ 5,437	1,981	10,770,164	
Liberal Arts courses	\$ 4,144	\$ 4,552	\$ 5,483	3,419	18,744,680	
CTE courses	\$ 4,478	\$ 4,919	\$ 5,925	893	5,292,686	
				\$ 6,293	\$ 34,807,530	
<b>Unique Programs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
Architecture Total	\$ 3,979	\$ 4,370	\$ 5,263	5.20	27,367	
Kinesiology/Athletics	\$ 5,942	\$ 6,527	\$ 7,861	33.12	260,358	
Construction Technology Total	\$ 7,213	\$ 7,923	\$ 9,543	26.00	248,113	
Drafting Technology	\$ 5,499	\$ 6,040	\$ 7,275	46.76	340,196	
Electrician/Electronics Total	\$ 3,625	\$ 3,982	\$ 4,796	79.17	379,713	
Game Development Total	\$ 3,282	\$ 3,605	\$ 4,342	111.94	486,036	
Manufacturing Technology Total	\$ 9,618	\$ 10,564	\$ 12,724	53.64	682,495	
Music Industry Studies Total	\$ 8,003	\$ 8,790	\$ 10,587	36.22	383,416	
	47,161			392.05	2,807,694	
				<b>6,685</b>	<b>37,615,224</b>	

<b>Moreno Valley College</b>						
<b>Direct Instructional &amp; Academic Affairs Costs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
STEM courses	4,110	\$ 4,514	\$ 5,437	1,750	9,512,032	
Liberal Arts courses	4,144	\$ 4,552	\$ 5,483	3,088	16,931,943	
CTE courses	4,478	\$ 4,919	\$ 5,925	561	3,321,377	
				5,398	29,765,352	
<b>Unique Programs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
Administration of Justice BCTC	5,669	\$ 6,227	\$ 7,500	420.50	3,153,750	
Dental Assist	11,790	\$ 12,950	\$ 15,598	35.45	552,906	
Dental hygiene	12,487	\$ 13,715	\$ 16,519	70.00	1,156,330	
Emergency Medical	6,022	\$ 6,614	\$ 7,966	230.35	1,834,968	
Fire Tech	6,207	\$ 6,818	\$ 8,212	253.50	2,081,742	
Med Asst	4,547	\$ 4,994	\$ 6,015	39.58	238,067	
	46,722			1,049.38	9,017,763	
				<b>6,448</b>	<b>38,783,115</b>	

<b>Riverside City College</b>						
<b>Direct Instructional &amp; Academic Affairs Costs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs MEDIAN Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
STEM courses	4,110	\$ 4,514	\$ 5,437	3,490.71	18,978,990	
Liberal Arts courses	4,144	\$ 4,552	\$ 5,483	7,785.08	42,685,594	
CTE courses	4,478	\$ 4,919	\$ 5,925	1,858.70	11,012,798	
				13,134.49	72,677,382	
<b>Unique Programs</b>	<b>FY 20/21 Total Direct Instructional Cost + Academic Affairs ACTUAL Cost/FTES</b>	<b>FY 21/22 Contract, COLA &amp; STRS Increase of 9.84%</b>	<b>FY 22/23 Contract, COLA &amp; STRS Increase of 20.44%</b>	<b>Target FTES FY 22/23 Include Only Credit (Resident )</b>	<b>Revised BAM FY 22/23 Revenue</b>	
Air Conditioning & Refrigeration	6,250	\$ 6,865	\$ 8,268	86.22	712,867	
Applied Digital Media & Printing	3,720	\$ 4,086	\$ 4,921	180.37	887,601	
Athletics	6,895	\$ 7,573	\$ 9,121	822.92	7,505,853	
Automotive Body & Technology Total	9,968	\$ 10,949	\$ 13,187	42.14	555,700	
Automotive Technology	6,761	\$ 7,426	\$ 8,944	151.00	1,350,544	
Cosmetology Total	11,141	\$ 12,237	\$ 14,739	341.38	5,031,600	
Culinary Arts	9,744	\$ 10,703	\$ 12,891	210.26	2,710,462	
Film Television & Video Total	5,596	\$ 6,147	\$ 7,404	93.58	692,866	
Nursing Assistant Training Program	3,829	\$ 4,206	\$ 5,066	140.01	709,291	
Nursing	35,997	\$ 39,538	\$ 47,621	30.89	1,471,013	
Nursing Learning Laboratory	2,048	\$ 2,249	\$ 2,709	163.19	442,082	
Paralegal Studies Total	3,120	\$ 3,427	\$ 4,128	36.10	149,021	
Registered Nurse	8,339	\$ 9,159	\$ 11,031	429.32	4,735,829	
Welding	6,764	\$ 7,429	\$ 8,948	122.69	1,097,830	
	120,172			2,850.07	28,052,559	
				<b>15,984.56</b>	<b>100,729,941</b>	

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)</b>	
STEM	FY 20/21 FTES
<b><u>Norco College</u></b>	
STEM	8,641,691
STEM FTES	2,143
<b>Cost Per FTES - STEM</b>	<b>4,033</b>
<b><u>Moreno Valley College</u></b>	
STEM	7,531,773
STEM FTES	1,550
<b>Cost Per FTES - STEM</b>	<b>4,858</b>
<b><u>Riverside City College</u></b>	
STEM	17,481,709
STEM FTES	4,253
<b>Cost Per FTES - STEM</b>	<b>4,110</b>
<b>FY 20/21 Median FTES</b>	<b>2,142.69</b>
<b>FY 20/21 Median Cost Per FTES</b>	<b>4,110.00</b>
Liberal Arts	FY 20/21 FTES
<b><u>Norco College</u></b>	
Liberal Arts	13,606,159
Liberal Arts FTES	3,345
<b>Cost Per FTES - Liberal Arts</b>	<b>4,067</b>
<b><u>Moreno Valley College</u></b>	
Liberal Arts	14,007,554
Liberal Arts FTES	3,030
<b>Cost Per FTES - Liberal Arts</b>	<b>4,624</b>
<b><u>Riverside City College</u></b>	
Liberal Arts	32,516,489
Liberal Arts FTES	7,846
<b>Cost Per FTES - Liberal Arts</b>	<b>4,144</b>
<b>FY 20/21 Median FTES</b>	<b>3,345.22</b>
<b>FY 20/21 Median Cost Per FTES</b>	<b>4,144.00</b>
CTE	FY 20/21 FTES
<b><u>Norco College</u></b>	
CTE	3,792,820
CTE FTES	847
<b>Cost Per FTES - CTE</b>	<b>4,478</b>

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (STEM, Liberal Arts, CTE)</b>	
<b><u>Moreno Valley College</u></b>	
CTE	3,380,784
CTE FTES	692
<b>Cost Per FTES - CTE</b>	<b>4,884</b>
<b><u>Riverside City College</u></b>	
CTE	6,522,995
CTE FTES	1,988
<b>Cost Per FTES - CTE</b>	<b>3,281</b>
<b>FY 20/21 Median FTES</b>	<b>847.04</b>
<b>FY 20/21 Median Cost Per FTES</b>	<b>4,478.00</b>

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (Unique)</b>	
Norco College - UNIQUE	FY 20/21
Architecture Total Cost	49,463
FTES	12
<b>Cost Per FTES</b>	<b>3,979</b>
Athletics	23,057
FTES	4
<b>Cost Per FTES</b>	<b>5,942</b>
Construction Technology Cost	255,185
FTES	35
<b>Cost Per FTES</b>	<b>7,213</b>
Drafting Technology Cost	283,644
FTES	52
<b>Cost Per FTES</b>	<b>5,499</b>
Electrician (ELC)/Electronics (ELE) Total	444,669
FTES	123
<b>Cost Per FTES</b>	<b>3,625</b>
Game Development Total Cost	272,835
FTES	83
<b>Cost Per FTES</b>	<b>3,282</b>
Manufacturing Technology Total Cost	177,544
FTES	18
<b>Cost Per FTES</b>	<b>9,618</b>
Music Industry Studies Total	181,587
FTES	23
<b>Cost Per FTES</b>	<b>8,003</b>



**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (Unique)</b>	
Moreno Valley College - UNIQUE	FY 20/21
Admin Justice Total Cost	1,464,518.05
FTES	258.34
<b>Cost Per FTES</b>	<b>5,669.00</b>
Dental Assist Total Cost	456,639.57
FTES	38.73
<b>Cost Per FTES</b>	<b>11,790.00</b>
Dental hygiene Total Cost	862,704.82
FTES	69.09
<b>Cost Per FTES</b>	<b>12,487.00</b>
Emergency Medical Total Cost	1,195,483.21
FTES	198.51
<b>Cost Per FTES</b>	<b>6,022.00</b>
Fire Tech Total Cost	1,423,378.14
FTES	229.33
<b>Cost Per FTES</b>	<b>6,207.00</b>
Homeland Security	-
FTES	-
<b>Cost Per FTES</b>	-
Human Services	-
FTES	-
<b>Cost Per FTES</b>	-
Med Asst Total Cost	328,115.56
FTES	72.16
<b>Cost Per FTES</b>	<b>4,547.00</b>

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (Unique)</b>	
Riverside City College -UNIQUE	FY 20/21
Air Conditioning & Refrigeration Total Cost	339,492.25
FTES	54.32
<b>Cost Per FTES</b>	<b>6,250.00</b>
Applied Digital Media & Printing Total Cost	676,218.33
FTES	181.79
<b>Cost Per FTES</b>	<b>3,720.00</b>
Athletics Total Cost	2,903,088.56
FTES	421.03
<b>Cost Per FTES</b>	<b>6,895.00</b>
Automotive Body & Technology Total Cost	306,724.85
FTES	30.77
<b>Cost Per FTES</b>	<b>9,968.00</b>
Automotive Technology	661,125.64
FTES	97.79
<b>Cost Per FTES</b>	<b>6,761.00</b>
Cosmetology Total	1,247,580.25
FTES	111.98
<b>Cost Per FTES</b>	<b>11,141.00</b>
Culinary Arts	1,142,201.18
FTES	117.22
<b>Cost Per FTES</b>	<b>9,744.00</b>
Film Television & Video Total	490,003.87
FTES	87.57
<b>Cost Per FTES</b>	<b>5,596.00</b>
Nursing Assistant Training Program	187,334.19
FTES	48.92
<b>Cost Per FTES</b>	<b>3,829.00</b>
Nursing	1,079,896.97
FTES	30.00
<b>Cost Per FTES</b>	<b>35,997.00</b>
Nursing Learning Laboratory	359,040.46
FTES	175.34
<b>Cost Per FTES</b>	<b>2,048.00</b>

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>FY 20/21 District Median Cost Per FTES Direct Instructional &amp; Academic Affairs Costs Per Category (Unique)</b>	
Riverside City College -UNIQUE	FY 20/21
Paralegal Studies Total	148,697.32
FTES	47.66
<b>Cost Per FTES</b>	<b>3,120.00</b>
Registered Nurse	3,980,175.37
FTES	477.32
<b>Cost Per FTES</b>	<b>8,339.00</b>
Welding	546,394.86
FTES	80.78
<b>Cost Per FTES</b>	<b>6,764.00</b>

**Exhibit I  
(continued)**

**Riverside Community College District**

FY 2022-23 FINAL BUDGET REVENUE ALLOCATION	
REMAINING BALANCE TO ALLOCATE TO STUDENT SERVICES, BUSINESS SERVICES, AND OTHER	
FY 20/21 Median Cost and Using Contract, COLA & STRS Projected Cost Increase	
Net FY 2022-23 Total Apportionment and Non-Specific	255,124,828
Total Revenue for DIDC and AAC (via BAM Revenue Distribution)	177,128,280
Difference to Split Between Student Services + Business Services + Other Costs	<u>\$ 77,996,548</u>

2022/23 REVENUE ALLOCATION- STUDENT SERVICES, BUSINESS SERVICES AND OTHER COSTS							
Student Services, Business Services, Other Costs	District-Wide	FY 21/22 Contract,	FY 22/23 Contract,	Target FTES	Calculated BAM	Weighted %	Adjusted Allocation
	FY 20/21 BS, SS, and Other Cost/FTES - MEDIAN COST	COLA & STRS Increase of 9.84%	COLA & STRS Increase of 20.44%				
NC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	6,684.92	23,838,425	22.96%	17,907,084
MVC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	6,447.53	22,991,878	22.14%	17,271,170
RCC -Student Services + Business Services + Other Costs/Total FTES	\$ 2,696	\$ 2,961	\$ 3,566	15,984.56	57,000,941	54.90%	42,818,293
				29,117.01	103,831,244	100.00%	<u>77,996,548</u>

**Exhibit I  
(continued)**

**Riverside Community College District**

<b>F20/21 Median Cost</b>	
<b>Remaining Category Costs - Student Service, Business Services, and Other</b>	
<b>District-Wide Median</b>	
	<u><b>FY 20/21</b></u>
<b><u>Norco College</u></b>	
Total Student Services + Business Services + Other Costs	17,613,248
Total NC FTES	6,685
<b>Total SS, BS, Other Cost Per FTES</b>	<b>2,635</b>
<b><u>Moreno Valley College</u></b>	
Total Student Services + Business Services + Other Costs	17,207,069
Total MVC FTES	6,138
<b>Total SS, BS, Other Cost Per FTES</b>	<b>2,803</b>
<b><u>Riverside City College</u></b>	
Total Student Services + Business Services + Other Costs	43,272,321
Total RCC FTES	16,049
<b>Total SS, BS, Other Cost Per FTES</b>	<b>2,696</b>
<b>District-Wide FY 20/21 BS, SS, Other FTES Median</b>	<b>6,685</b>
<b>District-Wide FY 20/21 BS, SS, Other Cost Per FTES Median</b>	<b>2,696</b>

\*cost includes district expenses

# Exhibit I (continued) Riverside Community College District

Moreno Valley College FTES Model by Discipline  
FY 2021 Actuals

School	TOPS	Course Code	Description	FTEs (Res/ Non-Res)	Total Direct Instructional Discipline + Academic Affairs	Direct Instructional Discipline + Academic Affairs Cost Per FTE	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 FTE
				<b>6,138</b>	<b>30,650,951</b>	<b>4,993</b>	<b>4,754,429</b>	<b>11,743,182</b>	<b>709,458</b>	<b>17,207,069</b>	<b>2,803</b>	<b>47,858,019</b>	<b>7,797</b>
<b>STEM</b>				<b>1,650</b>	<b>7,531,773</b>	<b>4,868</b>	<b>1,200,824</b>	<b>2,965,970</b>	<b>179,187</b>	<b>4,345,981</b>	<b>2,803</b>	<b>11,877,754</b>	<b>7,661</b>
FQE	4,100	AMY	Anatomy & Physiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,110	AST	Astronomy	8	22,949	3,004	5,918	14,616	883	21,417	2,803	44,366	5,807
FQE	040X0	BIO	Biology	472	2,333,491	4,941	365,812	903,537	54,587	1,323,935	2,803	3,657,427	7,744
FQE	19,050	CHE	Chemistry	199	895,300	4,491	154,422	381,414	23,043	558,879	2,803	1,454,180	7,294
FQE	8,370	HES	Health Education - combined w/BIO in FY 18/19	83	278,756	3,367	64,125	158,385	9,569	232,079	2,803	510,835	6,170
FQE	0835X/12700	KIN	Kinesiology	115	524,273	4,566	88,934	219,662	13,271	321,866	2,803	846,139	7,369
FQC	7010/4930	MAT	Math	614	2,984,569	4,862	475,419	1,174,259	70,942	1,720,620	2,803	4,705,189	7,666
FQE	4,030	MIC	Microbiology - combined w/BIO in FY 18/19	-	-	-	-	-	-	-	-	-	-
FQE	19,010	PHS	Physical Science, General	-	-	-	-	-	-	-	-	-	-
FQE	19,020	PHY	Physics	60	492,434	8,257	46,194	114,097	6,893	167,184	2,803	659,618	11,060
<b>Liberal Arts</b>				<b>3,030</b>	<b>14,007,654</b>	<b>4,624</b>	<b>2,346,639</b>	<b>5,795,823</b>	<b>350,151</b>	<b>8,492,813</b>	<b>2,803</b>	<b>22,500,066</b>	<b>7,427</b>
FTA	21,050	ADJ	Admin. Of Justice	129	1,037,277	8,027	100,095	247,230	14,936	362,261	2,803	1,399,538	10,830
FOA	8,500	ASL	Am Sign Lang	62	159,101	2,548	48,371	119,473	7,218	175,061	2,803	334,162	5,351
FOA	2202X	ANT	Anthropology	147	483,937	3,288	113,998	281,570	17,011	412,579	2,803	896,516	6,091
FOA	1002X	ART	Art	206	860,396	4,177	159,550	394,079	23,808	577,436	2,803	1,437,833	6,980
FOA	10,080	DAN	Dance	13	43,890	3,467	9,806	24,220	1,463	35,489	2,803	79,379	6,270
FOA	22,040	ECO	Economics	74	281,508	3,792	57,495	142,009	8,579	208,083	2,803	489,592	6,596
FNC	8,020	ILA	Educational Aide (Teacher Asst)	1	14,988	21,722	534	1,320	80	1,934	2,803	16,922	24,252
FNC	150X0	ENG	English	683	3,486,893	5,107	528,801	1,306,109	78,908	1,913,818	2,803	5,400,712	7,911
FST	150X0	FST	Intro to Film Studies	3	3,584	1,156	2,401	5,931	358	8,690	2,803	12,274	3,959
FNC	9302/4930	ESL	English as a Second Language	12	13,756	1,156	9,217	22,766	1,375	33,358	2,803	47,115	3,959
FOA	49,301	GUI	Guidance	143	777,518	5,450	110,505	272,942	16,490	399,936	2,803	1,177,455	8,253
FOA	22,060	GEG	Geography	138	159,317	1,156	106,749	263,663	15,929	386,341	2,803	545,657	3,959
FOA	22,050	HIS	History	255	957,825	3,763	197,162	486,979	29,421	713,561	2,803	1,671,386	6,566
FOA	49,033	HUM	Humanities	33	1,210,563	6,363	25,630	63,304	3,825	92,759	2,803	303,322	9,167
FNC	6,020	IOU	Journalism	5	154,375	28,641	4,175	10,312	623	15,109	2,803	169,484	31,444
FNC	16,010	LIB	Library Science, General	2	2,740	1,156	1,836	4,534	274	6,644	2,803	9,383	3,959
FOA	10,040	MUS	Music	97	620,691	6,383	75,317	186,030	11,239	272,586	2,803	893,276	9,186
FOA	15,090	PHI	Philosophy	46	428,603	9,317	35,629	88,002	5,317	128,948	2,803	557,552	12,121
FOA	22,070	POL	Political Science	121	666,166	5,514	93,581	231,140	13,964	338,686	2,803	1,004,852	8,317
FOA	20,010	PSY	Psychology	291	1,119,581	3,853	225,069	555,908	33,585	814,561	2,803	1,934,142	6,656
FNC	49307	REA	Reading / Reading Skills	16	18,357	1,156	12,300	30,380	1,835	44,515	2,803	62,872	3,959
FOA	22,080	SOC	Sociology	152	744,800	4,909	117,507	290,236	17,534	425,277	2,803	1,170,077	7,713
FOA	11,050	SPA	Spanish	144	783,097	5,457	111,148	274,529	16,586	402,263	2,803	1,185,360	8,260
FNC	15,060	COM	Speech Communications	234	906,399	3,880	180,943	446,919	27,000	654,862	2,803	1,561,261	6,683
FOA	10,070	THE	Theater	24	72,191	2,987	18,721	46,240	2,794	67,754	2,803	139,945	5,790
<b>CTE</b>				<b>622</b>	<b>3,330,724</b>	<b>4,884</b>	<b>533,022</b>	<b>1,224,841</b>	<b>80,009</b>	<b>1,840,633</b>	<b>2,803</b>	<b>5,321,817</b>	<b>7,537</b>
FSB	0502X	ACC	Accounting	56	245,914	4,419	43,104	106,464	6,432	156,000	2,803	401,913	7,222
FSB	0614X	ADM	Applied Digital Media	12	144,387	12,247	9,132	22,555	1,363	33,050	2,803	177,437	15,050
FSB	050X0	BUS	Business Administration	101	360,849	3,572	78,253	193,280	11,677	283,210	2,803	644,059	6,375
FHE	21,400	CMJ	Community Interpretation	19	90,557	4,741	14,794	36,540	2,208	53,542	2,803	144,099	7,544
FSB	070XX	CIS	Computer Information Systems	190	947,501	4,982	147,312	363,852	21,982	533,146	2,803	1,480,646	7,785
FUA	1305X	EAR	Early Childhood Education	128	519,694	4,053	99,313	245,297	14,820	359,430	2,803	879,123	6,856
FHE	49,320	WKX	General Work Experience	30	110,026	3,658	23,298	57,546	3,477	84,321	2,803	193,347	6,461
FHE	21,040	HMS	Human Services	94	479,262	5,088	72,955	180,195	10,886	264,036	2,803	743,298	7,891
FSB	0506X	MAG	Management	12	151,595	12,847	9,140	22,575	1,364	33,078	2,803	184,673	15,650
FSB	0509X	MKT	Marketing	12	85,860	7,276	9,140	22,575	1,364	33,078	2,803	118,938	10,080
FSB	5,140	CAT	Office Tech/Office Computer Applications	3	122,521	36,573	2,595	6,409	387	9,391	2,803	131,912	39,377
FSB	10,110	PHO	Photography	7	32,121	4,816	5,166	12,760	771	18,699	2,803	50,819	7,619
FSB	5,990	PDS	Photography	4	14,759	3,317	3,447	8,513	514	12,474	2,803	27,233	6,120
FSB	5,110	RLE	Real Estate	24	75,738	3,165	18,535	45,780	2,765	67,081	2,803	142,819	5,968
<b>College Specific Disciplines</b>				<b>866</b>	<b>6,730,839</b>	<b>6,616</b>	<b>670,884</b>	<b>1,657,049</b>	<b>100,110</b>	<b>2,428,042</b>	<b>2,803</b>	<b>8,158,881</b>	<b>9,420</b>
FTA	2105X	ADI-B	Administration of Justice BCTC	258	1,464,518	5,669	200,097	494,229	29,859	724,185	2,803	2,188,703	8,432
FHE	12,401	DEA	Dental Assistant	39	456,640	11,790	29,998	74,094	4,476	108,569	2,803	565,209	14,594
FHE	12,402	DEH	Dental Hygiene	69	862,705	12,487	53,514	132,176	7,985	193,675	2,803	1,056,380	15,290
FTA	12,500	EMS	Emergency Medical	199	1,195,483	6,022	153,756	379,769	22,944	556,468	2,803	1,751,952	8,826
FTA	21,330	FIT	Fire Technology	229	1,423,378	6,207	177,628	438,731	26,506	642,864	2,803	2,066,242	9,010
FTA	21,053	HLS	Homeland Security - roll into ADJ-B	-	-	-	-	-	-	-	-	-	-
FHE	12,082	MDA	Medical Asst	72	328,116	4,547	55,892	138,049	8,340	202,281	2,803	530,396	7,350
<b>Grand Total</b>				<b>6,138</b>	<b>30,650,951</b>	<b>4,993</b>	<b>4,754,429</b>	<b>11,743,182</b>	<b>709,458</b>	<b>17,207,069</b>	<b>2,803</b>	<b>47,858,019</b>	<b>7,797</b>

# Exhibit I (continued) Riverside Community College District

Norco College FTES Model by Discipline  
FY 20/21 Actuals

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
				6,685.16	27,728,653.06	4,147.79	5,479,445.52	11,040,162.27	1,093,639.99	17,613,247.78	2,634.68	45,341,900.84	6,782.47
<b>STEM</b>				2,142.69	8,641,690.95	4,033.10	1,756,241.18	3,538,530.90	350,527.35	5,645,299.43	2,634.68	14,286,990.38	6,667.78
EQE	) / 04070 / C	BIO	Biology/Microbiology/Zoology/Anatomy&Physiology	696.39	2,854,153.59	4,098.50	570,791.31	1,150,048.55	113,923.96	1,834,763.82	2,634.68	4,688,917.41	6,733.18
EQE	19.050	CHE	Chemistry	287.18	1,224,990.38	4,265.58	235,385.12	474,261.47	46,980.41	756,627.00	2,634.68	1,981,617.38	6,900.26
EQE	) / 08351 / C	KIN	Kinesiology	135.07	631,614.71	4,676.20	110,709.20	223,060.44	22,096.40	355,866.04	2,634.68	987,480.75	7,310.88
EOC	7010 / 1702	MAT	Mathematics	890.32	3,218,701.27	3,615.22	729,744.68	1,470,312.94	145,649.40	2,345,707.02	2,634.68	5,564,408.29	6,249.90
EQE	19.010	PHS	Physical Science, General	6.18	176,428.09	28,548.23	5,065.39	10,205.92	1,011.00	16,282.31	2,634.68	192,710.40	31,182.91
EQE	19.020	PHY	Physics, General	127.55	535,802.91	4,200.73	104,545.48	210,641.58	20,866.18	336,053.24	2,634.68	871,856.15	6,835.41
<b>Liberal Arts</b>				3,345.22	13,606,169.19	4,067.34	2,741,886.59	5,524,440.95	547,261.88	8,813,679.42	2,634.68	22,419,738.61	6,702.02
EOA	21.050	ADJ	Administration Of Justice	80.27	299,255.65	3,728.11	65,792.75	132,561.35	13,131.55	211,485.65	2,634.68	510,741.30	6,362.79
EOA	2020 / 2202	ANT	Anthropology / Archaeology	157.70	517,414.79	3,281.01	129,257.72	260,432.60	25,798.49	415,488.81	2,634.68	932,903.60	5,915.69
EOC	2020 / 21 / 2	ART	Art	187.21	669,258.18	3,574.91	153,445.39	309,166.69	30,626.09	493,238.17	2,634.68	1,162,496.35	6,209.58
EOC	10.080	DAN	Dance	5.48	19,304.68	3,522.75	4,491.64	9,049.91	896.49	14,438.04	2,634.68	33,742.72	6,157.43
EOA	22.040	ECO	Economics	65.06	202,938.97	3,119.26	53,325.98	107,442.90	10,643.31	171,412.19	2,634.68	374,351.16	5,753.94
ENC	8.020	ILA	Educational Aide (Teacher Asst)	6.75	26,791.42	3,969.10	5,532.59	11,147.24	1,104.25	17,784.08	2,634.68	44,575.50	6,603.78
ENC	49.308	ESL	English as a Second Language	53.44	320,726.77	6,001.62	43,801.73	88,253.13	8,742.37	140,797.23	2,634.68	461,524.00	8,636.30
ENC	5010 / 30 / 7	ENG	English	720.78	3,539,817.99	4,911.09	590,782.38	1,190,327.26	117,913.98	1,899,023.62	2,634.68	5,438,841.61	7,545.77
EOC	11.020	FRE	French	12.80	43,422.93	3,392.42	10,491.43	21,138.47	2,093.98	33,723.88	2,634.68	77,146.81	6,027.09
EQE	22.060	GEG	Geography	150.96	472,147.88	3,127.64	123,733.33	249,301.87	24,695.88	397,731.08	2,634.68	869,878.96	5,762.31
EOA	9300 / 4930	GUI	Guidance	191.60	859,106.59	4,483.85	157,043.63	316,416.52	31,344.26	504,804.41	2,634.68	1,363,911.00	7,118.53
EOA	22.050	HIS	History	249.26	840,174.59	3,370.68	204,304.25	411,638.74	40,776.99	656,719.98	2,634.68	1,496,894.57	6,005.35
EOC	49.033	HUM	Humanities	67.92	250,684.09	3,690.87	55,670.16	112,166.02	11,111.18	178,947.36	2,634.68	429,631.45	6,325.55
EOC	11.070	CHI	Chinese	12.60	41,184.61	3,268.62	10,327.50	20,808.18	2,061.26	34,196.94	2,634.68	74,381.55	5,903.30
ENC	6.020	JOU	Journalism	5.48	45,235.41	8,254.64	4,491.64	9,049.91	896.49	14,438.04	2,634.68	59,673.45	10,889.32
ENC	16.010	LIB	Library Science, General	6.60	20,619.87	3,124.22	5,409.64	10,899.53	1,079.71	17,388.88	2,634.68	38,008.75	5,758.90
EOC	10.040	MUS	Music	100.39	425,109.40	4,234.58	82,283.97	165,788.39	16,423.02	264,495.38	2,634.68	689,604.78	6,869.26
EOC	15.090	PHI	Philosophy	55.62	268,091.02	4,820.05	45,588.55	91,853.27	9,099.00	146,540.82	2,634.68	414,631.84	7,454.73
EOA	22.070	POL	Political Science	197.34	575,371.82	2,915.64	161,748.38	325,895.81	32,283.28	519,927.47	2,634.68	1,095,299.29	5,550.32
EOA	20.010	PSY	Psychology, General	327.26	1,166,366.26	3,564.04	268,236.41	540,451.31	53,537.18	862,224.90	2,634.68	2,028,591.16	6,198.71
ENC	5200/ 4930	REA	Reading / Reading Skills	9.81	90,089.45	9,183.43	8,040.70	16,200.66	1,604.84	25,846.20	2,634.68	115,935.65	11,818.11
EOA	22.080	SOC	Sociology	165.48	611,223.61	3,693.64	135,634.55	273,280.83	27,071.24	435,986.62	2,634.68	1,047,210.23	6,328.32
EOC	11.050	SPA	Spanish	172.08	703,067.32	4,085.70	141,044.19	284,180.35	28,150.94	453,375.48	2,634.68	1,156,442.80	6,720.38
ENC	15.060	COM	Speech Communications	308.57	1,363,452.02	4,418.61	252,917.28	509,585.84	50,479.64	812,982.76	2,634.68	2,176,434.78	7,053.29
EOC	10.070	THE	Theatre	34.76	235,303.87	6,769.39	28,490.80	57,404.17	5,686.46	91,581.43	2,634.68	326,885.30	9,404.07
<b>CTE</b>				847.04	3,792,820.03	4,477.73	694,270.64	1,398,838.49	138,569.14	2,231,678.17	2,634.68	6,024,498.20	7,112.41
ESB	5020 / 0502	ACC	Accounting	140.18	546,832.41	3,900.93	114,897.58	231,499.31	22,932.35	369,329.24	2,634.68	916,161.65	6,535.61
ESB	5050 / 0510	BUS	Business Administration	210.93	820,801.29	3,891.34	172,887.33	348,338.92	34,506.50	555,732.75	2,634.68	1,376,534.04	6,526.02
ESB	5.010	PDS	Business and Commerce, General - Isolated from	0.84	76,837.97	91,473.77	688.50	1,387.21	137.42	2,213.13	2,634.68	79,051.10	94,108.45
ESB	310-20-21-6	CIS	Computer Information Systems	215.40	1,030,829.53	4,785.65	176,551.13	355,720.87	35,237.76	567,509.76	2,634.68	1,598,339.29	7,420.33
EOA	1305X	EAR	Early Childhood Education Total	139.58	582,802.52	4,175.40	114,405.79	230,508.45	22,834.20	367,748.44	2,634.68	950,550.96	6,810.08
ESB	9.010	ENE	Engineering	32.39	124,975.95	3,858.47	26,548.24	53,490.25	5,298.75	85,337.24	2,634.68	210,313.19	6,493.15
ESB	49.320	WKX	General Work Experience - combined w/APP	32.49	34,343.13	1,057.04	26,630.21	53,655.39	5,315.11	85,600.71	2,634.68	119,943.84	3,691.72
ESB	5.060	MAG	Management	15.20	52,424.46	3,448.98	12,458.58	25,101.94	2,486.60	40,047.12	2,634.68	92,471.58	6,083.66
ESB	5063 / 0506	ENP	Management Supervision / Small Business / Entre	1.57	322,412.38	205,358.20	1,286.84	2,592.77	256.84	4,136.45	2,634.68	326,548.83	207,992.89
ESB	0509X	MKT	Marketing	3.90	14,502.56	3,718.61	3,196.61	6,440.63	638.01	10,275.25	2,634.68	24,777.81	6,353.28
ESB	5.140	CAT	Office Tech/Office Computer Applications	3.49	15,843.54	4,539.70	2,860.55	5,763.54	570.94	9,195.03	2,634.68	25,038.57	7,174.38
EOC	10.110	PHO	Photography	3.17	11,642.65	3,672.76	2,598.27	5,235.08	518.59	8,351.94	2,634.68	19,994.59	6,307.44
ESB	5110 / 0511	RLE	Real Estate / Escrow	47.90	158,571.64	3,310.47	39,260.91	79,104.13	7,836.07	126,201.11	2,634.68	284,772.75	5,945.15
<b>College Specific Disciplines</b>				350.21	1,687,982.89	4,819.92	287,047.21	578,351.93	57,291.62	922,690.76	2,634.68	2,610,673.65	7,454.59
ESB	2.010	ARE	Architecture Total	12	49,463	3,979.35	10,188.16	20,527.44	2,033.45	32,749.05	2,634.68	82,212.42	6,614.03
EQE	/ 08351 / 0	KIN-ATH	Athletics	4	23,057	5,942.45	3,180.22	6,407.60	634.74	10,222.56	2,634.68	33,279.25	8,577.13

# Exhibit I (continued) Riverside Community College District

Riverside City College FTES Model by Discipline  
FY 2021 Actuals

School	TOPS	Course Code	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 Business Services + Total Other	Grand Total Divided by FTES + cost per FTES
				16,049.44	70,693,168.80	4,398.31	10,159,385.39	30,921,618.78	2,191,416.85	43,272,303.93	2,696.24	119,861,487.83	7,094.65
<b>STEM</b>				4,133.01	17,447,709.36	4,110.43	2,692,229.42	8,141,573.17	850,723.82	11,442,123.43	2,696.24	33,943,440.89	6,335.67
DQB	04100	AMY	Anatomy & Physiology	300.96	1,195,712.75	3,973.00	190,512.91	579,852.89	41,094.35	811,460.15	2,696.24	2,007,172.90	6,669.23
DD	19110	AST	Astronomy	55.85	186,475.14	3,338.86	35,354.02	107,604.94	7,625.99	150,584.95	2,696.24	337,060.09	6,035.10
DQB	040X0	BIO	Biology Total	794.73	2,959,639.59	3,724.08	503,077.94	1,531,188.50	108,515.77	2,142,782.21	2,696.24	5,102,421.80	6,420.32
DQA	19050	CHE	Chemistry	665.47	3,021,377.10	4,540.22	421,254.11	1,282,146.15	90,866.06	1,794,266.32	2,696.24	4,815,643.42	7,236.45
DQB	08370	HES	Health Science Total	187.43	654,032.75	3,489.48	118,646.46	361,117.19	25,592.48	505,356.13	2,696.24	1,159,388.88	6,185.72
DRA	12700	KIN-KIN	Kinesiology	498.39	2,339,127.36	4,693.37	315,489.56	960,236.86	68,052.26	1,343,778.68	2,696.24	3,682,906.04	7,389.61
DQC	17010	MAT	Math Total	1,394.46	5,546,548.56	3,977.56	882,717.48	2,886,674.87	190,405.41	3,759,797.76	2,696.24	9,306,346.32	6,673.80
DQB	04030	MIC	Microbiology	7.80	120,833.61	15,491.49	4,837.54	15,028.09	1,065.04	21,030.67	2,696.24	141,864.28	18,187.73
DD	19020	PHY	Physics	189.44	813,876.02	4,296.22	119,918.22	364,989.81	25,866.93	510,775.56	2,696.24	1,324,651.58	6,992.46
DD	19140	GEO	Geology	92.83	424,658.83	4,574.59	58,763.01	178,853.48	12,675.40	250,291.89	2,696.24	674,950.72	7,270.83
DD	19190	OCE	Oceanography	65.65	219,426.85	3,342.37	41,557.59	126,486.39	8,964.13	177,008.11	2,696.24	396,434.96	6,038.61
<b>Liberal Arts</b>				7,845.70	32,516,488.86	4,144.50	4,966,464.81	15,116,134.54	1,071,284.77	21,153,884.12	2,696.24	53,670,372.98	6,840.74
DOA	2105X	ADJ	Administration of Justice Total	201.24	624,764.12	3,104.57	127,388.43	387,724.60	27,478.15	542,591.18	2,696.24	1,167,355.30	5,800.81
DOC	0850X	ASL	American Sign Language Total	205.74	970,928.20	4,719.20	130,237.01	396,394.65	28,092.60	554,724.26	2,696.24	1,525,652.46	7,415.44
DOA	2202X	ANT	Anthropology Total	251.30	716,931.26	2,852.89	159,077.28	484,174.08	34,313.56	677,564.92	2,696.24	1,394,496.18	5,549.13
DEA	1002X	ART	Art Total	581.81	2,258,042.73	3,881.07	368,295.87	1,120,960.30	79,442.78	1,568,698.95	2,696.24	3,826,741.68	6,577.30
DNB	15060	COM	Communication Studies Total	594.71	2,285,216.73	3,832.21	378,461.79	1,145,814.44	81,204.20	1,603,493.43	2,696.24	3,886,697.16	6,535.45
DOB	22040	ECON	Economics	115.29	806,147.36	6,992.34	72,980.58	222,126.66	15,742.18	310,849.42	2,696.24	1,116,996.78	9,688.58
DOB	22040	ECO	Economics	185.36	695,128.13	3,750.15	117,336.11	357,128.96	25,309.83	499,774.90	2,696.24	1,194,903.03	6,446.39
DNA	150XX	ENG	English Total	1,839.96	8,696,576.93	4,726.50	1,164,726.74	3,545,009.74	251,235.85	4,960,972.33	2,696.24	13,657,540.26	7,422.74
DNA	06121	FST	Film Studies Total	34.67	195,545.13	5,640.18	21,946.71	66,797.91	4,733.99	93,478.61	2,696.24	289,023.74	8,336.42
DOC	11020	FRE	French	32.82	254,024.25	7,739.92	20,775.63	63,233.56	4,481.38	88,490.57	2,696.24	342,514.82	10,436.16
DOB	22060	GEG	Geography	177.06	629,064.51	3,552.83	112,082.07	341,137.54	24,176.51	477,396.12	2,696.24	1,106,460.63	6,249.07
DZC	49301	GUI	Guidance Total	190.97	697,605.02	3,652.96	120,887.34	367,937.62	26,075.84	514,900.80	2,696.24	1,212,505.82	6,349.20
DOD	22050	HIS	History	490.76	1,454,703.41	2,964.18	310,659.63	956,536.31	67,010.43	1,323,206.37	2,696.24	2,777,909.78	5,660.42
DOD	49033	HUM	Humanities Total	91.07	331,245.52	3,637.26	57,648.90	175,462.53	12,435.08	245,546.51	2,696.24	576,792.03	6,333.50
DOC	11080	JPN	Japanese	69.28	267,693.45	4,519.29	37,525.27	114,213.45	8,094.34	159,833.06	2,696.24	427,736.51	7,215.53
DNA	06020	JOU	Journalism	21.88	212,516.25	9,712.81	13,850.42	42,155.71	2,987.59	58,993.72	2,696.24	271,509.97	12,400.05
DYA	16010	LIB	Library	10.26	361,108.38	35,195.75	6,494.76	19,767.71	1,400.94	27,663.41	2,696.24	388,771.79	37,891.99
DEB	10040	MUS	Music	608.53	3,281,951.28	5,393.24	385,210.09	1,172,441.13	83,091.24	1,640,742.46	2,696.24	4,922,693.74	8,089.48
DOD	15090	PHI	Philosophy Total	143.95	572,084.27	3,974.19	91,122.86	277,345.24	19,655.54	388,123.64	2,696.24	960,207.91	6,670.43
DOB	22070	POL	Political Science Total	345.05	1,134,547.83	3,288.07	218,422.66	664,800.11	47,114.57	930,337.34	2,696.24	2,064,885.17	5,984.31
DOA	20010	PSY	Psychology	523.54	1,852,370.65	3,538.16	331,409.94	1,008,692.80	71,486.35	1,411,589.09	2,696.24	3,263,959.74	6,234.40
DOA	22080	SOC	Sociology Total	490.65	1,414,692.25	2,883.30	310,590.00	945,324.37	66,995.41	1,322,909.78	2,696.24	2,737,602.03	5,579.54
DOC	11050	SPA	Spanish Total	302.32	1,225,855.63	4,054.83	191,373.83	582,473.18	41,280.04	815,127.05	2,696.24	2,040,982.68	6,751.07
DEB	10070	THE	Theatre Total	283.96	1,132,873.81	3,989.55	179,751.63	547,099.38	38,773.09	766,624.10	2,696.24	1,898,497.91	6,685.79
DOC	11120	ARA	Arabic	35.60	217,964.43	6,122.60	22,535.42	68,589.72	4,860.97	95,965.11	2,696.24	313,960.54	8,818.84
DOC	11040	ITA	Italian	18.64	196,531.08	10,650.81	11,799.44	35,913.27	5,545.18	50,257.89	2,696.24	248,789.97	13,347.05
DOC	11060	RUS	Russian	9.28	30,166.25	3,250.67	5,874.40	17,879.57	1,267.13	25,021.10	2,696.24	55,187.35	5,946.91
<b>CTE Courses</b>				1,987.94	6,522,995.38	3,281.28	1,258,400.67	3,830,119.51	271,441.65	5,359,961.83	2,696.24	11,882,957.21	5,977.12
DPA	0502X	ACC	Accounting Total	178.06	570,669.10	3,204.93	112,715.08	343,064.22	24,313.06	480,092.36	2,696.24	1,050,761.46	5,901.17
DPA	050XX	BUS	Business Administration Total	300.37	1,059,527.83	3,527.41	190,139.44	578,716.16	41,013.78	809,869.38	2,696.24	1,869,397.21	6,223.65
DPB	0514X	CAT	Computer Applications & Office Technology Total	133.82	354,042.07	2,645.66	84,710.39	257,828.00	18,272.34	360,810.73	2,696.24	714,852.80	5,341.90
DPB	070XX	CSC	Computer Science Total	629.24	2,217,453.46	3,524.02	398,319.89	1,212,342.62	85,919.07	1,696,581.58	2,696.24	3,914,035.04	6,220.26
DUA	1305X	EAR	Early Childhood Education Total	407.28	1,258,377.94	3,089.71	257,815.34	784,697.26	55,611.72	1,088,124.32	2,696.24	2,356,502.26	5,785.95
DPB	090XX	ENG	Engineering Total	3.85	80,173.78	9,059.18	5,602.20	17,051.10	1,208.42	23,861.72	2,696.24	104,035.50	11,755.42
DPA	05054	ENP	Entrepreneurship	8.35	23,010.98	2,755.81	5,285.70	16,087.78	1,140.14	22,513.60	2,696.24	45,524.58	5,452.05
DPA	0506X	MAG	Management Total	70.94	304,418.01	4,291.20	44,908.26	136,678.51	9,686.44	191,271.21	2,696.24	495,689.22	6,987.44
DPA	0509X	MKT	Marketing Total	27.55	131,328.64	4,769.92	17,439.63	53,079.97	3,761.79	74,281.39	2,696.24	205,610.03	7,463.16
DPA	05090/0501	PDS	Professional Development Studies	5.55	24,585.54	4,429.83	5,133.25	10,693.06	757.82	14,964.13	2,696.24	39,549.67	7,126.07
DSA	10110	PHO	Photography Total	82.64	303,741.71	3,675.48	52,312.56	159,220.64	11,284.01	222,817.21	2,696.24	526,558.92	6,371.72
DPA	05110	RLE	Real Estate Total	54.40	107,762.11	1,980.92	34,436.15	104,811.26	7,428.00	146,675.41	2,696.24	254,437.52	4,677.16
DXA	08990	SCE	Senior Citizen Education	71.12	66,712.82	938.10	45,020.20	137,025.31	9,711.02	191,756.53	2,696.24	258,474.35	3,634.34
DSA	49320	WKX	Work Experience Total	9.77	21,186.39	2,168.51	6,184.58	18,823.64	1,334.04	26,342.26	2,696.24	47,528.65	4,884.75
<b>College Specific</b>				1,962.49	14,039,724.10	7,113.43	12,222,036.39	37,810,035.36	2,676,038.51	52,916,235.35	2,696.24	19,333,316.63	9,334.67
DSA	09460	AIR	Air Conditioning & Refrigeration	54.32	339,492.25	6,249.86	34,385.51	104,857.13	7,417.08	146,459.72	2,696.24	485,951.97	8,946.10
DSA	0614X	ADM	Applied Digital Media & Printing	181.79	678,218.33	3,719.78	115,078.24	350,250.72	24,822.37	490,149.33	2,696.24	1,166,367.66	6,416.02
DZH	08355	KIN-ATH	Athletics	421.03	2,903,088.56	6,895.21	266,519.33	811,180.08	57,489.20	1,135,197.61	2,696.24	4,038,286.17	9,591.45
DSA	09490	AUB	Automotive Body & Technology Total	30.77	306,724.85	9,968.31	19,477.95	59,283.87	4,201.46	82,963.28	2,696.24	389,688.13	12,664.55
DSA	0948X	AUT	Automotive Technology	97.79	661,125.64	6,760.67	61,902.77	188,409.80	13,352.62	363,665.23	2,696.24	924,790.87	9,456.91
DVA	30070	COS											



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

<b>Cost Per FTES Comparison Disciplines Common at all Three Colleges</b>				
		FY 2020-2021		
		MVC	NORCO	RCC
Course Code	Description			
<b>STEM</b>				
BIO	Biology	4,941	4,099	23,189
CHE	Chemistry	4,491	4,266	4,540
KIN-KIN	Kinesiology	4,566	4,676	4,693
MAT	Math	4,862	3,615	3,978
PHY	Physics	8,257	4,201	4,296
<b>Liberal Arts</b>				
ADJ	Admin Justice	8,027	3,728	3,105
ANT	Anthropology	3,288	3,281	2,853
ART	Art	4,177	3,575	3,881
COM	Communications	3,880	4,419	3,839
DAN	Dance	3,467	3,523	6,992
ECO	Economics	3,792	3,119	3,750
ENG	English	5,107	4,911	4,727
GEG	Geography	1,156	3,128	3,553
GUI	Guidance Total	5,450	4,484	3,653
HIS	History	3,763	3,371	2,964
HUM	Humanities	6,363	3,691	3,637
JOU	Journalism	28,641	8,255	9,713
LIB	Library	1,156	3,124	35,196
MUS	Music	6,383	4,235	5,393
PHI	Philosophy	9,317	4,820	3,974
POL	Political Science	5,514	2,916	3,288
PSY	Psychology	3,853	3,564	3,538
SOC	Sociology	4,909	3,694	2,883
SPA	Spanish	5,457	4,086	4,055
THE	Theater	2,987	6,769	3,990
<b>CTE Courses</b>				
ACC	Accounting	4,419	3,901	3,205
BUS	Business Administration	3,572	3,891	3,527
CAT	Office Tech/Office Computer Applications	36,573	4,540	2,646
EAR	Early Child Development	4,053	4,175	3,090
MAG	Management	12,847	3,449	4,291
MKT	Marketing	7,276	3,719	4,767
PHO	Photography	4,816	3,673	3,675
PDS	Professional Development Studies	3,317	91,474	4,430
RLE	Real Estate	3,165	3,310	1,981
WXX	General Work Experience	3,658	1,057	2,169

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

<b>Cost Per FTES Comparison Disciplines Common at Two Colleges</b>				
		<b>FY 2020-2021</b>		
		<b>MVC</b>	<b>NORCO</b>	<b>RCC</b>
<b>Course Code</b>	<b>Description</b>			
<b>STEM</b>				
AST	Astronomy	3,004	-	3,339
HES	Health Education	3,367	-	3,489
<b>Liberal Arts</b>				
ASL	Am Sign Language	2,548	-	4,719
ILA	Educational Aide (Teacher Asst)	21,722	3,969	-
ESL	English second	1,156	6,002	-
FRE	French	-	3,392	7,740
FST	Introduction to Film Studies	1,156	-	5,640
REA	Reading	1,156	9,183	-
<b>CTE Courses</b>				
CIS	Computer Information Systems Total	4,982	4,786	-
ENE	Engineering Total	-	3,858	9,059
ENP	Mgmt Supervision/Small Bus/Entrepreneurship	-	205,358	2,756
<b>College Specific Courses</b>				
KIN-ATH	Athletics	-	5,942	6,895

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

<b>Cost Per FTES Comparison</b>		
<b>Disciplines Occurring Only at One College</b>		
		<b>FY 2020-2021</b>
<b>MORENO VALLEY COLLEGE</b>		
ADJ-B	Admin Justice	5,669
ADM	Applied Digital Media	12,247
CMI	Community Interpretation	4,741
DEA	Dental Assist	11,790
DEH	Dental hygiene	12,487
EMS	Emergency Medical	6,022
FIT	Fire Tech	6,207
HMS	Human Services	5,088
MDA	Medical Asst	4,547
<b>NORCO COLLEGE</b>		
ARE	Architecture Total	3,979
CHI	Chinese	3,269
CON	Construction Technology Total	7,213
DFTX	Drafting Technology	5,499
ELE	Electrician (ELC)/Electronics (ELE) Total	3,625
GAM	Game Development Total	3,282
MAN	Manufacturing Technology Total	9,618
MIS	Music Industry Studies Total	8,003
PHS	Physical Science, General	28,548
<b>RIVERSIDE CITY COLLEGE</b>		
AIR	Air Conditioning & Refrigeration	6,250
ADM-R	Applied Digital Media & Printing	3,720
ARA	Arabic	6,123
AUB	Automotive Body & Technology Total	9,968
AUT	Automotive Technology	6,761
COS	Cosmetology Total	11,141
CSC	Computer Science Total	3,524
CUL	Culinary Arts	9,744
FTV	Film Television & Video Total	5,596
GEO	Geology	4,575
ITA	Italian	10,651
JPN	Japanese	4,519
NNA	Nursing Assistant Training Program	3,829
NXN	Nursing	35,997
NVN	Nursing Learning Laboratory	2,048
OCE	Oceanography	3,342
PAL	Paralegal Studies Total	3,120
NRN	Registered Nurse	8,339
RUS	Russian	3,251
SCE	Senior Citizen Education	938
WEL	Welding	6,764

## 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 as a result of the COVID-19 Pandemic had a significant impact on the normal finances of the Parking operations. Significant lost revenues and the continuation of employee salaries and benefits necessitated a reimbursement once again from federal HEERF in the amount of \$3.25 million in FY 2021-22. It is anticipated that the parking funding will need HEERF assistance in the amount of \$1.11 million in FY 2022-23 due to the decline of enrollment resulting from the pandemic.

## **OTHER DISTRICT RESOURCES**

**(continued)**

2. **Resource 1070, Student Health** - The Student Health Resource received HEERF funding in the amount of \$.92 million in FY 2021-22 to mitigate lost revenues as a result of the COVID-19 pandemic. Total available funds for FY 2022-23 are \$5.04 million, including \$.97 million of HEERF funding, and a projected ending balance of \$2.44 million.

3. **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 \$.20 million. Performance Riverside will have four performances in the 2022-23 fiscal year.

4. **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 \$1.32 million to Resource 1000 – Unrestricted General Operating and \$.28 million to Resource 1090 – Performance Riverside.

5. **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. For FY 2022-23, the supporting allocation amount from the general operating fund is \$.45 million.

6. **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 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 \$.10 million.

## OTHER DISTRICT RESOURCES

(continued)

7. **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 2023, Redevelopment Pass-Thru revenues in the amount of \$3.54 million are projected. A total of \$.32 million has been allocated for districtwide service agreements. A total of \$11.55 million has been set-aside to fund the new ERP system with \$3.56 million remaining at June 30, 2022. A total of \$1.24 million has been set-aside in a holding account for college capital projects as follows: Moreno Valley College - \$.22; Norco College - \$.21; Riverside City College - \$.81. The total remaining set-aside to fund components of the District's Long-Term Capital Facilities Program is as follows: \$.29 million for the Sustainability and Integrated Energy Management Plans; \$.10 million for the Solar Project. Finally, a total of \$2.52 million has been set-aside to fund the debt service associated with the Solar Project.

8. **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 - \$.04 million; Norco College - \$.01 million; Riverside City College - \$.62 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 are as follows: Moreno Valley College – \$.77 million; Norco College – \$.31 million; and Riverside City College – \$1.40 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 \$18.99 million have been budgeted in a holding accounting pending allocation recommendation by District Budget Advisory Council (DBAC).

## **OTHER DISTRICT RESOURCES** **(continued)**

**9. Resource 3200, Food Services** - Resource 3200 accounts for food service and catering activities at all three colleges. This Resource ended FY 2021-22 with an ending reserve balance of \$3.93 million. The COVID-19 Pandemic continues to have a negative impact on the revenues of the Food Services operations requiring a reimbursement of lost revenue from funded HEERF in the amount of \$1.80 million in FY 2021-22. The Resource is projected to end fiscal 2023 with an ending reserve of \$2.00 million.

**10. Resource 3300, Child Care** - The District operates childcare programs at Riverside City College and Moreno Valley College. This Resource ended FY 2021-22 with reserve balance of \$1.13 million and is projected to end fiscal 2023 with an ending reserve of \$1.12 million. The impact 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 \$.51 million in FY 2021-22. A reimbursement of \$.78 million has been included for fiscal 2023.

**11. 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 \$27.41 million and \$1.84 million for the Norco College Center for Human Performance & Kinesiology planning and working drawings phase. The State allocated \$18.99 million for Physical Plant/Instructional Equipment which is in a district holding account pending allocation decisions. The District was awarded \$33.00 million to purchase land for the future Inland Empire Technical Trade Center to be located in the City of Jurupa Valley. The District was also awarded SB169 Affordable Student Housing Planning grants totaling \$1.60 million for all three colleges to plan for Student Housing Facilities on each campus.

**12. 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 2021-22 with a reserve balance of \$2.03 million and is projected to end fiscal 2023 with an ending reserve of \$2.05 million.

**13. 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 2021-22 with a reserve balance of \$2.45 million and is projected to end fiscal 2023 with a reserve balance of \$2.48 million.

**14. 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

## **OTHER DISTRICT RESOURCES**

**(continued)**

General Obligation Bonds and the expenditures of funds related Board of Trustees approved Measure C Capital Outlay projects (Exhibit J). FY 2021-22 ended with a reserve of \$17.89 million and a projected 2022-23 reserve balance of \$1.70 million. The 2019F Series represents the last issuance associated with the \$350 million Measure C authorization.

**15. Resource 6100, Self-Insured PPO Health Plan** - This Resource is used to account for the District's self-insured indemnity health plan. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate health claims liabilities and to inform the setting of a funding rate to provide for maintenance of an adequate reserve, health claims coverage, and administration of the program. This Resource ended fiscal 2022 with a reserve amount of \$6.84 million and is projected to end fiscal 2023 with an ending balance of \$5.90 million. The rates remain unchanged for fiscal 2023 due to a healthy reserve balance and a projection of positive operating activity for the year.

**16. Resource 6110, Self-Insured Workers' Compensation** - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned, the District engaged an external actuary to perform an actuarial valuation of workers' compensation liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured Workers' Compensation fund. Consequently, the workers' compensation rate will remain at 1.60%, for fiscal year 2022-23. This Resource ended fiscal 2022 with a reserve balance of \$4.24 million and is projected to end fiscal year 2022-23 with an ending balance of \$4.65 million.

**17. Resource 6120, Self-Insured General Liability** - Also mentioned earlier in this narrative, the District engaged an external actuary to perform an actuarial valuation of general, property and employment liabilities to inform rate setting decisions; the amount of claims liability and expense budget to establish; and the appropriate reserve level to provide for fiscal solvency of the Self-Insured General Liability fund. As a result, the rate for fiscal 2023 will increase from 1.65% to 2.00%. This Resource ended fiscal 2022 with a reserve balance of \$.36 million and is projected to end fiscal year 2022-23 with an ending balance of \$.32 million.

**18. Resource 6900, Other Internal Services, Retirees' Benefits** - This Resource is used to account for the District's contributions to fund future retiree health insurance benefits. The District has contracted with CalPERS – California Employees' Retiree Benefit Trust (CERBT) to establish and administer the District's Other Post-Employment Benefits (OPEB) irrevocable trust. In accordance with the OPEB Obligation Funding Plan approved by the Board of Trustees in April 2015, a rate is applied to every dollar of payroll to generate a minimum of \$.25 million annually to fund the irrevocable trust. For fiscal year 2022-23, the rate will remain at .20%.



**OTHER DISTRICT RESOURCES**  
**(continued)**

This Resource ended fiscal year 2021-22 with a reserve balance of \$3.12 million which is a decrease of \$.38 million from this prior year due to a decline in CERBT the investment holdings. The ending reserve balance for fiscal 2023 is projected at \$4.02 million.

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

**Exhibit J**  
**Riverside Community College District**  
**2022 - 2023 Final Budget**  
**Measure C Projects - (Resource 4391)**

<b>Project Description</b>	<b>Approved Measure C Total Project Funding</b>	<b>District</b>	<b>Riverside</b>	<b>Norco</b>	<b>Moreno Valley</b>	<b>Total</b>
Future Projects - Feasibility/Planning/Mgmt	\$ 7,775,535	\$ 35,026	\$ 312,863	\$ 120,514	\$ 125,264	\$ 593,667
Scheduled Maintenance	2,860,000	-	136,012	34,198	37,258	207,468
Life Science/Physical Science	6,308,563	-	5,493,347	-	-	5,493,347
Logic Domain	264,375	11,863	-	-	-	11,863
Ben Clark Public Safety Training Center Status Project	13,084,500	-	-	-	4,434,773	4,434,773
Library Learning Center	143,000	-	-	-	86	86
Energy Self Generation Incentive Program	3,110,000	-	-	25,199	-	25,199
Student Services Project	19,200,000	-	-	-	5,057,994	5,057,994
Elevators Modernization/Fire Alarm System	1,000,000	-	-	-	20,907	20,907
Project Contingency	450,937	450,937	-	-	-	450,937
Totals	<u>\$ 54,196,910</u>	<u>\$ 497,826</u>	<u>\$ 5,942,222</u>	<u>\$ 179,911</u>	<u>\$ 9,676,282</u>	\$ 16,296,241
Amount to be Funded from Future Measure C Issuance						-
Total Expenditure Budget						<u>\$ 16,296,241</u>

## **BUDGET SUMMARY**

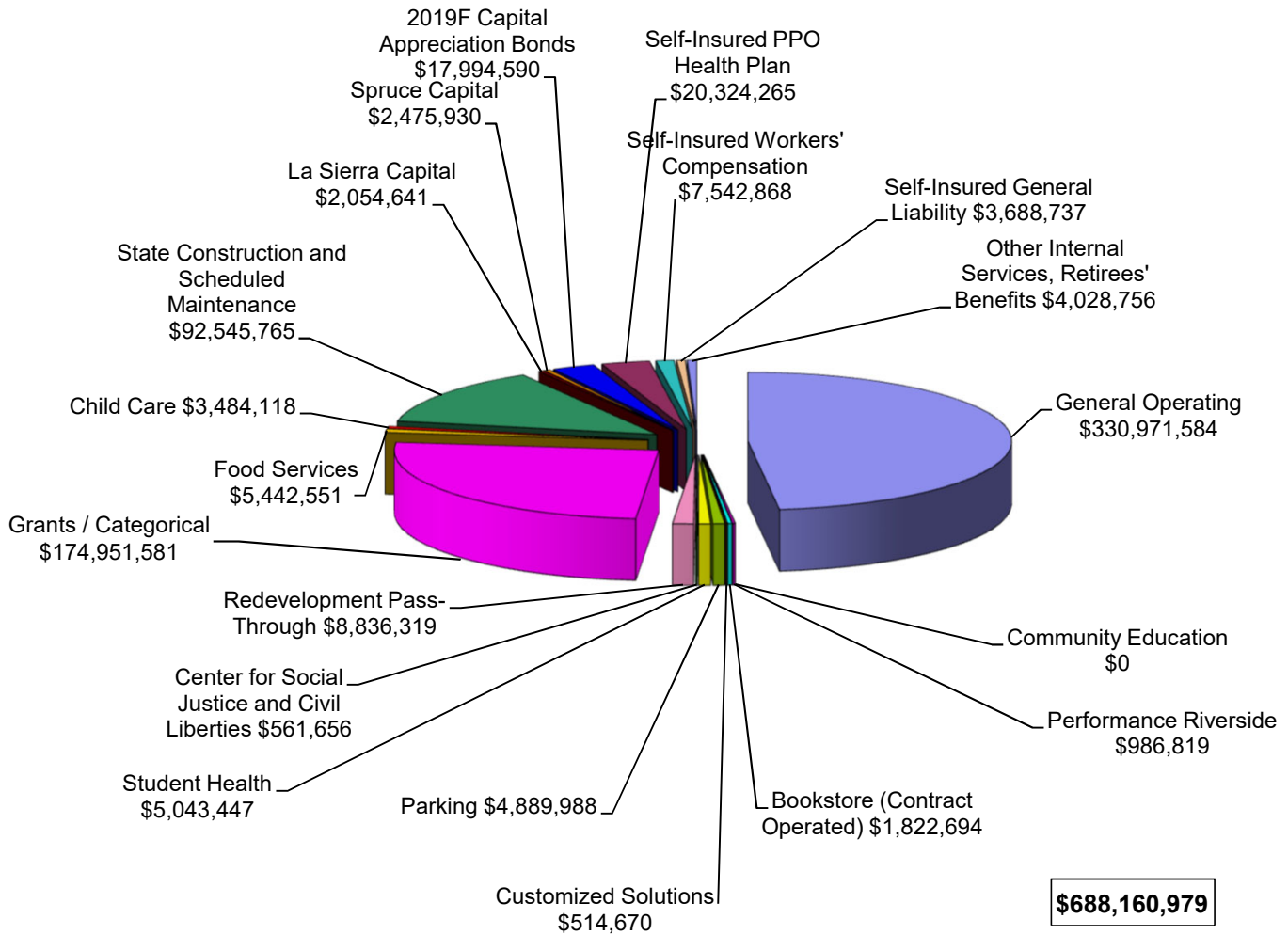
The following Total Available Funds spreadsheets (Exhibits K-M) present the total RCCD budget proposal for FY 2022-23 in graphical and schematic formats to provide the reader with a sense of the scale and scope of the District's total budget for fiscal year 2022-23.

# Exhibit K

## Riverside Community College District

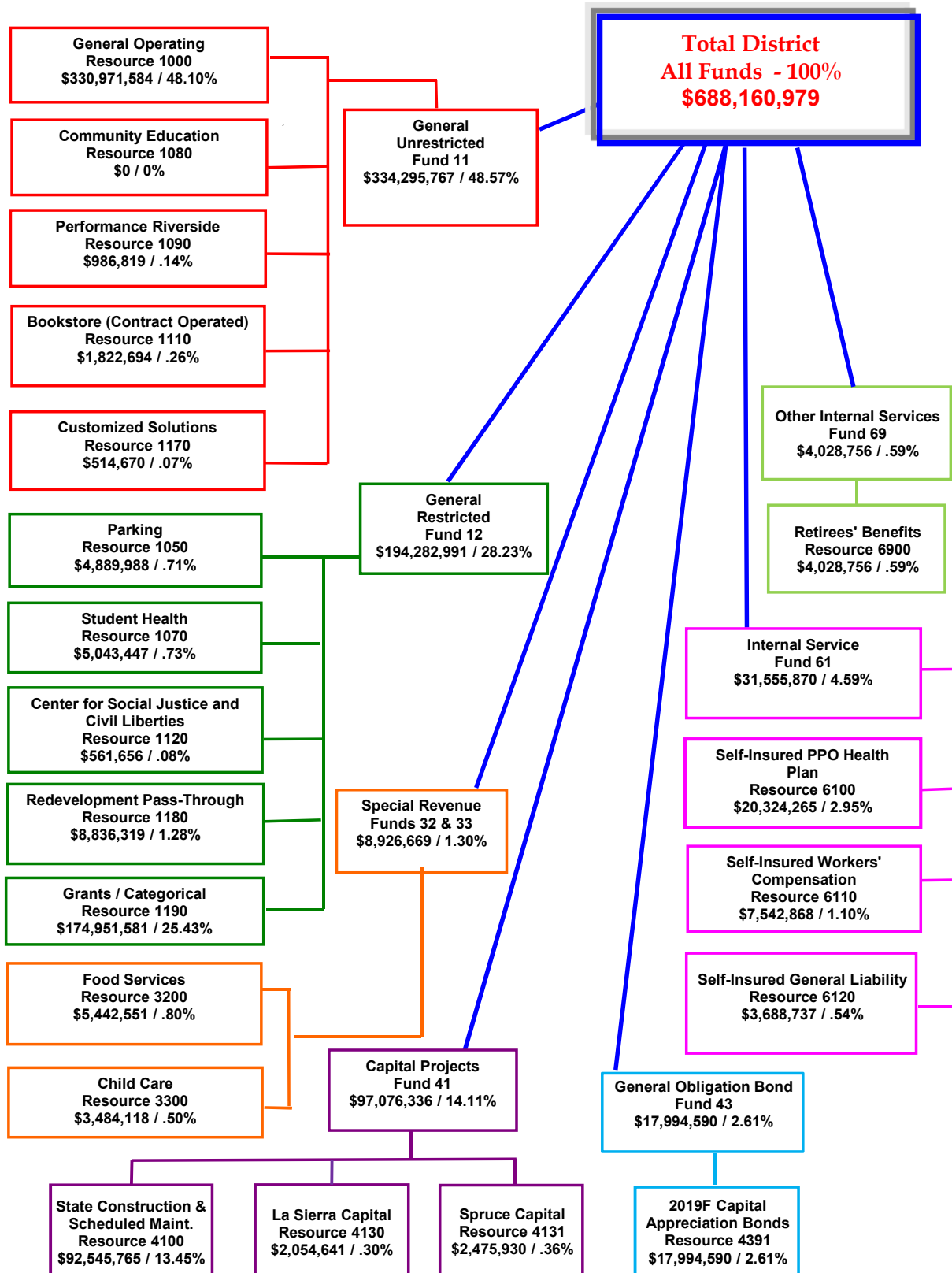
### 2022-2023 Proposed Budget

#### Total Available Funds



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

**Exhibit L**  
**Riverside Community College District**  
**Fund Schematic - Total Available Funds**  
**2022-2023 Proposed Budget**



## Exhibit M

### Riverside Community College District Fund / Account Summary - Total Available Funds 2022-2023

<u>Fund / Resource</u>	<u>Adopted Budget 2021-2022</u>	<u>Final Budget 2022-2023</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000    General Operating	\$    302,835,919	\$    330,971,584
1090    Performance Riverside	679,814	986,819
1110    Bookstore (Contract-Operated)	1,843,472	1,822,694
1170    Customized Solutions	388,000	514,670
Total Unrestricted General Funds	305,747,205	334,295,767
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050    Parking	4,767,729	4,889,988
1070    Student Health	4,066,637	5,043,447
1120    Center for Social Justice and Civil Liberties	477,280	561,656
1180    Redevelopment Pass-Through	11,173,555	8,836,319
1190    Grants and Categorical Programs	176,132,911	174,951,581
Total Restricted General Funds	196,618,112	194,282,991
Total General Funds	502,365,317	528,578,758
 <u>Special Revenue - Funds 32 &amp; 33</u>		
<u>Resource</u>		
3200    Food Services	5,700,278	5,442,551
3300    Child Care	2,476,745	3,484,118
Total Special Revenue Funds	8,177,023	8,926,669



## Exhibit M

Riverside Community College District  
**Fund / Account Summary - Total Available Funds (continued)**  
**2022-2023**

Expendable Trust and Agency

Student Financial Aid Accounts

Student Federal Grants	\$ 128,901,000	\$ 85,949,256
State of California Student Grants	17,800,895	21,620,851
Local Scholarships Student Grants	<u>864,273</u>	<u>700,000</u>
Total Student Financial Aid Accounts	<u>147,566,168</u>	<u>108,270,107</u>

Other Account

Associated Students of RCCD	<u>4,056,037</u>	<u>3,665,020</u>
<b>Total Expendable Trust and Agency</b>	<b><u>\$ 151,622,205</u></b>	<b><u>\$ 111,935,127</u></b>
<b>Grand Total</b>	<b><u>\$ 775,586,761</u></b>	<b><u>\$ 800,096,106</u></b>



## 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 2022, the impact of the COVID-19 Pandemic continued to have a detrimental impact on enrollment, down 12.45% from FY 2020-21 levels, resulting in a two year decrease of 21.84% and 6,700 FTES.

For Fiscal 2022, the impact of the COVID-19 Pandemic continued to impact the delivery of instruction. On August 17, 2021, the District’s Board of Trustees approved 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 a potential fiscal crisis, with general fund reserve levels in excess of 20%.

Following are specific budget related issues to be mindful for fiscal 2023 and beyond:

- 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. The PERS rate will go from 22.91% to 25.37% in fiscal year 2023. The STRS rate will go to 19.10% in fiscal 2023. The combined annual average cost increase for PERS and STRS, is \$1.65 million.
- 2. Enrollment** – FTES targets for FY 2022-23 were set to acknowledge the impact of the COVID-19 Pandemic on enrollment. Preliminary indications from the Fall 2022 term show that enrollment is up significantly from the prior year, due to the waning impact of the COVID-19 pandemic, extensive marketing and outreach efforts, and the removal 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. It will be important to begin feasibility planning for a future bond measure.

## **LOOKING AHEAD**

**(continued)**

- 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.     *Student Housing*** – The District embarked on affordable student housing planning efforts for all three colleges in July 2022 with the goal of submitting construction applications to the State Chancellor’s Office in July 2023.
  
- 6.     *Solar Project*** – The District issued an RFQ/P to select a vendor to install and maintain solar systems throughout the District. The District will issue Certificate of Participation in the estimated amount of \$30 million in fiscal 2023 to finance the Solar Project.
  
- 7.     *Inland Empire Technical Trade Center (IETTC)*** – The District received \$33 million from the State to purchase land in the City of Jurupa Valley. IETTC education and facilities master plan development efforts will occur during fiscal year 2023 utilizing \$1.5 million of funding received from the federal government.
  
- 8.     *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  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 65,848,038
Federal Income	\$ 216,001	
State Income	184,195,530	
Local Income	76,261,577	
Other Income	<u>4,450,438</u>	
Total Income		<u>265,123,546</u>
Total Available Funds (TAF)		<u>\$ 330,971,584</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 111,957,145
2000	Classified Salaries	52,295,736
3000	Employee Benefits	72,039,679
4000	Books and Supplies	4,235,519
5000	Services and Operating Expenses	66,271,868
6000	Capital Outlay	6,573,055
7000	Other Student Aid	13,953
8999	Intrafund Transfers	<u>1,634,805</u>
	Total Expenditures	315,021,760
7900	* Contingency / Reserves	<u>15,949,824</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 330,971,584</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  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Federal Income</b>				
8150 Student Financial Aid Administration	\$ 244,805	\$ 229,064	\$ 234,696	\$ 213,501
8190 Other Federal Revenue	317	2,500	(10,052)	2,500
<b>Total 1.0</b>	<b><u>245,122</u></b>	<b><u>231,564</u></b>	<b><u>224,644</u></b>	<b><u>216,001</u></b>
<b>2.0 State Income</b>				
8611 State General Apportionment	123,717,568	92,316,407	88,008,762	125,534,697
8613 Apprenticeship Allowance	340,599	364,472	503,586	1,182,743
8615 Enrollment Fee Waiver Administration	445,262	459,842	483,478	434,034
8619 Part Time Faculty Insurance & Office Hours	308,565	371,084	288,275	736,500
8619 Part Time Faculty Compensation	643,507	639,661	685,734	738,927
8630 Education Protection Account	15,511,023	49,129,697	60,601,946	48,420,557
8671 Homeowner Property Tax Relief	428,442	428,856	429,245	547,678
8681 State Lottery	4,827,895	4,632,148	6,863,104	5,600,000
8685 State Mandated Cost Reimb/Block Grant	910,126	922,673	932,334	1,000,394
8690 STRS on Behalf	9,460,640	8,195,494	9,570,678	-
8699 Other State Revenue	-	600,000	150,000	-
<b>Total 2.0</b>	<b><u>156,593,626</u></b>	<b><u>158,060,334</u></b>	<b><u>168,517,143</u></b>	<b><u>184,195,530</u></b>
<b>3.0 Local Income</b>				
8809 RDA Asset Liquidation	24,140	848	-	141,347
881x Property Taxes	53,197,541	57,722,676	60,452,807	62,018,892
8844 Food Sales / Commissions	74,233	47,077	101,411	100,000
8849 Cosmetology / Dental Hygiene / Other Sales	34,540	16,164	28,642	99,772
8850 Lease / Rental Income	182,446	121,052	84,917	1,139,888
8860 Interest Income	1,591,362	364,709	483,627	500,000
8861 Fair Market Value of Investments	-	17,688	(1,349,827)	-
8874 Student Enrollment Fees	11,284,975	10,915,723	10,451,560	9,451,802
8879 Transcript / Late Application Fees	90,326	89,651	106,050	93,000
8880 Non Resident Tuition	2,759,156	2,935,678	1,571,431	1,698,824
888x Other Student Fees	337,723	(15,536)	128,312	173,686
8890 Other Local Revenue	452,450	30,812	177,412	435,238
Staledated Checks (Resource 0800)	212,060	173,452	109,771	58,956
Norco City Redevelopment pass-thru	60,011	-	-	120,000
Bad Check Fees / Returned Items	300	60	-	232
Wells Fargo Bank ID Cards	42,207	31,350	35,806	184,031
Recycling Program	451	-	-	1,856
Moving Violations	9,600	7,431	8,442	44,053
<b>Total 3.0</b>	<b><u>70,353,520</u></b>	<b><u>72,458,836</u></b>	<b><u>72,390,360</u></b>	<b><u>76,261,577</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>4.0 Other Income</b>				
8897 Indirect Cost Recovery	1,109,804	5,226,925	4,897,874	4,449,000
8912 Sales - Obsolete Equipment	2,444	-	23,900	1,438
8980 Incoming Transfers	-	492,154	299,940	-
<b>Total 4.0</b>	<u><b>1,112,248</b></u>	<u><b>5,719,079</b></u>	<u><b>5,221,714</b></u>	<u><b>4,450,438</b></u>
<b>Total Resource 1000 Income</b>	<u><b>228,304,516</b></u>	<u><b>236,469,813</b></u>	<u><b>246,353,861</b></u>	<u><b>265,123,546</b></u>
<b>5.0 Beginning Fund Balance July 1</b>	53,709,257	41,620,247	56,007,914	65,848,038
<b>Total 5.0</b>	<u><b>53,709,257</b></u>	<u><b>41,620,247</b></u>	<u><b>56,007,914</b></u>	<u><b>65,848,038</b></u>
<b>Total Available Funds</b>	<u><b>\$ 282,013,773</b></u>	<u><b>\$ 278,090,060</b></u>	<u><b>\$ 302,361,775</b></u>	<u><b>\$ 330,971,584</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Academic Salaries</b>					
1110	Regular Full Time Teaching	\$ 37,820,262	\$ 39,726,189	\$ 41,296,985	\$ 49,075,971
1170	Instructional Release Time	529,972	518,811	440,760	478,637
1180	Regular Sabbatical Teaching	307,026	11,026	-	248,285
	<b>TOTAL 1100</b>	<b><u>38,657,260</u></b>	<b><u>40,256,025</u></b>	<b><u>41,737,745</u></b>	<b><u>49,802,893</u></b>
1218	Regular Full Time Administrator	8,216,766	8,223,992	9,537,417	10,703,037
1219	Counselors/Librarians/Release Time	9,053,292	9,076,176	10,200,813	11,920,819
	<b>TOTAL 1200</b>	<b><u>17,270,058</u></b>	<b><u>17,300,168</u></b>	<b><u>19,738,230</u></b>	<b><u>22,623,856</u></b>
1330	Part-Time Teaching Fall	11,433,210	9,878,274	10,598,807	10,637,677
1331	Part-Time Teaching Summer (Odd years)	1,555,895	1,111,147	1,490,641	694,397
1332	Part-Time Teaching Winter	2,631,112	2,444,008	2,009,479	3,095,413
1333	Part-Time Teaching Spring	9,954,714	8,569,822	8,531,393	9,178,019
1334	Part-Time Teaching Summer (Even years)	1,255,145	1,480,370	1,152,970	1,564,212
1335	Regular - Overload Fall	2,544,382	2,679,212	3,004,683	2,526,263
1336	Regular - Overload Summer (Even years)	1,500,343	3,180,213	3,480,224	1,561,140
1337	Regular - Overload Winter	2,614,032	2,982,837	2,944,974	3,512,522
1338	Regular - Overload Spring	2,536,522	2,638,487	2,664,837	2,207,112
1339	Regular - Overload Summer (Odd years)	1,577,047	40,465	44,374	544,590
1360	Substitute Instructional	209,019	137,528	236,825	285,994
1370	Instructional Stipends	406,823	360,448	411,041	575,069
1371	Large Lecture Stipends	205,498	102,472	75,450	384,831
	<b>TOTAL 1300</b>	<b><u>38,423,742</u></b>	<b><u>35,605,283</u></b>	<b><u>36,645,699</u></b>	<b><u>36,767,239</u></b>
1439	Part Time - Counselors/Librarians/Overload	2,597,774	1,850,466	1,777,667	1,634,911
1469	Substitute Non-Instructional	35,503	43,739	29,243	18,827
1470	Non- Instructional Salaries, Other Extra Duty	123	-	-	-
1479	Department Chair Stipends	403,755	423,020	440,003	542,086
1490	Special Assignments	504,574	399,936	276,071	567,333
	<b>TOTAL 1400</b>	<b><u>3,541,729</u></b>	<b><u>2,717,160</u></b>	<b><u>2,522,985</u></b>	<b><u>2,763,157</u></b>
	<b>TOTAL 1000 Series</b>	<b><u>97,892,789</u></b>	<b><u>95,878,637</u></b>	<b><u>100,644,658</u></b>	<b><u>111,957,145</u></b>
<b>Classified Salaries</b>					
2117	Full-Time Supervisor	733,220	574,560	529,659	566,546
2118	Full-Time Administrator	7,434,125	7,965,260	8,110,290	9,698,190
2119	Full-Time Regular / Confidential	26,191,338	25,996,905	27,975,910	35,472,528
2129	Permanent Part-Time	1,090,004	913,887	842,717	1,170,555
2139/2339	Classified Hourly	366,503	158,984	325,292	260,643
2169/2369	Substitutes	609,874	268,217	381,366	356,466
2190/2390	Special Projects	-	-	-	2,821
	<b>TOTAL 2100</b>	<b><u>36,425,064</u></b>	<b><u>35,877,812</u></b>	<b><u>38,165,233</u></b>	<b><u>47,527,749</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
2210	Full-Time Instructional Aides	1,803,608	1,820,001	2,198,443	2,709,662
2220	Permanent Part-Time Instructional Aides	744,026	708,029	582,696	736,380
2230/2449	Part-Time Hourly Instructional Aides	204,583	59,426	92,143	113,534
2231/2431	Coaches - Summer	49,656	51,403	48,598	49,631
2260/2469	Substitute Instructional Aides	11,102	-	51,421	15,862
	<b>TOTAL 2200</b>	<b>2,812,974</b>	<b>2,638,858</b>	<b>2,973,301</b>	<b>3,625,069</b>
2331	Student Help Non-Instructional	501,499	151,494	238,917	478,549
2349	Overtime	899,363	765,695	1,265,847	397,618
2360	Non-Instructional Salaries, Subs Overtime	117	(117)	-	-
2399	Other Non-Teaching	24,000	24,000	29,250	47,280
	<b>TOTAL 2300</b>	<b>1,424,979</b>	<b>941,071</b>	<b>1,534,014</b>	<b>923,447</b>
2430	Student Help Instructional	155,204	69,720	105,068	216,222
2440	Overtime - Instructional Aides	36,568	(18,606)	35,558	3,249
	<b>TOTAL 2400</b>	<b>191,772</b>	<b>51,114</b>	<b>140,626</b>	<b>219,471</b>
	<b>TOTAL 2000 Series</b>	<b>40,854,789</b>	<b>39,508,855</b>	<b>42,813,174</b>	<b>52,295,736</b>
<b>Employee Benefits</b>					
3110	STRS - Teachers & Aides	10,814,515	10,801,724	10,935,405	15,400,841
3120	STRS - Classified	82,474	101,893	144,479	183,785
3130	STRS - Academic Non-Teaching	3,199,662	2,975,074	2,924,824	4,233,594
3150	STRS On Behalf - Teachers & Aides	7,350,894	6,288,018	7,453,484	-
3160	STRS On Behalf - Classified	29,911	47,946	70,223	-
3170	STRS On Behalf - Acad Non-Teaching	2,079,834	1,859,530	2,046,971	-
	<b>TOTAL 3100</b>	<b>23,557,290</b>	<b>22,074,184</b>	<b>23,575,387</b>	<b>19,818,220</b>
3210	PERS - Teachers & Aides	593,885	629,217	758,895	1,033,672
3220	PERS - Classified	6,581,398	6,765,396	8,009,081	11,535,344
3230	PERS - Academic Non-Teaching	312,172	355,524	506,895	643,089
	<b>TOTAL 3200</b>	<b>7,487,455</b>	<b>7,750,138</b>	<b>9,274,871</b>	<b>13,212,105</b>
3310	OASDI - Teachers & Aides	196,388	199,815	212,337	248,174
3315	Medicare - Teachers & Aides	1,144,542	1,130,129	1,172,742	1,301,462
3320	OASDI - Classified	2,145,626	2,096,909	2,255,709	2,771,445
3325	Medicare - Classified	535,489	525,866	567,141	694,485
3330	OASDI - Academic Non-Teaching	91,296	95,678	120,680	130,121
3335	Medicare - Academic Non-Teaching	299,512	287,426	320,259	366,219
	<b>TOTAL 3300</b>	<b>4,412,852</b>	<b>4,335,824</b>	<b>4,648,870</b>	<b>5,511,906</b>
3410	H & W - Teachers & Aides	10,370,764	10,725,136	9,966,782	11,348,600
3420	H & W - Classified	10,109,996	10,117,048	10,112,691	12,542,747
3430	H & W - Academic Non-Teaching	3,501,554	3,317,771	3,391,836	3,341,135

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
3440	H & W - Retired Employees	2,383,245	3,259,902	2,799,206	2,270,691
3450	OPEB - Teachers & Aides	160,090	157,103	162,930	180,840
3460	OPEB - Classified	78,361	74,345	81,398	96,841
3470	OPEB - Academic Non-Teaching	41,552	39,969	44,534	50,779
	<b>TOTAL 3400</b>	<b><u>26,645,561</u></b>	<b><u>27,691,275</u></b>	<b><u>26,559,376</u></b>	<b><u>29,831,633</u></b>
3510	SUI - Teachers & Aides	78,952	35,154	413,680	473,784
3520	SUI - Classified	48,872	16,621	200,543	357,000
3530	SUI - Academic Non-Teaching	27,029	9,264	113,835	186,432
	<b>TOTAL 3500</b>	<b><u>154,853</u></b>	<b><u>61,039</u></b>	<b><u>728,058</u></b>	<b><u>1,017,216</u></b>
3610	WC - Teachers & Aides	1,280,707	1,256,776	1,303,257	1,446,636
3620	WC - Classified	595,511	580,229	626,221	773,984
3630	WC - Academic Non-Teaching	332,309	319,817	356,169	406,195
	<b>TOTAL 3600</b>	<b><u>2,208,527</u></b>	<b><u>2,156,822</u></b>	<b><u>2,285,647</u></b>	<b><u>2,626,815</u></b>
3910	Other - Teachers & Aides	2,836	301	3,461	-
3912	PayPro 125 Plans	(7,147)	(19,115)	(18,205)	-
3920	Other - Classified	23,980	19,691	23,481	-
3930	Other - Academic Non-Teaching	1,656	6,979	4,454	-
3939	Other - Retiree Incentive	8,325,641	(1,597,293)	(2,880)	-
3999	Other - COLA Holding Account	-	-	-	21,784
	<b>TOTAL 3900</b>	<b><u>8,346,965</u></b>	<b><u>(1,589,438)</u></b>	<b><u>10,312</u></b>	<b><u>21,784</u></b>
	<b>TOTAL 3000 Series</b>	<b><u>72,813,505</u></b>	<b><u>62,479,845</u></b>	<b><u>67,082,521</u></b>	<b><u>72,039,679</u></b>
<b><u>Books and Supplies</u></b>					
4210/4230	Reference and Other Books	5,417	1,598	2,897	21,594
	<b>TOTAL 4200</b>	<b><u>5,417</u></b>	<b><u>1,598</u></b>	<b><u>2,897</u></b>	<b><u>21,594</u></b>
4320	Instructional Supplies	5,335	10,785	4,592	202,534
4330	Periodicals/Magazines	8,806	10,356	12,294	18,405
4350/4351	Instructional Media Materials	-	-	-	27,001
4360	Tests	4,355	1,896	10,150	27,806
4370	Commencement Supplies	7,710	-	-	-
	<b>TOTAL 4300</b>	<b><u>26,206</u></b>	<b><u>23,037</u></b>	<b><u>27,036</u></b>	<b><u>275,746</u></b>
4510	Maintenance Supplies	95,733	92,926	93,857	134,382
4520	Custodial Supplies	257,836	207,486	140,037	266,524
4530	Grounds Supplies	66,053	74,460	59,714	99,936
4540	Health Supplies	29,246	18,335	35,342	34,100
4555	Copying & Printing	148,029	137,176	155,626	182,310
4575	Software < \$200	2,401	243	120	16,234
4580	Theater Supplies	3,843	4,057	5,930	16,254



**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
4590	Office & Other Supplies	647,087	382,489	663,284	2,656,259
4591	Purchase / Cost of Goods Sold	(40,143)	(14,090)	39,350	-
	<b>TOTAL 4500</b>	<b>1,210,085</b>	<b>903,081</b>	<b>1,193,259</b>	<b>3,405,999</b>
4630	Tires and Tubes	381	(220)	-	-
4644	Repair Parts	259,332	386,418	325,646	353,687
4690	Transportation Supplies	59,126	54,793	67,145	87,071
	<b>TOTAL 4600</b>	<b>318,840</b>	<b>440,991</b>	<b>392,791</b>	<b>440,758</b>
4710	Food	47,169	-	2,088	78,672
4791	Paper Products	4,091	-	(20)	5,338
4792	Cleaning Supplies	5,491	-	(991)	6,286
4793	Kitchen Expendables	-	-	-	1,126
	<b>TOTAL 4700</b>	<b>56,751</b>	<b>-</b>	<b>1,077</b>	<b>91,422</b>
	<b>TOTAL 4000 Series</b>	<b>1,617,298</b>	<b>1,368,707</b>	<b>1,617,061</b>	<b>4,235,519</b>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	98,773	92,805	93,867	132,234
	<b>TOTAL 5000</b>	<b>98,773</b>	<b>92,805</b>	<b>93,867</b>	<b>132,234</b>
5110	Consultants	815,237	618,906	791,607	1,517,910
5120	Lecturers	5,950	9,307	10,050	9,265
5150	Operations	-	20,346	-	-
5151	Temporary Services	3,983	10,001	(2,175)	10,001
5194	Filming	5,000	-	-	5,000
5195	Entry Fees	33,900	390	27,814	14,900
5197	Grant / Contract Sub-Agreement	-	-	7,427	-
5198	Professional Services	1,078,926	553,913	968,338	758,811
	<b>TOTAL 5100</b>	<b>1,942,996</b>	<b>1,212,863</b>	<b>1,803,062</b>	<b>2,315,887</b>
5210	Mileage	28,224	2,008	4,474	62,930
5211	Meeting Expense	38,093	1,167	40,695	40,722
5219	Other Travel Expenses	355,282	(37,879)	43,858	190,913
5220	Conference Expenses	368,624	108,167	442,046	550,068
5250	Travel Expense - Candidates	10,684	-	-	15,000
	<b>TOTAL 5200</b>	<b>800,907</b>	<b>73,464</b>	<b>531,073</b>	<b>859,633</b>
5310/5320	Memberships / Dues	320,870	356,107	341,888	387,268
	<b>TOTAL 5300</b>	<b>320,870</b>	<b>356,107</b>	<b>341,888</b>	<b>387,268</b>
5420	Liability and Claims	29,352	30,247	34,189	25,882
5421	GL & Property Expenses	2,219,959	2,233,894	2,367,058	3,285,554
5430	Fidelity Bond Premiums	3,461	-	-	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
5440	Student Insurance	37,186	37,186	37,186	40,737
5450	Insurance Claims Expense (External Ins Co)	26,313	-	-	-
	<b>TOTAL 5400</b>	<b>2,316,272</b>	<b>2,301,327</b>	<b>2,438,433</b>	<b>3,352,173</b>
5510	Natural Gas	443,273	437,349	806,763	803,712
5520	Electricity	2,372,217	1,863,520	3,186,908	3,022,961
5530	Water	430,927	463,680	481,862	449,219
5540	Telephone	197,990	184,704	357,825	233,459
5541	Cellular Telephone	163,050	135,916	154,048	151,941
5550	Laundry & Cleaning	31,905	21,243	45,937	48,883
5560	Towel Service	7,584	4,281	9,526	10,849
5570	Waste Disposal	191,425	165,548	215,683	209,332
	<b>TOTAL 5500</b>	<b>3,838,371</b>	<b>3,276,242</b>	<b>5,258,552</b>	<b>4,930,356</b>
5610	County and Other Contracts	179,000	180,077	171,000	202,461
5630	Rents and Leases	883,032	737,701	1,067,934	811,853
5633	Scenery and Costume Rentals	7,450	-	-	5,000
5644	Repairs	1,778,140	2,194,362	1,883,476	2,033,195
5649	Computer Software Maintenance/Lic	2,452,987	2,422,711	2,853,451	2,515,517
5650	Transportation Contracts	131,690	11,880	195,535	70,602
5691	Governmental Fees	6,522	1,753	3,224	1,953
	<b>TOTAL 5600</b>	<b>5,438,820</b>	<b>5,548,483</b>	<b>6,174,620</b>	<b>5,640,581</b>
5710	Audit	82,748	82,948	82,542	91,872
5720	Elections	-	512,354	(50,267)	500,000
5730	Legal	184,706	(33,711)	26,867	100,000
5740	Advertising	346,438	469,930	318,984	483,847
5790	Licenses, Permits, and Other Fees	486,663	509,148	508,611	343,306
	<b>TOTAL 5700</b>	<b>1,100,555</b>	<b>1,540,669</b>	<b>886,737</b>	<b>1,519,025</b>
5821	STRS/PERS Penalties & Interest	12,176	13,132	9,737	-
5822	TRAN Expense	-	60,000	28,819	-
5830	Surveys	10,669	1,284	768	8,558
5840	Physicals	5,310	2,748	14,883	13,839
5850	Fingerprints	21,060	12,058	23,459	22,988
5855	Pre-employment Testing	(600)	-	2,150	2,150
5890	Outside Services and Operating Costs	2,574,260	1,796,535	2,528,050	24,729,088
5892	Bank Charges	171,231	165,889	142,544	181,111
5894	Inter-Library Loans	-	-	121	-
5899	Budget Augmentation Holding	-	-	-	22,176,977
	<b>TOTAL 5800</b>	<b>2,794,105</b>	<b>2,051,646</b>	<b>2,750,530</b>	<b>47,134,711</b>
	<b>TOTAL 5000 Series</b>	<b>18,651,669</b>	<b>16,453,605</b>	<b>20,278,762</b>	<b>66,271,868</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6121	Advertising & Legal	-	1,993	387	-
6123	Architect's Fee	38,569	26,688	87,774	-
6125	Demolition - Grading	-	-	1,120	-
6126	Construction Contract	463,970	-	170,202	373,103
6127	Fixtures and Fixed Equipment	86,323	500	8,302	7,721
6128	Inspection	4,983	-	11,228	-
6129	Other Site Improvement	-	-	31,927	30,802
	<b>TOTAL 6100</b>	<b><u>593,845</u></b>	<b><u>29,180</u></b>	<b><u>310,940</u></b>	<b><u>411,626</u></b>
<b>Buildings</b>					
6210	New Buildings - Purchase	-	-	66,573	-
6216	Construction Contracts	-	253,500	370,069	558,306
6217	Fixtures & Fixed Equipment	-	-	7,051	-
6221	Advertising & Legal	603	-	4,810	-
6222	Engineering	-	28,518	28,590	-
6223	Architects Fee	65,989	90,195	351,643	164,518
6224	Testing	4,400	21,963	27,949	263
6225	Demolition - Grading	-	60,315	-	-
6226	Remodel Projects	330,708	439,838	603,318	1,886,006
6227	Fixtures & Fixed Equipment	229,881	364,711	18,402	49,394
6228	Inspection	-	-	-	49,920
6229	Other	(2,899)	-	-	-
	<b>TOTAL 6200</b>	<b><u>628,681</u></b>	<b><u>1,259,041</u></b>	<b><u>1,478,407</u></b>	<b><u>2,708,407</u></b>
<b>Library Books</b>					
6311	Library Media Material	(109)	-	-	-
6312	Library Subscriptions	-	-	-	40,790
	<b>TOTAL 6300</b>	<b><u>(109)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>40,790</u></b>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	305,240	282,240	248,185	2,758,249
6482	Equipment Addt'l > \$5,000	554,537	495,580	386,634	219,486
6485	Comp Equip Addt'l \$200 to \$4,999	1,429,930	101,209	98,500	372,727
6486	Comp Equip Addt'l > \$5,000	7,114	27,985	120,995	45,000
6491	Equipment Replc \$200 to \$4,999	-	-	-	13,437
6495	Comp Equip Replc \$200 to \$4,999	-	-	-	3,333
	<b>TOTAL 6400</b>	<b><u>2,296,821</u></b>	<b><u>907,013</u></b>	<b><u>854,313</u></b>	<b><u>3,412,232</u></b>
	<b>TOTAL 6000 Series</b>	<b><u>3,519,238</u></b>	<b><u>2,195,234</u></b>	<b><u>2,643,659</u></b>	<b><u>6,573,055</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1000 - Unrestricted General Operating Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Student Aid</u></b>					
7510	Scholarships	300	600	-	-
7540	Books	600	100	-	-
	<b>TOTAL 7500</b>	<b>900</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b><u>Other Student Aid</u></b>					
7631	Housing Vouchers	-	-	2,853	-
7640	Book Grants	145,448	52,910	87,479	13,953
	<b>TOTAL 7600</b>	<b>145,448</b>	<b>52,910</b>	<b>90,331</b>	<b>13,953</b>
<b><u>Interfund Transfers</u></b>					
7390	Interfund Transfers				
	To Resource 4100	79,703	-	-	-
	<b>TOTAL 7390</b>	<b>79,703</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL 7000 Series</b>	<b>226,051</b>	<b>53,610</b>	<b>90,331</b>	<b>13,953</b>
<b><u>Intrafund Transfers Out / (In)</u></b>					
8999	To (From) Resource 1050 - Safety & Police	1,676,683	(1,638,476)	-	46,700
	To Resource 1120 - Center for Social Justice	48,100	229,500	451,000	451,000
	To Resource 1000 (Resource 0800)	81,945	74,992	87,056	58,956
	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	87,250	100,000
	From Resource 0800 - Unclaimed Property	(81,945)	(74,992)	(87,056)	(58,956)
	From Resource 1110 - Bookstore	(527,232)	(277,311)	(344,139)	(1,324,981)
	To (From) Resource 1190:				
	DSP&S SPP 180	1,147,157	981,304	521,665	1,147,157
	Promise Grant SPP 554	820,817	163,957	359,692	789,269
	Veterans Education SPP 730	3,841	2,539	4,842	4,842
	Fed Wrk Stdy - SPP 300/304	389,687	152,718	263,260	420,818
	<b>TOTAL 8999</b>	<b>4,818,188</b>	<b>(1,035,172)</b>	<b>1,343,571</b>	<b>1,634,805</b>
	<b>TOTAL 8900 Series</b>	<b>4,818,188</b>	<b>(1,035,172)</b>	<b>1,343,571</b>	<b>1,634,805</b>
	<b>Resource 1000 Expenditures</b>	<b>240,393,526</b>	<b>216,903,321</b>	<b>236,513,737</b>	<b>315,021,760</b>
<b><u>Contingency/Fund Balance</u></b>					
	Unrestricted Reserve	40,720,247	60,286,739	64,948,038	15,049,824
	General Reserve	900,000	900,000	900,000	900,000
	<b>TOTAL</b>	<b>41,620,247</b>	<b>61,186,739</b>	<b>65,848,038</b>	<b>15,949,824</b>
<b>Total Resource 1000</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 282,013,773</b>	<b>\$ 278,090,060</b>	<b>\$ 302,361,775</b>	<b>\$ 330,971,584</b>

**Riverside Community College District  
2022-2023 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>
<b><u>Federal Revenues</u></b>					
Student Financial Aid Administration	\$ 61,367	\$ 48,936	\$ 103,198	\$ -	\$ 213,501
Other Federal Revenue	2,500	-	-	-	2,500
<b>Total 1.0 Series</b>	<b><u>\$ 63,867</u></b>	<b><u>\$ 48,936</u></b>	<b><u>\$ 103,198</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 216,001</u></b>
<b><u>Other State Revenues</u></b>					
Apportionment-Credit/Special Admit/Non-Credit	\$ 27,581,228	\$ 27,320,116	\$ 70,633,353	\$ -	125,534,697
Apprenticeship Allowance	-	1,182,743	-	-	1,182,743
Enrollment Fee Waiver Administration	95,362	94,459	244,213	-	434,034
Part Time Faculty Insurance & Office Hours	414,399	160,284	161,817	-	736,500
Part Time Faculty Compensation	415,764	160,813	162,350	-	738,927
EPA	10,638,481	10,537,765	27,244,311	-	48,420,557
Homeowner Property Tax Relief	120,330	119,191	308,157	-	547,678
State Lottery	1,230,376	1,218,728	3,150,896	-	5,600,000
State Mandated Cost Reimb/Block Grant	219,797	217,716	562,881	-	1,000,394
<b>Total 2.0 Series</b>	<b><u>\$ 40,715,737</u></b>	<b><u>\$ 41,011,815</u></b>	<b><u>\$ 102,467,978</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 184,195,530</u></b>
<b><u>Local Revenues</u></b>					
Redevelopment Asset Liquidation	\$ 31,056	\$ 30,761	\$ 79,530	\$ -	\$ 141,347
Property Taxes	13,626,169	13,497,172	34,895,551	-	62,018,892
Food Sales / Commissions	-	-	100,000	-	100,000
Cosmetology / Dental Hygiene / Other Sales	76,772	-	23,000	-	99,772
Lease / Rental Income	65,268	303,090	771,530	-	1,139,888
Interest Income	109,855	108,815	281,330	-	500,000
Student Enrollment Fees	2,076,655	2,056,996	5,318,151	-	9,451,802
Transcript / Late Application Fees	15,000	23,000	55,000	-	93,000
Non Resident Tuition	112,624	171,632	1,414,568	-	1,698,824
Other Student Fees	108,471	14,918	50,297	-	173,686
Other Local Revenue	186,888	317,360	296,065	44,053	844,366
<b>Total 3.0 Series</b>	<b><u>\$ 16,408,758</u></b>	<b><u>\$ 16,523,744</u></b>	<b><u>\$ 43,285,022</u></b>	<b><u>\$ 44,053</u></b>	<b><u>\$ 76,261,577</u></b>
<b><u>Other Income</u></b>					
Indirect Cost Recovery	\$ 875,000	\$ 1,000,000	\$ 1,674,000	\$ 900,000	\$ 4,449,000
Sales - Obsolete Equipment	-	34	1,404	-	1,438
<b>Total 4.0 Series</b>	<b><u>\$ 875,000</u></b>	<b><u>\$ 1,000,034</u></b>	<b><u>\$ 1,675,404</u></b>	<b><u>\$ 900,000</u></b>	<b><u>\$ 4,450,438</u></b>
<b>Total Resource 1000 Income</b>	<b><u>\$ 58,063,362</u></b>	<b><u>\$ 58,584,529</u></b>	<b><u>\$ 147,531,602</u></b>	<b><u>\$ 944,053</u></b>	<b><u>\$ 265,123,546</u></b>
<b><u>Unaudited Beginning Fund Balance July 1</u></b>					
<b>Total 5.0 Series</b>	<b><u>\$ 1,432,079</u></b>	<b><u>\$ 9,624,207</u></b>	<b><u>\$ 12,746,049</u></b>	<b><u>\$ 42,045,703</u></b>	<b><u>\$ 65,848,038</u></b>
<b>Total Resource 1000 Available Funds</b>	<b><u>\$ 59,495,441</u></b>	<b><u>\$ 68,208,736</u></b>	<b><u>\$ 160,277,651</u></b>	<b><u>\$ 42,989,756</u></b>	<b><u>\$ 330,971,584</u></b>

**Riverside Community College District  
2022-2023 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>
<b><u>Academic Salaries</u></b>						
Total 1100	\$ 10,634,797	\$ 10,452,824	\$ 28,715,272	\$ -	\$ -	\$ 49,802,893
Total 1200	5,177,625	5,530,932	9,656,403	1,544,413	714,483	22,623,856
Total 1300	9,648,822	7,818,740	19,299,677	-	-	36,767,239
Total 1400	519,406	615,695	1,130,327	331,181	166,548	2,763,157
Total 1000 Series	\$ 25,980,650	\$ 24,418,191	\$ 58,801,679	\$ 1,875,594	\$ 881,031	\$ 111,957,145
<b><u>Classified Salaries</u></b>						
Total 2100	\$ 7,531,639	\$ 6,071,411	\$ 17,132,875	\$ 14,225,249	\$ 2,566,575	\$ 47,527,749
Total 2200	476,616	642,380	2,506,073	-	-	3,625,069
Total 2300	91,050	79,949	481,789	215,904	54,755	923,447
Total 2400	50,288	22,796	146,387	-	-	219,471
Total 2000 Series	\$ 8,149,593	\$ 6,816,536	\$ 20,267,124	\$ 14,441,153	\$ 2,621,330	\$ 52,295,736
<b><u>Employee Benefits</u></b>						
Total 3100	\$ 4,667,742	\$ 4,167,476	\$ 10,419,115	\$ 423,408	\$ 140,479	\$ 19,818,220
Total 3200	2,059,864	1,972,713	5,075,388	3,481,713	622,427	13,212,105
Total 3300	994,207	917,675	2,360,737	1,065,607	173,680	5,511,906
Total 3400	5,678,397	5,528,341	14,115,850	4,106,394	402,651	29,831,633
Total 3500	211,869	190,300	491,111	103,659	20,277	1,017,216
Total 3600	546,087	499,758	1,265,100	261,068	54,802	2,626,815
Total 3900	-	-	-	-	21,784	21,784
Total 3000 Series	\$ 14,158,166	\$ 13,276,263	\$ 33,727,301	\$ 9,441,849	\$ 1,436,100	\$ 72,039,679
<b><u>Books and Supplies</u></b>						
Total 4200	\$ 2,667	\$ 7,505	\$ 8,780	\$ 1,642	\$ 1,000	\$ 21,594
Total 4300	134,553	74,096	55,111	5,881	6,105	275,746
Total 4500	646,728	1,282,733	1,221,466	225,898	29,174	3,405,999
Total 4600	43,424	107,648	239,662	50,024	-	440,758
Total 4700	-	250	91,172	-	-	91,422
Total 4000 Series	\$ 827,372	\$ 1,472,232	\$ 1,616,191	\$ 283,445	\$ 36,279	\$ 4,235,519
<b><u>Services and Operating Expenditures</u></b>						
Total 5000	\$ 271	\$ 5,254	\$ 4,805	\$ 117,744	\$ 4,160	\$ 132,234
Total 5100	456,191	163,986	212,816	1,411,779	71,115	2,315,887
Total 5200	148,391	80,331	397,728	84,367	148,816	859,633
Total 5300	68,159	74,049	139,319	17,441	88,300	387,268
Total 5400	694,282	625,190	1,636,317	326,336	70,048	3,352,173
Total 5500	1,009,282	1,170,712	2,607,594	133,918	8,850	4,930,356
Total 5600	822,015	563,077	1,314,598	2,897,732	43,159	5,640,581
Total 5700	225,052	131,141	73,084	396,771	692,977	1,519,025
Total 5800	5,215,449	8,603,312	12,243,833	1,081,484	19,990,633	47,134,711
Total 5000 Series	\$ 8,639,092	\$ 11,417,052	\$ 18,630,094	\$ 6,467,572	\$ 21,118,058	\$ 66,271,868

**Riverside Community College District  
2022-2023 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>
<b><u>Capital Outlay</u></b>						
<b>Total 6100</b>	\$ 500	\$ 68,978	\$ 342,148	\$ -	\$ -	\$ 411,626
<b>Total 6200</b>	1,000,000	558,306	1,073,358	76,525	218	2,708,407
<b>Total 6300</b>	40,790	-	-	-	-	40,790
<b>Total 6400</b>	<u>159,641</u>	<u>45,739</u>	<u>2,818,421</u>	<u>286,744</u>	<u>101,687</u>	<u>3,412,232</u>
<b>Total 6000 Series</b>	<u>\$ 1,200,931</u>	<u>\$ 673,023</u>	<u>\$ 4,233,927</u>	<u>\$ 363,269</u>	<u>\$ 101,905</u>	<u>\$ 6,573,055</u>
<b><u>Interfund Transfers</u></b>						
<b>Total 7390</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Other Student Aid</u></b>						
<b>Total 7600</b>	<u>\$ 13,353</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,953</u>
<b>Total 7000 Series</b>	<u>\$ 13,353</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,953</u>
<b><u>Intrafund Transfers</u></b>						
<b>Total 8999 Series</b>	<u>\$ 178,133</u>	<u>\$ (139,754)</u>	<u>\$ 1,537,470</u>	<u>\$ 58,956</u>	<u>\$ -</u>	<u>\$ 1,634,805</u>
<b>Resource 1000 Expenditures</b>	<u>\$ 59,147,290</u>	<u>\$ 57,933,543</u>	<u>\$ 138,814,386</u>	<u>\$ 32,931,838</u>	<u>\$ 26,194,703</u>	<u>\$ 315,021,760</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 2,131,472
Local Income	\$ 1,606,095	
Intrafund Transfer From Resource 1000	46,700	
Interfund Transfers From Resource 1190	<u>1,105,721</u>	
Total Income		<u>2,758,516</u>
Total Available Funds (TAF)		<u><u>\$ 4,889,988</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 2,237,875
3000	Employee Benefits	1,098,195
4000	Books and Supplies	51,290
5000	Services and Operating Expenses	892,201
6000	Capital Outlay	<u>256,031</u>
	Total Expenditures	4,535,592
7900	Contingency / Reserves	<u>354,396</u>
	Total Resource 1050 Including Contingency / Reserves	<u><u>\$ 4,889,988</u></u>



**Riverside Community College District  
2022-2023 Final Budget  
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8881/8890</b> Parking Permits, Meters & Fines	\$ 2,295,668	\$ 81,572	\$ 389,836	\$ 1,597,145
<b>8850</b> Rents & Leases	636	-	-	-
<b>8860</b> Interest	-	-	8,949	8,950
<b>8861</b> Fair Market Value of Investments	-	-	(167,542)	-
<b>Total 1.0</b>	<u><b>2,296,304</b></u>	<u><b>81,572</b></u>	<u><b>231,243</b></u>	<u><b>1,606,095</b></u>
<b>2.0 Incoming Transfer</b>				
<b>8980</b> Incoming Transfers	-	5,924,459	3,245,412	1,105,721
<b>8999</b> From Resource 1000	1,676,683	(1,638,476)	-	46,700
<b>Total 2.0</b>	<u><b>1,676,683</b></u>	<u><b>4,285,983</b></u>	<u><b>3,245,412</b></u>	<u><b>1,152,421</b></u>
<b>3.0 Beginning Fund Balance July 1</b>	(489,276)	-	1,711,630	2,131,472
<b>Total 3.0</b>	<u><b>(489,276)</b></u>	<u><b>-</b></u>	<u><b>1,711,630</b></u>	<u><b>2,131,472</b></u>
<b>Total Available Funds</b>	<u><b>\$ 3,483,710</b></u>	<u><b>\$ 4,367,555</b></u>	<u><b>\$ 5,188,285</b></u>	<u><b>\$ 4,889,988</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2117	Full Time Supervisor	\$ 284,966	\$ 203,200	\$ 278,352	\$ 322,993
2118	Full-Time Administrator	87,412	86,418	41,141	106,552
2119	Full-Time Classified	951,400	817,213	814,064	1,083,417
2129	Permanent Part-Time	279,207	200,883	206,756	408,038
	<b>Total 2100</b>	<b>1,602,986</b>	<b>1,307,714</b>	<b>1,340,312</b>	<b>1,921,000</b>
2339	Part-Time Hourly as Needed	20,726	-	-	17,400
2349	Classified Overtime	221,859	153,870	233,473	197,656
2369	Substitutes	19,606	-	358	101,819
	<b>Total 2300</b>	<b>262,190</b>	<b>153,870</b>	<b>233,831</b>	<b>316,875</b>
	<b>Total 2000 Series</b>	<b>1,865,176</b>	<b>1,461,584</b>	<b>1,574,143</b>	<b>2,237,875</b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	281,471	245,501	287,238	480,310
	<b>Total 3200</b>	<b>281,471</b>	<b>245,501</b>	<b>287,238</b>	<b>480,310</b>
3320	OASDHI - Classified	104,777	83,954	90,702	135,763
3325	Medicare - Classified	26,899	21,043	22,437	32,449
	<b>Total 3300</b>	<b>131,677</b>	<b>104,997</b>	<b>113,138</b>	<b>168,212</b>
3420	H&W Classified	341,292	312,838	313,333	398,201
3460	OPEB Classified	3,717	2,930	3,166	4,476
	<b>Total 3400</b>	<b>345,010</b>	<b>315,768</b>	<b>316,499</b>	<b>402,677</b>
3520	SUI - Classified	882	745	7,772	11,190
	<b>Total 3500</b>	<b>882</b>	<b>745</b>	<b>7,772</b>	<b>11,190</b>
3620	WC - Classified	28,618	22,371	23,442	35,806
	<b>Total 3600</b>	<b>28,618</b>	<b>22,371</b>	<b>23,442</b>	<b>35,806</b>
3920	Other - Classified	662	(325)	(197)	-
	<b>Total 3900</b>	<b>662</b>	<b>(325)</b>	<b>(197)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>788,319</b>	<b>689,057</b>	<b>747,892</b>	<b>1,098,195</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	110	154	10	500
4575	Software < \$200	140	-	-	290
4590	Office & Other Supplies	8,340	16,139	53,902	20,000
	<b>Total 4500</b>	<b>8,590</b>	<b>16,293</b>	<b>53,912</b>	<b>20,790</b>
4644	Repair Supplies	234	159	293	500
4690	Transportation Supplies	21,232	17,858	18,931	30,000
	<b>Total 4600</b>	<b>21,466</b>	<b>18,017</b>	<b>19,224</b>	<b>30,500</b>
	<b>Total 4000 Series</b>	<b>30,056</b>	<b>34,310</b>	<b>73,136</b>	<b>51,290</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	41	70	30	50
	<b>Total 5000</b>	<b>41</b>	<b>70</b>	<b>30</b>	<b>50</b>
5110	Consulting Services	-	750	-	200
	<b>Total 5100</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>200</b>
5220	Conferences	213	2,039	7,379	5,000
	<b>Total 5200</b>	<b>213</b>	<b>2,039</b>	<b>7,379</b>	<b>5,000</b>
5310	Memberships	-	658	25	300
	<b>Total 5300</b>	<b>-</b>	<b>658</b>	<b>25</b>	<b>300</b>
5421	GL and Property Expense	29,843	24,116	25,973	44,758
	<b>Total 5400</b>	<b>29,843</b>	<b>24,116</b>	<b>25,973</b>	<b>44,758</b>
5520	Electricity	115,200	115,660	115,200	115,200
5540	Telephone	6,350	6,308	11,084	5,700
5541	Cellular Telephone	8,397	6,892	6,598	9,000
5550	Laundry & Cleaning	1,007	1,725	(734)	1,000
	<b>Total 5500</b>	<b>130,953</b>	<b>130,585</b>	<b>132,149</b>	<b>130,900</b>
5630	Rents and Leases	1,706	621	-	700
5644	Repairs	7,685	16,909	19,662	25,000
5649	Computer Software Maintenance/Lic	13,611	20,748	19,727	20,747
5650	Transportation Contracts	252,332	54,987	-	215,000
5691	Governmental Fees	1	20	12,490	2,600
	<b>Total 5600</b>	<b>275,333</b>	<b>93,284</b>	<b>51,878</b>	<b>264,047</b>
5730	Legal	1,245	315	2,940	1,500
5790	Other Legal Expense	7,761	10,920	29,589	20,358
	<b>Total 5700</b>	<b>9,006</b>	<b>11,235</b>	<b>32,529</b>	<b>21,858</b>
5855	Pre-employment Testing	(600)	-	-	300
5890	Outside Services and Operating Costs	214,465	173,488	228,963	419,788
5892	Bank Charges	19,886	2,049	3,589	5,000
	<b>Total 5800</b>	<b>233,752</b>	<b>175,536</b>	<b>232,552</b>	<b>425,088</b>
	<b>Total 5000 Series</b>	<b>679,142</b>	<b>438,273</b>	<b>482,515</b>	<b>892,201</b>
<b><u>Capital Outlay</u></b>					
<b><u>Site and Site Improvements</u></b>					
6126	Construction Contract	104,064	24,900	48,065	167,896
6127	Fixtures and Fixed Equipment	7,930	-	-	63,347
	<b>Total 6100</b>	<b>111,994</b>	<b>24,900</b>	<b>48,065</b>	<b>231,243</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Equipment</b>					
6481	Equipment Addt'l \$200 to \$4,999	8,515	7,642	9,788	9,788
6482	Equipment Addt'l > \$5,000	-	-	121,020	10,000
6485	Comp Equip Addt'l \$200 to \$4,999	508	159	255	5,000
	<b>Total 6400</b>	<u>9,024</u>	<u>7,801</u>	<u>131,062</u>	<u>24,788</u>
	<b>Total 6000 Series</b>	<u>121,018</u>	<u>32,701</u>	<u>179,127</u>	<u>256,031</u>
	<b>Total Expenditures</b>	<u>3,483,710</u>	<u>2,655,925</u>	<u>3,056,813</u>	<u>4,535,592</u>
<b><u>Contingency/Fund Balance</u></b>					
7925	Restricted	-	1,711,630	2,131,472	354,396
	<b>Total 7900</b>	<u>-</u>	<u>1,711,630</u>	<u>2,131,472</u>	<u>354,396</u>
	<b>Total 7000 Series</b>	<u>-</u>	<u>1,711,630</u>	<u>2,131,472</u>	<u>354,396</u>
<b>Total Resource 1050</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 3,483,710</u>	<u>\$ 4,367,555</u>	<u>\$ 5,188,285</u>	<u>\$ 4,889,988</u>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 2,505,187
Local Income	\$ 1,565,193	
Interfund Transfers From Resource 1190	<u>973,067</u>	
Total Income		<u>2,538,260</u>
Total Available Funds (TAF)		<u>\$ 5,043,447</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 619,440
2000	Classified Salaries	776,261
3000	Employee Benefits	641,915
4000	Books and Supplies	101,793
5000	Services and Operating Expenses	445,654
6000	Capital Outlay	<u>22,500</u>
	Total Expenditures	2,607,563
7900	Contingency / Reserves	<u>2,435,884</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 5,043,447</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 State Income</b>				
8627 Other State Programs	\$ 29,700	\$ 217	\$ -	\$ -
8629 Other Categorical Apportionments	5,433	-	-	-
8652 SM & Special Repair Prgm	<u>62,510</u>	<u>49,613</u>	<u>48,518</u>	<u>-</u>
<b>Total 1.0</b>	<b><u>97,644</u></b>	<b><u>49,830</u></b>	<b><u>48,518</u></b>	<b><u>-</u></b>
<b>2.0 Local Income</b>				
8860 Interest	61,959	15,201	9,446	9,446
8861 Fair Market Value of Investments	-	721	(153,620)	-
8876 Health Fees	1,655,461	1,551,510	1,542,983	1,542,983
8890 Lab Tests / Rx	<u>47,592</u>	<u>12,979</u>	<u>12,764</u>	<u>12,764</u>
<b>Total 2.0</b>	<b><u>1,765,012</u></b>	<b><u>1,580,411</u></b>	<b><u>1,411,574</u></b>	<b><u>1,565,193</u></b>
<b>3.0 Incoming Transfer</b>				
8980 Incoming Transfers	-	286,294	922,828	973,067
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>286,294</u></b>	<b><u>922,828</u></b>	<b><u>973,067</u></b>
<b>4.0 Beginning Fund Balance July 1</b>				
<b>Total 4.0</b>	<b><u>2,274,381</u></b>	<b><u>2,174,007</u></b>	<b><u>2,499,837</u></b>	<b><u>2,505,187</u></b>
<b>Total Available Funds</b>	<b><u>\$ 4,137,036</u></b>	<b><u>\$ 4,090,542</u></b>	<b><u>\$ 4,882,757</u></b>	<b><u>\$ 5,043,447</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Academic Salaries</b>					
1218	Regular Full Time Administrator	\$ 515,602	\$ 455,616	\$ 592,603	\$ 619,440
	<b>Total 1200</b>	<b>515,602</b>	<b>455,616</b>	<b>592,603</b>	<b>619,440</b>
	<b>Total 1000 Series</b>	<b>515,602</b>	<b>455,616</b>	<b>592,603</b>	<b>619,440</b>
<b>Classified Salaries</b>					
2117	Full-Time Supervisor	111,690	114,941	215,731	207,353
2119	Full-Time Regular / Confidential	105,741	7,983	51,192	177,256
2129	Permanent Part-Time	254,645	310,825	298,645	256,185
2139/2339	Classified Hourly	141,828	134,579	156,156	115,700
2169/2369	Substitutes	1,760	-	-	-
	<b>Total 2100</b>	<b>615,665</b>	<b>568,327</b>	<b>721,724</b>	<b>756,494</b>
2331	Student Help Non-Instructional	31,136	-	5,245	16,000
2349	Overtime	1,594	214	3,626	3,767
	<b>Total 2300</b>	<b>32,730</b>	<b>214</b>	<b>8,870</b>	<b>19,767</b>
	<b>Total 2000 Series</b>	<b>648,395</b>	<b>568,541</b>	<b>730,594</b>	<b>776,261</b>
<b>Employee Benefits</b>					
3130	STRS - Academic Non-Teaching	85,342	70,400	94,274	112,300
3170	STRS - On Behalf - Acad Non-Teachin	62,510	49,613	48,518	-
	<b>Total 3100</b>	<b>147,852</b>	<b>120,013</b>	<b>142,792</b>	<b>112,300</b>
3220	PERS - Classified	92,874	91,360	127,286	162,569
	<b>Total 3200</b>	<b>92,874</b>	<b>91,360</b>	<b>127,286</b>	<b>162,569</b>
3320	OASDI - Classified	29,248	26,296	34,701	39,963
3325	Medicare - Classified	9,224	8,105	10,382	11,025
3335	Medicare - Academic Non-Teaching	7,466	6,453	8,404	8,981
	<b>Total 3300</b>	<b>45,938</b>	<b>40,853</b>	<b>53,487</b>	<b>59,969</b>
3420	H&W - Classified	87,766	73,095	116,428	161,677
3430	H&W - Academic Non-Teaching	123,098	102,333	111,745	113,305
3460	OPEB - Classified	1,296	1,122	1,452	1,552
3470	OPEB - Academic Non-Teaching	1,031	891	1,160	1,239
	<b>Total 3400</b>	<b>213,192</b>	<b>177,442</b>	<b>230,784</b>	<b>277,773</b>
3520	SUI - Classified	293	347	3,578	3,876
3530	SUI - Academic Non-Teaching	244	266	2,898	3,097
	<b>Total 3500</b>	<b>537</b>	<b>613</b>	<b>6,476</b>	<b>6,973</b>
3620	WC - Classified	10,367	8,974	11,588	12,420
3630	WC - Academic Non-Teaching	8,248	7,128	9,281	9,911
	<b>Total 3600</b>	<b>18,615</b>	<b>16,102</b>	<b>20,869</b>	<b>22,331</b>
3920	Other - Classified	43	619	612	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
3930	Other - Academic Non-Teaching	3	335	536	-
	<b>Total 3900</b>	<b>46</b>	<b>954</b>	<b>1,148</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>519,053</b>	<b>447,336</b>	<b>582,842</b>	<b>641,915</b>
<b><u>Books and Supplies</u></b>					
4330	Periodicals/Magazines	-	7,500	-	12,500
	<b>Total 4300</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>12,500</b>
4540	Health Supplies	45,757	(120)	11,726	63,000
4555	Copying & Printing	1,187	6	1,261	3,536
4590	Office & Other Supplies	12,770	2,659	17,264	19,157
	<b>Total 4500</b>	<b>59,714</b>	<b>2,545</b>	<b>30,252</b>	<b>85,693</b>
4710	Food	64	-	1,375	3,600
	<b>Total 4700</b>	<b>64</b>	<b>-</b>	<b>1,375</b>	<b>3,600</b>
	<b>Total 4000 Series</b>	<b>59,777</b>	<b>10,045</b>	<b>31,627</b>	<b>101,793</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	16	49	147	375
	<b>Total 5000</b>	<b>16</b>	<b>49</b>	<b>147</b>	<b>375</b>
5120	Lecturers	-	-	-	5,000
5130	Doctors/Nurses	17,508	10,000	45,612	67,422
5198	Professional Services	4,515	11,529	21,626	58,346
	<b>Total 5100</b>	<b>22,023</b>	<b>21,529</b>	<b>67,238</b>	<b>130,768</b>
5210	Mileage	147	-	-	100
5220	Conference Expenses	1,381	3,000	3,876	8,637
	<b>Total 5200</b>	<b>1,528</b>	<b>3,000</b>	<b>3,876</b>	<b>8,737</b>
5310	Memberships	832	5,324	3,862	915
	<b>Total 5300</b>	<b>832</b>	<b>5,324</b>	<b>3,862</b>	<b>915</b>
5421	GL & Property Expenses	18,624	16,899	21,833	27,915
5440	Student Insurance	42,454	42,454	42,454	47,336
	<b>Total 5400</b>	<b>61,078</b>	<b>59,352</b>	<b>64,287</b>	<b>75,251</b>
5510	Natural Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	5,015	7,143	8,495	8,463
5550	Laundry & Cleaning	85	-	-	-
5570	Waste Disposal	-	-	-	1,500
	<b>Total 5500</b>	<b>7,800</b>	<b>9,843</b>	<b>11,195</b>	<b>12,663</b>
5644	Repairs	165	-	689	600
5649	Computer Software Maintenance/Lic	19,146	20,854	11,421	23,605



**Riverside Community College District  
2022-2023 Final Budget  
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5600</b>	<u>19,311</u>	<u>20,854</u>	<u>12,109</u>	<u>24,205</u>
<b>5790</b>	Licenses, Permits, and Other Fees	7,574	7,913	8,513	9,863
	<b>Total 5700</b>	<u>7,574</u>	<u>7,913</u>	<u>8,513</u>	<u>9,863</u>
<b>5830</b>	Surveys	-	-	800	-
<b>5850</b>	Fingerprints	-	-	-	200
<b>5890</b>	Outside Services and Operating Costs	40,744	(34,614)	250,073	160,677
<b>5892</b>	Bank Charges	18,283	14,653	12,187	22,000
	<b>Total 5800</b>	<u>59,027</u>	<u>(19,960)</u>	<u>263,060</u>	<u>182,877</u>
	<b>Total 5000 Series</b>	<u>179,190</u>	<u>107,904</u>	<u>434,286</u>	<u>445,654</u>
<b>Capital Outlay</b>					
<b>Buildings</b>					
<b>6226</b>	Remodel Projects	19,300	-	-	-
	<b>Total 6200</b>	<u>19,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Equipment</b>					
<b>6481</b>	Equipment Addt'l \$200 to \$4,999	6,611	1,263	1,510	3,300
<b>6482</b>	Equipment Addt'l > \$5,000	13,974	-	-	13,975
<b>6485</b>	Comp Equip Addt'l \$200 to \$4,999	1,127	-	4,108	5,225
	<b>Total 6400</b>	<u>21,713</u>	<u>1,263</u>	<u>5,618</u>	<u>22,500</u>
	<b>Total 6000 Series</b>	<u>41,013</u>	<u>1,263</u>	<u>5,618</u>	<u>22,500</u>
	<b>Total Expenditures</b>	<u>1,963,030</u>	<u>1,590,705</u>	<u>2,377,570</u>	<u>2,607,563</u>
<b>Contingency/Fund Balance</b>					
<b>7924</b>	Restricted	2,174,007	2,499,837	2,505,187	2,435,884
	<b>Total 7900</b>	<u>2,174,007</u>	<u>2,499,837</u>	<u>2,505,187</u>	<u>2,435,884</u>
	<b>Total 7000 Series</b>	<u>2,174,007</u>	<u>2,499,837</u>	<u>2,505,187</u>	<u>2,435,884</u>
<b>Total Resource 1070</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 4,137,036</u>	<u>\$ 4,090,542</u>	<u>\$ 4,882,757</u>	<u>\$ 5,043,447</u>

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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 549,289
Local Income	\$ 162,530	
Intrafund Transfer From Resource 1110	275,000	
Total Income		437,530
Total Available Funds (TAF)		\$ 986,819

EXPENDITURES

Object Code

2000	Classified Salaries		\$ 61,800
3000	Employee Benefits		34,866
4000	Books and Supplies		2,600
5000	Services and Operating Expenses		150,063
6000	Capital Outlay		7,000
	Total Expenditures		256,329
7900	Contingency / Reserves		730,490
	Total Resource 1090 Including Contingency / Reserves		\$ 986,819

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8820 Donations	\$ 66,216	\$ -	\$ 950	\$ 60,000
8848 Box Office Receipts	96,878	155	67,386	85,930
8860 Interest Income	-	-	1,695	-
8861 Fair Market Value of Investments	-	-	(5,488)	-
8890 Other Local Income	<u>28,566</u>	<u>-</u>	<u>-</u>	<u>16,600</u>
<b>Total 1.0</b>	<b><u>191,659</u></b>	<b><u>155</u></b>	<b><u>64,544</u></b>	<b><u>162,530</u></b>
<b>2.0 Incoming Transfer</b>				
8980 Incoming Transfers	-	669,391	204,446	-
8999 From Resource 1000	-	(363,230)	-	-
8999 From Resource 1110	<u>638,230</u>	<u>-</u>	<u>275,000</u>	<u>275,000</u>
<b>Total 2.0</b>	<b><u>638,230</u></b>	<b><u>306,161</u></b>	<b><u>479,446</u></b>	<b><u>275,000</u></b>
<b>3.0 Beginning Balance July 1</b>				
<b>Total 3.0</b>	<u>(440,212)</u>	<u>-</u>	<u>228,814</u>	<u>549,289</u>
<b>Total 3.0</b>	<b><u>(440,212)</u></b>	<b><u>-</u></b>	<b><u>228,814</u></b>	<b><u>549,289</u></b>
<b>Total Available Funds</b>	<b><u>\$ 389,678</u></b>	<b><u>\$ 306,316</u></b>	<b><u>\$ 772,804</u></b>	<b><u>\$ 986,819</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2119	Full-Time Regular / Confidential	\$ 86,143	\$ 48,635	\$ 51,700	\$ 55,477
2139/2339	Classified Hourly	3,516	-	1,245	2,500
	<b>Total 2100</b>	<b>89,659</b>	<b>48,635</b>	<b>52,945</b>	<b>57,977</b>
2331	Student Help Non-Instructional	-	-	2,124	3,500
2349	Classified Overtime	(3,188)	(909)	2,795	323
	<b>Total 2300</b>	<b>(3,188)</b>	<b>(909)</b>	<b>4,920</b>	<b>3,823</b>
	<b>Total 2000 Series</b>	<b>86,471</b>	<b>47,726</b>	<b>57,865</b>	<b>61,800</b>
<b><u>Employee Benefits</u></b>					
3220	PERS - Classified	13,880	9,830	11,802	14,074
	<b>Total 3200</b>	<b>13,880</b>	<b>9,830</b>	<b>11,802</b>	<b>14,074</b>
3320	OASDI - Classified	4,536	2,915	3,185	3,440
3325	Medicare - Classified	1,381	682	763	804
	<b>Total 3300</b>	<b>5,917</b>	<b>3,597</b>	<b>3,948</b>	<b>4,244</b>
3420	H&W - Classified	24,504	14,442	14,615	15,145
3460	OPEB - Classified	191	95	110	124
	<b>Total 3400</b>	<b>24,695</b>	<b>14,537</b>	<b>14,725</b>	<b>15,269</b>
3520	SUI - Classified	44	24	263	290
	<b>Total 3500</b>	<b>44</b>	<b>24</b>	<b>263</b>	<b>290</b>
3620	WC - Classified	1,521	760	879	989
	<b>Total 3600</b>	<b>1,521</b>	<b>760</b>	<b>879</b>	<b>989</b>
3920	Other - Classified	(879)	23	290	-
	<b>Total 3900</b>	<b>(879)</b>	<b>23</b>	<b>290</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>45,177</b>	<b>28,770</b>	<b>31,908</b>	<b>34,866</b>
<b><u>Books and Supplies</u></b>					
4555	Copying & Printing	6,091	-	866	400
4580	Theater Supplies	187	-	1,879	2,200
	<b>Total 4500</b>	<b>6,278</b>	<b>-</b>	<b>2,745</b>	<b>2,600</b>
	<b>Total 4000 Series</b>	<b>6,278</b>	<b>-</b>	<b>2,745</b>	<b>2,600</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	125	229	186	200
	<b>Total 5000</b>	<b>125</b>	<b>229</b>	<b>186</b>	<b>200</b>
5198	Professional Services	173,983	-	89,620	97,127
	<b>Total 5100</b>	<b>173,983</b>	<b>-</b>	<b>89,620</b>	<b>97,127</b>
5219	Other Travel Expense	(12)	-	-	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5200</b>	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5421</b>	GL & Property Expenses	<u>1,384</u>	<u>787</u>	<u>955</u>	<u>1,236</u>
	<b>Total 5400</b>	<u>1,384</u>	<u>787</u>	<u>955</u>	<u>1,236</u>
<b>5520</b>	Electricity	<u>700</u>	<u>-</u>	<u>700</u>	<u>700</u>
	<b>Total 5500</b>	<u>700</u>	<u>-</u>	<u>700</u>	<u>700</u>
<b>5630</b>	Rents & Leases	<u>52,782</u>	<u>-</u>	<u>31,503</u>	<u>32,000</u>
<b>5632</b>	Scenic Rentals	<u>11,100</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
<b>5633</b>	Costume Rentals	<u>4,140</u>	<u>-</u>	<u>6,630</u>	<u>7,000</u>
<b>5650</b>	Transportation Contracts	<u>3,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 5600</b>	<u>71,822</u>	<u>-</u>	<u>38,133</u>	<u>42,000</u>
<b>5740</b>	Advertising	<u>2,490</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
	<b>Total 5700</b>	<u>2,490</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
<b>5892</b>	Bank Charges	<u>1,260</u>	<u>(10)</u>	<u>1,403</u>	<u>1,300</u>
<b>5899</b>	Budget Augmentation Holding	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<b>Total 5800</b>	<u>1,260</u>	<u>(10)</u>	<u>1,403</u>	<u>6,300</u>
	<b>Total 5000 Series</b>	<u>251,752</u>	<u>1,006</u>	<u>130,997</u>	<u>150,063</u>
<b><u>Equipment</u></b>					
<b>6485</b>	Comp Equip Addt'l \$200 to \$4,999	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
	<b>Total 6400</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
	<b>Total 6000 Series</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
	<b>Total Expenditures</b>	<u>389,678</u>	<u>77,502</u>	<u>223,515</u>	<u>256,329</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7910</b>	Unrestricted	<u>-</u>	<u>228,814</u>	<u>549,289</u>	<u>730,490</u>
	<b>Total 7900</b>	<u>-</u>	<u>228,814</u>	<u>549,289</u>	<u>730,490</u>
	<b>Total 7000 Series</b>	<u>-</u>	<u>228,814</u>	<u>549,289</u>	<u>730,490</u>
<b>Total Resource 1090</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 389,678</u>	<u>\$ 306,316</u>	<u>\$ 772,804</u>	<u>\$ 986,819</u>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 1,086,944
Local Income		<u>735,750</u>
Total Available Funds (TAF)		<u>\$ 1,822,694</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 Resources 1000 and 1090		<u>1,599,981</u>
	Total Expenditures		1,813,581
7900	Contingency / Reserves		<u>9,113</u>
	Total Resource 1110 Including Contingency / Reserves		<u>\$ 1,822,694</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1110 - Bookstore (Contractor-Operated) Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8847 Bookstore Commissions	\$ 805,638	\$ 495,383	\$ 731,904	\$ 732,500
8860 Interest	6,128	3,900	3,421	3,250
8861 Fair Market Value of Investments	-	165	(5,582)	-
<b>Total 1.0</b>	<u>811,765</u>	<u>499,447</u>	<u>729,743</u>	<u>735,750</u>
<b>2.0 Interfund Transfer</b>				
8980 From Resource 1190	-	625,434	160,984	-
<b>Total 2.0</b>	<u>-</u>	<u>625,434</u>	<u>160,984</u>	<u>-</u>
<b>3.0 Beginning Balance July 1</b>	<u>599,052</u>	<u>394,985</u>	<u>1,028,956</u>	<u>1,086,944</u>
<b>Total 3.0</b>	<u>599,052</u>	<u>394,985</u>	<u>1,028,956</u>	<u>1,086,944</u>
<b>Total Available Funds</b>	<u>\$ 1,410,818</u>	<u>\$ 1,519,867</u>	<u>\$ 1,919,683</u>	<u>\$ 1,822,694</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1110 - Bookstore (Contractor-Operated) Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Services and Operating Expenses</u></b>					
5510	Natural Gas	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
5520	Electricity	41,400	41,400	41,400	41,400
	<b>Total 5500</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
	<b>Total 5000 Series</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>	<b>43,600</b>
<b><u>Interfund Transfer</u></b>					
7390	To Resource 3200	95,000	95,000	95,000	95,000
7390	To Resource 3300	75,000	75,000	75,000	75,000
	<b>Total 7300</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b><u>Intrafund Transfer</u></b>					
8999	To Resource 1000	527,232	277,311	344,139	1,324,981
8999	To Resource 1090	275,000	-	275,000	275,000
	<b>Total 8999</b>	<b>802,232</b>	<b>277,311</b>	<b>619,139</b>	<b>1,599,981</b>
	<b>Total Expenditures</b>	<b>1,015,832</b>	<b>490,911</b>	<b>832,739</b>	<b>1,813,581</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Unrestricted	394,985	1,028,956	1,086,944	9,113
	<b>Total 7900</b>	<b>394,985</b>	<b>1,028,956</b>	<b>1,086,944</b>	<b>9,113</b>
	<b>Total 7000 Series</b>	<b>564,985</b>	<b>1,198,956</b>	<b>1,256,944</b>	<b>179,113</b>
<b>Total Resource 1110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,410,818</b>	<b>\$ 1,519,867</b>	<b>\$ 1,919,683</b>	<b>\$ 1,822,694</b>



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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$	110,256
Local Income	\$		400
Intrafund Transfer From Resource 1000			<u>451,000</u>
Total Income			<u>451,400</u>
Total Available Funds (TAF)		\$	<u>561,656</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	223,690
2000	Classified Salaries		70,444
3000	Employee Benefits		114,168
4000	Books and Supplies		16,000
5000	Services and Operating Expenses		84,146
6000	Capital Outlay		<u>25,120</u>
	Total Expenditures		533,568
7900	Contingency / Reserves		<u>28,088</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>561,656</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 State Income</b>				
8690 STRS On Behalf	\$ -	\$ -	\$ 5,966	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>5,966</u>	<u>-</u>
<b>2.0 Local Income</b>				
8820 Contributions	85	-	-	-
8860 Interest	2,256	449	277	400
8861 Fair Market Value of Investments	-	23	(9,643)	-
8890 City of Riverside	25,000	25,000	-	-
<b>Total 2.0</b>	<u>27,341</u>	<u>25,472</u>	<u>(9,367)</u>	<u>400</u>
<b>3.0 Intrafund Transfer</b>				
8999 From Resource 1000	48,100	229,500	451,000	451,000
<b>Total 3.0</b>	<u>48,100</u>	<u>229,500</u>	<u>451,000</u>	<u>451,000</u>
<b>4.0 Beginning Fund Balance July 1</b>				
<b>Total 4.0</b>	<u>2,500</u>	<u>3,933</u>	<u>880</u>	<u>110,256</u>
<b>Total Available Funds</b>	<u>\$ 77,940</u>	<u>\$ 258,905</u>	<u>\$ 448,479</u>	<u>\$ 561,656</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Academic Salaries</b>					
1218	Regular Full Time Administrator	\$ -	\$ 55,572	\$ 148,224	\$ 158,833
	<b>Total 1200</b>	<b>-</b>	<b>55,572</b>	<b>148,224</b>	<b>158,833</b>
1439	Part-Time Non-Instructional	34,579	66,636	5,959	64,857
	<b>Total 1400</b>	<b>34,579</b>	<b>66,636</b>	<b>5,959</b>	<b>64,857</b>
	<b>Total 1000 Series</b>	<b>34,579</b>	<b>122,208</b>	<b>154,183</b>	<b>223,690</b>
<b>Classified Salaries</b>					
2119	Classified Full Time	-	-	4,360	55,444
	<b>Total 2100</b>	<b>-</b>	<b>-</b>	<b>4,360</b>	<b>55,444</b>
2331	Student Help Non-Instructional	-	-	3,165	4,000
2339	Short Term Non CL Non-Instructional	1,400	1,120	7,430	11,000
2349	Short Term Overtime Non-Instructional	-	-	413	-
	<b>Total 2300</b>	<b>1,400</b>	<b>1,120</b>	<b>11,008</b>	<b>15,000</b>
	<b>Total 2000 Series</b>	<b>1,400</b>	<b>1,120</b>	<b>15,368</b>	<b>70,444</b>
<b>Employee Benefits</b>					
3130	STRS - Academic Non-Teaching	-	8,656	23,772	41,882
3170	CALSTRS - Academic Non-Teaching	-	-	5,966	-
	<b>Total 3100</b>	<b>-</b>	<b>8,656</b>	<b>29,738</b>	<b>41,882</b>
3220	PERS - Classified	-	-	979	14,066
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>979</b>	<b>14,066</b>
3320	OASDHI Classified Employee	-	-	287	3,438
3325	Medicare Classified Employee	20	16	176	963
3335	Medicare - Academic Non-Teaching	501	1,743	2,164	3,244
	<b>Total 3300</b>	<b>522</b>	<b>1,760</b>	<b>2,626</b>	<b>7,645</b>
3420	H&W - Classified	-	-	-	11,278
3430	H&W - Academic Non-Teaching	-	18,087	32,614	32,553
3460	OPEB, Classified Employee	3	2	31	141
3470	OPEB - Academic Non Teaching	69	240	299	447
	<b>Total 3400</b>	<b>72</b>	<b>18,330</b>	<b>32,944</b>	<b>44,419</b>
3520	SUI Classified Employee	1	2	61	332
3530	SUI - Academic Non-Teaching	14	64	746	1,118
	<b>Total 3500</b>	<b>15</b>	<b>66</b>	<b>807</b>	<b>1,450</b>
3620	Work Comp - Academic Non-Teaching	22	18	244	1,127
3630	Work Comp Non-tching Academic	553	1,924	2,395	3,579
	<b>Total 3600</b>	<b>576</b>	<b>1,942</b>	<b>2,639</b>	<b>4,706</b>
3920	Other - Classified	-	-	8	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
3930	Other - Academic Non-Teaching	-	65	178	-
	<b>Total 3900</b>	<b>-</b>	<b>65</b>	<b>186</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>1,184</b>	<b>30,819</b>	<b>69,920</b>	<b>114,168</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	-	-	-	1,000
	<b>Total 4200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
4555	Copying and Printing	-	-	4,939	4,500
4590	Office/Other Supplies	-	-	2,010	2,000
	<b>Total 4500</b>	<b>-</b>	<b>-</b>	<b>6,949</b>	<b>6,500</b>
4644	Repair Parts	-	-	208	500
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>208</b>	<b>500</b>
4710	Food	-	-	3,953	8,000
	<b>Total 4700</b>	<b>-</b>	<b>-</b>	<b>3,953</b>	<b>8,000</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>11,110</b>	<b>16,000</b>
<b><u>Services and Operating Expenses</u></b>					
5198	Professional Services	-	-	-	14,000
	<b>Total 5100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
5220	Conference Attendance	-	-	1,500	4,500
	<b>Total 5200</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>4,500</b>
5310	Memberships	-	-	-	1,850
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,850</b>
5421	GL & Property Expenses	576	2,035	2,798	5,883
	<b>Total 5400</b>	<b>576</b>	<b>2,035</b>	<b>2,798</b>	<b>5,883</b>
5510	Natural Gas	900	792	2,101	2,500
5520	Electricity	26,491	30,620	32,714	38,000
5530	Water	1,291	1,685	1,829	1,500
	<b>Total 5500</b>	<b>28,683</b>	<b>33,097</b>	<b>36,644</b>	<b>42,000</b>
5630	Rents and Leases	-	-	641	641
5644	Repairs	6,866	5,126	1,751	5,372
5649	Computer Software Maintenance/Lic	-	-	-	1,500
	<b>Total 5600</b>	<b>6,866</b>	<b>5,126</b>	<b>2,392</b>	<b>7,513</b>
5890	Other Services	720	-	5,899	8,400
	<b>Total 5800</b>	<b>720</b>	<b>-</b>	<b>5,899</b>	<b>8,400</b>
	<b>Total 5000 Series</b>	<b>36,844</b>	<b>40,258</b>	<b>49,233</b>	<b>84,146</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6226	Remodel	-	59,650	32,838	15,000
6229	Other	-	252	-	-
	<b>Total 6200</b>	<b>-</b>	<b>59,902</b>	<b>32,838</b>	<b>15,000</b>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	-	-	-	5,120
6482/92	Equipment Non-instr	-	-	5,572	5,000
6485	Comp Equip Add'l \$200 to \$4,999	-	3,718	-	-
	<b>Total 6400</b>	<b>-</b>	<b>3,718</b>	<b>5,572</b>	<b>10,120</b>
	<b>Total 6000 Series</b>	<b>-</b>	<b>63,620</b>	<b>38,409</b>	<b>25,120</b>
	<b>Total Expenditures</b>	<b>74,007</b>	<b>258,025</b>	<b>338,223</b>	<b>533,568</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	3,933	880	110,256	28,088
	<b>Total 7900</b>	<b>3,933</b>	<b>880</b>	<b>110,256</b>	<b>28,088</b>
	<b>Total 7000 Series</b>	<b>3,933</b>	<b>880</b>	<b>110,256</b>	<b>28,088</b>
<b>Total Resource 1120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 77,940</b>	<b>\$ 258,905</b>	<b>\$ 448,479</b>	<b>\$ 561,656</b>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 93,175
Local Income	\$ 321,495	
Intrafund Transfer From Resource 1000	<u>100,000</u>	
Total Income		<u>421,495</u>
Total Available Income (TAF)		<u>\$ 514,670</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 139,674
3000	Employee Benefits	81,885
4000	Books and Supplies	26,700
5000	Services and Operating Expenses	<u>241,050</u>
	Total Expenditures	489,309
7900	Contingency / Reserves	<u>25,361</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 514,670</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 State Income</b>				
8690 STRS On Behalf	\$ -	\$ -	\$ 577	\$ -
<b>Total 1.0</b>	<u>-</u>	<u>-</u>	<u>577</u>	<u>-</u>
<b>2.0 Local Income</b>				
8831 ETP - Core SPP 401	279,826	7,258	96,822	-
8831 JBS USA SPP 420	-	-	18,400	-
8831 ETP - Core SPP 421	-	-	-	221,495
8831 ETP - Core SPP 427	539	(270)	-	-
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	1,500	-	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	100,000
8860 Interest Income	-	-	12	-
<b>Total 2.0</b>	<u>269,053</u>	<u>16,988</u>	<u>115,235</u>	<u>321,495</u>
<b>3.0 Intrafund Transfer</b>				
8999 From Resource 1000	562,714	1,302	87,250	100,000
<b>Total 3.0</b>	<u>562,714</u>	<u>1,302</u>	<u>87,250</u>	<u>100,000</u>
<b>4.0 Beginning Fund Balance July 1</b>				
<b>Total 4.0</b>	<u>(364,813)</u>	<u>-</u>	<u>-</u>	<u>93,175</u>
<b>Total 4.0</b>	<u>(364,813)</u>	<u>-</u>	<u>-</u>	<u>93,175</u>
<b>Total Available Funds</b>	<u>\$ 466,954</u>	<u>\$ 18,290</u>	<u>\$ 203,061</u>	<u>\$ 514,670</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Academic Salaries</u></b>					
1490	Academic Special Project	\$ -	\$ 5,058	\$ -	\$ -
	<b>Total 1400</b>	<b>-</b>	<b>5,058</b>	<b>-</b>	<b>-</b>
	<b>Total 1000 Series</b>	<b>-</b>	<b>5,058</b>	<b>-</b>	<b>-</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	140,838	3,240	-	139,674
2119	Full Time Regular	73,409	-	-	-
	<b>Total 2100</b>	<b>214,247</b>	<b>3,240</b>	<b>-</b>	<b>139,674</b>
	<b>Total 2000 Series</b>	<b>214,247</b>	<b>3,240</b>	<b>-</b>	<b>139,674</b>
<b><u>Employee Benefits</u></b>					
3130	STRS - Academic Non-Teaching	-	837	(13)	-
3170	STRS On Behalf - Acad Non-Teaching	-	-	577	-
	<b>Total 3100</b>	<b>-</b>	<b>837</b>	<b>564</b>	<b>-</b>
3220	PERS Classified	37,918	675	-	35,435
	<b>Total 3200</b>	<b>37,918</b>	<b>675</b>	<b>-</b>	<b>35,435</b>
3320	OASDHI Classified	13,714	204	-	8,660
3325	Medicare Classified	3,207	48	-	2,025
3335	Medicare - Academic Non-Teaching	-	73	-	-
	<b>Total 3300</b>	<b>16,922</b>	<b>325</b>	<b>-</b>	<b>10,685</b>
3420	H&W Classified	46,290	272	-	32,553
3460	OPEB Classified	442	7	-	279
3470	OPEB - Academic Non Teaching	-	10	-	-
	<b>Total 3400</b>	<b>46,732</b>	<b>288</b>	<b>-</b>	<b>32,832</b>
3520	SUI Classified	106	2	-	698
3530	SUI - Academic Non-Teaching	-	14	-	-
	<b>Total 3500</b>	<b>106</b>	<b>16</b>	<b>-</b>	<b>698</b>
3620	Work Comp Classified	3,539	53	-	2,235
3630	WC - Academic Non-Teaching	-	81	-	-
	<b>Total 3600</b>	<b>3,539</b>	<b>134</b>	<b>-</b>	<b>2,235</b>
3920	Other - Classified	(660)	(6)	-	-
	<b>Total 3900</b>	<b>(660)</b>	<b>(6)</b>	<b>-</b>	<b>-</b>



**Riverside Community College District  
2022-2023 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 3000 Series</b>	<b>104,557</b>	<b>2,269</b>	<b>564</b>	<b>81,885</b>
<u>Books and Supplies</u>					
<b>4555</b>	Copying and Printing	-	-	-	500
<b>4590</b>	Other Supplies	502	-	-	1,200
<b>4599</b>	Cont Ed Instr Suppl	696	-	-	25,000
	<b>Total 4500</b>	<b>1,198</b>	<b>-</b>	<b>-</b>	<b>26,700</b>
	<b>Total 4000 Series</b>	<b>1,198</b>	<b>-</b>	<b>-</b>	<b>26,700</b>
<u>Services and Operating Expenses</u>					
<b>5045</b>	Postage	-	-	-	130
	<b>Total 5000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130</b>
<b>5197</b>	Grant/Contract Sub Agreement	118,884	-	76,194	130,027
<b>5198</b>	Professional Services	-	-	15,000	15,000
	<b>Total 5100</b>	<b>118,884</b>	<b>-</b>	<b>91,194</b>	<b>145,027</b>
<b>5210</b>	Mileage	1,173	-	-	400
<b>5211</b>	Meeting Expense	-	-	-	200
<b>5220</b>	Conference Attendance	511	-	-	1,200
	<b>Total 5200</b>	<b>1,684</b>	<b>-</b>	<b>-</b>	<b>1,800</b>
<b>5310</b>	Memberships	-	-	-	1,000
	<b>Total 5300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
<b>5421</b>	GL & Property Expenses	3,428	137	-	2,793
	<b>Total 5400</b>	<b>3,428</b>	<b>137</b>	<b>-</b>	<b>2,793</b>
<b>5541</b>	Cellular Telephone	821	937	1,238	5,000
	<b>Total 5500</b>	<b>821</b>	<b>937</b>	<b>1,238</b>	<b>5,000</b>
<b>5649</b>	Computer Software Maintenance/Lic	-	-	-	9,500
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,500</b>
<b>5740</b>	Advertising	-	-	-	800
	<b>Total 5700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>
<b>5890</b>	Outside Services and Operating Costs	22,135	6,550	16,500	75,000
	<b>Total 5800</b>	<b>22,135</b>	<b>6,550</b>	<b>16,500</b>	<b>75,000</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5000 Series</b>	<u>146,952</u>	<u>7,624</u>	<u>108,932</u>	<u>241,050</u>
<b>Capital Outlay</b>					
<b>6481</b>	Equip Add'l \$200-4999	-	99	390	-
	<b>Total 6400</b>	<u>-</u>	<u>99</u>	<u>390</u>	<u>-</u>
	<b>Total 6000 Series</b>	<u>-</u>	<u>99</u>	<u>390</u>	<u>-</u>
	<b>Total Expenditures</b>	<u>466,954</u>	<u>18,290</u>	<u>109,886</u>	<u>489,309</u>
<b>Contingency/Fund Balance</b>					
<b>7910</b>	Unrestricted	-	-	93,175	25,361
	<b>Total 7900</b>	<u>-</u>	<u>-</u>	<u>93,175</u>	<u>25,361</u>
	<b>Total 7000 Series</b>	<u>-</u>	<u>-</u>	<u>93,175</u>	<u>25,361</u>
<b>Total Resource 1170</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 466,954</u>	<u>\$ 18,290</u>	<u>\$ 203,061</u>	<u>\$ 514,670</u>

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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 5,295,375
Local Income	<u>3,540,944</u>
Total Available Income (TAF)	<u>\$ 8,836,319</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 1,177,607
6000	Capital Outlay	<u>7,216,896</u>
	Total Expenditures	8,394,503
7900	Contingency / Reserves	<u>441,816</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 8,836,319</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8860 Interest	\$ 246,472	\$ 69,506	\$ 54,914	\$ 54,915
8861 Fair Market Value of Investments	-	3,295	(1,084,970)	-
8890 Redevelopment Agency Pass-Thru	<u>2,846,891</u>	<u>3,368,793</u>	<u>3,677,260</u>	<u>3,486,029</u>
<b>Total 1.0</b>	<b><u>3,093,363</u></b>	<b><u>3,441,594</u></b>	<b><u>2,647,205</u></b>	<b><u>3,540,944</u></b>
<b>2.0 Beginning Fund Balance July 1</b>				
	<u>7,958,745</u>	<u>8,940,819</u>	<u>8,024,397</u>	<u>5,295,375</u>
<b>Total 2.0</b>	<b><u>7,958,745</u></b>	<b><u>8,940,819</u></b>	<b><u>8,024,397</u></b>	<b><u>5,295,375</u></b>
<b>Total Available Funds</b>	<b><u>\$ 11,052,109</u></b>	<b><u>\$ 12,382,413</u></b>	<b><u>\$ 10,671,602</u></b>	<b><u>\$ 8,836,319</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	\$ 123,368	\$ 192,488	\$ 515,553	\$ 417,786
5198	Professional Services	78,953	220,747	394,735	439,143
	<b>Total 5100</b>	<b>202,321</b>	<b>413,234</b>	<b>910,288</b>	<b>856,929</b>
5540	Telephone	241,795	166,373	195,562	317,703
5541	Cellular Telephone	5,033	214	-	-
	<b>Total 5500</b>	<b>246,828</b>	<b>166,587</b>	<b>195,562</b>	<b>317,703</b>
5630	Rents and Leases	11,009	9,687	9,762	-
5644	Repairs	33,989	-	107,130	2,975
5649	Computer Software Maintenance/Lic	624,914	1,682	(1,682)	-
	<b>Total 5600</b>	<b>669,913</b>	<b>11,369</b>	<b>115,210</b>	<b>2,975</b>
5730	Legal	-	-	54,417	-
5740	Advertising	261	587	1,982	-
	<b>Total 5700</b>	<b>261</b>	<b>587</b>	<b>56,399</b>	<b>-</b>
5810	Appraisals	-	-	6,700	-
5890	Other Services	700	-	-	-
	<b>Total 5800</b>	<b>700</b>	<b>-</b>	<b>6,700</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>1,120,022</b>	<b>591,777</b>	<b>1,284,159</b>	<b>1,177,607</b>
<b><u>Capital Outlay</u></b>					
<b><u>Buildings</u></b>					
6121	Advertising & Legal	1,253	-	-	-
6126	Construction Contract	25,024	-	-	-
6127	Fixtures & Fixed Equipment	-	-	5,187	67,260
	<b>Total 6100</b>	<b>26,277</b>	<b>-</b>	<b>5,187</b>	<b>67,260</b>
6226	Remodel Projects	83,392	-	-	-
6229	Other	-	-	17,750	482,250
	<b>Total 6200</b>	<b>83,392</b>	<b>-</b>	<b>17,750</b>	<b>482,250</b>
<b><u>Equipment</u></b>					
6481	Equipment Addt'l \$200 to \$4,999	134,515	240,016	-	3,256,129
6482	Equipment Addt'l > \$5,000	747,267	251,727	67,311	287,283
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	(9,421)	-
6486	Comp Equip Addt'l > \$5,000	(183)	3,274,496	4,011,241	3,123,974
	<b>Total 6400</b>	<b>881,599</b>	<b>3,766,239</b>	<b>4,069,131</b>	<b>6,667,386</b>
	<b>Total 6000 Series</b>	<b>991,267</b>	<b>3,766,239</b>	<b>4,092,068</b>	<b>7,216,896</b>
	<b>Total Expenditures</b>	<b>2,111,290</b>	<b>4,358,016</b>	<b>5,376,227</b>	<b>8,394,503</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	8,940,819	8,024,397	5,295,375	441,816

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	Total 7900	<u>8,940,819</u>	<u>8,024,397</u>	<u>5,295,375</u>	<u>441,816</u>
	Total 7000 Series	<u>8,940,819</u>	<u>8,024,397</u>	<u>5,295,375</u>	<u>441,816</u>
<b>Total Resource 1180</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 11,052,109</u></b>	<b><u>\$ 12,382,413</u></b>	<b><u>\$ 10,671,602</u></b>	<b><u>\$ 8,836,319</u></b>

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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 47,328,613		
State Income	122,418,194		
Local Income	2,842,688		
Intrafund Transfers	<u>2,362,086</u>		
Total Income			<u>174,951,581</u>
Total Available Funds (TAF)			<u>\$ 174,951,581</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 11,039,046
2000	Classified Salaries		21,362,522
3000	Employee Benefits		14,987,942
4000	Books and Supplies		11,455,968
5000	Services and Operating Expenses		87,319,654
6000	Capital Outlay		15,134,962
7390	Interfund Transfer to Resource 1050		1,105,721
7390	Interfund Transfer to Resource 1070		973,067
7390	Interfund Transfer to Resource 3300		780,000
7500	Scholarships		1,647,908
7600	Student Grants / Bus Passes		<u>9,144,791</u>
	Total Expenditures		174,951,581
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 174,951,581</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Federal Income</b>					
8190	18 S-STEM Accelerating Chemistry Engagement & Success SPP 013	\$ -	\$ 9,281	\$ 92,430	\$ 525,174
8120	28 Upward Bound TRIO - Patriot HS SPP 028	-	-	-	257,500
8120	29 Upward Bound TRIO - Jurupa Valley/Rubidoux SPP 029	-	-	-	270,375
8120	41 Upward Bound TRIO - Patriot HS SPP 041	308,763	324,566	335,924	78,987
8120	42 Upward Bound Trio - Jurupa Valley/Rubidoux SPP 042	198,862	292,829	368,306	147,606
8190	52 GLS Campus Suicide Prevention Grant SPP 052	52,563	97,678	79,839	26,483
8190	57 Manufacturing Workforce SPP 057	-	-	39,909	-
8120	64 Student Support Services Project SPP 064	300,845	45,376	-	-
8120	65 Disabled Student Support Services Program SPP 065	257,600	54,322	-	-
8120	66 Veterans Student Support Services Project SPP 066	302,081	54,903	-	-
8120	70 Student Support Services Program SPP 070	-	195,822	267,449	322,393
8120	72 Disabled Student Support Services Program SPP 072	-	201,713	246,385	337,566
8120	73 Veterans Student Support Services Program SPP 073	-	188,191	276,026	321,447
8120	78 Norco Disabled Student Support Services Program SPP 078	-	192,761	301,845	291,058
8190	84 SoCal Cyber Cup SPP 084	-	4,916	-	-
8190	88 Manufacturing Workforce 21/22 SPP 088	-	-	52,188	27,812
8120	90 Norco Student Support Services Program SPP 090	-	212,441	260,236	352,638
8120	91 Norco Student Support Services STEM Program SPP 091	-	160,542	315,402	309,720
8190	97 Solano CC- Cascade SPP 097	-	27,451	-	-
8190	98 Foster and Kinship Care SPP 098	44,830	40,720	36,720	30,706
8120	103 Here to Career SPP 103	32,560	34,012	35,376	52,293
8120	117 Upward Bound Math and Science - Vista Del Lago SPP 117	-	-	-	297,601
8120	119 Title V - HIS - BCTC - Corrections Scenario SPP 119	1,816,758	274,273	-	-
8190	123 HEERF III American Rescue Plan - MSI SPP 123	-	-	81,686	3,902,366
8190	130 COVID-19 Response Block Grant SPP 130	-	1,465,004	-	-
8190	131 SSS TRIO - Moreno Valley 15/20 SPP 131	253,365	22,711	-	-
8120	132 Title V - Accelerating Pathways SPP 132	582,096	105,864	-	-
8120	135 Upward Bound Corona HS SPP 135	241,947	270,304	306,207	109,023
8190	136 Solano Community College - CADENCE SPP 136	-	4,000	6,415	6,586
8190	142 Data Science Career Pathways in the Inland Empire SPP 142	-	-	20,062	136,742
8190	145 Procurement Assistance SPP 145	213,557	170,913	198,489	180,909
8190	147 Procurement Assistance SPP 147	170,286	177,378	179,868	379,398
8120	148 Talent Search Program Mo Val 21/26 SPP 148	-	-	180,721	374,029
8120	152 SSS Trio- Moreno Valley 20/25 SPP 152	-	146,135	234,667	404,862
8120	173 Title III STEM - 21/26 SPP 173	-	-	114,354	3,190,479
8190	175 Norco College Apprenticeship Program SPP 175	39,001	288,537	210,484	-
8190	179 HEERF III American Rescue Plan SPP 179	-	-	14,662,647	21,921,021
8190	183 Workability Grant SPP 183	126,628	233,991	290,060	290,060
8120	188 Upward Bound - Centennial H.S. 17/22 SPP 188	280,681	330,005	387,669	129,782
8120	203 Center of Excellence for Veteran Student Success SPP 203	-	3,537	92,261	1,254,058
8190	205 Inland Empire Technical Trade Center SPP 205	-	-	-	1,500,000
8190	207 Workforce Accelerator Fund SPP 207	66,664	-	-	-
8190	208 NSF S-STEM SPP 208	-	-	38,893	306,707
8190	215 Closing STEM Student Academic Performance Equity Gaps SPP 215	-	-	39,643	960,325
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	1,625,597	798,654	424,095	186,138
8190	230 ECS Consortium Grant SPP 230	23,293	-	-	-
8190	234 Consortium for Early Learning Services SPP 234	-	5,000	-	-
8190	237 Agents of Change for a Healthier Tomorrow SPP 237	12,203	14,658	-	-
8190	239 Riverside Bridges to the Baccalaureate Program SPP 239	19,758	74,631	25,891	-



**Riverside Community College District  
2022-2023 Final Budget  
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<u>Account Description</u>		<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
8190	240	Riverside Public Library- CARES SPP 240	-	10,000	-
8120	243	Upward Bound TRIO - MVC SPP 243	364,745	263,773	318,965
8190	250	Expanding Comm College Apprenticeships SPP 250	67,638	96,223	248,940
8170	252	Regional Collaboration and Coordination SPP 252	-	-	126,086
8120	253	Title V - RCC - 21/26 SPP 253	-	-	30,097
8190	260	Higher Education Emergency Relief Fund (HEERF) II - Inst'I SPP 260	-	18,242,374	15,037,213
8190	261	Higher Education Emergency Relief Fund (HEERF) II - MSI SPP 261	-	1,434,822	775,447
8190	271	National Center for Supply Chain Automation SPP 271	801,963	744,973	566,580
8120	272	Upward Bound - Norte Vista High School SPP 272	237,945	281,176	289,380
8120	273	Upward Bound Math and Science- MVUSD SPP 273	362,560	292,354	333,310
8190	274	State Homeland Security Program SPP 274	127,689	-	-
8120	276	Paces: Pathway to Access, Completion, Equity and Success SPP 276	383,418	453,567	543,115
8120	284	Upward Bound - AUSD SPP284	-	-	97,063
8120	285	Upward Bound - Centennial H.S. 22/27 SPP 285	-	-	-
8120	286	Upward Bound - Corona High School 22/27 - SPP 286	-	-	-
8190	291	College Connection II SPP 291	114,947	-	-
8120	297	SSS RISE - Norco 15/20 SPP 297	215,865	76,095	-
8190	298	CSUSB Inland Empire Cyber Security Initiative SPP 298	-	-	67,806
8150	300	FWS Off Campus SPP 300	149,419	11,436	31,860
8150	301	FWS Off Campus America Reads SPP 301	133	-	24,082
8150	302	FWS Off Campus America Counts SPP 302	22,443	-	10,109
8150	303	FWS Off Campus Literacy SPP 303	15,765	2,411	22,676
8150	304	FWS On Campus SPP 304	1,022,684	447,590	756,372
8150	305	FWS On Campus CalWORKs (25%) SPP 305	50,801	10,516	17,900
8150	306	FWS On Campus Calworks (25%) SPP 306	-	-	932
8150	307	FWS Off Campus Com Svc CalWORKs (75%) SPP 307	7,864	2,008	2,088
8120	315	Childcare Access Means Parents in School SPP 315	25,276	28,999	163,214
8190	320	GP-Impact: Geoscientist Development SPP 320	11,338	207	12,221
8190	322	NSF - Cyber Security SPP 322	-	29,824	58,996
8190	328	NSF Building Capacity SPP 328	95,302	371,585	299,638
8190	329	NSF Improving Undergraduate STEM education Grant SPP 329	-	-	5,264
8120	339	Student Support Services TRIO - Norco 15/20 SPP 339	206,870	74,975	-
8120	342	Talent Search Program Mo Val 16/21 SPP 342	350,664	235,503	73,801
8140	366	TANF 50% SPP 366	208,109	219,979	223,051
8170	370	VTEA SPP 370	1,192,774	1,341,500	1,515,802
8170	371	CTE Transitions SPP 371	121,308	-	-
8190	376	Flying with Swallows SPP 376	23,434	-	-
8170	377	VTEA Title IIA State Leadrshp SPP 377	219,304	219,996	98,841
8190	386	Bulletproof Vest Partnership SPP 386	-	-	1,153
8120	392	STEM Project- MVC SPP 392	2,064,417	1,346,475	775,566
8190	396	Six Legs Degree Pathway SPP 396	-	-	-
8190	399	Career Vision SPP 399	6,562	-	-
8190	553	COVID-19 Recovery Costs - FEMA SPP 553	-	-	1,045,512
8160	730	Veterans Education SPP 730	-	2,217	15,394
<b>Total 1.0</b>		<b>16,056,592</b>	<b>42,336,072</b>	<b>43,790,619</b>	<b>47,328,613</b>
<b><u>2.0 State Income</u></b>					
8652	0	CALSTRS On-Behalf Payments	989,711	798,731	873,021
8629	8	Student Equity and Achievement SPP 008	-	-	-
8627	13	EOPS Special Project Set-Aside- #C16-0042 SPP 013	666,478	48,728	-
8627	15	EOPS Set -Aside Agreement -#C17-0042 SPP 015	46,106	-	-
8659	20	Basic Skills ESL 20/21 SPP 020	-	30,120	1,381,310
8659	24	Basic Skills ESL 18/19 SPP 024	1,283,812	5,296	-

**Riverside Community College District  
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8659	26 Basic Skills ESL 19/20 SPP 026	85,715	1,325,715	-	-
8659	27 Basic Skills ESL 21/22 SPP 027	-	-	293,251	-
8659	32 Veterans Resource Center SPP 032	88,871	213,845	273,481	644,400
8659	35 Hunger Free Campus SPP 035	158,428	60,965	65,754	74,985
8627	36 GO-BIZ Grant SPP 036	63,742	-	-	-
8629	44 Retention & Enrollment Outreach SPP 044	-	-	689,450	2,028,167
8659	45 Nextup (CAFYES) SPP 045	1,980,885	1,624,007	1,894,510	1,842,971
8659	46 Culturally competent Faculty PD SPP 046	-	-	-	151,305
8629	49 Homeless and Housing Insecure Pilot Program SPP 049	13,456	109,698	138,740	2,538,106
8659	50 Veterans Program SPP 050	-	-	19,620	118,946
8659	51 California College Promise (AB 19) SPP 051	1,737,578	1,767,444	1,535,410	2,373,106
8659	53 Campus Safety and Sexual Assault SPP 053	16,368	28,683	8,218	4,059
8659	55 Enrollment Growth for ADN-RN 13/14 SPP 055	35,068	-	-	-
8659	56 Enrollment Growth for ADN-RN 20/21 SPP 056	-	379,725	-	379,725
8659	59 Enrollment Growth for ADN-RN 21/22 SPP 059	259,438	120,287	379,725	-
8622	60 EOPS SPP 060	2,130,547	2,170,549	2,422,782	4,084,828
8629	61 CARE SPP 061	259,420	352,542	342,766	696,169
8659	67 SFAA - Capacity SPP 067	1,031,475	1,073,933	1,046,498	1,540,190
8659	69 SFAA - Base SPP 069	466,751	421,681	476,647	448,304
8629	71 Library Services Platform SPP 071	-	-	-	58,645
8659	74 Guided Pathways SPP 074	1,055,438	582,221	702,995	677,486
8629	75 Instr/Library Equip Block Grant SPP 075	199,699	75,655	748,404	2,480,417
8659	77 EEO Best Practices SPP 077	-	-	-	208,333
8659	80 Student Success and Support Program SPP 080	6,540,980	5,495,197	6,246,979	-
8659	81 Student Equity SPP 081	3,732,012	3,897,531	4,100,088	-
8629	85 Staff Development - Classified SPP 085	-	-	-	119,725
8659	86 Staff Development Academic SPP 086	1,910	268	-	153
8627	92 NABTU Certified MC3 Apprenticeship Readiness SPP 092	-	-	-	7,750
8629	93 CalFresh Outreach SPP 093	-	-	50,679	15,750
8659	94 Military articulation Platform Summit and Funding (MAPS) SPP 094	-	-	-	2,000,000
8659	96 Solano CC- NASDAQ SPP 096	2,481	-	-	-
8659	98 Foster & Kinship Care Educ SPP 098	58,537	66,257	62,903	62,055
8659	102 Foster Parent Pre-Training SPP 102	198,544	163,801	6,126	-
8659	105 K12 PC and K14 TAP Fund Return 18-19 SPP 105	-	-	-	173,811
8629	114 Basic Needs Centers SPP 114	-	-	35,060	1,969,780
8659	115 K-12 SWP One-Time Funds SPP 115	36,500	6,331	-	-
8659	116 K-12 Strong Workforce Program SPP 116	13,400,402	114,294	3,964,372	-
8659	118 Middle College High School - Norco SPP 118	59,281	40,719	-	-
8659	121 Middle College HS (Norco) SPP 121	-	-	76,897	238,103
8659	122 K-12 Strong Workforce Program 19/20 SPP 122	-	12,920,821	84,818	5,518,519
8627	139 GO-BIZ 19/20 Grant SPP 139	80,546	59,818	134,039	-
8659	140 Student Food & Housing Support (Basic Needs) SPP 140	-	-	127,426	1,311,528
8659	141 Financial Aid Technology SPP 141	228,431	195,816	83,526	202,207
8659	149 K-12 Strong Workforce Program FY 20/21 SPP 149	-	12,130,882	505,222	5,592,806
8629	150 Mental Health Support SPP 150	110,759	61,721	304,303	1,297,051
8659	153 K-12 Strong Workforce Program - FY 21/22 SPP 153	-	-	10,259,344	7,969,566
8659	155 Dreamer Resource Liaison Support SPP 155	-	43,268	81,485	645,408
8659	159 COVID-19 Response Block Grant SPP 159	-	-	1,798,311	-
8627	166 Innovation in Higher Ed. Planning SPP 166	379,205	304,151	198,714	718,043
8627	167 California Space Grant Consortium SPP 167	-	1,389	8,801	-
8659	170 Faculty/Staff Diversity SPP 170	24,537	19,557	1,500	293,530
8659	171 CAI- Short Order Cook Apprenticeship SPP 171	-	5,158	12,018	82,824

**Riverside Community College District  
2022-2023 Final Budget  
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8659	174 California Apprenticeship Initiative SPP 174	63,092	162,412	-	-
8621	180 DSP&S SPP 180	3,408,832	3,218,665	3,987,002	4,550,190
8629	182 Concurrent Enrollment Program SPP 182	-	-	81,764	92,570
8659	184 College and Career Access Pathways SPP 184	-	-	84	84,607
8627	186 Veteran's Resource Center 19/20 SPP 186	-	408,193	571,285	20,522
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	129,950	1,395,468	126,347	-
8627	191 Early Childhood Education Center SPP 191	-	-	11,487	4,988,225
8627	192 New Workforce Development Center SPP 192	-	-	-	1,000,000
8659	193 Veterans Resource Center - Vision for Success SPP 193	70,087	26,521	-	-
8627	194 Military Articulation Platform Summit and Funding (MAPS) SPP 194	-	-	776,929	1,223,071
8627	195 Norco College Industry and Inclusion SPP 195	-	-	-	8,000
8627	204 California Youth Leadership Corps SPP 204	-	-	76,358	323,642
8659	206 K14 Pathways Technical Assistance Provider 20/21 SPP 206	-	-	689,904	705,096
8659	207 Workforce Accelerator Fund SPP 207	-	75,908	-	-
8627	211 California Space Grant Consortium- Fund 8 SPP 211	-	-	5,493	-
8627	212 Clean Mobility Voucher Pilot Program SPP 212	-	-	46,777	-
8659	213 Rising Scholars Network SPP 213	-	-	-	154,000
8659	218 LGBTQ+ SPP 218	-	-	1,959	253,507
8659	226 Invention and Inclusive Innovation (i3) Initiative SPP 226	-	-	-	250,000
8659	228 Reach Grant SPP 228	-	-	-	25,000
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	906	1,500	-	-
8659	236 Mental Health Services SPP 236	119,130	103,151	-	-
8659	238 Adult Learner Focused SEM SPP 238	-	-	-	30,000
8627	241 Active Minds Campaign SPP 241	-	500	-	-
8627	247 EEIC TSNE Uplift Project SPP 247	-	-	55,377	69,623
8627	249 Umoja Community Education Foundation SPP 249	95,407	20,705	34,132	14,590
8659	251 Innovation and Effectiveness Grant SPP 251	446	285,350	276,648	236,344
8659	252 Regional Collaboration and Coordination SPP 252	-	-	315,369	1,449,114
8659	255 Song Brwon Registered Nursing - 18/20 SPP 255	104,102	-	-	200,000
8659	258 Song Brown RN Special Project SPP 258	(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	46,970	40,751	-	-
8659	265 Song Brown Registered Nursing 17/19 SPP 265	14,249	-	80,000	80,000
8659	266 Song Brown RN Special Programs 20/22 SPP 266	-	30,000	30,000	-
8627	270 College Fellows SPP 270	-	-	-	934,177
8629	279 CCAP STEM Pathways Academy SPP 279	88,552	122,444	122,696	1,455,669
8659	280 Certified Nursing Assistant Expansion SPP 280	112,189	-	-	-
8629	281 Concurrent Enrollment Prog Implementation SPP 281	118,661	230,243	-	-
8659	295 Strong Workforce Program Regional 22/23 SPP 295	-	-	-	12,383,759
8659	313 K14 Pathways Technical Assistance Provider SPP 313	63,662	123,397	-	-
8627	314 Cell - Learning Lab SPP 314	44,052	67,395	62,126	32,078
8659	327 California Apprenticeship Initiative - Rural SPP 327	53,882	191,729	135,701	118,280
8659	330 K14 Pathways Technical Assistance Provider 21/22 SPP 330	-	-	-	1,395,000
8627	341 California Space Grant Consortium Fund C SPP 341	-	-	313	9,687
8659	344 Strong Workforce Program Local 20/21 SPP 344	19,430	21,441	3,252,900	297,392
8659	345 Strong Workforce Program Regional 20/21 SPP 345	-	553,288	6,353,069	1,905,669
8659	346 Strong Workforce Program Local 17/18 SPP 346	2,187,493	75,888	204,531	-
8659	347 Strong Workforce Program Regional 17/18 SPP 347	5,091,135	2,137,911	328,447	-

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<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>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	
8659	348	Strong Workforce Program Local 18/19 SPP 348	1,295,787	2,322,345	117,455	-
8659	349	Strong Workforce Program Regional 18/19 SPP 349	1,958,086	4,205,695	2,455,157	-
8659	350	Strong Workforce Program Local 19/20 SPP 350	1,731	1,021,465	2,364,505	108,113
8659	351	Strong Workforce Program Regional 19/20 SPP 351	1,217,436	2,522,665	4,955,742	173,592
8659	353	California Apprenticeship Initiative FY 21/22 SPP 353	-	-	-	1,424,998
8659	357	K14 Pathways Technical Assistance Provider 20/21 SPP 357	-	91,834	88,166	-
8627	358	Pathways to Computing SPP 358	-	-	1,789	25,746
8626	367	CalWORKs SPP 367	1,219,380	1,178,534	1,328,098	1,599,564
8659	374	CTE Data Unlocked Initiative SPP 374	-	-	50,000	-
8659	375	Online CTE Pathways Grant SPP 375	111,180	5,802	-	-
8659	380	Strong Workforce Program Local 21/22 SPP 380	-	-	240,227	3,970,084
8659	381	Strong Workforce Program Regional 21/22 SPP 381	-	-	244,702	10,235,453
8659	382	AB 86 Adult Education Block Grant SPP 382	-	116,417	423,999	-
8659	387	AB 86 Adult Education Block Grant SPP 387	486,967	20,985	187,680	374,623
8659	388	AB 86 Adult Education Block Grant SPP 388	29,257	511,270	-	616,051
8659	389	Faculty Entrepreneurship Champion SPP 389	-	-	1,684	-
8681	735	Lottery SPP 735	1,764,536	1,290,243	2,079,922	5,139,875
<b>Total 2.0</b>		<b>57,456,574</b>	<b>69,402,877</b>	<b>73,601,015</b>	<b>122,418,194</b>	

**3.0 Local Income**

8890	10	United Way-UBM&S STEM U Late Your Mind SPP 010	188	-	-	-
8890	33	Foster Youth Dual Enrollment Project SPP 033	-	2,495	50,499	67,006
8890	34	Hunger Free Campus Supplemental SPP 034	22,285	6,854	-	-
8820	79	Guided Pathways - SEIG SPP 079	-	5,000	-	6,000
8820	83	Non-Traditional Employment for Women SPP 083	-	-	-	1,611
8820	101	Albertsons Veterans Services SPP 101	-	7,026	-	-
8820	106	National Assoc of College & University Business Officers SPP 106	-	-	-	30,000
8820	107	Irvine Foundation Apprenticeship SPP 107	-	354,739	851,257	222,574
8820	111	Trustee Fellowship Award SPP 111	-	-	-	65,750
8820	113	FAFSA Challenge Award SPP 113	-	-	-	500
8890	124	Middle College High School Val Verde USD SPP 124	83,139	76,384	150,401	93,414
8890	125	Middle College High School SPP 125	82,892	87,463	111,745	115,923
8890	126	Nuview Union School District ECHS SPP 126	151,860	137,490	142,833	169,677
8890	134	CACT Seminars SPP 134	-	-	-	16,443
8890	146	PAC Income Account - Even Year SPP 146	725	-	-	4,000
8820	151	CA Wellness Foundation - Rising Scholars SPP 151	-	-	15,990	112,030
8820	158	Equity Transfer Initiative SPP 158	-	-	3,284	24,716
8820	160	The California Wellness Foundation SPP 160	56,059	98,784	-	-
8820	161	Foster Youth Support Services SPP 161	44,784	65,581	72,333	91,871
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	75,016	117,284	-	-
8890	180	DSP&S - P2 Recalc SPP 180	2,180	-	-	-
8820	185	California Youth Leadership Corps - MOU SPP 185	-	-	3,451	96,549
8820	214	Journalism California Humanities MOU SPP 214	-	8,130	12,447	2,553
8890	229	Foothill-De Anza CCD CVC-OEI SPP 229	-	-	-	4,941
8820	231	Third Sector Capital Design Group SPP 231	-	-	25,000	-
8820	232	California College Pathways Fund Grant SPP 232	-	39,372	10,628	50,000
8890	245	Intelcom Intelligent Telecommunications SPP 245	-	-	-	684,181
8820	263	Rockefeller Philanthropy Advisors Fiscal Resilience SPP 263	-	-	285,000	-
8820	275	Partnership to Advance Youth Apprenticeship SPP 275	-	-	50,000	-
8890	293	Upward Bound Math and Science - MVUSD SPP 293	30,000	-	-	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
8890	312 4Faculty Web Services SPP 312	4,528	-	-	-
8820	331 Foster Youth Advocacy Program SPP 331	-	-	145	-
8820	352 Completion Counts - CLIP SPP 352	-	-	-	4,408
8890	364 Gateway to College Charter School SPP 364	300,000	(2,603)	8,676	300,000
8820	365 James Irvine Foundation - Apprenticeship SPP 365	193,284	583,096	-	-
8820	368 CA Earned Income Tax Credit and Young Child Tax Credit SPP 368	-	1,161	1,200	6,339
8820	384 Leadership Academy Program SPP 384	-	-	4,250	-
8890	390 Riverside Cnty Board of Suprvrs Book Pgm SPP 390	-	5,507	-	-
8880	709 Int'l Student Capital Outlay Surcharge - SPP 709	146,659	104,653	87,443	671,269
<b>Total 3.0</b>		<u><b>1,203,559</b></u>	<u><b>1,708,458</b></u>	<u><b>1,886,579</b></u>	<u><b>2,842,688</b></u>
<b>4.0 Intrafund Transfers In (Out)</b>					
From (To) Resource 1000:					
8999	180 DSP&S Match/Over SPP 180	1,147,157	981,304	521,665	1,147,157
8999	300 Fed Work Study SPP 300	49,130	3,803	10,495	42,081
8999	301 FWS Off Campus 100% Amer Reads SPP 301	2	-	367	-
8999	302 FWS Off Campus 100% Amer Counts SPP 302	342	-	154	-
8999	303 FWS Off Campus Literacy SPP 303	240	37	346	-
8999	304 FWS On Campus (Instruc/Non-Instruc) SPP 304	339,078	148,688	251,580	378,737
8999	305 FWS On Campus CalWORKs (25%) SPP 305	774	160	273	-
8999	306 FWS On Campus CalWORKs (75%) SPP 306	-	-	14	-
8999	307 FWS Off Campus Com Svc CalWORKs (75%)SPP 307	120	31	32	-
8999	554 College Promise Program SPP 554	820,817	163,957	359,692	789,269
8999	730 Veterans Education SPP 730	3,841	2,539	4,842	4,842
<b>Total 4.0</b>		<u><b>2,361,501</b></u>	<u><b>1,300,517</b></u>	<u><b>1,149,460</b></u>	<u><b>2,362,086</b></u>
<b>Total Available Funds</b>		<u><b>\$ 77,078,226</b></u>	<u><b>\$ 114,747,923</b></u>	<u><b>\$ 120,427,673</b></u>	<u><b>\$ 174,951,581</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Academic Salaries</u></b>					
1110	Regular Full-Time Teaching	\$ 275,426	\$ 94,814	\$ 77,381	\$ 138,345
	<b>Total 1100</b>	<b>275,426</b>	<b>94,814</b>	<b>77,381</b>	<b>138,345</b>
1218	Regular Full Time Administrator	1,665,008	1,328,708	1,367,694	2,137,265
1219	Counselors/Librarians/Release Time	3,935,523	3,751,858	4,534,236	5,662,912
	<b>Total 1200</b>	<b>5,600,531</b>	<b>5,080,566</b>	<b>5,901,930</b>	<b>7,800,177</b>
1330	Part-Time Teaching Fall	-	-	-	3,626
1332	Part-Time Teaching Winter	-	-	2,856	-
1335	Regular - Overload Fall	2,210	14,131	-	-
1336	Regular - Overload Summer (Even years)	-	851	894	-
1337	Regular - Overload Winter	2,210	-	-	-
1338	Regular - Overload Spring	2,210	18,060	-	-
1339	Regular - Overload Summer (Odd years)	6,978	-	-	-
1360	Other - Substitute Teaching	1,240	-	5,804	-
1370	Instructional Stipends	-	-	67,381	-
1371	Large Lecture Stipends	-	-	500	-
	<b>Total 1300</b>	<b>14,846</b>	<b>33,042</b>	<b>77,434</b>	<b>3,626</b>
1439	Part-Time Non-Instructional	3,170,742	3,083,186	4,063,581	1,932,775
1490	Special Assignments	347,672	701,800	913,780	1,164,123
	<b>Total 1400</b>	<b>3,518,414</b>	<b>3,784,986</b>	<b>4,977,360</b>	<b>3,096,898</b>
	<b>Total 1000 Series</b>	<b>9,409,217</b>	<b>8,993,407</b>	<b>11,034,105</b>	<b>11,039,046</b>
<b><u>Classified Salaries</u></b>					
2117	Full-Time Supervisor	86,419	94,858	171,996	698,086
2118	Full-Time Administrator	2,255,124	2,591,809	2,833,326	3,405,967
2119	Full-Time - Regular / Confidential	8,659,705	9,124,700	9,391,014	11,629,148
2129	Permanent Part-Time	947,386	909,240	1,014,237	1,410,684
	<b>Total 2100</b>	<b>11,948,634</b>	<b>12,720,606</b>	<b>13,410,573</b>	<b>17,143,885</b>
2210	Full-Time Instructional Aides	470,134	485,902	487,621	503,386
2220	Part-Time Instructional Aides	85,477	90,968	154,392	99,689
	<b>Total 2200</b>	<b>555,611</b>	<b>576,870</b>	<b>642,012</b>	<b>603,075</b>
2331	Student Help Non-Instructional	2,812,972	1,262,818	2,239,763	2,593,118
2339	Classified Hourly	702,618	515,214	677,338	432,488
2349	Overtime	136,320	155,161	259,160	32,102
2369	Substitutes	69,710	7,234	97,337	74,256
	<b>Total 2300</b>	<b>3,721,619</b>	<b>1,940,426</b>	<b>3,273,599</b>	<b>3,131,964</b>
2430	Student Instructional	230,345	70,630	50,700	34,134
2440	Overtime - Instructional Aides	38,348	20,488	10,314	41,710
2449	Part-Time Hourly Instructional Aides	650,282	442,389	274,643	407,754
2469	Substitute Instructional Aides	-	-	3,995	-

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 2400</b>	<b><u>918,975</u></b>	<b><u>533,508</u></b>	<b><u>339,651</u></b>	<b><u>483,598</u></b>
	<b>Total 2000 Series</b>	<b><u>17,144,840</u></b>	<b><u>15,771,410</u></b>	<b><u>17,665,836</u></b>	<b><u>21,362,522</u></b>
<b>3110</b>	STRS Teaching/Instr Aide	48,588	24,015	25,254	27,117
<b>3120</b>	STRS Classified Employee	63,497	70,001	51,876	46,811
<b>3130</b>	STRS Other Academic Employee	1,261,853	1,172,733	1,493,673	1,870,657
<b>3150</b>	STRS On Behalf- Teacher's & Aides	32,879	28,246	14,471	-
<b>3160</b>	STRS On Behalf- Classified	44,235	36,914	48,244	-
<b>3170</b>	STRS On Behalf- Acad Non-Teaching	912,597	733,571	810,306	-
	<b>Total 3100</b>	<b><u>2,363,649</u></b>	<b><u>2,065,481</u></b>	<b><u>2,443,824</u></b>	<b><u>1,944,585</u></b>
<b>3210</b>	PERS Teaching/Instr Aide	145,529	152,868	160,298	152,747
<b>3220</b>	PERS Classified Employee	2,237,107	2,466,453	2,947,083	4,226,810
<b>3230</b>	PERS Other Academic Employee	159,417	185,140	258,799	274,561
	<b>Total 3200</b>	<b><u>2,542,053</u></b>	<b><u>2,804,461</u></b>	<b><u>3,366,180</u></b>	<b><u>4,654,118</u></b>
<b>3310</b>	OASDHI Teaching/Instr Aide	47,146	46,764	43,981	39,915
<b>3315</b>	Medicare Teaching/Instr Aide	22,230	17,218	15,862	17,322
<b>3320</b>	OASDHI Classified Employee	719,014	759,691	818,146	1,033,552
<b>3325</b>	Medicare Classified Employee	185,825	193,475	208,525	256,394
<b>3330</b>	OASDHI Other Academic Employee	54,835	61,540	76,918	63,063
<b>3335</b>	Medicare Other Academic Employee	131,918	126,758	156,932	158,005
	<b>Total 3300</b>	<b><u>1,160,968</u></b>	<b><u>1,205,447</u></b>	<b><u>1,320,364</u></b>	<b><u>1,568,251</u></b>
<b>3410</b>	H&W Teaching/Instr Aide	231,598	145,455	167,208	186,275
<b>3420</b>	H&W Classified Employee	3,391,066	3,549,172	3,357,948	4,347,492
<b>3430</b>	H&W Other Academic Employee	1,274,755	1,131,595	1,191,840	1,557,442
<b>3450</b>	OPEB Teaching/Instr Aide	3,530	2,519	2,292	2,455
<b>3460</b>	OPEB Classified Employee	28,236	28,148	31,093	37,391
<b>3470</b>	OPEB Other Academic Employee	18,231	17,530	21,672	21,796
	<b>Total 3400</b>	<b><u>4,947,416</u></b>	<b><u>4,874,419</u></b>	<b><u>4,772,053</u></b>	<b><u>6,152,851</u></b>
<b>3510</b>	SUI Teaching/Instr Aide	716	676	5,472	5,998
<b>3520</b>	SUI Classified Employee	6,095	7,152	71,943	89,237
<b>3530</b>	SUI Other Academic Employee	4,295	4,992	54,096	54,488
	<b>Total 3500</b>	<b><u>11,106</u></b>	<b><u>12,820</u></b>	<b><u>131,511</u></b>	<b><u>149,723</u></b>
<b>3610</b>	Work Comp Teaching/Instr Aide	28,014	20,016	18,303	19,658
<b>3620</b>	Work Comp Classified Employee	250,206	233,931	264,847	324,407
<b>3630</b>	Work Comp Othr Academic Employee	145,229	140,206	173,378	174,349
	<b>Total 3600</b>	<b><u>423,449</u></b>	<b><u>394,153</u></b>	<b><u>456,529</u></b>	<b><u>518,414</u></b>
	<b>Total 3000 Series</b>	<b><u>11,448,640</u></b>	<b><u>11,356,780</u></b>	<b><u>12,490,461</u></b>	<b><u>14,987,942</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Books and Supplies</u></b>					
4230	Reference Books	73,527	119,790	57,998	60,262
	<b>Total 4200</b>	<b>73,527</b>	<b>119,790</b>	<b>57,998</b>	<b>60,262</b>
4320	Instructional Supplies	1,391,119	2,006,641	1,647,774	4,651,964
4330	Periodicals & Magazines	37,238	27,846	11,424	57,100
4351	Instructional Media Supplies	-	1,219	-	3,435
4360	Tests	6,030	7,900	48,961	45,281
4370	Commencement Supplies	1,065	7,809	10,119	10,375
	<b>Total 4300</b>	<b>1,435,451</b>	<b>2,051,415</b>	<b>1,718,278</b>	<b>4,768,155</b>
4510	Maintenance Supplies	(1,424)	9,059	(174)	100,000
4520	Custodial Supplies	36,340	57,389	(1,000)	-
4530	Grounds Supplies	-	182	-	-
4540	Health Supplies	-	869	11,016	100
4555	Copying and Printing	138,196	100,979	189,971	310,485
4575	Software < \$500	(107)	11,635	5,599	4,712
4590	Office/Other Supplies	487,216	948,859	783,523	5,101,089
	<b>Total 4500</b>	<b>660,221</b>	<b>1,128,972</b>	<b>988,934</b>	<b>5,516,386</b>
4644	Repair Parts	1,548	47,042	36,760	15,000
4690	Other Transportation Supplies	3,781	180	748	1,500
	<b>Total 4600</b>	<b>5,329</b>	<b>47,222</b>	<b>37,508</b>	<b>16,500</b>
4710	Food	288,476	148,421	206,287	1,094,665
4791	Paper Products	-	2,426	5,117	-
4792	Cleaning Supplies	-	2,450	6,237	-
	<b>Total 4700</b>	<b>288,476</b>	<b>153,297</b>	<b>217,640</b>	<b>1,094,665</b>
	<b>Total 4000 Series</b>	<b>2,463,004</b>	<b>3,500,697</b>	<b>3,020,357</b>	<b>11,455,968</b>
<b><u>Services and Operating Expenditures</u></b>					
5045	Postage	2,190	69,147	141,275	81,323
	<b>Total 5000</b>	<b>2,190</b>	<b>69,147</b>	<b>141,275</b>	<b>81,323</b>
5110	Consultants	524,227	651,542	719,406	883,912
5120	Lecturers	136,954	57,201	33,800	159,809
5130	Doctors/Nurses	40,238	-	3,000	2,304
5160	Ambulance	1,160	-	-	-
5195	Entry Fees	210	315	-	-
5197	Grant/Contract Sub-Agreement	18,687,736	31,554,894	25,661,791	29,124,097
5198	Professional Services	1,593,047	2,127,175	3,132,137	3,018,906
	<b>Total 5100</b>	<b>20,983,572</b>	<b>34,391,127</b>	<b>29,550,135</b>	<b>33,189,028</b>
5210	Mileage	19,495	30	5,780	137,320
5211	Meeting Expense	197,990	11,204	90,379	385,743
5219	Other Travel Expenses	253,460	20,592	110,250	303,737
5220	Conferences	618,654	187,246	462,696	1,456,517



**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5200</b>	<b>1,089,599</b>	<b>219,072</b>	<b>669,105</b>	<b>2,283,317</b>
<b>5310</b>	Memberships	95,373	98,958	91,811	125,106
	<b>Total 5300</b>	<b>95,373</b>	<b>98,958</b>	<b>91,811</b>	<b>125,106</b>
<b>5401</b>	Self Insurance Claims	-	-	16,673	69,093
<b>5420</b>	Liability Insurance	-	-	15,105	-
	<b>Total 5400</b>	<b>-</b>	<b>-</b>	<b>31,777</b>	<b>69,093</b>
<b>5510</b>	Natural Gas	-	-	78	-
<b>5520</b>	Electricity	353	1,320	-	1,000
<b>5540</b>	Telephone	-	-	2,500	3,000
<b>5541</b>	Cellular Telephone	33,190	179,570	462,076	179,587
<b>5570</b>	Waste Disposal	-	-	1,285	-
	<b>Total 5500</b>	<b>33,544</b>	<b>180,890</b>	<b>465,939</b>	<b>183,587</b>
<b>5621</b>	Catalog Printing	-	-	7	-
<b>5630</b>	Rents and Leases	168,668	405,067	133,970	28,303
<b>5644</b>	Repairs	58,458	101,078	99,431	32,667
<b>5649</b>	Computer Software Maintenance/Lic	788,966	2,413,286	3,425,092	1,577,567
<b>5650</b>	Transportation Contracts	23,612	(890)	11,291	84,772
<b>5691</b>	Governmental Fees	-	465	-	-
	<b>Total 5600</b>	<b>1,039,704</b>	<b>2,919,006</b>	<b>3,669,791</b>	<b>1,723,309</b>
<b>5740</b>	Advertising	309,304	133,091	441,519	1,505,515
<b>5790</b>	Other Legal Expenses	227,556	373,671	947,294	602,068
	<b>Total 5700</b>	<b>536,860</b>	<b>506,762</b>	<b>1,388,813</b>	<b>2,107,583</b>
<b>5830</b>	Surveys	11,944	3,060	17,344	29,397
<b>5850</b>	Fingerprints	-	1,295	1,010	1,800
<b>5890</b>	Outside Services and Operating Costs	742,658	592,390	2,263,676	2,895,860
<b>5892</b>	Bank Charges	875	938	730	730
<b>5899</b>	Budget Augmentation Holding	-	-	-	36,159,832
	<b>Total 5800</b>	<b>755,477</b>	<b>597,682</b>	<b>2,282,760</b>	<b>39,087,619</b>
<b>5910</b>	Indirect Charges	1,190,063	5,256,319	4,950,461	8,469,689
	<b>Total 5900</b>	<b>1,190,063</b>	<b>5,256,319</b>	<b>4,950,461</b>	<b>8,469,689</b>
	<b>Total 5000 Series</b>	<b>25,726,383</b>	<b>44,238,963</b>	<b>43,241,867</b>	<b>87,319,654</b>

**Capital Outlay**

**Site and Site Improvement**

<b>6120</b>	Site Improvement	446	-	-	-
<b>6123</b>	Architects Fees	-	-	28,800	-
<b>6124</b>	Testing	-	9,396	4,623	-
<b>6126</b>	Construction Contract	-	60,910	190,218	265,000
<b>6127</b>	Fixtures & Fixed Equipment	9,363	555,690	17,058	6,241
<b>6128</b>	Inspection	-	5,400	2,438	10,000

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
6129	Other	10,177	12,915	15,318	-
	<b>Total 6100</b>	<b>19,986</b>	<b>644,310</b>	<b>258,454</b>	<b>281,241</b>
<b>Buildings</b>					
6211	Advertising/Legal	-	4,162	-	-
6213	Architect's Fee	27,859	32,048	23,788	-
6214	Testing	7,482	-	33,021	-
6216	Construction Contract	1,537,113	1,648,005	486,670	7,088,110
6217	Fixtures & Fixed Equipment	59,969	12,903	96,418	-
6218	Inspection	62,077	144,288	7,321	-
6219	Other Building Expense	458,076	118,670	3,439	-
6222	Engineering	6,320	-	3,420	-
6223	Architect's Fee	6,821	1,828	192,142	225,000
6226	Remodel	656,886	77,402	41,297	-
6227	Fixtures & Fixed Equipment	108,744	30,111	186,141	76,119
6228	Inspection	23,735	-	-	-
6229	Other Building Expense	-	-	1,680	-
	<b>Total 6200</b>	<b>2,955,082</b>	<b>2,069,415</b>	<b>1,075,337</b>	<b>7,389,229</b>
<b>Library Books</b>					
6310	Library Books-Purchase	141,714	129,647	172,642	157,847
6311	Library Media Material	9,046	7,346	27,527	27,520
6312	Library Subscriptions	292,981	302,316	360,087	358,343
	<b>Total 6300</b>	<b>443,742</b>	<b>439,309</b>	<b>560,256</b>	<b>543,710</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	1,029,597	1,205,837	2,190,303	4,040,434
6482	Equip Add'l >\$5000	883,093	2,110,358	6,209,874	1,248,482
6485	Computer Equip Add'l <\$4999	951,237	7,831,773	5,384,569	1,491,172
6486	Computer Equip Add'l >\$5000	363,612	112,453	403,709	140,694
6491	Equipment Replc \$200 to \$4,999	-	1,875	8,227	-
	<b>Total 6400</b>	<b>3,227,538</b>	<b>11,262,296</b>	<b>14,196,682</b>	<b>6,920,782</b>
	<b>Total 6000 Series</b>	<b>6,646,347</b>	<b>14,415,330</b>	<b>16,090,729</b>	<b>15,134,962</b>
<b>Student Aid</b>					
7511	Student Financial Aid	632,051	843,800	3,884,005	1,119,227
7520	Student Financial Grant	-	-	5,000	-
7521	Student Financial Aid	998,716	153,369	1,382,917	528,681
	<b>Total 7500</b>	<b>1,630,767</b>	<b>997,169</b>	<b>5,271,922</b>	<b>1,647,908</b>
<b>Other Student Aid</b>					
7620	Student Financial Grants	906,125	749,161	2,002,344	1,964,191
7631	Housing Vouchers	13,456	141,217	289,777	2,207,446
7640	Book Grants	1,297,267	1,207,633	1,558,116	2,792,414
7650	Meal Grants	138,785	210,125	281,302	663,252
7660	Bus Passes	38,152	69,675	114,599	363,893
7661	Educational Supplies	215,244	181,341	224,502	1,153,595

**Riverside Community College District  
2022-2023 Final Budget  
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 7600</b>	<u>2,609,028</u>	<u>2,559,152</u>	<u>4,470,639</u>	<u>9,144,791</u>
<b><u>Interfund Transfers</u></b>					
<b>7390</b>	Interfund Transfers				
	To Resource 1000	-	492,154	299,940	-
	To Resource 1110	-	625,434	160,984	-
	To Resource 1050	-	5,924,459	3,245,412	1,105,721
	To Resource 1070	-	286,294	922,828	973,067
	To Resource 1080	-	287,473	-	-
	To Resource 1090	-	669,391	204,446	-
	To Resource 3200	-	3,654,185	1,799,846	-
	To Resource 3300	-	975,625	508,301	780,000
	<b>TOTAL 7390</b>	<u>-</u>	<u>12,915,015</u>	<u>7,141,757</u>	<u>2,858,788</u>
	<b>Total 7000 Series</b>	<u>4,239,795</u>	<u>16,471,337</u>	<u>16,884,318</u>	<u>13,651,487</u>
	<b>Total Expenditures</b>	<u>77,078,226</u>	<u>114,747,923</u>	<u>120,427,673</u>	<u>174,951,581</u>
<b>Total Resource 1190</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 77,078,226</u>	<u>\$ 114,747,923</u>	<u>\$ 120,427,673</u>	<u>\$ 174,951,581</u>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 3,927,521
Local Income	\$ 1,420,030	
Interfund Transfer From Resource 1110	<u>95,000</u>	
Total Income		<u>1,515,030</u>
Total Available Funds (TAF)		<u>\$ 5,442,551</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,292,044
3000	Employee Benefits	635,660
4000	Books and Supplies	1,212,214
5000	Services and Operating Expenses	273,816
6000	Capital Outlay	<u>26,910</u>
	Total Expenditures	3,440,644
7900	Contingency / Reserves	<u>2,001,907</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 5,442,551</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8844</b> Food Service Sales/Commissions	\$ 2,246,437	\$ 187,990	\$ 1,156,204	\$ 1,297,030
<b>8860</b> Interest	19,027	1,619	9,479	9,500
<b>8861</b> Fair Market Value of Investments	-	311	(71,424)	-
<b>8890</b> Video /Vending /Pepsi Support	197,535	117,210	42,005	113,500
<b>Total 1.0</b>	<b><u>2,463,000</u></b>	<b><u>307,130</u></b>	<b><u>1,136,265</u></b>	<b><u>1,420,030</u></b>
<b>2.0 Interfund Transfer</b>				
<b>8980</b> From Resource 1190	-	3,654,185	1,799,846	-
<b>8980</b> From Resource 1110	95,000	95,000	95,000	95,000
<b>Total 2.0</b>	<b><u>95,000</u></b>	<b><u>3,749,185</u></b>	<b><u>1,894,846</u></b>	<b><u>95,000</u></b>
<b>3.0 Beginning Fund Balance July 1</b>				
<b>Total 3.0</b>	<b><u>1,307,813</u></b>	<b><u>803,991</u></b>	<b><u>3,298,047</u></b>	<b><u>3,927,521</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,865,813</u></b>	<b><u>\$ 4,860,306</u></b>	<b><u>\$ 6,329,157</u></b>	<b><u>\$ 5,442,551</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2118	Full-Time Administrator	\$ 293,468	\$ 324,605	\$ 340,446	\$ 362,818
2119	Full-Time - Regular / Confidential	465,181	423,750	437,731	599,148
2129	Permanent Part-Time	143,807	151,701	149,142	202,092
	<b>Total 2100</b>	<b>902,457</b>	<b>900,056</b>	<b>927,318</b>	<b>1,164,058</b>
2331	Student Help	325,512	(839)	91,495	126,435
2349	Overtime	15,577	1,497	12,273	1,551
	<b>Total 2300</b>	<b>341,089</b>	<b>658</b>	<b>103,768</b>	<b>127,986</b>
	<b>Total 2000 Series</b>	<b>1,243,546</b>	<b>900,714</b>	<b>1,031,086</b>	<b>1,292,044</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified Employee	154,218	170,046	205,241	287,485
	<b>Total 3200</b>	<b>154,218</b>	<b>170,046</b>	<b>205,241</b>	<b>287,485</b>
3320	OASDHI Classified Employee	50,245	52,194	55,244	70,257
3325	Medicare Classified Employee	13,438	12,912	13,380	16,903
	<b>Total 3300</b>	<b>63,683</b>	<b>65,106</b>	<b>68,624</b>	<b>87,160</b>
3420	H&W Classified Employee	202,708	196,034	206,943	231,931
3460	OPEB, Classified Employee	2,472	1,780	2,068	2,582
	<b>Total 3400</b>	<b>205,180</b>	<b>197,814</b>	<b>209,011</b>	<b>234,513</b>
3520	SUI Classified Employee	432	497	4,614	5,828
	<b>Total 3500</b>	<b>432</b>	<b>497</b>	<b>4,614</b>	<b>5,828</b>
3620	WC Classified Employee	19,660	14,238	16,194	20,674
	<b>Total 3600</b>	<b>19,660</b>	<b>14,238</b>	<b>16,194</b>	<b>20,674</b>
3920	OB Classified Employee	695	1,032	(138)	-
	<b>Total 3900</b>	<b>695</b>	<b>1,032</b>	<b>(138)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>443,869</b>	<b>448,733</b>	<b>503,546</b>	<b>635,660</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	112	127	391	1,160
4590	Office/Other Supplies	4,186	565	3,137	4,500
	<b>Total 4500</b>	<b>4,298</b>	<b>692</b>	<b>3,528</b>	<b>5,660</b>
4644	Repair Supplies	8,069	-	19,117	21,054
	<b>Total 4600</b>	<b>8,069</b>	<b>-</b>	<b>19,117</b>	<b>21,054</b>
4711	Protein	174,586	7,936	104,483	213,000
4712	Dessert	28,391	-	13,308	43,000
4713	Dairy	66,203	5,158	43,983	79,500
4714	Produce	35,359	4,923	28,376	44,500
4715	Beverage	314,086	16,271	159,355	330,000

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
4716	Bread	29,232	2,249	10,515	36,500
4717	Groceries	356,540	28,929	183,119	346,500
4790	Other Supplies	1,290	385	(27)	1,000
4791	Paper Products	59,260	3,969	47,173	69,000
4792	Cleaning Supplies	13,213	1,737	6,360	11,500
4793	Kitchen Expendables	11,187	4,535	8,802	11,000
	<b>Total 4700</b>	<b>1,089,346</b>	<b>76,092</b>	<b>605,447</b>	<b>1,185,500</b>
	<b>Total 4000 Series</b>	<b>1,101,713</b>	<b>76,784</b>	<b>628,092</b>	<b>1,212,214</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	3	214	1	10
	<b>Total 5000</b>	<b>3</b>	<b>214</b>	<b>1</b>	<b>10</b>
5220	Conference Expense	560	-	-	500
	<b>Total 5200</b>	<b>560</b>	<b>-</b>	<b>-</b>	<b>500</b>
5310	Memberships and Dues	230	235	235	235
	<b>Total 5300</b>	<b>230</b>	<b>235</b>	<b>235</b>	<b>235</b>
5421	GL & Property Expenses	19,897	14,862	17,013	25,843
	<b>Total 5400</b>	<b>19,897</b>	<b>14,862</b>	<b>17,013</b>	<b>25,843</b>
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5541	Cellular Telephone	487	623	620	650
5550	Laundry & Cleaning	12,474	134	30,676	30,800
	<b>Total 5500</b>	<b>53,861</b>	<b>41,657</b>	<b>72,195</b>	<b>72,350</b>
5630	Rents & Leases	1,728	2,304	2,304	3,500
5644	Repairs	53,578	34,586	50,809	68,000
5649	Computer Software Maintenance/Lic	-	-	-	1,500
	<b>Total 5600</b>	<b>55,306</b>	<b>36,890</b>	<b>53,113</b>	<b>73,000</b>
5710	Audit	2,952	2,952	2,952	3,128
5740	Advertising	281	-	366	5,850
5790	Other Licenses/Processing Fees	5,457	4,613	4,964	6,100
	<b>Total 5700</b>	<b>8,690</b>	<b>7,565</b>	<b>8,282</b>	<b>15,078</b>
5890	Outside Services and Operating Costs	2,061	469	52	6,650
5891	Sales Tax	(1,282)	516	965	1,450
5892	Bank Charges	84,709	1,074	44,676	78,700
5894	Inter Library Loans	27	-	-	-
	<b>Total 5800</b>	<b>85,516</b>	<b>2,058</b>	<b>45,692</b>	<b>86,800</b>
	<b>Total 5000 Series</b>	<b>224,062</b>	<b>103,481</b>	<b>196,532</b>	<b>273,816</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
6226	Remodel Projects	5,545	-	-	-
6227	Fixtures and Fixed Equipment	9,250	-	-	15,000
	<b>Total 6200</b>	<b>14,795</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>Equipment</b>					
6481	Equip Add'l < \$5000	17,111	(3,048)	4,841	5,910
6482	Equip Add'l > \$5000	15,561	35,595	37,475	-
6485	Computer Equipment	1,166	-	64	6,000
	<b>Total 6400</b>	<b>33,837</b>	<b>32,546</b>	<b>42,380</b>	<b>11,910</b>
	<b>Total 6000 Series</b>	<b>48,632</b>	<b>32,546</b>	<b>42,380</b>	<b>26,910</b>
	<b>Total Expenditures</b>	<b>3,061,822</b>	<b>1,562,259</b>	<b>2,401,637</b>	<b>3,440,644</b>
<b><u>Contingency/Fund Balance</u></b>					
7910	Restricted	803,991	3,298,047	3,927,521	2,001,907
	<b>Total 7900</b>	<b>803,991</b>	<b>3,298,047</b>	<b>3,927,521</b>	<b>2,001,907</b>
	<b>Total 7000 Series</b>	<b>803,991</b>	<b>3,298,047</b>	<b>3,927,521</b>	<b>2,001,907</b>
<b>Total Resource 3200</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,865,813</b>	<b>\$ 4,860,306</b>	<b>\$ 6,329,157</b>	<b>\$ 5,442,551</b>



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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 1,130,148
Federal Income	\$ 15,000	
State Income	75,241	
Local Income	1,408,729	
Interfund Transfer From Resource 1110	75,000	
Interfund Transfers From Resource 1190	<u>780,000</u>	
Total Income		<u>2,353,970</u>
Total Available Funds (TAF)		<u>\$ 3,484,118</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 1,197,330
2000	Classified Salaries	451,636
3000	Employee Benefits	524,214
4000	Books and Supplies	61,435
5000	Services and Operating Expenses	112,178
6000	Capital Outlay	<u>18,704</u>
	Total Expenditures	2,365,497
7900	Contingency / Reserves	<u>1,118,621</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 3,484,118</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Federal Income</b>				
8190 Federal Income	\$ 15,914	\$ 46,030	\$ -	\$ 15,000
<b>Total 1.0</b>	<b><u>15,914</u></b>	<b><u>46,030</u></b>	<b><u>-</u></b>	<b><u>15,000</u></b>
<b>2.0 State Income</b>				
8629 State Bailout Funds	79,782	79,782	81,311	75,241
8690 Other State Revenue	44,610	36,986	44,301	-
<b>Total 2.0</b>	<b><u>124,392</u></b>	<b><u>116,768</u></b>	<b><u>125,612</u></b>	<b><u>75,241</u></b>
<b>3.0 Local Income</b>				
8860 Interest	17,492	1,066	2,907	969
8861 Fair Market Value of Investments	-	149	(12,120)	-
8871 Parent Fees	1,079,957	823,385	1,393,803	1,407,760
8890 Other Local Revenue	-	5,000	-	-
<b>Total 3.0</b>	<b><u>1,097,449</u></b>	<b><u>829,600</u></b>	<b><u>1,384,590</u></b>	<b><u>1,408,729</u></b>
<b>4.0 Interfund Transfer</b>				
8980 From Resource 1190	-	975,625	508,301	780,000
8980 From Resource 1110	75,000	75,000	75,000	75,000
<b>Total 4.0</b>	<b><u>75,000</u></b>	<b><u>1,050,625</u></b>	<b><u>583,301</u></b>	<b><u>855,000</u></b>
<b>5.0 Beginning Fund Balance July 1</b>				
<b>Total 5.0</b>	<b><u>1,045,506</u></b>	<b><u>459,813</u></b>	<b><u>953,776</u></b>	<b><u>1,130,148</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,358,262</u></b>	<b><u>\$ 2,502,836</u></b>	<b><u>\$ 3,047,279</u></b>	<b><u>\$ 3,484,118</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Academic Salaries</u></b>					
1439	Part-Time ECS Staff	\$ 794,952	\$ 806,043	\$ 953,343	\$ 1,065,330
1469	Substitute Non-Instructional	86,600	97,662	132,054	132,000
	<b>Total 1400</b>	<b>881,552</b>	<b>903,706</b>	<b>1,085,398</b>	<b>1,197,330</b>
	<b>Total 1000 Series</b>	<b>881,552</b>	<b>903,706</b>	<b>1,085,398</b>	<b>1,197,330</b>
<b><u>Classified Salaries</u></b>					
2118	Full Time - Classified Manager	212,700	206,325	233,172	249,188
2119	Full Time - Regular / Confidential	100,576	57,035	51,347	121,448
2139/2339	Classified Hourly	14,936	15,886	20,527	20,000
	<b>Total 2100</b>	<b>328,211</b>	<b>279,246</b>	<b>305,045</b>	<b>390,636</b>
2331	Student Help	267,915	572	30,142	61,000
2369	Substitutes	-	25,068	-	-
	<b>Total 2300</b>	<b>267,915</b>	<b>25,640</b>	<b>30,142</b>	<b>61,000</b>
	<b>Total 2000 Series</b>	<b>596,126</b>	<b>304,886</b>	<b>335,187</b>	<b>451,636</b>
<b><u>Employee Benefits</u></b>					
3120	STRS - Teachers & Aides	-	307	(307)	-
3130	STRS Academic Non-Teaching	63,621	63,973	77,586	228,690
3160	STRS CL Employees	-	-	212	-
3170	STRS On Behalf - Acad Non-Teaching	44,610	36,986	44,089	-
	<b>Total 3100</b>	<b>108,231</b>	<b>101,265</b>	<b>121,580</b>	<b>228,690</b>
3220	PERS Classified Employee	60,498	52,114	67,616	94,030
	<b>Total 3200</b>	<b>60,498</b>	<b>52,114</b>	<b>67,616</b>	<b>94,030</b>
3315	Instructional Medicare	-	-	(2)	-
3320	OASDHI Classified Employee	19,870	16,160	17,726	22,979
3325	Medicare Classified Employee	4,758	4,365	4,300	5,664
3335	Medicare Academic Non-Teaching	12,785	13,010	15,687	17,361
	<b>Total 3300</b>	<b>37,413</b>	<b>33,534</b>	<b>37,712</b>	<b>46,004</b>
3410	Instructional Health & Welfare	-	-	553	-
3420	H&W Classified Employee	83,360	46,641	77,730	112,888
3430	H&W Academic Non-Teaching	10,665	5,777	10,514	4,676
3460	OPEB, Classified Employee	1,197	609	659	904
3470	OPEB, Academic Non-Teaching	1,763	1,807	2,171	2,395
	<b>Total 3400</b>	<b>96,985</b>	<b>54,834</b>	<b>91,628</b>	<b>120,863</b>
3520	SUI Classified Employee	156	214	1,483	2,257
3530	SUI Academic Non-Teaching	391	610	5,449	5,987
	<b>Total 3500</b>	<b>547</b>	<b>824</b>	<b>6,932</b>	<b>8,244</b>
3610	Work Comp Instructional	-	-	(2)	-
3620	Work Comp Classified Employee	9,567	4,871	5,261	7,226

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
3630	Work Comp Academic Non-Teaching	14,105	14,353	17,309	19,157
	<b>Total 3600</b>	<b>23,672</b>	<b>19,224</b>	<b>22,568</b>	<b>26,383</b>
3920	OB Classified Employee	(66)	46	572	-
	<b>Total 3900</b>	<b>(66)</b>	<b>46</b>	<b>572</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>327,279</b>	<b>261,842</b>	<b>348,607</b>	<b>524,214</b>
<b><u>Books and Supplies</u></b>					
4230	Reference Books and Materials	-	-	-	113
	<b>Total 4200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113</b>
4530	Grounds Supplies	-	-	-	711
4555	Copying and Printing	486	87	1,070	1,100
4590	Office/Other Supplies	12,403	8,415	14,592	28,200
	<b>Total 4500</b>	<b>12,889</b>	<b>8,501</b>	<b>15,662</b>	<b>30,011</b>
4690	Other Transportation Supplies	50	-	-	-
	<b>Total 4600</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>
4710	Food	11,804	12,284	22,495	26,980
4720	Meals for Needy Children	(1,462)	(1,270)	(3,397)	3,280
4790/91	Other Food Supplies	1,012	680	830	1,051
	<b>Total 4700</b>	<b>11,355</b>	<b>11,695</b>	<b>19,928</b>	<b>31,311</b>
	<b>Total 4000 Series</b>	<b>24,294</b>	<b>20,196</b>	<b>35,590</b>	<b>61,435</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	29	8	3	35
	<b>Total 5000</b>	<b>29</b>	<b>8</b>	<b>3</b>	<b>35</b>
5198	Professional Services	4,781	6,250	24,875	20,218
	<b>Total 5100</b>	<b>4,781</b>	<b>6,250</b>	<b>24,875</b>	<b>20,218</b>
5220	Conferences	50	-	-	640
	<b>Total 5200</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>640</b>
5310	Memberships / Dues	295	120	270	320
	<b>Total 5300</b>	<b>295</b>	<b>120</b>	<b>270</b>	<b>320</b>
5421	GL & Property Expenses	23,643	19,942	23,440	29,450
	<b>Total 5400</b>	<b>23,643</b>	<b>19,942</b>	<b>23,440</b>	<b>29,450</b>
5510	Natural Gas	1,211	1,250	4,410	4,360
5520	Electricity	24,137	21,438	36,857	37,000
5530	Water	3,303	3,599	5,360	5,400
5541	Cellular Telephone	848	62	-	-
	<b>Total 5500</b>	<b>29,499</b>	<b>26,350</b>	<b>46,627</b>	<b>46,760</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
5644	Repair/Supplies Non-instr	853	732	755	1,200
5649	Computer Software Maintenance/Lic	1,440	480	960	1,000
5691	Government Fees	605	605	605	605
	<b>Total 5600</b>	<b>2,898</b>	<b>1,817</b>	<b>2,320</b>	<b>2,805</b>
5790	Other (Permits, Fees, etc.)	1,487	1,023	2,586	1,650
	<b>Total 5700</b>	<b>1,487</b>	<b>1,023</b>	<b>2,586</b>	<b>1,650</b>
5892	Bank Charges	5,979	2,920	10,359	10,300
	<b>Total 5800</b>	<b>5,979</b>	<b>2,920</b>	<b>10,359</b>	<b>10,300</b>
	<b>Total 5000 Series</b>	<b>68,662</b>	<b>58,430</b>	<b>110,480</b>	<b>112,178</b>
<b>Capital Outlay</b>					
<b>Buildings</b>					
6227	Fixtures/Fixed Equipment	-	-	-	5,000
	<b>Total 6200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Equipment</b>					
6481	Equip Add'l \$200-4999	536	-	1,869	7,331
6482	Equipment Addt'l > \$5,000	-	-	-	5,508
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	-	865
	<b>Total 6400</b>	<b>536</b>	<b>-</b>	<b>1,869</b>	<b>13,704</b>
	<b>Total 6000 Series</b>	<b>536</b>	<b>-</b>	<b>1,869</b>	<b>18,704</b>
	<b>Total Expenditures</b>	<b>1,898,449</b>	<b>1,549,060</b>	<b>1,917,130</b>	<b>2,365,497</b>
<b>Contingency/Fund Balance</b>					
7910	Restricted	459,813	953,776	1,130,148	1,118,621
	<b>Total 7900</b>	<b>459,813</b>	<b>953,776</b>	<b>1,130,148</b>	<b>1,118,621</b>
	<b>Total 7000 Series</b>	<b>459,813</b>	<b>953,776</b>	<b>1,130,148</b>	<b>1,118,621</b>
<b>Total Resource 3300</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 2,358,262</b>	<b>\$ 2,502,836</b>	<b>\$ 3,047,279</b>	<b>\$ 3,484,118</b>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>92,545,765</u>
Total Available Funds (TAF)	\$	<u>92,545,765</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>92,545,765</u>
	Total Expenditures		92,545,765
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>92,545,765</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 State Income</b>				
8652 Scheduled Maintenance	\$ 1,293,067	\$ 802,500	\$ 1,501,913	\$ 28,699,476
8658 Prop 39: Clean Energy Jobs Act	113,813	-	-	-
8659 Center for Human Performance & Kinesiology SPP 853	-	-	-	1,837,137
8659 SB169: Affordable Student Housing	-	-	-	1,600,000
8659 Inland Empire Technical Trade Center	-	-	-	33,000,000
8659 Life Science/Physical Science SPP 841	-	1,328,138	1,104,573	27,409,152
<b>Total 1.0</b>	<b><u>1,406,880</u></b>	<b><u>2,130,639</u></b>	<b><u>2,606,485</u></b>	<b><u>92,545,765</u></b>
<b>2.0 Local Income</b>				
8890 Other Local Revenue	17,101	-	-	-
<b>Total 2.0</b>	<b><u>17,101</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>3.0 Incoming Interfund Transfers</b>				
8980 From Resource 1000	79,703	-	-	-
<b>Total 3.0</b>	<b><u>79,703</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>4.0 Beginning Fund Balance July 1</b>				
<b>Total 4.0</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total Available Funds</b>	<b><u>\$ 1,503,684</u></b>	<b><u>\$ 2,130,639</u></b>	<b><u>\$ 2,606,485</u></b>	<b><u>\$ 92,545,765</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Services and Operating Expenses</u></b>					
5644	Repair/Supplies Non-instr	\$ -	\$ -	\$ 10,700	\$ -
	<b>Total 5600</b>	<b>-</b>	<b>-</b>	<b>10,700</b>	<b>-</b>
5740	Advertising	2,844	-	-	-
	<b>Total 5700</b>	<b>2,844</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>2,844</b>	<b>-</b>	<b>10,700</b>	<b>-</b>
<b><u>Capital Outlay</u></b>					
<b>Site and Site Improvement</b>					
6113	Site - Purchase	-	-	-	33,000,000
6121	Advertising & Legal	-	-	2,395	-
6122	Engineering	-	-	76,748	-
6123	Architect's Fee	3,224	-	9,844	-
6126	Construction	54,467	-	87,352	27,151,285
6128	Inspection	3,188	-	-	-
6129	Other Site Improvement	-	-	1,500	1,600,000
	<b>Total 6100</b>	<b>60,878</b>	<b>-</b>	<b>177,839</b>	<b>61,751,285</b>
<b>Buildings</b>					
6212	Engineering	-	-	16,360	-
6213	Architect's Fees	-	-	673,750	830,000
6214	Testing	-	-	21,138	4,067
6216	Construction	-	-	24,391	974,119
6219	Other	-	3,600	153,616	28,951
6221	Advertising/Legal	2,844	-	1,316	-
6222	Engineering	2,420	11,500	6,400	-
6223	Architect's Fees	17,399	1,170,963	329,355	-
6224	Testing	-	57,283	4,255	-
6226	Construction	1,423,296	799,860	447,213	28,957,343
6227	Fixtures/Fixed Equipment	(5,997)	-	608,468	-
6228	Inspection	-	-	3,840	-
6229	Other	-	87,433	127,845	-
	<b>Total 6200</b>	<b>1,439,962</b>	<b>2,130,639</b>	<b>2,417,947</b>	<b>30,794,480</b>
	<b>Total 6000 Series</b>	<b>1,500,840</b>	<b>2,130,639</b>	<b>2,595,785</b>	<b>92,545,765</b>
	<b>Total Expenditures</b>	<b>1,503,684</b>	<b>2,130,639</b>	<b>2,606,485</b>	<b>92,545,765</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	-	-	-	-
	<b>Total 7900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 7000 Series</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resource 4100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 1,503,684</b>	<b>\$ 2,130,639</b>	<b>\$ 2,606,485</b>	<b>\$ 92,545,765</b>



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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 2,034,223
Local Income	<u>20,418</u>
Total Available Funds (TAF)	<u>\$ 2,054,641</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,054,641</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 2,054,641</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 74,261	\$ 10,174	\$ 20,419	\$ 20,418
<b>8861</b> Fair Market Value of Investments	<u>-</u>	<u>378</u>	<u>(128,106)</u>	<u>-</u>
<b>Total 1.0</b>	<u><b>74,261</b></u>	<u><b>10,552</b></u>	<u><b>(107,688)</b></u>	<u><b>20,418</b></u>
<b>2.0 Beginning Fund Balance July 1</b>	<u>2,057,098</u>	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,034,223</u>
<b>Total 2.0</b>	<u><b>2,057,098</b></u>	<u><b>2,131,359</b></u>	<u><b>2,141,911</b></u>	<u><b>2,034,223</b></u>
<b>Total Available Funds</b>	<u><b>\$ 2,131,359</b></u>	<u><b>\$ 2,141,911</b></u>	<u><b>\$ 2,034,223</b></u>	<u><b>\$ 2,054,641</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	<u>2,131,359</u>	<u>2,141,911</u>	<u>2,034,223</u>	<u>2,054,641</u>
	<b>Total 7900</b>	<u><b>2,131,359</b></u>	<u><b>2,141,911</b></u>	<u><b>2,034,223</b></u>	<u><b>2,054,641</b></u>
	<b>Total 7000 Series</b>	<u><b>2,131,359</b></u>	<u><b>2,141,911</b></u>	<u><b>2,034,223</b></u>	<u><b>2,054,641</b></u>
<b>Total Resource 4130</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u><b>\$ 2,131,359</b></u>	<u><b>\$ 2,141,911</b></u>	<u><b>\$ 2,034,223</b></u>	<u><b>\$ 2,054,641</b></u>

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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 2,451,325
Local Income	<u>24,605</u>
Total Available Funds (TAF)	<u>\$ 2,475,930</u>

EXPENDITURES

Object Code

7900	Contingency / Reserves	<u>\$ 2,475,930</u>
	Total Resource 4131 Including Contingency / Reserves	<u>\$ 2,475,930</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4131 - Spruce Street Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8860 Interest	\$ 13,876	\$ 11,360	\$ 24,605	\$ 24,605
8861 Fair Market Value of Investments	-	455	(154,373)	-
<b>Total 1.0</b>	<b><u>13,876</u></b>	<b><u>11,815</u></b>	<b><u>(129,767)</u></b>	<b><u>24,605</u></b>
<b>2.0 Other Revenue</b>				
8913 Sale of Land	2,690,000	-	-	-
<b>Total 2.0</b>	<b><u>2,690,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>3.0 Beginning Fund Balance July 1</b>				
<b>Total 3.0</b>	<b><u>-</u></b>	<b><u>2,569,277</u></b>	<b><u>2,581,092</u></b>	<b><u>2,451,325</u></b>
<b>Total Available Funds</b>	<b><u>\$ 2,703,876</u></b>	<b><u>\$ 2,581,092</u></b>	<b><u>\$ 2,451,325</u></b>	<b><u>\$ 2,475,930</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4131 - Spruce Street Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Capital Outlay</u></b>					
<b>Buildings</b>					
<b>6219</b>	Other	\$ 134,599	\$ -	\$ -	\$ -
	<b>Total 6200</b>	<u>134,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total 6000 Series</b>	<u>134,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Expenditures</b>	<u>134,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,475,930</u>
	<b>Total 7900</b>	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,475,930</u>
	<b>Total 7000 Series</b>	<u>2,569,277</u>	<u>2,581,092</u>	<u>2,451,325</u>	<u>2,475,930</u>
<b>Total Resource 4131</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 2,703,876</u>	<u>\$ 2,581,092</u>	<u>\$ 2,451,325</u>	<u>\$ 2,475,930</u>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 17,894,590
Local Income	<u>100,000</u>
Total Available Funds (TAF)	<u><u>\$ 17,994,590</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 124,805
3000	Employee Benefits	75,135
5000	Services and Operating Expenses	405,590
6000	Capital Outlay	<u>15,690,711</u>
	Total Expenditures	16,296,241
7900	Contingency / Reserves	<u>1,698,349</u>
	Total Resource 4391 Including Contingency / Reserves	<u><u>\$ 17,994,590</u></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4391 - 2019F General Obligation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8860</b> Interest	\$ 366,410	\$ 148,120	\$ 98,176	\$ 100,000
<b>8861</b> Fair Market Value of Investments	-	5,968	(366,397)	-
<b>Total 1.0</b>	<u>366,410</u>	<u>154,089</u>	<u>(268,222)</u>	<u>100,000</u>
<b>2.0 Other Sources</b>				
<b>8940</b> Proceeds of Long Term Debt	39,995,000	-	-	-
<b>Total 2.0</b>	<u>39,995,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3.0 Beginning Fund Balance July 1</b>				
<b>Total 3.0</b>	<u>-</u>	<u>40,046,428</u>	<u>29,002,255</u>	<u>17,894,590</u>
<b>Total Available Funds</b>	<u>\$ 40,361,410</u>	<u>\$ 40,200,516</u>	<u>\$ 28,734,033</u>	<u>\$ 17,994,590</u>



**Riverside Community College District  
2022-2023 Final Budget  
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2119	Full Time Classified	\$ -	\$ 2,579	\$ 57,646	\$ 124,805
	<b>Total 2100</b>	<b>-</b>	<b>2,579</b>	<b>57,646</b>	<b>124,805</b>
2349	Classified Overtime	-	858	971	-
	<b>Total 2300</b>	<b>-</b>	<b>858</b>	<b>971</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>-</b>	<b>3,437</b>	<b>58,617</b>	<b>124,805</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	-	-	13,033	31,664
	<b>Total 3200</b>	<b>-</b>	<b>-</b>	<b>13,033</b>	<b>31,664</b>
3320	OASDHI Classified	-	-	3,549	7,738
3325	Medicare Classified	-	-	840	1,810
	<b>Total 3300</b>	<b>-</b>	<b>-</b>	<b>4,389</b>	<b>9,548</b>
3420	H&W Classified	-	-	17,907	31,054
3460	OPEB Classified	-	-	116	249
	<b>Total 3400</b>	<b>-</b>	<b>-</b>	<b>18,023</b>	<b>31,303</b>
3520	SUI Classified	-	-	290	624
	<b>Total 3500</b>	<b>-</b>	<b>-</b>	<b>290</b>	<b>624</b>
3620	Work Comp Classified	-	-	912	1,996
	<b>Total 3600</b>	<b>-</b>	<b>-</b>	<b>912</b>	<b>1,996</b>
3920	Other - Classified	-	327	52	-
	<b>Total 3900</b>	<b>-</b>	<b>327</b>	<b>52</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>-</b>	<b>327</b>	<b>36,700</b>	<b>75,135</b>
<b><u>Books and Supplies</u></b>					
4644	Repair Parts	-	-	11,624	-
	<b>Total 4600</b>	<b>-</b>	<b>-</b>	<b>11,624</b>	<b>-</b>
	<b>Total 4000 Series</b>	<b>-</b>	<b>-</b>	<b>11,624</b>	<b>-</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultants	-	26,741	5,420	329,310
5198	Professional Services	-	-	-	61,920
	<b>Total 5100</b>	<b>-</b>	<b>26,741</b>	<b>5,420</b>	<b>391,230</b>
5421	GL & Property Expenses	-	57	967	2,497
	<b>Total 5400</b>	<b>-</b>	<b>57</b>	<b>967</b>	<b>2,497</b>
5649	Computer Software Maintenance/Lic	-	17,261	16,866	11,863

**Riverside Community College District  
2022-2023 Final Budget  
Resource 4391 - 2019F General Obligation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5600</b>	-	17,261	16,866	11,863
5710	Audit	-	13,800	14,100	-
	<b>Total 5700</b>	-	13,800	14,100	-
5890	Outside Services and Operating Costs	-	314,983	-	-
	<b>Total 5800</b>	-	314,983	-	-
	<b>Total 5000 Series</b>	-	372,841	37,353	405,590
<b>Capital Outlay</b>					
<b>Site and Site Improvements</b>					
6127	Fixtures/Fixed Equipment	-	-	-	25,199
	<b>Total 6100</b>	-	-	-	25,199
<b>Buildings</b>					
6211	Advertising/Legal	-	2,670	-	-
6212	Engineering	-	9,285	4,598	-
6213	Architect's Fee	-	763,276	215,975	4,297,992
6214	Testing	-	148,903	-	-
6215	Demolition/Grading	-	436,817	4,610	-
6216	Construction	-	6,739,898	7,121,567	97,756
6217	Fixtures/Fixed Equipment	-	56,240	27,268	-
6218	Inspection	-	172,428	237,419	-
6219	Other Building Expense	314,983	1,093,132	1,637,097	-
6221	Advertising/Legal	-	6,200	-	-
6223	Architects Fee	-	83,428	852,997	4,578,917
6224	Testing	-	-	155	-
6226	Remodel	-	130,404	335,454	4,913,159
6227	Fixtures/Fixed Equipment	-	-	-	808,563
6229	Other	-	3,078	47,158	-
	<b>Total 6200</b>	314,983	9,645,759	10,484,298	14,696,387
<b>Equipment</b>					
6481	Equip Add'l \$200-\$4999	-	279,811	166,534	969,125
6482	Equip Add'l >\$5000	-	896,086	44,318	-
	<b>Total 6400</b>	-	1,175,897	210,853	969,125
	<b>Total 6000 Series</b>	314,983	10,821,656	10,695,150	15,690,711
	<b>Total Expenditures</b>	314,983	11,198,261	10,839,444	16,296,241
<b>Contingency/Fund Balance</b>					
7920	Restricted	40,046,428	29,002,255	17,894,590	1,698,349
	<b>Total 7900</b>	40,046,428	29,002,255	17,894,590	1,698,349
	<b>Total 7000 Series</b>	40,046,428	29,002,255	17,894,590	1,698,349
<b>Total Resource 4391</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 40,361,410</b>	<b>\$ 40,200,516</b>	<b>\$ 28,734,033</b>	<b>\$ 17,994,590</b>

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

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 6,836,795
Local Income	<u>13,487,470</u>
Total Available Funds (TAF)	<u>\$ 20,324,265</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 180,602
3000	Employee Benefits	131,140
5000	Services and Operating Expenses	<u>14,107,724</u>
	Total Expenditures	14,419,466
7900	Contingency / Reserves	<u>5,904,799</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 20,324,265</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8830</b> Health Premiums from Other Funds	\$ 12,490,703	\$ 13,757,609	\$ 13,038,308	\$ 13,401,000
<b>8860</b> Interest	174,540	57,806	69,099	70,000
<b>8861</b> Fair Market Value of Investments	-	3,510	(341,266)	-
<b>8890</b> Administrative Fees	12,920	14,597	15,922	16,470
<b>Total 1.0</b>	<u><b>12,678,163</b></u>	<u><b>13,833,522</b></u>	<u><b>12,782,063</b></u>	<u><b>13,487,470</b></u>
<b>2.0 Beginning Fund Balance July 1</b>				
<b>Total 2.0</b>	<u><b>5,889,544</b></u>	<u><b>6,477,417</b></u>	<u><b>6,666,422</b></u>	<u><b>6,836,795</b></u>
<b>Total Available Funds</b>	<u><b>\$ 18,567,707</b></u>	<u><b>\$ 20,310,939</b></u>	<u><b>\$ 19,448,485</b></u>	<u><b>\$ 20,324,265</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 15,605	\$ 17,445	\$ 10,513	\$ 19,427
2119	Full Time Regular / Confidential	123,216	82,342	91,683	158,348
	<b>Total 2100</b>	<b>138,820</b>	<b>99,787</b>	<b>102,195</b>	<b>177,775</b>
2349	Overtime	76	1,972	2,185	2,827
2369	Substitutes	-	-	6,705	-
	<b>Total 2300</b>	<b>76</b>	<b>1,972</b>	<b>8,890</b>	<b>2,827</b>
	<b>Total 2000 Series</b>	<b>138,897</b>	<b>101,759</b>	<b>111,085</b>	<b>180,602</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	21,782	18,433	23,223	45,101
	<b>Total 3200</b>	<b>21,782</b>	<b>18,433</b>	<b>23,223</b>	<b>45,101</b>
3320	OASDHI Classified	8,540	5,958	6,318	10,904
3325	Medicare Classified	2,015	1,447	1,632	2,619
	<b>Total 3300</b>	<b>10,555</b>	<b>7,405</b>	<b>7,950</b>	<b>13,523</b>
3420	H&W Classified	55,258	40,280	33,943	68,362
3460	OPEB Classified	279	200	225	361
	<b>Total 3400</b>	<b>55,537</b>	<b>40,480</b>	<b>34,169</b>	<b>68,723</b>
3520	SUI Classified	65	54	563	903
	<b>Total 3500</b>	<b>65</b>	<b>54</b>	<b>563</b>	<b>903</b>
3620	Work Comp Classified	2,230	1,575	1,770	2,890
	<b>Total 3600</b>	<b>2,230</b>	<b>1,575</b>	<b>1,770</b>	<b>2,890</b>
3920	OB Classified	(51)	185	(130)	-
	<b>Total 3900</b>	<b>(51)</b>	<b>185</b>	<b>(130)</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>90,118</b>	<b>68,133</b>	<b>67,544</b>	<b>131,140</b>
<b><u>Services and Operating Expenses</u></b>					
5110	Consultant	92,696	107,662	133,590	134,000
5198	Professional Services	23,922	26,998	43,654	44,000
	<b>Total 5100</b>	<b>116,618</b>	<b>134,660</b>	<b>177,244</b>	<b>178,000</b>
5401	Self Insurance Claims	10,908,316	11,777,112	10,769,819	11,901,693
5421	GL & Property Expenses	2,222	1,679	1,833	3,612
5450	Insurance Claims	828,057	755,856	1,048,693	1,330,000
5452	Stop Loss	-	802,938	432,613	500,000
	<b>Total 5400</b>	<b>11,738,596</b>	<b>13,337,585</b>	<b>12,252,958</b>	<b>13,735,305</b>
5691	Governmental Fees	2,034	2,379	2,860	-
	<b>Total 5600</b>	<b>2,034</b>	<b>2,379</b>	<b>2,860</b>	<b>-</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6100 - Self-Insured PPO Health Plan Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
5890	Outside Services and Operating Costs	4,029	-	-	-
5899	PCM Projected Savings Holding Acct	-	-	-	194,419
	<b>Total 5800</b>	<b>4,029</b>	<b>-</b>	<b>-</b>	<b>194,419</b>
	<b>Total 5000 Series</b>	<b>11,861,276</b>	<b>13,474,624</b>	<b>12,433,062</b>	<b>14,107,724</b>
	<b>Total Expenditures</b>	<b>12,090,290</b>	<b>13,644,516</b>	<b>12,611,690</b>	<b>14,419,466</b>
<b><u>Contingency/Fund Balance</u></b>					
7920	Restricted	6,477,417	6,666,422	6,836,795	5,904,799
	<b>Total 7900</b>	<b>6,477,417</b>	<b>6,666,422</b>	<b>6,836,795</b>	<b>5,904,799</b>
	<b>Total 7000 Series</b>	<b>6,477,417</b>	<b>6,666,422</b>	<b>6,836,795</b>	<b>5,904,799</b>
<b>Total Resource 6100</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 18,567,707</b>	<b>\$ 20,310,939</b>	<b>\$ 19,448,485</b>	<b>\$ 20,324,265</b>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 4,236,997
Local Income	<u>3,305,871</u>
Total Available Funds (TAF)	<u>\$ 7,542,868</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 567,217
3000	Employee Benefits	306,995
4000	Books and Supplies	14,500
5000	Services and Operating Expenses	1,738,096
6000	Capital Outlay	<u>270,000</u>
	Total Expenditures	2,896,808
7900	Contingency / Reserves	<u>4,646,060</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 7,542,868</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8830 Workers Comp Premiums From Other Funds	\$ 2,749,615	\$ 2,636,047	\$ 2,837,241	\$ 3,279,871
8860 Interest	74,710	21,515	26,028	26,000
8861 Fair Market Value of Investments	-	1,285	(131,868)	-
<b>Total 1.0</b>	<b><u>2,824,325</u></b>	<b><u>2,658,847</u></b>	<b><u>2,731,400</u></b>	<b><u>3,305,871</u></b>
<b>2.0 Beginning Fund Balance July 1</b>	<u>1,028,905</u>	<u>2,671,706</u>	<u>3,553,986</u>	<u>4,236,997</u>
<b>Total 2.0</b>	<b><u>1,028,905</u></b>	<b><u>2,671,706</u></b>	<b><u>3,553,986</u></b>	<b><u>4,236,997</u></b>
<b>Total Available Funds</b>	<b><u>\$ 3,853,230</u></b>	<b><u>\$ 5,330,553</u></b>	<b><u>\$ 6,285,387</u></b>	<b><u>\$ 7,542,868</u></b>



**Riverside Community College District  
2022-2023 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 170,181	\$ 194,902	\$ 66,718	\$ 320,738
2119	Full Time Regular / Confidential	181,394	181,426	199,405	246,479
	<b>Total 2100</b>	<b>351,574</b>	<b>376,328</b>	<b>266,124</b>	<b>567,217</b>
2349	Overtime	7,490	4,600	3,921	-
	<b>Total 2300</b>	<b>7,490</b>	<b>4,600</b>	<b>3,921</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>359,064</b>	<b>380,928</b>	<b>270,044</b>	<b>567,217</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	60,654	76,294	56,817	143,902
	<b>Total 3200</b>	<b>60,654</b>	<b>76,294</b>	<b>56,817</b>	<b>143,902</b>
3320	OASDHI Classified	21,001	22,320	16,418	31,030
3325	Medicare Classified	5,253	5,407	3,889	8,224
	<b>Total 3300</b>	<b>26,254</b>	<b>27,727</b>	<b>20,307</b>	<b>39,254</b>
3420	H&W Classified	86,055	89,810	53,214	110,794
3460	OPEB Classified	727	749	537	1,134
	<b>Total 3400</b>	<b>86,782</b>	<b>90,559</b>	<b>53,751</b>	<b>111,928</b>
3520	SUI Classified	172	187	1,341	2,837
	<b>Total 3500</b>	<b>172</b>	<b>187</b>	<b>1,341</b>	<b>2,837</b>
3620	Work Comp Classified	5,786	5,964	4,276	9,074
	<b>Total 3600</b>	<b>5,786</b>	<b>5,964</b>	<b>4,276</b>	<b>9,074</b>
3920	OB Classified	(426)	618	213	-
	<b>Total 3900</b>	<b>(426)</b>	<b>618</b>	<b>213</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>179,221</b>	<b>201,348</b>	<b>136,705</b>	<b>306,995</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	55	73	37	500
4590	Office/Other Supplies	10,294	13,168	10,902	12,000
	<b>Total 4500</b>	<b>10,349</b>	<b>13,241</b>	<b>10,939</b>	<b>12,500</b>
4710	Food	892	-	816	2,000
	<b>Total 4700</b>	<b>892</b>	<b>-</b>	<b>816</b>	<b>2,000</b>
	<b>Total 4000 Series</b>	<b>11,241</b>	<b>13,241</b>	<b>11,755</b>	<b>14,500</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	-	200
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
5130	Doctors / Nurses	-	-	6,000	6,000

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
5198	Professional Services	49,690	82,932	363,193	220,000
	<b>Total 5100</b>	<b>49,690</b>	<b>82,932</b>	<b>369,193</b>	<b>226,000</b>
5210	Mileage	309	185	103	1,400
5220	Conference	2,913	388	67	3,800
	<b>Total 5200</b>	<b>3,222</b>	<b>573</b>	<b>170</b>	<b>5,200</b>
5310	Dues / Memberships	400	-	-	700
	<b>Total 5300</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>700</b>
5420	Work. Comp. Excess Liability Insur.	227,486	239,434	254,896	279,000
5421	GL & Property Expenses	5,745	6,285	4,456	8,696
5450	Claims Expense	42,867	50,100	54,846	60,000
5451	Claims Payments	242,067	766,486	917,433	1,100,000
	<b>Total 5400</b>	<b>518,165</b>	<b>1,062,305</b>	<b>1,231,631</b>	<b>1,447,696</b>
5540	Telephone	4,800	3,780	-	4,000
5541	Cell Phone	1,565	1,194	1,398	1,400
	<b>Total 5500</b>	<b>6,365</b>	<b>4,974</b>	<b>1,398</b>	<b>5,400</b>
5644	Repairs	-	-	-	900
5691	Governmental Fees	51,163	29,024	27,494	52,000
	<b>Total 5600</b>	<b>51,163</b>	<b>29,024</b>	<b>27,494</b>	<b>52,900</b>
5890	Outside Services and Operating Costs	(400)	-	-	-
	<b>Total 5800</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total 5000 Series</b>	<b>628,605</b>	<b>1,179,807</b>	<b>1,629,886</b>	<b>1,738,096</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvement</b>					
6126	Construction	-	-	-	270,000
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>
<b>Equipment</b>					
6485	Comp Equip Add'l \$200 to \$4,999	3,393	1,243	-	-
	<b>Total 6400</b>	<b>3,393</b>	<b>1,243</b>	<b>-</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>3,393</b>	<b>1,243</b>	<b>-</b>	<b>270,000</b>
	<b>Total Expenditures</b>	<b>1,181,524</b>	<b>1,776,567</b>	<b>2,048,390</b>	<b>2,896,808</b>
<b>Contingency/Fund Balance</b>					
7920	Restricted	2,671,706	3,553,986	4,236,997	4,646,060
	<b>Total 7900</b>	<b>2,671,706</b>	<b>3,553,986</b>	<b>4,236,997</b>	<b>4,646,060</b>
	<b>Total 7000 Series</b>	<b>2,671,706</b>	<b>3,553,986</b>	<b>4,236,997</b>	<b>4,646,060</b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6110 - Self-Insured Workers' Compensation Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>Total Resource 6110</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b><u>\$ 3,853,230</u></b>	<b><u>\$ 5,330,553</u></b>	<b><u>\$ 6,285,387</u></b>	<b><u>\$ 7,542,868</u></b>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1	\$ 356,895
Local Income	<u>3,331,842</u>
Total Available Funds (TAF)	<u>\$ 3,688,737</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 239,602
3000	Employee Benefits	130,507
4000	Books and Supplies	30,000
5000	Services and Operating Expenses	2,695,856
6000	Capital Outlay	<u>270,000</u>
	Total Expenditures	3,365,965
7900	Contingency / Reserves	<u>322,772</u>
	Total Resource 6120 Including Contingency / Reserves	<u>\$ 3,688,737</u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6120 - Self-Insured General Liability Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
<b>8830</b> General Liability Premiums From Other Funds	\$ 2,329,774	\$ 2,325,755	\$ 2,469,948	\$ 3,328,342
<b>8860</b> Interest	16,924	4,526	3,449	3,500
<b>8861</b> Fair Market Value of Investments	-	264	(25,675)	-
<b>Total 1.0</b>	<u><b>2,346,698</b></u>	<u><b>2,330,546</b></u>	<u><b>2,447,723</b></u>	<u><b>3,331,842</b></u>
<b>2.0 Beginning Fund Balance July 1</b>				
<b>Total 2.0</b>	<u>967,516</u>	<u>784,596</u>	<u>480,141</u>	<u>356,895</u>
<b>Total Available Funds</b>	<u><b>\$ 3,314,214</b></u>	<u><b>\$ 3,115,142</b></u>	<u><b>\$ 2,927,864</b></u>	<u><b>\$ 3,688,737</b></u>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Classified Salaries</u></b>					
2118	Full Time Administrator	\$ 65,454	\$ 74,962	\$ 26,120	\$ 123,361
2119	Full Time Regular / Confidential	84,636	84,547	96,341	116,241
	<b>Total 2100</b>	<b>150,090</b>	<b>159,509</b>	<b>122,461</b>	<b>239,602</b>
2349	Overtime	2,976	1,812	2,864	-
	<b>Total 2300</b>	<b>2,976</b>	<b>1,812</b>	<b>2,864</b>	<b>-</b>
	<b>Total 2000 Series</b>	<b>153,067</b>	<b>161,322</b>	<b>125,325</b>	<b>239,602</b>
<b><u>Employee Benefits</u></b>					
3220	PERS Classified	26,268	32,349	26,455	60,788
	<b>Total 3200</b>	<b>26,268</b>	<b>32,349</b>	<b>26,455</b>	<b>60,788</b>
3320	OASDHI Classified	9,006	9,495	7,650	13,265
3325	Medicare Classified	2,238	2,293	1,808	3,475
	<b>Total 3300</b>	<b>11,244</b>	<b>11,788</b>	<b>9,457</b>	<b>16,740</b>
3420	H&W Classified	38,078	39,705	25,331	47,467
3460	OPEB Classified	310	317	250	480
	<b>Total 3400</b>	<b>38,387</b>	<b>40,022</b>	<b>25,580</b>	<b>47,947</b>
3520	SUI Classified	73	79	624	1,198
	<b>Total 3500</b>	<b>73</b>	<b>79</b>	<b>624</b>	<b>1,198</b>
3620	Work Comp Classified	2,464	2,529	1,987	3,834
	<b>Total 3600</b>	<b>2,464</b>	<b>2,529</b>	<b>1,987</b>	<b>3,834</b>
3920	OB Classified	(166)	249	75	-
	<b>Total 3900</b>	<b>(166)</b>	<b>249</b>	<b>75</b>	<b>-</b>
	<b>Total 3000 Series</b>	<b>78,271</b>	<b>87,016</b>	<b>64,178</b>	<b>130,507</b>
<b><u>Books and Supplies</u></b>					
4555	Copying and Printing	1,054	1,406	16	500
4590	Office/Other Supplies	6,081	2,640	8,232	29,500
	<b>Total 4500</b>	<b>7,134</b>	<b>4,046</b>	<b>8,248</b>	<b>30,000</b>
	<b>Total 4000 Series</b>	<b>7,134</b>	<b>4,046</b>	<b>8,248</b>	<b>30,000</b>
<b><u>Services and Operating Expenses</u></b>					
5045	Postage	-	-	9	200
	<b>TOTAL 5000</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>200</b>
5110	Consultants	-	10,000	25,500	25,500
5198	Professional Services	51,832	83,657	(839)	110,350
	<b>Total 5100</b>	<b>51,832</b>	<b>93,657</b>	<b>24,661</b>	<b>135,850</b>
5310	Dues / Memberships	-	400	400	400

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6120 - Self-Insured General Liability Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
	<b>Total 5300</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>5420</b>	Work. Comp. Excess Liability Insur.	1,012,963	1,019,344	1,576,669	1,313,014
<b>5421</b>	GL & Property Expenses	2,449	2,662	2,068	4,792
<b>5450</b>	Claims Expense	-	-	20,751	-
<b>5451</b>	Claims Payments	428,551	301,990	24,362	350,000
	<b>Total 5400</b>	<b>1,443,963</b>	<b>1,323,996</b>	<b>1,623,850</b>	<b>1,667,806</b>
<b>5540</b>	Telephone	-	-	-	8,850
<b>5541</b>	Cell Phone	253	585	739	750
	<b>Total 5500</b>	<b>253</b>	<b>585</b>	<b>739</b>	<b>9,600</b>
<b>5691</b>	Governmental Fees	239	-	-	-
	<b>Total 5600</b>	<b>239</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5730</b>	Legal	748,344	927,354	677,498	835,000
	<b>Total 5700</b>	<b>748,344</b>	<b>927,354</b>	<b>677,498</b>	<b>835,000</b>
<b>5890</b>	Outside Services and Operating Costs	43,596	34,651	46,061	47,000
	<b>Total 5800</b>	<b>43,596</b>	<b>34,651</b>	<b>46,061</b>	<b>47,000</b>
	<b>Total 5000 Series</b>	<b>2,288,227</b>	<b>2,380,643</b>	<b>2,373,219</b>	<b>2,695,856</b>
<b>Capital Outlay</b>					
<b>Site and Site Improvements</b>					
<b>6126</b>	Construction	-	-	-	270,000
	<b>Total 6100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,000</b>
<b>Equipment</b>					
<b>6481</b>	Equipment Addt'l \$200 to \$4,999	-	505	-	-
<b>6485</b>	Comp Equip Addt'l \$200 to \$4,999	2,920	1,469	-	-
	<b>Total 6400</b>	<b>2,920</b>	<b>1,974</b>	<b>-</b>	<b>-</b>
	<b>Total 6000 Series</b>	<b>2,920</b>	<b>1,974</b>	<b>-</b>	<b>270,000</b>
	<b>Total Expenditures</b>	<b>2,529,619</b>	<b>2,635,000</b>	<b>2,570,969</b>	<b>3,365,965</b>
<b>Contingency/Fund Balance</b>					
<b>7920</b>	Restricted	784,596	480,141	356,895	322,772
	<b>Total 7900</b>	<b>784,596</b>	<b>480,141</b>	<b>356,895</b>	<b>322,772</b>
	<b>Total 7000 Series</b>	<b>784,596</b>	<b>480,141</b>	<b>356,895</b>	<b>322,772</b>
<b>Total Resource 6120</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<b>\$ 3,314,214</b>	<b>\$ 3,115,142</b>	<b>\$ 2,927,864</b>	<b>\$ 3,688,737</b>

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

FINAL BUDGET  
 2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 3,118,672
Local Income		<u>910,084</u>
Total Available Funds (TAF)		<u>\$ 4,028,756</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ <u>4,900</u>
	Total Expenditures	4,900
7900	Contingency / Reserves	<u>4,023,856</u>
	Total Resource 6900 Including Contingency / Reserves	<u>\$ 4,028,756</u>



**Riverside Community College District  
2022-2023 Final Budget  
Resource 6900 - Other Internal Services, Retirees' Benefits Income**

<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b>1.0 Local Income</b>				
8835 OPEB Premiums From Other Funds	\$ 344,873	\$ 330,411	\$ 356,116	\$ 409,984
8860 Interest	981	177	90	100
8861 Fair Market Value of Investments	-	6	(131)	-
8890 Investment Earnings	<u>211,126</u>	<u>887,627</u>	<u>(732,901)</u>	<u>500,000</u>
<b>Total 1.0</b>	<b><u>556,981</u></b>	<b><u>1,218,220</u></b>	<b><u>(376,826)</u></b>	<b><u>910,084</u></b>
<b>2.0 Beginning Fund Balance July 1</b>				
<b>Total 2.0</b>	<u>1,733,028</u>	<u>2,286,571</u>	<u>3,500,163</u>	<u>3,118,672</u>
<b>Total Available Funds</b>	<b><u>\$ 2,290,008</u></b>	<b><u>\$ 3,504,791</u></b>	<b><u>3,123,337</u></b>	<b><u>\$ 4,028,756</u></b>

**Riverside Community College District  
2022-2023 Final Budget  
Resource 6900 - Other Internal Services, Retirees' Benefits Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2019-2020</u>	<u>Audited Actuals 2020-2021</u>	<u>Unaudited Actuals 2021-2022</u>	<u>Final Budget Proposal 2022-2023</u>
<b><u>Services and Operating Expenses</u></b>					
<b>5890</b>	Outside Services and Operating Costs	\$ 3,437	\$ 4,628	\$ 4,664	\$ 4,900
	<b>Total 5800</b>	<u>3,437</u>	<u>4,628</u>	<u>4,664</u>	<u>4,900</u>
	<b>Total 5000 Series</b>	<u>3,437</u>	<u>4,628</u>	<u>4,664</u>	<u>4,900</u>
	<b>Total Expenditures</b>	<u>3,437</u>	<u>4,628</u>	<u>4,664</u>	<u>4,900</u>
<b><u>Contingency/Fund Balance</u></b>					
<b>7920</b>	Restricted	2,286,571	3,500,163	3,118,672	4,023,856
	<b>Total 7900</b>	<u>2,286,571</u>	<u>3,500,163</u>	<u>3,118,672</u>	<u>4,023,856</u>
	<b>Total 7000 Series</b>	<u>2,286,571</u>	<u>3,500,163</u>	<u>3,118,672</u>	<u>4,023,856</u>
<b>Total Resource 6900</b>					
<b>Expenditures/Contingency/Fund Balance</b>		<u>\$ 2,290,008</u>	<u>\$ 3,504,791</u>	<u>\$ 3,123,337</u>	<u>\$ 4,028,756</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STUDENT FEDERAL GRANTS

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$	-
<b>Federal Income</b>			
Moreno Valley College			
Federal Work Study	\$	450,000	
FSEOG Student Grants and Book Waivers		500,000	
HEERF		2,111,440	
PELL Student Grants and Book Waivers		18,000,000	
Subsidized Loan		1,100,000	
Un-Subsidized Loan		1,000,000	
Total Moreno Valley College		23,161,440	23,161,440
Norco College			
Federal Work Study		350,000	
FSEOG Student Grants and Book Waivers		350,000	
HEERF		1,129,249	
PELL Student Grants and Book Waivers		17,000,000	
Subsidized Loan		600,000	
Un-Subsidized Loan		600,000	
Total Norco College		20,029,249	20,029,249
Riverside City College			
Federal Work Study		707,073	
FSEOG Student Grants and Book Waivers		800,000	
HEERF		251,494	
PELL Student Grants and Book Waivers		35,000,000	
Subsidized Loan		3,000,000	
Un-Subsidized Loan		3,000,000	
Total Riverside City College		42,758,567	42,758,567
Total Federal Income			85,949,256
Total Available Funds (TAF)		\$	85,949,256

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		2,111,440
	PELL Student Grants and Book Waivers		18,000,000
	Subsidized Loan		1,100,000
	Un-Subsidized Loan		1,000,000
	Total Moreno Valley College		23,161,440
	Norco College		
	Federal Work Study		350,000
	FSEOG Student Grants and Book Waivers		350,000
	HEERF		1,129,249
	PELL Student Grants and Book Waivers		17,000,000
	Subsidized Loan		600,000
	Un-Subsidized Loan		600,000
	Total Norco College		20,029,249
	Riverside City College		
	Federal Work Study		707,073
	FSEOG Student Grants and Book Waivers		800,000
	HEERF		251,494
	PELL Student Grants and Book Waivers		35,000,000
	Subsidized Loan		3,000,000
	Un-Subsidized Loan		3,000,000
	Total Riverside City College		42,758,567
	Total Federal Expenditures		85,949,256
	Contingency / Reserves		-
	Total Student Federal Grants	\$	85,949,256

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$	-
Moreno Valley College			
Cal Grants	\$ 2,000,000		
Student Success Completion Grant	3,204,939		
Finish Line Scholars Program - Scholarship	<u>150,000</u>		
Total Moreno Valley College			5,354,939
Norco College			
Cal Grants	2,000,000		
Student Success Completion Grant	2,152,013		
Finish Line Scholars Program - Scholarship	<u>150,000</u>		
Total Norco College			4,302,013
Riverside City College			
Cal Grants	3,950,000		
Student Success Completion Grant	7,863,899		
Finish Line Scholars Program - Scholarship	<u>150,000</u>		
Total Riverside City College			<u>11,963,899</u>
Total State Income			<u>21,620,851</u>
Total Available Funds (TAF)		\$	<u>21,620,851</u>

EXPENDITURES

Object Code

7510	Moreno Valley College		
	Cal Grants	\$ 2,000,000	
	Student Success Completion Grant	3,204,939	
	Finish Line Scholars Program - Scholarship	<u>150,000</u>	
	Total Moreno Valley College		5,354,939
	Norco College		
	Cal Grants	2,000,000	
	Student Success Completion Grant	2,152,013	
	Finish Line Scholars Program - Scholarship	<u>150,000</u>	
	Total Norco College		4,302,013
	Riverside City College		
	Cal Grants	3,950,000	
	Student Success Completion Grant	7,863,899	
	Finish Line Scholars Program - Scholarship	<u>150,000</u>	
	Total Riverside City College		<u>11,963,899</u>
	Total State Expenditures		21,620,851
	Contingency / Reserves		<u>-</u>
	Total Student State Grants		<u>\$ 21,620,851</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
LOCAL STUDENT SCHOLARSHIPS

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$	-
Local Scholarships			
Moreno Valley College	\$	200,000	
Norco College		200,000	
Riverside City College		300,000	
		300,000	
Total Local Income			700,000
Total Available Funds (TAF)			\$ 700,000

EXPENDITURES

Object Code

7510	Local Scholarships		
	Moreno Valley College	\$	200,000
	Norco College		200,000
	Riverside City College		300,000
		300,000	
	Total Local Expenditures		700,000
	Contingency / Reserves		-
	Total Student Local Grants		\$ 700,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET  
2022-2023

INCOME

Unaudited Beginning Balance, July 1		\$ 1,953,020
Local Income		
ASMVC		
Student Fees	\$ 364,682	
Interest	462	
Total ASMVC Local Income		365,144
ASNC		
Student Fees	440,126	
Interest	462	
Total ASNC Local Income		440,588
ASRCC		
Student Fees	905,192	
Interest	1,076	
Total ASRCC Local Income		906,268
Total Local Income ASRCCD		1,712,000
Total Available Funds (TAF)		\$ 3,665,020

EXPENDITURES

<u>Account Code</u>		
934	ASMVC - ASB	\$ 400,000
930	ASMVC - Organizations	90,000
	Total ASMVC Expenditures	490,000
921	ASNC - ASB	551,000
926	ASNC - Athletics	67,500
924	ASNC - Organizations	206,700
	Total ASNC Expenditures	825,200
910	ASRCC - ASB	403,300
906	ASRCC - Athletics	469,000
905	ASRCC - Organizations	330,597
	Total ASRCC Expenditures	1,202,897
Total Local Expenditures ASRCCD		2,518,097
Total ASRCCD Contingency / Reserves		1,146,923
Total ASRCCD Including Contingency / Reserves		\$ 3,665,020

## 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.

**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. (See 50% Law)

**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 XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

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

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

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

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

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

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

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

**Reserve** – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

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

accounted for separately to maintain their identity.

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

**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.